



PENGARUH EFIKASI DIRI, ETIKA PROFESI DAN INTEGRITAS TERHADAP KINERJA AUDITOR PADA BPKP PERWAKILAN PROVINSI JAMBI

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Abstrak

Korupsi di pemerintahan yang terus meningkat sejak 4 tahun terakhir menunjukkan pentingnya peningkatan kinerja auditor internal pemerintah yang salah satunya diperankan oleh Badan Pengawas Keuangan dan Pembangunan (BPKP). Penelitian ini bertujuan untuk mengetahui pengaruh efikasi diri, etika profesi dan integritas terhadap kinerja auditor. Data yang digunakan dalam penelitian ini adalah hasil kuesioner. Analisis data yang digunakan adalah analisis regresi linier berganda yang dibantu dengan program SPSS versi 23. Hasil penelitian ini menunjukkan bahwa secara simultan variabel efikasi diri, etika profesi dan integritas berpengaruh terhadap kinerja auditor sedangkan secara parsial variabel efikasi diri tidak berpengaruh terhadap kinerja auditor sedangkan variabel etika profesi dan variabel integritas berpengaruh signifikan terhadap kinerja auditor.

Kata kunci: Efikasi Diri, Etika Profesi, Integritas, Kinerja Auditor

Abstract

Corruption in government that has continued to increase since the last 4 years shows the importance of improving the performance of government internal auditors, one of which is played by Badan Pengawas Keuangan dan Pembangunan (BPKP). This study aims to determine the effect of self-efficacy, professional ethics and integrity on auditor performance. The data used in this study are questionnaire results. The data analysis technique used is multiple linear regression analysis assisted by the SPSS version 23 program. The results of this study indicate that simultaneously the variables of self-efficacy, professional ethics and integrity affect auditor performance while partially, the self-efficacy variable has no effect on auditor performance while the professional ethics and integrity variables have a significant effect on auditor performance.

Keywords: *Self-Efficacy, Professional Ethic, Integrity, Auditor Performance*

Article History: Received: 27 Mei 2024 Revised: 07 Juni 2024 Accepted: 18 Juni 2024

INTRODUCTION

The implementation of government in practice has generated a lot of disappointment from the community to this day. This disappointment arises due to many practices of abuse of authority and power among officeholders. One of the cases that often occurs in the organization of government is corruption (Larasati, 2014). Based on the results of the monitoring report of corruption trends by the Indonesian corruption watch (ICW) organization, corruption cases in the government have continued to increase over the past 4 years, including the utilities sector, education sector, natural resources sector, central government sector and village government sector. The realization of a government that is clean and free from corruption, collusion and nepotism requires a good oversight function of state financial accountability through government internal control. Based on Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System as a form of government commitment in realizing good governance through an effective supervisory system by establishing a Government Internal Supervisory Apparatus (APIP). APIP, one of which is played by the Financial and Development Supervisory Agency (BPKP) whose task is to oversee the administration of government and development at various levels of government. By carrying out this task, BPKP should be able to identify if there are indications in various forms of fraud in the government so that later prevention efforts can be made so that fraud cases can be resolved.

To follow up on this, the President of the Republic of Indonesia directly gave directions to BPKP and other APIP as contained in the news from Liputan 6 (27/12/2023) on 3 directives from the President of the Republic of Indonesia to BPKP and APIP in ensuring the achievement of government development programs to remain accountable, effective and efficient. The first directive is related to supervision and oversight in accelerating government spending. The second directive is related to improving the performance of supervision of the quality of program planning and finally, related to the request for supervision of BPKP and other APIP in improving the quality of data managed by the government. Based on the phenomenon that describes the ineffective performance of the auditors, the authors are interested in conducting research related to the influence of self-efficacy, professional ethics and integrity on auditor performance at the BPKP Jambi Province.

LITERATURE REVIEW

Attribution Theory

The theory used in this research is attribution theory. This theory explains the understanding of a person's reaction to events that occur around them by knowing their reasons for the events experienced (Sari, 2022). Attribution theory is concerned with how individuals determine the cause of a behavior or action whether it is influenced by internal factors (self) or external factors (environment) (Schmitt, 2015). The reason for using attribution theory in this study is because the purpose of this study is to find out about what affects or causes the high and low performance of an auditor. The scope of

influence is more focused on self-efficacy, professional ethics and integrity on auditor performance.

Self-Efficacy

According to (Bandura, 1997) self-efficacy is an individual's belief in his ability to carry out the tasks or actions needed to obtain certain results. Self-efficacy as a form of a person's consideration of his ability to organize and perform the actions needed to achieve satisfactory performance (Anggraini, 2021). A person's high self-efficacy occurs because he feels expert and competent in the task. Conversely, if he feels less expert and less competent in a task then his self-efficacy is low and can be an indication of avoidance of the task.

High self-efficacy symbolizes that a person has strong motivation and clear goals. This is what will determine how much effort will be devoted and how long the individual is able to survive in the face of obstacles. Meanwhile, if someone has low self-efficacy, it is likely that he will delay and even avoid the tasks given. He finds it difficult to motivate himself which ultimately reduces his efforts or gives up in the various obstacles faced. Previous research conducted by (Loga, 2021) and (Dewi & Tenaya, 2017) showed that self-efficacy has a significant positive effect on auditor performance. Based on the results of previous research, the following hypothesis is formulated:

H1: Self-efficacy affects auditor performance.

Professional Ethics

Professional ethics is something that regulates the behavior of members of a

profession in carrying out their duties to ensure that the practices carried out by members of the profession are in accordance with applicable moral standards and values. Professional ethics plays an important role in shaping the positive image of a profession in the eyes of the public and maintaining integrity and public trust in professional practitioners (Martin & Schinzingler, 2005).

According to (Agoes, 2017) Auditor professional ethics are used as guidelines for members of the Public Accounting Institution to carry out their duties responsibly and objectively. In the context of this study, professional ethics acts as a guide that helps government auditors, both internal and external auditors, make ethical decisions, maintain integrity and prioritize responsibility and objectivity in carrying out audits. Previous research conducted by (Guna Maharani et al., 2022), (Loga, 2021) and (Prambowo, 2020) showed that professional ethics has a significant positive effect on auditor performance. Based on the results of previous research, the following hypothesis is formulated:

H2: Professional ethics affect auditor performance.

Integrity

According to (Mulyadi, 2014) Integrity is a behavioral component that underlies the emergence of professional recognition. The components in question are intact and undivided (meaning that there is a balance between knowledge, skills, and ethical behavior), unified (meaning that a professional person will act seriously in pursuing his profession with pleasure), and solid & consistent (meaning a principled personality,

confident, not easily swayed and not easily influenced by others) (Agoes & Ardana, 2009). Integrity is also fundamental in building public trust. In this case, integrity involves consistency between the values espoused and the actions taken by individuals or organizations that can shape the image of an individual or organization (Boatright, 2018). Auditors with integrity are auditors who have the ability to realize what they believe to be true into reality (Siregar et al., 2017).

The higher the level of integrity of an auditor, the performance of the auditor will also increase. This is in line with research conducted by (Kurniawan et al., 2017), (Ngorantutul et al., 2019), (Loga, 2021) and (Yendrawati & Narastuti, 2014) which state that integrity has a significant positive effect on the performance of an auditor. Based on the results of previous research, the following hypothesis is formulated:

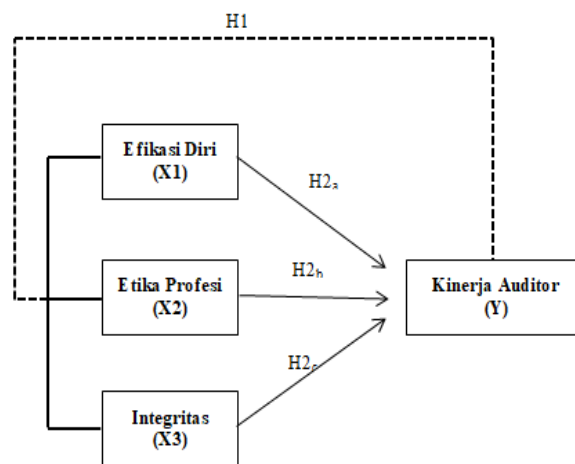
H3: Integrity affects auditor performance.

Auditor Performance

According to (Smither & London, 2009) Performance is the result of the contribution of individuals, teams or organizations in achieving predetermined goals. Auditor performance is the work achieved by the auditor in carrying out his duties based on the responsibilities that have been given to him. Auditor performance is used as a benchmark to determine whether the work done will be good or vice versa. Auditor performance includes carrying out an objective examination of the financial statements of a company or other organization with the aim of determining whether the financial statements present fairly in accordance

with generally accepted accounting, in all material respects, the company's financial position and results of operations (Mulyadi, 2014).

Picture 1. Framework of Thought



Source: Author

METHOD

The population in this study were auditors at the BPKP Representative Office of Jambi Province, totaling 67 auditors. This study used saturated sampling, which means that the entire research population was sampled. The purpose of this study was to look at the effect of self-efficacy, professional ethics and integrity on auditor performance. There are two types of variables in this study, namely independent variables and dependent variables. independent variables consist of self-efficacy variables, professional ethics variables and integrity variables. while the dependent variable consists of the auditor performance variable. This research data was analyzed using statistical procedures that are generally used, including classical assumption tests which include normality tests, multicollinearity tests and heteroscedasticity tests. Then multiple

linear regression tests and hypothesis testing were conducted. The regression equation below will be used to test the hypothesis by looking at the impact of each independent variable on the dependent variable. This study uses the following empirical model to test the hypothesis:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

- Y = Kinerja Auditor
- α = Konstanta
- β_1 - β_3 = Koefisien Regresi
- X1 = Efikasi Diri
- X2 = Etika Profesi
- X3 = Integritas
- e = Error term

RESULT AND DISCUSSION

The data normality test is used to test whether the residual value resulting from the regression is normally distributed or not. The regression model is said to be good if it has a normally distributed residual value. Normality testing for this study used Kolmogorov Smirnov.

Table 1. Normality Test

		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	3,49857116
Most Extreme Differences	Absolute	,061
	Positive	,059
	Negative	-,061
Test Statistic		,061
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Based on the results of the normality test, it is known that the significant value is $0.200 > 0.05$, it can be concluded that the residual value is normally distributed.

Multicollinearity test is used to determine the presence or absence of classical assumption deviations. The multicollinearity test aims to test whether

the regression model found a correlation between the independent variables. To detect whether multicollinearity occurs, it can be seen from the tolerance value and variance inflation factor (VIF). Multicollinearity does not occur if the tolerance value is greater than 0.10 and if the VIF value is less than 10.00. The multicollinearity test in this study was assisted by SPSS version 25 with the following results:

Table 2. Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1 (Constant)	15,788	2,726			5,792	,000		
Efikasi Diri	-,137	,174	-,073	-,788	,434	,495	,2018	
Etika Profesi	,270	,061	,611	4,449	,000	,223	4,485	
Integritas	,495	,173	,354	2,866	,006	,276	3,624	

Based on the table above, it is known that the tolerance of each variable is greater than 0.10 and the VIF value is less than 10.00, it can be concluded that there are no symptoms of multicollinearity between the independent variables in this study.

Heteroscedasticity tests the difference in residual variables from one observation period to another observation period (Sujarweni, 2019). The results of heteroscedasticity testing in this study used the Glejser test. The following are the results of the heteroscedasticity test.

Table 3. Heteroscedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
1 (Constant)	15,788	2,726			5,792	,000
X1	-,137	,174	-,073	-,788	,434	
X2	,270	,061	,611	4,449	,000	
X3	,495	,173	,354	2,866	,006	

Based on the table above, it is known that the significant value of each variable is greater than 0.05, which means that there are no symptoms of

heteroscedasticity or the assumptions of the heteroscedasticity test have been met.

Multiple linear regression analysis was performed to determine the magnitude and direction of the influence formed between the independent and dependent variables. The following results are obtained based on the results of the F test and T test presented in the table below:

Tabel 4. F Test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2388,484	3	796,161	61,561	,000 ^b
	Residual	685,440	53	12,933		
	Total	3073,924	56			

Based on this table, the F test results show that the known F count is 61.561 while the F table for the real level (at 5% and numerator (k) = 4, so 4-1 = 3 and the denominator df = n-4 (57-4) = 53 is 2.78 so that it can be explained that F count of 61.561 > F table of 2.78 with a significance level of 0.000 < 0.05. It can be concluded that self-efficacy (X1), professional ethics (X2) and integrity (X3) have a significant and significant effect on auditor performance together or simultaneously.

Tabel 5. T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	15,788	2,726		5,792	,000
	X1	-,137	,174	-,073	-,788	,434
	X2	,270	,061	,611	4,449	,000
	X3	,495	,173	,354	2,866	,006

Based on the table It is known that the T table with a real level of 5% (0.05) and df = n-k-1 (57-4-1) = 52 is 2.006647. The significant value of the self-efficacy variable t on auditor performance is 0.434 >

0.05 with a real level df t count -788 < 2.006647. So the partial hypothesis test results show that self-efficacy has no effect on auditor performance, which means that Ho is accepted and Ha is rejected.

The significant value of the professional ethics variable t on auditor performance is 0.000 < 0.05 with a real level df t count 4.449 > 2.006647. Then the test results the hypothesis partially shows that professional ethics affects auditor performance, which means that Ho is rejected and Ha is accepted.

The significant value of the integrity variable t on auditor performance is 0.006 < 0.05 with a real level df t count 2.866 > 2.006647. So the partial hypothesis test results show that integrity affects auditor performance, which means that Ho is rejected and Ha is accepted.

The results of multiple linear regression on the variables of self-efficacy, professional ethics and integrity on auditor performance can be described by the regression equation as follows:

$$Y = 15,788 - 0,137X_1 + 0,270 X_2 + 0,495 X_3 + e$$

The constant value obtained is 15.788, which means that if the variables of self-efficacy, professional ethics and integrity are assumed to be 0, the value of auditor performance is 15.788. The regression coefficient value of the self-efficacy variable is negative by 0.137, it means that if there is a 1% increase in the self-efficacy variable, it will cause a decrease in auditor performance by 0.137. The regression coefficient value of the professional ethics variable is positive 0.270, it means that if there is a 1% increase in the professional ethics variable,

it will cause an increase in auditor performance by 0.270. The regression coefficient value of the integrity variable is positive 0.495, it means that if there is a 1% increase in the integrity variable, it will cause an increase in auditor performance of 0.495.

Discussion

Based on the results of the simultaneous test, it is known that the calculated F value is $61.561 > F$ table of 2.78 with a significant level of $0.000 < 0.05$ so it can be concluded that self-efficacy (X1), professional ethics (X2) and integrity (X3) have a significant and significant effect on auditor performance together or simultaneously at the Jambi Representative of the Financial and Development Supervisory Agency.

The results of hypothesis testing in this study indicate that H1 is accepted, meaning that self-efficacy (X1), professional ethics (X2), and integrity (X3) affect auditor performance (Y) together. On the grounds that having high self-efficacy will easily achieve a better performance because the individual has strong motivation and clear goals. To achieve clear goals, auditors are required to comply with professional ethical standards as guidelines (Loga, 2021). The results of this study are similar to the results of research conducted by (Kemarayanthi & Ramantha, 2023), (Prambowo, 2020), (Dewi & Tenaya, 2017) and (Kurniawan et al., 2017).

Based on the partial test results (t test) shows a significant value of 0.434 and the t value is $-788 < 2.006647$ t table. So it can be concluded that H2a is rejected. The results of the hypothesis test in this study show that H2a is rejected, meaning that

self-efficacy has no significant effect on auditor performance at the Jambi Province Financial and Development Supervisory Agency.

This research is in line with research conducted by (Prihatin, 2017), (Futriwati, 2020), (Anggraini, 2021) and (Yuniati, 2021) which state that self-efficacy has no significant effect on auditor performance. A high level of self-efficacy of an auditor may not necessarily encourage the belief that the auditor is able to complete work that is full of complexity and does not guarantee that the auditor can provide constructive suggestions on how to do an audit job effectively (Futriwati, 2020). Similar research results by (Yuniati, 2021) stated that there is a misaligned relationship between self-efficacy and auditor performance which is influenced by the amount of reward / bonus given for individual abilities. This means that no matter how high a person's level of self-efficacy is, if the compensation given is classified as not in accordance with expectations, this high efficacy will not affect his performance.

Based on the results of this study, self-efficacy has no effect on auditor performance because in reality, when viewed from the organizational context and task specifications, BPKP is an organization that has structured and standardized standards and procedures and BPKP auditors face tasks that focus on certain aspects of auditing that require specific skills and knowledge so that in these situations self-efficacy does not make a significant contribution to auditor performance because auditor performance is more influenced by knowledge of audit rules and procedures and the quality of training received than by self-efficacy.

Thus even though auditors have high or low levels of self-efficacy, it does not directly affect their performance.

Based on the partial test results (t test), it shows a significant value of $0.000 < 0.05$ and the t value on the professional ethics variable is $4.449 > 2.006647$ t table. So it can be concluded that H2b is accepted. This means that the results of this study consistently support the hypothesis proposed that professional ethics has a significant effect on auditor performance at the Jambi Province Financial and Development Supervisory Agency.

The results of this study support the attribution theory in Chapter II which states that attribution consists of three dimensions, one of which is the dimension of locus of causality. In this case, the locus of causality is external factors caused by the surrounding environment that influence the behavior and actions of auditors, such as written rules and prevailing norms. Auditors believe that good audit performance is influenced by their compliance with the rules and standards set during the assignment (Guna Maharani et al., 2022). Then the results of this study also support ethical theory which emphasizes the importance of applying professional ethical principles in carrying out audit assignments. Auditors who have a high level of professional ethics tend to produce better performance because these auditors comply with applicable moral standards and values. Auditor performance will be more trusted when auditors are guided and adhere to professional ethical principles in making ethical decisions (Kemarayanthi & Ramantha, 2023).

The results of this study support previous research conducted by (Guna

Maharani et al., 2022), (Loga, 2021), (Prambowo, 2020), (Aday et al., 2020) and (Dewi & Tenaya, 2017) which state that professional ethics affect auditor performance. The results of this study have important implications in the context of audit practice, where the application of professional ethics can be a strong foundation for improving audit quality, shaping the positive image of auditors and strengthening public trust in the audit results produced by this institution.

Based on the partial test results (t test), it shows a significant value of $0.006 < 0.05$ and the calculated t value on the integrity variable is $2.866 > 2.006647$ t table. So it can be concluded that H2c is accepted. This means that the results of this study consistently support the hypothesis proposed that integrity has a significant effect on auditor performance at the Jambi Province Financial and Development Supervisory Agency.

The results of this study support the attribution theory in Chapter II which states that attribution consists of three dimensions, one of which is the Control dimension. In this case, the control dimension is the extent to which auditors can control themselves to behave consistently and have principles. Then the results of this study also support integrity theory, namely high integrity that is owned will make a person more consistent (a personality that has principles, is confident and is not easily influenced by others) with the values espoused with the actions taken. This allows auditors to be able to overcome various pressures and conflicts that conflict with the audited management in an appropriate manner without jeopardizing the auditor's profession.

The results of this study support previous research conducted by (Loga, 2021), (Hermawan et al., 2022), (Ngorantutul et al., 2019) and (Kurniawan et al., 2017) which state that integrity affects auditor performance. Auditors who have high personal integrity will always act honestly, wisely and responsibly and this will have a good impact on the resulting performance. One of the good impacts of integrity is that it can improve the image of the profession and increase public trust in the auditor profession (Kemarayanthi & Ramantha, 2023).

CONCLUSION

This research examines the influence of self-efficacy, professional ethics and integrity on the performance of auditors at the Jambi Province Financial and Development Supervisory Agency. The research results show that simultaneously self-efficacy, professional ethics and integrity have a significant effect on auditor performance. Partially, self-efficacy has no effect on auditor performance. The results show that the high or low level of an auditor's self-efficacy does not contribute significantly to performance but is more influenced by the knowledge and quality of training received. The research results show that professional ethics influence auditor performance. The results show that the more the auditor adheres to regulations and applies applicable ethical principles, the better and higher quality the auditor's performance is believed to be. The research results show that integrity influences auditor performance. The results show that the higher the level of integrity possessed by an auditor, it can be

ensured that the auditor will always act honestly, wisely and more responsibly so that this can contribute well to the resulting performance.

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