

# The Effect of Motivation, Independence, and Leadership Style on The Performance of Auditors with Professionalism as an Intervening Variable in BPKP Jambi Province Representative

Jenifer Arda Kurnia Mendrofa<sup>1</sup>, Netty Herawaty<sup>2</sup>, Rahayu<sup>3</sup>  
<sup>1,2,3</sup>Accountancy, Jambi University, Indonesia

**ABSTRACT:** *This study aims to determine the effect of motivation, independence, and leadership style on auditor performance, with professionalism as an intervening variable at the BPKP Representative of Jambi Province. The population of this study consisted of 67 auditors who were selected using purposive sampling method, with the criteria of BPKP internal auditors. After filtering, there were 49 auditors who were sampled in this study. This research uses a quantitative approach with primary data, and statistical analysis is carried out using the Structural Equation Modeling - Partial Least Square (SEM-PLS) method. SmartPLS 4 software is used to process data, with outer model and inner model testing. The results showed that motivation, independence, and leadership style affect auditor performance; auditor professionalism has no effect on auditor performance; motivation and independence affect auditor professionalism; leadership style has no effect on auditor professionalism; and motivation, independence, and leadership style do not affect auditor performance through professionalism as an intervening variable.*

**KEYWORDS** – Auditor performance, Independence, Leadership Style, Motivation, Professionalism

## I. INTRODUCTION

The Indonesian public demands regulations for a clean government free from corruption, collusion, and nepotism (KKN), along with the implementation of effective auditor supervision practices for governance. The performance quality of a state institution is a public need, and aside from professionalism and independence in carrying out duties, an auditor's performance is considered highly significant. Supervision plays a crucial role, especially in ensuring the accountability of state financial management to achieve clean governance and good corporate governance. The Financial and Development Supervisory Agency (BPKP) serves as the government's internal supervisory apparatus, directly under and accountable to the president. BPKP's primary role is managing government affairs in the field of national development and the supervision of state and regional finances. Therefore, BPKP plays a pivotal role in fostering the fight against corruption (Anggraini & Syofyan, 2020).

The phenomenon occurring at the Jambi Provincial Representative Office of BPKP highlights various issues related to auditor performance and the implementation of supervision policies. According to the Evaluation Report by the Jambi Representative Office on the Self-Assessment of APIP Capability, key challenges include auditor integrity, independence, and capability in performing their duties. Auditors at BPKP Jambi often face challenges in maintaining their integrity and independence. The achievement of level 3 APIP HR capability in risk management remains suboptimal, and the ability to conduct performance audits is seen as a starting point to enhance service roles, so that APIP does not merely conduct supervision and auditing but can also provide consulting services and performance audits to ensure the smooth implementation of local government programs (*LKj-IP BPKP Perwakilan Provinsi Jambi*, 2022).

The efforts made in overcoming these problems are the implementation of coaching, debriefing, and training on a regular basis which are considered effective and efficient in improving auditor competence. Actions to improve competence through activities that can motivate, the application of independence and professionalism are expected to help BPKP auditors Representative of Jambi Province in carrying out their duties. In addition, BPKP auditors are also involved in strategic programs, such as reducing stunting and extreme poverty in the province. This indicates that auditors are not only in financial supervision, but also in social development programs. Overall, BPKP Jambi Province continues to strive to improve the performance of its auditors through various initiatives and training programs, although challenges related to integrity and independence remain the main focus to ensure optimal supervisory quality (*jamberita.com*, 2024).

Government internal auditors are auditors working for organizations or institutions affiliated with the government (Anggraini & Syofyan, 2020). The audit function will run effectively and optimally if supported by proper auditor behavior. Auditor performance can be influenced by various internal and external factors (Rahmadayanti & Wibowo, 2017). An auditor's independence means that the auditor must be honest and present

facts accurately in providing audit opinions. BPKP auditors act as the government's internal auditors and are in a vulnerable position when facing political pressure. The way leaders organize, direct, and manage staff members or subordinates is crucial in evaluating the effectiveness of organizational goals. One of the important factors influencing subordinate performance is leadership style. The lack of empathy and professional attitude among BPKP RI or its representatives regarding motivation, independence, and the appropriate leadership style expected to enhance auditor performance can negatively impact the use of independent auditors by the state or government institutions in auditing financial reports or in inspecting and supervising directives from superiors. This, in turn, can lead to a decline in auditor performance assessments, and strong anticipation is needed to prevent negative outcomes.

The low performance of auditors in Indonesia, despite implementing the Public Accountant Professional Standards, makes this research interesting to conduct. The results of previous studies show inconsistencies, and various phenomena that occur in the field certainly motivate the authors to carry out this research. Therefore, it is necessary to improve auditor performance through efforts to provide motivation, strengthen independence, and apply a good leadership style, supported by professionalism at the BPKP Representative of Jambi Province. This study applies attribution theory as its framework, which explains that when people observe the actions of others, they attempt to determine whether the actions were caused by themselves or by external factors (Pertiwi et al. 2021). To understand the relationship between motivation, independence, leadership style, and professionalism in relation to auditor performance, as well as the influence of motivation, independence, and leadership style on auditor professionalism, and the impact of motivation, independence, and leadership style on auditor performance with professionalism as the intervening variable, this research was conducted under the title: "The Effect of Motivation, Independence, and Leadership Style on Auditor Performance with Professionalism as an Intervening Variable in BPKP Jambi Provincial Representative Office."

## **II. THEORETICAL FRAMEWORK AND HYPOTHESIS**

Fritz Heider (1958), the founder of attribution theory states that attribution theory is a theory that interprets a person's personality. Attribution theory states that people determine why they want to do something. This theory explains that when individuals see the behavior of others, they try to decide whether the action is caused by themselves or others. So that it can be determined whether the behavior is seen as an intrinsic factor, which is a form of personality or extrinsic factors, which are certain circumstances that can affect a person's behavior. Attribution theory is essentially grounded by objective judgment and it is used in auditing settings to clarify auditor concerns, job evaluations, and decision-making processes (Basri et al. 2022). This study uses attribution theory to determine the picture of the auditor's attitude towards its performance.

Arens et al. (2015) posits that the practice of collecting and assessing evidence relating to information to ascertain and document the degree of conformity between that information and established standards is known as auditing. A person's internal drive to take specific actions to achieve their goals is known as motivation. Independence is a term frequently used in the accounting or auditing profession. To ensure that audit reports are objective and free from external subjectivity, auditors must maintain independence. This means they must be free from pressure or influence and remain committed to the ethics of their profession (Donito & Trisnaningsih, 2022)

This study uses attribution theory because it is to find out a description of the auditor's attitude towards his performance. Individual characteristics are the main determining factor in determining audit performance, in accordance with the variables to be studied, namely intrinsically in the form of motivation, independence, and auditor professionalism, as well as extrinsically in the form of social influence through the leadership style of an auditor in an organization / entity.

### **1.1. Influence of Motivation on The Performance of Auditors**

Motivation is a factor that can influence human behavior. It is also known as a driver, desire, supporter, or need, which can arouse a person's enthusiasm to fulfill the drive within them, so that they can act optimally. Therefore, one way to improve employee performance is to motivate them through constructive and value-added efforts. It is expected that every employee has high motivation to support activities in the organization (Hotiana & Febriansyah, 2018). Based on research conducted by Lisda & Sukesih (2020), it proves that the higher the auditor's motivation in carrying out tasks, the more it will improve the auditor's performance. Superiors always give appreciation to employees who perform their duties well. However, this finding contradicts research conducted by Hasibuan & Bahri (2018), which states that partially, motivation does not have a significant influence on employee performance.

H<sub>1</sub>: Motivation effect on auditor performance

### **1.2. Influence of Independence on The Performance of Auditors**

Independence is a neutral attitude that does not favor any party. An auditor must provide his audit opinion honestly and based on existing facts. Auditors need to have a high attitude of independence, because a

good level of independence will improve the quality of auditor performance. Auditor independence has a close relationship with attribution theory, because the attitude of independence is part of High decision making it will provide quality auditor performance. The auditor's independence is an important element of professionalism, so the auditor can be considered a professional if he internalizes an attitude of independence in himself. Auditor independence affects the performance of auditors proven by research Kristian (2018), Rahmi (2019), Hasmi & Sarina (2022).

H<sub>2</sub>: Independence affects the performance of auditors

### **1.3. Influence of Leadership Style on The Performance of Auditors**

The right leadership style of a leader in an agency will certainly increase employee work enthusiasm and become a strong impetus to improve work results. A leader who has a good leadership style and is liked by his subordinates tends to create a pleasant working atmosphere, so as to improve the performance of his subordinates (Wahidi et al. 2020). Leadership style can have a major impact on the creativity of the auditor in carrying out his duties as a member of the organization. This research is in line with the research of Handayani (2019) and Solehah et al. (2023) showed that leadership style affects auditor performance significantly. While research conducted by Monique & Nasution (2020) explains that leadership style does not have a significant influence on auditor performance.

H<sub>3</sub>: Leadership style affect the performance of auditors

### **1.4. Influence Between the Professionalism of Auditors on The Performance of Auditors**

In general, professionalism can be interpreted as a person's ability to carry out a job with a high level of competence, ethics and integrity by complying with applicable standards and codes of ethics. Auditors who have a higher professional attitude are able to provide significant results for both performance appraisal and examination results to be more reliable for internal and external government parties.

Auditors who have a higher professional attitude are able to provide significant results both for performance appraisal and examination results to be more reliable for internal and external government parties (Hakim et al. 2020). Research conducted by Wijayanti et al. (2022) has an inversely proportional result, namely professionalism does not have a significant effect on auditor performance. So, it can be concluded that auditors will perform better if they are more professional.

H<sub>4</sub>: Professionalism of auditors affect the performance of auditors.

### **1.5. Influence of Motivation on The Professionalism of Auditors**

Individuals who have motivation mean that they have the power to achieve success in life. Achievements will encourage individuals to develop creativity and optimize all their abilities to achieve maximum results. The existence of attribution theory, auditors have the responsibility to provide audit services in accordance with their obligations. Therefore, in making decisions, it is important to consider motivation as a professional aspect. Attribution theory in this study explains that the high motivation of auditors will result in better audit quality, because auditors work in accordance with standard audit procedures. Therefore, in decision-making, it is important to consider motivation as a professional aspect. Research conducted by Puspitha (2017) shows that motivation has a significant influence on the professionalism of novice auditors. This finding is in line with the research of Alverina & Darmita (2019).

H<sub>5</sub>: Motivation affects the professionalism of auditors.

### **1.6. Influence of Independence on The Professionalism of Auditors**

When the auditor behaves independently, the auditor will assess the client in carrying out their duties objectively. Of course, this will increase the professionalism of auditors. The professionalism of auditors regulates how an auditor can behave independently so that he cannot be influenced by other parties who have interests (Fahmi & Syahputra, 2019). With the defense of independence, auditors can enhance their professionalism through increased credibility, higher audit quality, and adherence to ethical standards. In the long run, this not only improves the auditor's personal reputation, but also strengthens public confidence in the accounting and auditing profession as a whole. The results of research by Timor & Hanum (2023) show that auditor independence has a significant effect on auditor professionalism. The study concluded that auditor independence is an important element of professionalism, so that an auditor can be considered professional if he internalizes an independent attitude in himself.

H<sub>6</sub>: Independence affects the professionalism of auditors.

### **1.7. Influence of Leadership Style on The Professionalism of Auditors**

Leaders who are able to set an example in carrying out their duties with high standards, transparency and accountability will certainly set a strong example of positive behavior for their members. The better the way the inspector leads his auditor members, the auditor's professionalism also increases. Less supportive leadership style can hinder the development of professionalism among individuals in the organization, especially for an auditor (Pertiwi et al. 2021). The results of Priantika's research (2020) state that leadership style has a positive and significant effect on professionalism. The results of this study indicate that the better the leadership style, in this case the principal, the higher the level of professionalism at the institution. Therefore, leadership style is

also very important in supporting the level of auditor professionalism in improving the performance that will be achieved by an organization or entity.

H<sub>7</sub>: Leadership style affects the professionalism of auditors.

**1.8. The influence of motivation on the performance of auditors with professionalism as a variable Intervening**

Angela & Budiwitjaksono (2021) explain that work motivation is a factor that encourages individuals to work harder to achieve personal goals as well as organizational goals. Work motivation is a factor that encourages individuals to work harder to achieve personal goals and organizational goals. With work motivation, auditors will continue to be motivated to complete their duties with a high level of responsibility. The results of research conducted by Faruk (2021) show that motivation indirectly affects performance through professionalism and states that motivation is a condition or energy that is able to move a person's self more directed or aimed at achieving organizational goals, namely achieving the performance set by the company by relying on employee work professionalism. It can be concluded that in improving professional attitudes, an auditor needs to strengthen work motivation in order to produce good performance.

H<sub>8</sub>: Motivation effect on the performance of auditors with professionalism

**1.9. Influence of independence on the performance of auditors with professionalism as a variable Intervening**

Auditor professionalism determines how an auditor must behave independently so as not to be influenced by other parties who have an interest. Professionalism reflects the maximum effort to carry out all actions without harming other parties, and is acceptable to all parties involved. It can be concluded that independence is one of the indicators of professionalism. Research conducted by Timor & Hanum (2023) shows that auditor independence on auditor performance through professionalism has no significant effect.

H<sub>9</sub>: Independence affect the performance of auditors with professionalism

**1.10. The influence of leadership style on the performance of auditors with professionalism as a variable Intervening**

A person performs a management function and is obliged to influence subordinates to keep performing their duties well, have dedication to the organization and still feel obligated to achieve organizational goals. Attribution theory in the context of leadership style provides a framework to understand how leaders and subordinates interpret and respond to various situations and behaviors in the work environment.

Auditors who have a good leadership style attitude will certainly be able to influence the professionalism of other auditors and be able to improve good auditor performance. The results of research conducted by Priantika (2020) show that a good leadership style can improve the performance of subordinates through professionalism.

H<sub>10</sub>: Leadership style affects the performance of auditors with professionalism as an intervening variable

### **III. METHODOLOGY OF RESEARCH**

This approach uses correlation techniques to determine the direction and data collection carried out in this study using a questionnaire method through distributing questionnaires as a data collection tool which will previously be tested for validity and reliability. The method used is comparative causal research, which aims to identify the possibility of a cause-and-effect relationship. The object under study in this study is the BPKP Representative of Jambi Province located at Jl. HOS. Cokroaminoto Number 107, Selamat, Telanaipura District, Jambi City, Jambi 36124. The subjects in this study were auditors who worked at the BPKP Representative of Jambi Province. The research implementation time is scheduled for August to September 2024. Primary data in this study were obtained using an instrument through a questionnaire addressed to respondents online via google form with the aim of obtaining real information from respondents. The questionnaire in the form of a questionnaire is used to capture data from respondents in the form of motivation, independence, leadership style, professionalism, and auditor performance.

This research applies descriptive statistical analysis methods, which are statistics used to analyze data by describing or describing the data that has been collected as it is, without aiming to draw general conclusions or make generalizations. The method of data analysis applied in this study is a statistical analysis method that utilizes software Structural Equation Modelling – Partial Least Square (SEM-PLS). Data analysis in this study using PLS-SEM generally consists of two submodels, namely the measurement model (measurement model) or outer model, and structural model, which is often referred to as the inner model.

#### **a. Data and Sample**

This study was conducted to obtain the scientific truth about the effect of motivation, independence, and leadership style on the performance of auditors. Thus, to obtain the truth required a research method. The method of analysis used is a quantitative approach. The object under study in this study is BPKP Jambi provincial representative. Population and sample in this study using purposive sampling, the internal government auditors who work in BPK Jambi province Representatives as many as 67 auditors.

**Table 1. Data and Sample**

No.	Functional Auditor	Total
1.	Associate Expert Auditor as Korwas	5
2.	Associate Expert Auditor	7
3.	Junior Expert Auditor	14
4.	First Expert Auditor	6
5.	Advanced Auditor	3
6.	Skilled Auditor	32
<b>Total</b>		<b>67</b>

**b. Operational Variables**

**Table 2. Operational Variables**

Research Variable and Operational Definition	Dimensions	Indicator	Item Code and Scale
Auditor Performance (Y) Auditor performance is defined as the work achieved by auditors in carrying out their mandated duties, and is an indicator to assess whether a job is done well or not. (Kurniawan et al. 2020)	1. Quantity  2. Quality  3. Timeliness (Kurniawan et al. 2020)	a. The number of activities that have been done. b. Frequency of task completion.  a. Accuracy and validity of findings. b. Level of compliance with audit standards.  a. Comparison of actual and planned time. b. Timely completion of the audit. c. Speed of response to issues.	• KA1, KA2.  • KA3, KA4.  • KA5, KA6, KA7.  <b>Ordinal</b>
Auditor Professionalism (Z) Professionalism is behavior in various types of behavior and attitudes of a person in a work or business environment that leads to success in the workplace, a strong professional reputation, and high work ethics and excellence. (Wijayanti et al. 2022)	1. Devotion to professionalism  2. Social obligation  3. Independence  4. Belief in professional rules  5. Relationship with fellow professions (Wijayanti et al. 2022)	a. Dedication to self-development. b. Commitment to professional ethics.  a. Sensitivity to social impact. b. Responsibility to the public  a. Objectivity of decision making. b. No conflict of interest  a. Adherence to professional standards.  a. Knowledge sharing. b. Mutual respect.	• P1, P2.  • P3, P4.  • P5, P6.  • P7.  • P8, P9.  <b>Ordinal</b>
Motivation (X1) Motivation is a process that begins with a physiological or	1. Physiological needs	a. Salary b. Physical well-being.	• M1, 22.

<p>psychological definition that can trigger behavior or drive towards a specific goal. (Kurniawan et al. 2020)</p>	<p>2. Safety needs  3. Social needs  4. Esteem needs  5. Self Actualization needs (Kurniawan et al. 2020)</p>	<p>a. Health protection. b. Job security.  a. Social interaction with relatives/coworkers. b. Management support. c. Collaboration and teamwork.  a. Promotion b. Awards  a. Growth opportunities</p>	<p>• M3, M4.  • M5, M6, M7.  • M8, M9.  • M10.  <b>Ordinal</b></p>
<p>Independence (X2) Independence is the auditor's mental attitude that requires him to be honest and impartial during the audit and in relation to the results of the audit performed. (Aurani &amp; Ariani, 2022)</p>	<p>1. Independence in audit program  2. Independence in verification  3. Independence in reporting (Aurani &amp; Ariani, 2022)</p>	<p>a. Creation of an independent audit program. b. No management pressure.  a. Selection of objective sources of evidence. b. No external influence.  a. Compiled based on facts. b. Transparency of disclosure of findings. c. Free from intervention.</p>	<p>• I1, I2.  • I3, I4.  • I5, I6, I7.  <b>Ordinal</b></p>
<p>Leadership Style (X3) Leadership style is an approach used by a leader to influence others, especially subordinates, to carry out instructions or decisions that have been determined in order to achieve organizational goals. (Pituringasih et al. 2022)</p>	<p>1. Directive leadership  2. Supportive leadership  3. Participative leadership  4. Achievement-oriented leadership (Pituringasih et al. 2022)</p>	<p>a. Ability to organize work processes. b. Ability to set clear goals.  a. Providing emotional support.  a. Open discussion. b. Encouraging ideas and thoughts.  a. Valuing individual/team achievement. b. Sets high performance targets.</p>	<p>• GK1, GK2.  • GK3.  • GK4, GK5.  • GK6, GK7.  <b>Ordinal</b></p>

#### IV. RESULTS AND DISCUSSION

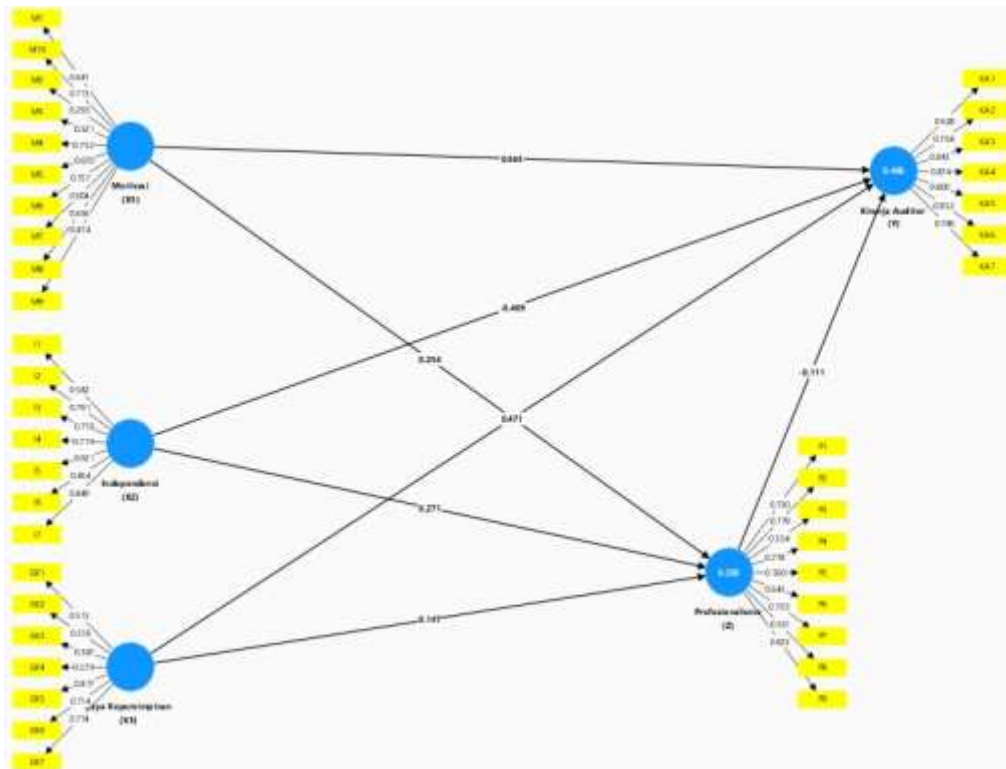
The subjects used in this study are internal auditors who work in BPKP Jambi Province representatives totaling 49 respondents. The Data in this study consists of three exogenous variables namely motivation (X1), Independence (X2), and leadership style (X3), one intervening variable is professionalism (Z), and one endogenous variable is Auditor performance (Y).

Based on the results of distributing the questionnaires, 18 respondents did not answer the questionnaire and 49 respondents' answers were obtained according to the expected sample. These 49 answers will be processed further through the Smart PLS 4 application.

**Table 3. Questionnaire Result Data**

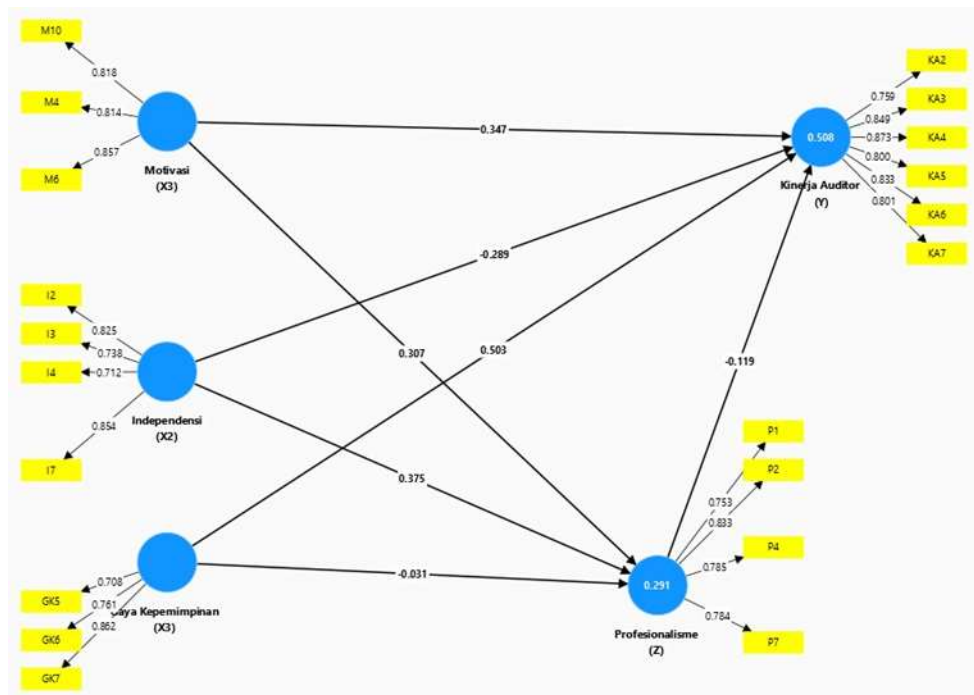
Description	Total
Questionnaires distributed	67
Returned questionnaires	49
Questionnaires that were not returned	18
Questionnaires used in research	49
Questionnaire return rate	71,01%

**Outer Model  
Convergent Validity**



**Figure 1. First Outer Model**

The indicator is considered reliable if it has a correlation value > 0.7. In this study, all indicators valued at < 0.7 will be considered invalid. Some latent variable indicators have an outer loading value < 0.7, so these indicators will be removed from the research model. Thus, this research model will change and then become a research model after indicator reduction, as in the following figure:



**Figure 2. Second Outer Model**

The results of the second calculation after revision showed that all indicators of the latent variables of this study have a value of loading factor > 0.7. Thus, these indicators are reliable and valid indicators as indicators of reflective variables.

**Discriminant Validity**

All variable indicators whose cross loading value is < 0.7, are declared eligible or valid for use in this study and can be used for further analysis. Here is a table of the results of the Fornell-Larcker analysis.

**Table 4. Fornell-Larcker**

	<b>Leadership Style</b>	<b>Independencies</b>	<b>Auditor Performance</b>	<b>Motivation</b>	<b>Professionalism</b>
Leadership Style	<b>0.779</b>				
Independence	0.112	<b>0.785</b>			
Kinerja Auditor	0.599	-0.187	<b>0.820</b>		
Motivation	0.414	0.286	0.425	<b>0.830</b>	
Professionalism	0.138	0.459	-0.042	0.401	<b>0.789</b>

Source: SmartPLS4

**Table 5. AVE Result**

<b>Variable</b>	<b>Average Variance Extracted (AVE)</b>
Auditor Performance (Y)	0.672
Motivation (X1)	0.688
Independence (X2)	0.616
Leadership Style (X3)	0.608
Professionalism (Z)	0.623

Source: SmartPLS4



The AVE value of each indicator states that the indicators of the Auditor Performance, Motivation, Independence, Leadership Style, and Professionalism variables are reliable and valid to reflect the variables. The level of discriminant validity indicated by the AVE value of 0.6 and > 0.5 has met the requirements for good convergent validity and is acceptable.

**Reliability Test**

**Table 6. Cronbach's Alpha and Composite Reliability Calculation Results**

	<i>Cronbach's Alpha</i>	<i>Composite reliability (rho_c)</i>	<i>Criterion</i>
<b>Auditor Performance (Y)</b>	0.903	0.925	Highly Reliable
<b>Motivation (X1)</b>	0.773	0.869	Reliable
<b>Independencies (X2)</b>	0.790	0.864	Reliable
<b>Leadership Style (X3)</b>	0.687	0.822	Quite Reliable
<b>Professionalism (Z)</b>	0.801	0.868	Reliable

Source: SmartPLS4

The table above shows that the *Cronbach's Alpha value of the Auditor Performance, Motivation, Independence, Leadership Style, and Professionalism variables has a reliable value of > 0.6, where all questions on this variable are reliable and trustworthy.*

**Inner Model  
R-square**

**Table 7. R-square**

	<i>R-square</i>	<i>R-square adjusted</i>
<b>Auditor Performance (Y)</b>	0.508	0.463
<b>Professionalism (Z)</b>	0.291	0.244

Source: SmartPLS4

The acquisition of this value states that the simultaneous influence of the Professionalism latent variable on the Motivation, Independence, and Leadership Style variables is only 24.4%. Then the results of the calculation of the r-square adjusted latent variable Auditor Performance state that the Auditor Performance variable is quite capable of influencing the Motivation, Independence, and Leadership Style variables by 46.3%.

**Path Coefficient**

**Table 8. Path Coefficient**

	<i>Original sample (O)</i>	<i>Sample mean (M)</i>	<i>Standard deviation (STDEV)</i>	<i>T statistics ( O/STDEV )</i>	<i>P values</i>
<b>Motivation (X1) -&gt; Auditor Performance (Y)</b>	0.347	0.353	0.117	2.977	0.003
<b>Independence (X2) -&gt; Auditor Performance (Y)</b>	-0.289	-0.301	0.126	2.289	0.022
<b>Leadership Style (X3) -&gt; Auditor Performance (Y)</b>	0.503	0.533	0.105	4.788	0.000
<b>Professionalism (Z) -&gt; Auditor Performance (Y)</b>	-0.119	-0.105	0.203	0.585	0.559
<b>Motivation (X1) -&gt; Professionalism (Z)</b>	0.307	0.302	0.146	2.099	0.036
<b>Independence (X2)-&gt; Professionalism (Z)</b>	0.375	0.399	0.145	2.589	0.010
<b>Leadership Style (X3) -&gt; Professionalism (Z)</b>	-0.031	-0.051	0.217	0.142	0.887

Source: SmartPLS4

**Table 9. Bootstrapping Results**

	<i>Original sample (O)</i>	<i>Sample mean (M)</i>	<i>Standard deviation (STDEV)</i>	<i>T statistics ((O/STDEV))</i>	<i>P values</i>
<b>Motivation (X1) -&gt; Professionalism (Z) -&gt; Auditor Performance (Y)</b>	-0.036	-0.035	0.070	0.519	0.604
<b>Independence (X2) -&gt; Professionalism (Z) -&gt; Auditor Performance (Y)</b>	-0.044	-0.044	0.092	0.484	0.629
<b>Leadership Style (X3) -&gt; Professionalism (Z) -&gt; Auditor Performance (Y)</b>	0.004	-0.007	0.050	0.074	0.941

Source: SmartPLS4

**Q-square Results**

$$Q^2 = 1 - (1 - R_1^2) (1 - R_2^2)$$

$$Q^2 = 1 - (1 - 0,508) (1 - 0,291)$$

$$Q^2 = 1 - (0,492) (0,709)$$

$$Q^2 = 1 - 0,348$$

$$Q^2 = 0,652$$

The Q-square calculation result of 0.652 or 65.2% indicates that the model is able to explain 65.2% of the data variation. The remaining 34.8% is explained by other variables not included in the model and error factors. The Q-square value of 0.652 indicates that the model is relatively strong, so it is suitable for hypothesis testing and is considered the right model for making predictions.

**V. RESULTS**

**The Influence Between Motivation on Auditor Performance**

The study found that motivation had an effect on auditor performance, with a path coefficient of 0.347, t-stat 2.977 > 1.96, and p-value 0.003, which showed a significant influence between variables. Motivation is an encouragement that inspires the spirit to act optimally. One way to improve performance is through motivation, such as salary or awards. Highly motivated auditors tend to associate their good performance with internal factors, such as the drive to achieve goals or moral responsibility. This study supports that strong internal motivation improves auditor performance, in line with some studies, although some argue that motivation is not the only factor in auditor performance. This research is in line with research conducted by Lisda & Sukeshi (2020), Kurniawan et al. (2020), Pangamiani (2023) and is not in line with Insani et al. (2017), Yudha et al. (2021).

**The Influence Between Independence on Auditor Performance**

The results showed that independence had an effect on the performance of auditors with a path coefficient of -0.289, t-stat 2.289 > 1.96, and p-value 0.022, so that H2 was accepted. Independence is an important characteristic for auditors to maintain objectivity and trust when conducting audits. In attribution theory, independence is an external factor that affects the performance of auditors, such as regulations and codes of ethics. This research is consistent with several studies that state that independence improves auditor performance, although there are studies that argue independence is not the main factor that guarantees better performance. Therefore, the results of this study are in accordance with the research conducted by Kristian, (2018), Rahmi (2019), Hasmi & Sarina (2022) and are not in line with Effendi (2019) and Timor & Hanum (2023).

**The Influence Between Leadership Styles on Auditor Performance**

The results showed that leadership style had an effect on auditor performance, with a path coefficient of 0.503, t-stat 4.788 > 1.96, and p-value 0.000, so that H3 was accepted. Effective leadership increases the

morale of auditors, motivating them to work more optimally. Attribution theory explains that a positive leadership style affects the perception and performance of auditors both internally and externally. This research is consistent with several studies that affirm the importance of leaders in shaping auditor performance, although there are studies that state leadership style does not always have an effect. This research is in line with the research conducted by Wahidi et al. (2020), Pratiwi & Srimindarti, (2021), and also Pertiwi et al. (2021) and not in line with Pramana & Yuliantoro (2018).

#### **The Influence Between Professionalism on Auditor Performance**

The results showed that the professionalism of auditors did not have a significant effect on performance, with a path coefficient of -0.119, t-stat  $0.585 < 1.96$ , and p-value 0.559, so H4 was rejected. Professionalism is considered a minimum standard that does not affect the variation in auditor performance. Professionalism that is too rigid can actually hinder the flexibility of auditors in dealing with work. Auditors tend to attribute their performance to other factors, such as time pressure and organizational support. This study is consistent with several studies that state that professionalism does not significantly affect auditor performance. The results of this study are not in line with Rahmadayanti & Wibowo (2017), Oktayana et al. (2021), also Wijayanti et al. (2022) and this research is in accordance with the research conducted by Rahmi (2019), Dariana & Refina (2020), and Monique & Nasution (2020).

#### **The Influence Between Motivation on Auditor Professionalism**

The results showed that motivation had a significant effect on the professionalism of auditors, with a path coefficient of 0.307, t-stat  $2.099 > 1.96$ , and p-value 0.036, so that H5 was accepted. Motivation, both intrinsic and extrinsic, plays an important role in shaping the professionalism of auditors. Motivated auditors tend to be more committed to carrying out their duties with high ethical standards and improving the quality of their work. Attribution theory suggests that auditors attribute their professionalism to internal or external factors, such as incentives or pressure from superiors. This study is consistent with previous studies that state that motivation increases professionalism. This research is in line with research conducted by Puspitha (2017) and Alverina & Darmita (2019).

#### **The Influence Between Independence on Auditor Professionalism**

The study found that independence had an effect on the professionalism of auditors, with a path coefficient of 0.375, a t-stat of  $2.589 > 1.96$ , and a p-value of 0.010, so that H6 was accepted. Independent auditors are better able to maintain integrity and professionalism, make decisions without external influences, and adhere to ethical standards. Attribution theory explains that independence allows auditors to attribute their professionalism to internal factors, such as personal integrity. This research is in line with studies that show that auditor independence increases professionalism, with independent auditors better able to maintain their professionalism. The results of this study are in line with research conducted by Yongo et al. (2016) and Timor & Hanum (2023).

#### **The Influence Between Leadership Styles on Auditor Professionalism**

The results showed that leadership style had no significant effect on the professionalism of auditors, with a path coefficient of -0.031, t-stat  $0.142 < 1.96$ , and p-value 0.887, so H7 was rejected. Leadership style does not have a direct impact on the professionalism of the auditor, which is more influenced by competence, experience, and independence. Auditors tend to maintain their professionalism based on internal values, such as integrity and ethical commitment, as well as external factors such as professional regulations. This result is different from research that states that leadership style has an effect on auditor professionalism. This research is in line with research conducted by Yongo et al. (2016) and Priantika (2020).

#### **The Influence Between Motivation on Auditor Performance and Professionalism as an Intervening Variable**

The results showed that professionalism did not mediate the influence between motivation and auditor performance, with a path coefficient of -0.036, t-stat  $0.519 < 1.96$ , and p-value 0.604. This means that H8 is rejected. Motivation has a direct effect on the performance of auditors without going through professionalism, which tends to be stable and not affected by motivation. Auditors attribute their performance more to internal motivation or external factors than to professionalism. These results are different from studies that state motivation affects performance through professionalism. The results of this study are not in line with Faruk (2021) research which indirectly states that motivation affects performance through professionalism.

### **The Influence Between Independence on Auditor Performance and Professionalism as an Intervening Variable**

The results showed that professionalism was not an intermediary between independence and auditor performance, with a path coefficient of -0.044, t-stat  $0.484 < 1.96$ , and p-value 0.629, H9 was rejected. This means that the independence of the auditor directly affects performance without the need for professionalism as a mediator. Professionalism is considered an internal attribute that is not affected by independence. This research is in line with Timor & Hanum (2023), which states that auditor independence can improve performance without the role of professionalism. However, it is different from Hidayatullah et al. (2021), who emphasized the importance of professionalism in supporting auditor performance. The results of this study are in line with the research of Timor & Hanum (2023) and this research is not in line with Hidayatullah et al (2021).

### **The Influence Between Leadership Style on Auditor Performance and Professionalism as an Intervening Variable**

The results showed that leadership style had no effect on auditor performance with professionalism as a mediating variable, with a path coefficient of 0.004, t-stat  $0.074 < 1.96$ , and p-value 0.941. Professionalism does not mediate the relationship between leadership style and auditor performance, as professionalism is more influenced by individual factors such as competence and ethics. Auditors tend to attribute performance to factors other than leadership style, and professionalism is considered a fixed value. These results are different from research that states that leadership styles can improve performance through professionalism. So this research is not in line with Noch & Winata (2019) and Priantika (2020)

## **VI. CONCLUSION**

Motivation has a positive effect on the performance of auditors at BPKP Jambi Province, increasing the commitment, rigor, and dedication of auditors through factors such as job security and management support. Independence also affects the performance of auditors, allowing for objectivity and critical evaluation that is free from external pressure. Leadership style plays a role in encouraging auditor performance by rewarding and motivating, motivating subordinates to achieve optimal results. Auditor professionalism does not affect performance, as it is considered an inherent attribute and is more dependent on other factors such as time and resources. Motivation affects the professionalism of auditors, encouraging them to carry out audits according to ethical standards. Independence enhances professionalism, helping auditors maintain integrity and objectivity. Leadership style does not affect professionalism, which depends more on the auditor's internal values. Professionalism does not mediate the relationship between the motivation and performance of auditors. Professionalism also does not mediate the influence of independence on auditor performance. Leadership style does not affect auditor performance through professionalism. Overall, professionalism does not function as an intervening variable in the relationship between motivation, independence, or leadership style and auditor performance.

## **REFERENCES**

- [1]. Alverina, C., & Darmita, M. Y. (2019). Pengaruh Motivasi, Tindakan Supervisi, Pelatihan Profesi, Dan Pengalaman Audit Terhadap Profesionalisme Auditor Pada Badan Pemeriksa Keuangan (Bpk) Ri Perwakilan Provinsi Bali. *Journal Research of Accounting*, 1(1), 12–29. <https://doi.org/10.51713/jarac.v1i1.2>
- [2]. Angela, B., & Budiwitjaksono, G. S. (2021). Independensi , Dan Motivasi Kerja Terhadap Kinerja Auditor. *Jurnal Akuntansi*, 1(1), 291–301.
- [3]. Anggraini, R. D. P., & Syofyan, E. (2020). Pengaruh Independensi, Profesionalisme, Dan Kompetensi Terhadap Kinerja Auditor BPKP. *Jurnal Eksplorasi Akuntansi*, 2(2), 2772–2785. <https://doi.org/10.24036/jea.v2i2.247>
- [4]. Arens, A. ., Elder, R. ., Beasley, M. ., & Hogan, C. . (2015). *Auditing Dan Jasa Assurance* (Kelimabela). Erlangga.
- [5]. Aurani, D. N., & Ariani, N. E. (2022). Pengaruh Struktur Audit, Independensi, dan Profesionalisme Terhadap Kinerja Auditor (Studi Pada Inspektorat Aceh). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 7(3), 359–368.
- [6]. Basri, Y. H., Mursalim, & Sidik, J. (2022). Pengaruh Integritas, Independensi, Akuntabilitas dan Kompetensi Terhadap Kualitas Kinerja Auditor Di Kantor Inspektorat Kota Tarakan. *Journal of Accounting Finance (JAF)*, 3(2), 108–121.
- [7]. Dariana, D., & Refina, R. (2020). Pengaruh Profesionalisme, Komitmen Organisasi, Gaya Kepemimpinan, dan Budaya Organisasi Terhadap Kinerja Auditor Pada Kantor Akuntan Publik Di

- Pekanbaru. *Jurnal IAKP: Jurnal Inovasi Akuntansi Keuangan & Perpajakan*, 1(2), 128. <https://doi.org/10.35314/v1i2.1681>
- [8]. Donito, V., & Trisnarningsih, S. (2022). Faktor-faktor yang mempengaruhi kinerja auditor internal perusahaan. *Jurnal Ilmiah Akuntansi dan Keuangan*, 4(9), 4079–4087.
- [9]. Effendi, B. (2019). Role Conflict, Role Ambiguity, Independensi dan Kinerja Auditor. *STATERA: Jurnal Akuntansi dan Keuangan*, 1(2), 65–77. <https://doi.org/10.33510/statera.2019.1.2.65-77>
- [10]. Fahmi, M., & Syahputra, M. R. (2019). Peranan Audit Internal Dalam Pencegahan (Fraud). *Liabilities (Jurnal Pendidikan Akuntansi)*, 2(1), 24–36. <https://doi.org/10.30596/liabilities.v2i1.3327>
- [11]. Faruk. (2021). Pengaruh Kompetensi Dan Motivasi Terhadap Kinerja Melalui Profesionalisme Karyawan PT. Angkasa Pura I Surabaya. *Jurnal Ilmu Administrasi Negara*, 7(3), 6.
- [12]. Hakim, K. H., Berutu, E., Lase, M., & Manurung, J. A. (2020). Pengaruh Profesionalisme, Etika Profesi dan Pelatihan Auditor Terhadap Kinerja Auditor pada Badan Pengawasan Keuangan dan Pembangunan (BPKP) Sumatera Utara. *Jurnal Ekonomi, Manajemen dan Akuntansi*, 4(2), 200–211.
- [13]. Handayani, M. (2019). Pengaruh Budaya Organisasi, Gaya Kepemimpinan, dan Jabatan Fungsional Auditor Terhadap Komitmen Organisasi dan Dampaknya Terhadap Kinerja Auditor Internal (Studi pada BPKP dan Inspektorat Sumatera Selatan). *BALANCE Jurnal Akuntansi dan Bisnis*, 4(1), 511. <https://doi.org/10.32502/jab.v4i1.1817>
- [14]. Hasibuan, S. M., & Bahri, S. (2018). Pengaruh Kepemimpinan, Lingkungan Kerja dan Motivasi Kerja Terhadap Kinerja. *Maneggio: Jurnal Ilmiah Magister Manajemen*, 1(1), 71–80. <https://doi.org/10.30596/maneggio.v1i1.2243>
- [15]. *Hasil Evaluasi Kapabilitas APIP Inspektorat Daerah Provinsi Jambi Berada di Level 3*. (2022). [jamberita.com](https://jamberita.com). <https://jamberita.com/read/2022/12/21/5976362/hasil-evaluasi-kapabilitas-apip-inspektorat-daerah-provinsi-jambi-berada-di-level-3/>
- [16]. Hasmi, N., & Sarina, S. (2022). Pengaruh Independensi Dan Profesionalisme Auditor Terhadap Kinerja Auditor Pada Kantor Inspektorat Kabupaten Maros. *Jurnal Akuntansi Kompetif*, 6(2), 307–314. <https://doi.org/10.35446/akuntansikompetif.v6i2.1345>
- [17]. Hidayatullah, A., Wardayati, S. M., & Roziq, A. (2021). Kajian Teoritis Tentang Budaya Organisasi, Independensi, dan Etika Profesi terhadap Kinerja Auditor BPKP melalui Motivasi dan Profesionalisme. *Jurnal Akuntansi dan Pajak*, 22(1), 217. <https://doi.org/10.29040/jap.v22i1.2800>
- [18]. Hotiana, N., & Febriansyah. (2018). Pengaruh Motivasi dan Stres Kerja Terhadap Kinerja Pegawai (Studi Pada Bagian Kepegawaian Dan Organisasi, Biro Umum, Kepegawaian Dan Organisasi Kementerian Pariwisata RI). *Jurnal Riset Manajemen dan Bisnis (JRMB)*, 3(1), 27–36.
- [19]. Insani, W. S. N., Wawo, A. B., & Abdullah, M. (2017). Pengaruh Profesionalisme, Motivasi Dan Kepuasan Kerja Terhadap Kinerja Auditor Pada Inspektorat Kabupaten Kolaka Dan Kabupaten Kolaka Timur. *Jurnal Progres Ekonomi Pembangunan (JPEP)*, 2, 1–18. <file:///C:/Users/David/Downloads/Documents/228-455-1-PB.pdf>
- [20]. Kristian, M. (2018). Pengaruh Independensi Auditor, Ukuran Kantor Akuntan Publik, dan Professional Judgement Auditor terhadap Kinerja Auditor. *Jurnal STEI Ekonomi*, 27(2), 208–232. <https://doi.org/10.36406/jemi.v27i2.135>
- [21]. Kurniawan, H., Fitrijanti, T., & Irawady, C. (2020). Pengaruh Mutasi, Motivasi, dan Kompetensi Terhadap Kinerja Auditor. *Jurnal SIKAP (Sistem Informasi, Keuangan, Auditing Dan Perpajakan)*, 4(2), 98–106. <https://garuda.kemdikbud.go.id/documents/detail/1621754>
- [22]. Lisda, R., & Sukesih. (2020). Pengaruh Budaya Organisasi, Motivasi, dan Profesionalisme Terhadap Kinerja Auditor Internal (Survey pada BUMN Sektor Jasa Keuangan & Asuransi di Kota Bandung). *Land Journal*, 1(1), 108–131. <https://doi.org/10.47491/landjournal.v1i1.639>
- [23]. Monique, E. P., & Nasution, S. (2020). Pengaruh Profesionalisme, Independensi Auditor, Etika Profesional, Dan Gaya Kepemimpinan Terhadap Kinerja Auditor. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi dan Bisnis*, 8(2), 171–182. <https://doi.org/10.37676/ekombis.v8i2.1083>
- [24]. Noch, R. M., & Winata, S. I. (2019). Faktor Faktor Yang Memengaruhi Kinerja Auditor Serta Dampaknya Terhadap Profesionalisme. *Jurnal Riset Akuntansi Kontemporer*, 11(2), 54–59. <https://doi.org/10.23969/jrak.v11i2.2770>
- [25]. Oktayana, Sunarsih, & Pramesti. (2021). Pengaruh Profesionalisme, Akuntabilitas, Pengalaman Kerja, Dan Konflik Peran Terhadap Kinerja Auditor Pada Kantor Akuntan Publik di Bali. *Jurnal Karma (Karya Riset Mahasiswa Akuntansi)*, 1(4), 1347–1353.
- [26]. Pangamiani, R. (2023). Pengaruh Motivasi dan Diklat Terhadap Optimalisasi Kinerja Pegawai Di Moderasi Oleh Faktor Kepemimpinan di Inspektorat Daerah Kabupaten Barito Selatan Kalimantan Tengah. *Jurnal Ilmiah Ekonomi Bisnis (S4)*, 5(Maret 2018), 218.
- [27]. Pertiwi, L. Z., Simorangkir, P., & Nugraheni, R. (2021). Pengaruh Gaya Kepemimpinan, Profesionalisme dan Kompleksitas Tugas Terhadap Kinerja Auditor. *Prosiding BIEMA Business*

- Management, Economic, and Accounting National Seminar*, 2(1), 550–565.
- [28]. Pituringsih, E., Basuki, P., & Akram, A. (2022). Budaya Suku Sasak Memoderasi Gaya Kepemimpinan, Independensi, Pemahaman Good Governance Pada Kinerja Auditor. *E-Jurnal Akuntansi*, 32(4), 1099. <https://doi.org/10.24843/eja.2022.v32.i04.p20>
- [29]. Pramana, A. A., & Yuliantoro, R. (2018). Pengaruh Independensi Auditor, Gaya Kepemimpinan, Komitmen Organisasi, Dan Akuntabilitas Terhadap Kinerja Auditor Studi Empiris pada Auditor Pemerintah di BPK Jateng. *Jurnal REKSA: Rekayasa Keuangan, Syariah dan Audit*, 2(2), 189. <https://doi.org/10.12928/j.reksa.v2i2.24>
- [30]. Pratiwi, H., & Srimindarti, C. (2021). Pengaruh Kompetensi, Independensi Dan Gaya Kepemimpinan Terhadap Kinerja Auditor Pada Kantor Akuntan Publik Kota Semarang. *Jurnal Ilmiah Mea (Manajemen, Ekonomi, dan Akuntansi)*, 5(3), 494–512.
- [31]. Priantika, Y. R. (2020). *Pengaruh Gaya Kepemimpinan dan Budaya Kerja Terhadap Kinerja Guru SD Negeri Se-Kecamatan Tenggarang Kabupaten Bondowoso Dengan Profesionalisme Guru Sebagai Variabel Intervening* (Nomor 5). Universitas Muhammadiyah Jember.
- [32]. Puspitha, Judith. 2017. Pengaruh Pengalaman Auditor, Pelatihan Profesional, TindakanSupervisi dan Motivasi Terhadap Profesionalisme Auditor Pemula. Sekolah Tinggi Ilmu Ekonomi Triatma Mulya.
- [33]. Rahmadayanti, A. R., & Wibowo, S. A. (2017). Pengaruh Kecerdasan Spiritual, Profesionalisme, Kompleksitas Tugas, Budaya Organisasi dan Tekanan Anggaran Waktu Terhadap Kinerja Auditor Pemerintah (Studi Empiris pada Kantor BPK RI dan BPKP Perwakilan Provinsi DIY). *Reviu Akuntansi dan Bisnis Indonesia*, 1(2), 106–120. <https://doi.org/10.18196/rab.010210>
- [34]. Rahmi, M. (2019). Pengaruh Profesionalisme, Independensi, Etika Profesi, Budaya Organisasi Dan Gaya Kepemimpinan, Terhadap Kinerja Auditor Pada Kantor Akuntan Publik Di Padang Dan Medan. *Imara: Jurnal Riset Ekonomi Islam*, 3(2), 167. <https://doi.org/10.31958/imara.v3i2.1654>
- [35]. Solehah, S., Hidayah, N., Layi, M., & Ariyani, A. D. (2023). Pengaruh Etika Profesi, Independensi, Profesionalisme, Gaya Kepemimpinan dan Kecerdasan Emosional Terhadap Kinerja Auditor Pada Kantor BPKPAD Bantul. *Angewandte Chemie International Edition*, 6(11), 951–952., 3(1), 10–27. <http://journal.lppmpelitabangsa.id/index.php/akubis/article/view/784/298>
- [36]. Timor, S. D., & Hanum, Z. (2023). Pengaruh Etika Profesi dan Independensi Auditor Terhadap Kinerja Auditor dengan Profesionalisme sebagai Variabel Intervening. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 7(3), 2217–2224.
- [37]. Wahidi, U., Hardi, H., & Safitri, D. (2020). Pengaruh Independensi, Gaya Kepemimpinan Dan Budaya Organisasi Terhadap Kinerja Auditor : Komitmen Organisasi Sebagai Mediasi. *Current: Jurnal Kajian Akuntansi dan Bisnis Terkini*, 1(2), 218–238. <https://doi.org/10.31258/jc.1.2.219-238>
- [38]. Wijayanti, A., Gulo, N., & Syahputra, D. (2022). Pengaruh Profesionalisme Dan Pengetahuan Audit Terhadap Kinerja Auditor Dengan Pemahaman Good Governance Sebagai Variabel Moderating (Studi Empiris Di Kantor Akuntan Publik di Jakarta). *Media Manajemen Jasa*, 10(1), 32–50. <https://doi.org/10.52447/mmj.v10i1.6144>
- [39]. Yongo, E. O., Manyala, J. O., Kito, K., Matsushita, Y., Outa, N. O., & Njiru, J. M. (2016). The Effect Of Auditor Competence, Independence, Audit Experience, Organizational Culture And Leadership Against Auditor Professionalism And Its Implication On Audit Quality. *International Journal of Advanced Research*, 4(6), 625–634. <https://doi.org/10.21474/IJAR01>
- [40]. Yudha, I. G. B., Putra, I. G. C., & Santosa, M. E. S. (2021). Analisis Faktor-Faktor yang Mempengaruhi Kinerja Auditor pada Kantor Akuntan Publik di Bali. *Jurnal Kharisma*, 3(1), 575–584.

**Jenifer Arda Kurnia Mendrofa<sup>1</sup>, Netty Herawaty<sup>2</sup>, Rahayu<sup>3</sup>**  
<sup>1,2,3</sup>Accountancy, Jambi University, Indonesia