

## The Role of Auditor Independence, Professionalism, Skepticism, and Organizational Culture on Auditor Performance

Achmad Fauzi<sup>1</sup>, Jurica Lucyanda<sup>2</sup>✉, Fadil Permana<sup>3</sup>, Tifani Margaretha<sup>4</sup> and Mila Novita<sup>5</sup>

Department of Accounting, Faculty of Economics and Social Sciences, Universitas Bakrie, Jakarta, Indonesia

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### Abstract

**Purposes:** This study aims to examine the role of internal and external factors in auditor performance. This study uses auditor independence, professionalism, and skepticism as internal factors and organizational culture as external factors.

**Methods:** Drawing on the attribution theory to develop and test the hypotheses, this study conducts a survey method using an electronic questionnaire to collect data. The respondents are auditors working in the Big Four public accounting firms. Data are analyzed using multiple linear regression models.

**Findings:** The results show that auditor independence, professionalism, skepticism, and organizational culture positively influence auditor performance. These findings confirmed the attribution theory that dispositional attribution and situational attribution play a key role in individual attributions, namely auditor performance.

**Novelty:** This study contributes to behavioral management accounting research, specifically the performance of auditors. Limited research still uses organizational culture as an external factor that may affect auditor performance. The attribution theory complements previous studies investigating the determinants influencing auditor performance, from internal (dispositional attributions) to external (situational attributions) factors.

**Keywords:** Auditor Independence, Auditor Performance, Auditor Professionalism, Organizational Culture, Professional Skepticism.

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## INTRODUCTION

Financial reports play an essential role in decision-making for many users, both internal and external parties, by providing information about the financial position, performance, and changes in the financial position of an entity that will be useful in decision-making. Accurate, transparent, and easily understood financial reports are essential for good reporting. Financial statements must also comply with applicable accounting standards. In this regard, auditors are

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author (✉)

E-mail: [jurica.lucyanda@bakrie.ac.id](mailto:jurica.lucyanda@bakrie.ac.id)

qualified individuals assigned to examine an institution or business's accounts and financial statements and decide whether the financial statement is correct and follows accounting rules. Auditors can carry out their duties and responsibilities in examining the financial statements of a company so that they can serve as a benchmark for the company in improving its credibility. This trust must be safeguarded by showing professional performance. If the auditor performs well, then s/he will give an opinion that the financial statements are made by the applicable financial accounting standards so that the public can obtain reliable financial reporting information, leading to good audit results (Ghadhab, Matrood, & Hameed, 2019; Hayati, Berutu, Lase, & Manurung, 2020; Kadous & Zhou, 2019; Susanto, 2018; Sutopo, Wulandari, Adiati, & Saputra, 2017).

Auditor performance refers to the extent to which an auditor performs his or her duty to examine the financial statements of an entity. Audit performance is the result of an auditor's work in carrying out the responsibilities entrusted to her/him based on competence, expertise, and timeliness measured in terms of quantity, quality, and accuracy of time to determine whether the financial reports of a firm or organization are under the accounting rules (Hanna & Firnanti, 2013; Indriasih, 2020; Kusumastuti, 2022; Lee, Su, Tsai, Lu, & Dong, 2016; Lobo, Paugam, Zhang, & Casta, 2017; Lohapan, 2021; Mohd Sanusi, Iskandar, Monroe, & Saleh, 2018; Rosally & Christiawan, 2016; Tepalagul & Lin, 2015). Auditors must comply with auditing standards when carrying out their duties. These include general standards, fieldwork standards, reporting standards, and codes of ethics for accountants. Audit standards are the guidelines for auditors to carry out their professional duties (Gimbar, Hansen, & Ozlanski, 2016; Glover, Taylor, & Wu, 2017; Knechel, 2016; Krahel & Titera, 2015; Mindarti, 2015). As an auditor, the audit performance is crucial in ensuring the credibility and validity of the company's financial statements. The audit performance can be evaluated using the published audit report. A clean opinion of the audit report indicates that the financial report has been thoroughly and consistently reviewed, while other opinions of the audit report, such as adverse or disclaimer, show that there are problems or shortcomings in the company's financial reporting and internal controls.

The public is questioning audit performance because of many phenomena relating to the auditor's ineffective performance, which leads to a loss of user confidence in audited financial statements. For example, the low performance of auditors was demonstrated in 2019, which was a challenging year for many of Indonesia's leading public accounting firms (KAP). Until August 2019, two accounting firms of the Big 4 were subjected to administrative sanctions for errors in auditing the annual financial statements of public companies. The phenomena raise the perception of auditor ineffectiveness, resulting in a loss of trust among audited financial statement users. This is the same as the case that occurred in a partner of Ernst and Young (EY), KAP Purwanto, Sungkoro, and Surja, who were sanctioned for the results of the audit, so they must be responsible for the results. This has an impact on the performance of auditors. One of the auditors in this case has been sanctioned by the Financial Services Authority (OJK) for violating the capital market laws and the code of ethics of the public accountant profession. OJK has imposed sanctions by freezing the Registration Letter of Accountants (STTD) for one year since the issuance of the sanctions. Another phenomenon was related to the low performance of auditors in the Big 4, namely PricewaterhouseCoopers (PwC), in the case of the failure to pay PT Insurance Jiwasraya. In 2016, PwC issued an unqualified opinion on the consolidated financial reports of PT Insurance Jiwasraya and its subsidiaries. In 2018, Jiwasraya revealed that it could not pay the expiration of a policy claim of IDR802 billion for the Jiwasraya Saving Plan. PwC was alleged to have neglected the audit of Jiwasraya's financial statements because it did not find any problems during its audit in the first place. A more recent phenomenon of low auditor performance was showcased when OJK revoked the registered certificate of KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo and Partners (members of Crowe Horwath International which is a global top 10 public accounting company) on February 24, 2023 as a result of a follow-up investigation after the emergence of the default case of PT Asuransi Jiwa Adisarana Wanaartha (Wanaartha Life).

Based on the phenomena described above, auditor performance is still low. This phenomenon makes auditor performance an exciting topic to investigate. Prior research showed that several factors influence auditor performance. These factors, among others, are auditor independence (Anggraini & Syofyan, 2020; Ngoc Hung, Thuy Van, & Archer, 2023; Prambowo & Riharjo, 2020; Pratiwi & Srimindarti, 2021; Salju, Rismawati, & Bachtiar, 2016; Situmorang & Sudjiman, 2022; Tepalagul & Lin, 2015); auditor professionalism (Angela & Budiwitjaksono, 2021; Badewin, Sarmiati, & Rosliana, 2021; Istiariani, 2018; Kaawaase, Bananuka, Peter Kwizina, & Nabaweesi, 2020; Luthan, Ali, & Hairaty, 2019; Putra & Ariyanto, 2012; Tepalagul & Lin, 2015; Wulandari & Prasetya, 2020); and professional skepticism (Amira & Munari, 2023; Blix, Chui, Pike, & Robinson, 2021; Mia Prabawati & Suputra, 2018; Prasetya, 2019; Priesty & Budiarta, 2017; Safarzadeh & Mohammadian, 2024; Tawakkal, 2019; Triono, 2021; Xu, Yang, & Fukofuka, 2023).

However, previous studies show mixed results. Some studies find that auditor independence, professionalism, and professional skepticism positively affect auditor performance (Amira & Munari, 2023; Angela & Budiwitjaksono, 2021; Badewin et al., 2021; Cohen, Dalton, & Harp, 2017; Istiariani, 2018; Janssen, Hardies, Vanstraelen, & Zehms, 2021; Mia Prabawati & Suputra, 2018; Murti & Firmansyah, 2017; Pradana, Kusuma, & Rahmadani, 2019; Prasetya, 2019; Priesty & Budiarta, 2017; Shintya, Nuryatno, & Oktaviani, 2016; Situmorang & Sudjiman, 2022; Wulandari & Prasetya, 2020). Other studies find that auditor independence, auditor professionalism, and professional skepticism do not affect auditor performance (Anggraini & Syofyan, 2020; Chiang, 2016; Nasution & Nasution, 2022; Putra & Ariyanto, 2012; Sintyawati, Kusumawati, & Wati, 2021; Tawakkal, 2019; Triono, 2021; Widyastari, Badera, & Sisdyani, 2023). The phenomenon of low auditor performance and contradictory results motivate this study to examine factors affecting auditor performance.

Unlike prior research, this study uses organizational culture as an additional variable that may affect auditor performance to complement other factors, namely auditor independence, auditor professionalism, and professional skepticism. This topic is still relevant and interesting to readers because prior studies focused on internal factors owned by the auditors. In contrast, this paper adds organizational culture as an external variable that may influence auditor performance. According to attribution theory Heider (1958), a person chooses behavior based on internal and external attributions. This attribution theory explains the tendency for an individual to attribute the causes of the behavior of another person or herself/himself to internal factors (dispositional attributions) and external factors (situational attributions). Following this theory, auditor performance is influenced by internal and external factors. In this study, auditor independence, professionalism, and skepticism explain dispositional attributions, whereas organizational culture represents situational attributes that may affect auditor performance.

Prior studies suggest that organizational culture has a positive influence on auditor performance (Ali, Omar, & Bakar, 2016; Alzeban, 2015; Candradewi & Putra, 2022; Dariana & Refina, 2020; Kwarteng & Aveh, 2018; Rahmi, 2019; Ramadhan & Kusumawati, 2018; Su, Lee, Tsai, & Lu, 2016). The findings from these studies suggest that auditors will be more competent in carrying out their duties if the company has a strong organizational culture, which will ultimately improve its performance. Organizational culture involves expectations, values, and shared attitudes of the organization that influences individuals, groups, and organizational processes within it (Alberti, Bedard, Bik, & Vanstraelen, 2022; Mia Prabawati & Suputra, 2018; Sitio & Anisykurlillah, 2014; Svanberg & Öhman, 2016). Organizational culture is an organization's system that distinguishes it from other organizations. Organizational culture and work environment influence an auditor's work outcome (Hadid & Al-Sayed, 2021). Organizational culture can provide guidelines or norms of conduct for an auditor in an organization, where an auditor cannot act randomly but must adapt to the people and where they are located (Broberg, Umans, Skog, & Theodorsson, 2018; Lee et al., 2016; Rusmita & Badera, 2018). Therefore, it is expected that organizational culture will affect auditor performance.

This study contributes to the existing literature in the accounting field, especially behavioral accounting and audit research. The results from previous studies on the determinants that influence auditor performance are inconclusive, and there is still limited research that uses organizational culture as an external factor that may affect auditor performance. In addition, the results of this research can be used as a reference for future researchers interested in investigating auditor performance, especially the factors that influence auditor performance. The attribution theory adds to existing literature investigating the factors that influence auditor performance, from internal (dispositional attributions) to external (situational attributions) factors.

This study uses attribution theory to explain the factors that influence behavior on auditor performance. Attribution theory explains that the causes of the behavior of an individual or others are determined by whether the behavior is influenced by internal or external factors (Heider, 1958). Attribution theory develops the idea of ways of judging human beings based on the meaning associated with specific actions because the perception and judgment of individuals are heavily influenced by assumptions made about the internal and external conditions of a person (Alderman, 2017; Andiola, Bedard, & Westermann, 2019; Hidayat, Pituringsih, & Martiningsih, 2018).

In social perception, a person will form an idea of the other person and the circumstances that lead to a person's behavior, which are called dispositional and situational attributions. Internal or dispositional attributions relate to the existing qualities of an individual's conduct, such as personality, self-perception, abilities, and motivation. At the same time, situational attributes or external determinants refer to environmental factors affecting behavior, such as social conditions, social values, and public views. In other words, any action or concept a person performs will be influenced by internal and external factors (Ardini & Darya, 2020; W. Chen, Han, & Tan, 2016; Wang, Xiang, Meng, Chi, & Li, 2023). Based on attribution theory, the conduct of auditors in carrying out audits to maximum performance can be attributable to individual internal and external factors. In this regard, auditor performance can be influenced by dispositional attributions (internal factors), namely auditor independence, auditor professionalism, auditor skepticism, and situational attributions (external factors), namely organizational culture.

Auditor performance is the result of work accomplished by an auditor in conducting her/his task under the responsibilities assigned to her/him (Ghadhab et al., 2019; Nehme, 2017; Pucangan, Gayatri, Rasmini, & Budiarta, 2022; Svärdesten, 2019). According to Downey (2018) and Kusumastuti (2022), auditor performance results from someone's work being completed with optimal achievement. An auditor accomplishes his work within a specified time frame (Johansen & Christoffersen, 2017; Wahyudi & Aryati, 2022; Zhou, Owusu-Ansah, & Maggina, 2018). Auditor performance can be measured using three dimensions: the quality of work, the quantity of work, and the accuracy of time (Brown, Gissel, & Gordon Neely, 2016; Fanani, Hanif, & Subroto, 2014; Johari, Ridzoan, & Zarefar, 2019; Ma'Ayan & Carmeli, 2016). Factors influencing auditor performance can be explained by attribution theory, which explains the process of determining the causes and motives of a person's behavior that stem from external and internal factors.

Independence is an attitude that must be independent in facts and appearances when providing audit services and other attestations (Arens, Elder, & Beasley, 2020). Guenin-Paracini, Malsch, and Tremblay (2015) and Situmorang and Sudjiman (2022) suggest that independence is an objective, non-partisan act, not under pressure that should be on the auditor to provide an audit of financial statements. Independence is characterized by the existence of a separation (autonomy) between individual interests and entity interests so that the auditor must be objective and non-biased in making decisions (Abbott, Daugherty, Parker, & Peters, 2016; Angraini & Syofyan, 2020; Yen, Thuy, Tien, & Anh, 2019). Auditor independence consists of two components: independence of mind and appearance. The independence of mind reflects the state of an auditor, which allows an audit to be carried out with an unbiased attitude. Independence in appearance is the result of someone else's interpretation of auditor independence or the auditor's ability to maintain an unbiased viewpoint in the eyes of others. According to the Indonesian Accounting

Association (IAI, 2020), independence is thinking that enables one to conclude without pressure, which can compromise professional considerations, thus enabling individuals to act with integrity and to apply objectivity and professional skepticism.

Prior research shows that auditor independence has a positive influence on auditor performance (Angela & Budiwitjaksono, 2021; Badewin et al., 2021; Dariana & Refina, 2020; Ing, Halim, & Hariani, 2020; Ismail, Merejok, Dangi, & Saad, 2020; Jiang, Wang, & Wang, 2019; Prambowo & Riharjo, 2020; Rajgopal, Srinivasan, & Zheng, 2021; Ratzinger-Sakel & Schönberger, 2015; Situmorang & Sudjiman, 2022; Wahidi, Hardi, & Safitri, 2020; Wardana & Ramantha, 2022; Wulandari & Prasetya, 2020; Zahmatkesh & Rezazadeh, 2017). Most Indonesian studies are conducted in regional areas and involve auditors from non-Big four public accounting firms outside Jakarta. Nevertheless, research conducted by Nasution and Nasution (2022), Sintyawati et al. (2021) and Salju et al. (2016) conclude that independence does not affect auditor performance. According to attribution theory, independence includes dispositional attribution, which means that if an auditor has a firm heart and is not in favor of anyone, he will give an objective judgment, affecting the improvement of his performance as an auditor. Based on the results of previous research and the attribution theory's reasoning that auditor independence is a dispositional attribution (internal factor) that is expected to influence auditor performance, the following hypothesis is proposed:

**H<sub>1</sub>: Auditor independence has a positive effect on auditor performance.**

Professionalism is an attitude that demands a person's responsibility for what has been handed over to him. Specifically, the auditor will use the entire workforce as a form of commitment to his profession. With the completion of the job, the auditor will be more careful and wise in exercising his profession of auditing to produce a quality audit report (Heyrani, Vakilifard, & Rahnamay Roudposhti, 2017; Luthan et al., 2019; Natalia, 2016). If the auditor behaves as such, he is considered professional and likely to have a professional mindset (Barrainkua & Espinosa-Pike, 2018; Devi & Pande Dwiana Putra, 2019; Heyrani et al., 2017). The Professional Public Accountant Standards SA 250 (IAI, 2021) stipulates that an auditor must comply with all applicable legal requirements and regulations and always avoid any activity that may damage the profession's reputation.

Previous studies conclude that there is a positive relationship between auditor professionalism and auditor performance (Angela & Budiwitjaksono, 2021; Anggraini & Syofyan, 2020; Arowoshegbe, Uniamikogbo, & Atu, 2017; Badewin et al., 2021; Ball, Tyler, & Wells, 2015; Ching, Teh, San, & Hoe, 2015; Dariana & Refina, 2020; Gao & Zhang, 2019; Ing et al., 2020; Lai, Sasmita, Gul, Foo, & Hutchinson, 2018; Nasution & Nasution, 2022; Pertiwi, Simorangkir, & Nugraheni, 2021; Wulandari & Prasetya, 2020). Most of the Indonesian studies are conducted in regional areas and involve respondents of auditors from non-Big four public accounting firms outside Jakarta. A few studies need to find a relationship between professionalism and auditor performance (Anggraini & Syofyan, 2020; Monique & Nasution, 2020; Salman & Hatta, 2020). Drawing on the findings from prior studies and the attribution theory that auditor professionalism as a dispositional attribution (internal factor) will affect auditor performance, the following hypothesis is proposed:

**H<sub>2</sub>: Auditor professionalism has a positive effect on auditor performance.**

Professional skepticism is an attitude that includes a mind that always asks questions, is cautious of conditions that may indicate possible misunderstandings due to fraud or error, and critical research on audit evidence (Arens et al., 2020; Brazel, Jackson, Schaefer, & Stewart, 2016; Grenier, 2017; Nolder & Kadous, 2018). Professional skepticism is an attitude that includes minds that always question and carry out critical evaluations of auditing evidence (Bowlin, Hobson, & Piercey, 2015; Cohen et al., 2017; Rai, 2008). In providing an opinion on a financial report, an auditor must be skeptical about determining to any extent the accuracy and truthfulness of the

evidence or information provided by the client. This skeptical attitude of the auditor is expected to reflect the professional skills of an auditor (Farag & Elias, 2016; Rasso, 2015; Tawakkal, 2019). According to Martinov-Bennie, Dyball, and Tweedie (2022) and Amira and Munari (2023), professional skepticism is the attitude that an auditor should have when evaluating audit evidence critically with constantly emerging doubts and minds asking that the audit decisions made are accurate and relevant. With the presence of professional skepticism, doing the job will produce audit quality that is reliable, relevant, and can be used as a reference in economic decision-making (Harding & Trotman, 2017; Kang, Trotman, & Trotman, 2015; Triono, 2021).

Prior research suggests professional skepticism positively impacts auditor performance (Amira & Munari, 2023; Blix et al., 2021; Bowlin et al., 2015; Y.-H. Chen, Wang, & Liu, 2023; Mia Prabawati & Suputra, 2018; Prasetya, 2019; Priestly & Budiarta, 2017; Shahibah, Hariadi, & Baridwan, 2020; Su'un & Sari, 2021). Most of the studies conducted in Indonesia are carried out in regional areas and involve participants from auditors of non-Big four public accounting firms outside Jakarta. Nevertheless, limited studies find that professional skepticism does not impact auditor performance (Tawakkal, 2019; Triono, 2021). Based on the results from prior studies and the proposition of attribution theory that professional skepticism as a dispositional attribution (internal factor) will influence auditor performance, the following hypothesis is proposed:

**H<sub>3</sub>: Professional skepticism has a positive effect on auditor performance.**

Organizational culture is described as the values governing human resources in carrying out their responsibilities and behavior within the company. Organizational culture refers to an integral part of the internal environment of an entity because the cultural diversity that exists within an entity is the same as the number of people that exist in an entity (Alberti et al., 2022; Alzeban, 2015; Solong & Yadi, 2021). Candradewi and Putra (2022) conclude that organizational culture is a whole-group organizational belief in the way the values are used, expanded, and also studied continuously, valid for the adhesive system and can be made as a measure of behavior within the organization to obtain the core of the organization that has been agreed together. A conducive organizational culture affects the outcome of the work achieved by the auditor. The higher the organizational culture, the better the auditor's performance, and the lower the organization's cultural value (Beisland, Mersland, & Strøm, 2015; Dariana & Refina, 2020; Husnin, Nawawi, & Puteh Salin, 2016). Chatman and O'Reilly (2016) and Siregar (2022) describe organizational culture as a system of values that is adhered to and applied by all organization members in response to the environment. According to Warrick (2017) and Kosasih (2022), organizational culture is the social force that employees perceive and the way that perception can motivate employees to do the job, and unconsciously, everyone in the organization learns the culture that applies in their organization.

Previous studies conclude that there is a positive relationship between organizational culture and auditor performance (Ali et al., 2016; Arman, 2018; Astami, Rusmin, Hartadi, & Evans, 2017; Beisland et al., 2015; Candradewi & Putra, 2022; Dariana & Refina, 2020; Darmayanti, 2018; Husnin et al., 2016; Rahmadayanti & Wibowo, 2017; Rahmi, 2019; Rohim & Budhiana, 2019; Tobi, Osasrere, & Emmanuel, 2016; Wahidi et al., 2020). Most Indonesian studies are conducted in regional areas involving auditors from the non-Big four public accounting firms outside Jakarta. In contrast, Ramadhan and Kusumawati (2018) find that organizational culture does not impact auditor performance. Drawing on the results from prior studies and the attribution theory's reasoning that organizational culture as a situational attribution (external factor) will affect auditor performance, the following hypothesis is proposed:

**H<sub>4</sub>: Organizational culture has a positive effect on auditor performance.**

## METHODS

The respondents of this study are auditors who work at the Big 4 Public Accounting Firms (PricewaterhouseCoopers (PwC), Ernst & Young (EY), KPMG International, and Deloitte) in Jakarta. Participants from the Big 4 accounting companies were used because they are large audit firms with high levels of audit activities, have good reputations, and are recognized as the largest accounting firms in the world. This study used a survey method to collect the data. Samples in this study were collected through a purposive sampling technique. This approach is employed since there is no accurate information about the number of auditors in the Big 4 Public Accounting Firm. Purposive sampling can simplify sampling by having relevant information or experience for research. The sample criteria needed in this study are auditors who work in the Big 4 Public Accounting Firms and have at least one year of audit experience. Questionnaires were sent to respondents using online questionnaires. The questionnaires were distributed to respondents in September 2023, and a timeframe of one week was given to fill out the questionnaires. A gentle reminder was given if respondents did not respond within one week. This study used a pilot test to ensure the questionnaires had been appropriately designed before they were sent to the respondents. Pilot test questionnaires were conducted to 30 students as surrogates to answer the questionnaires. The pilot test result concluded that the research instruments were valid, reliable, and easy to understand.

Auditor performance was measured using instruments adapted from Goldwasser (1993) and modified according to the purpose of this study. Recent studies, such as Sumarlin, Lekkeng, and Dani (2022) and Suputra and Widhiyani (2020), still use these seminal instruments. The auditor performance instruments consist of three dimensions: quality of work, quantity of work, and timeliness of work, where two questions measure each of these dimensions. The instruments of auditor independence were adapted from Rahayu and Suryono (2016) and modified under this study, consisting of three criteria: length of the relationship with the client, pressure from the client, and review from fellow auditors, where two questions measured each of the requirements. Auditor professionalism is measured by instruments adopted and modified from Hall (1969), which are still used by current studies (Dunn & Sainty, 2020; Prawiranegara, 2023). The instruments of professionalism consist of social obligation, work independence, and devotion to the profession, where each of the instruments was measured using two questions. The instruments of professional skepticism were adopted from Hurr (2010), consisting of six dimensions: questioning minds, suspension of judgment, search for knowledge, interpersonal understanding, self-determination, and self-confidence. Each of these six dimensions was measured with two questions. The organizational culture instruments consist of three dimensions: clarity, dissemination, and commitment, and each of them was measured with two questions. The instruments use five Likert scale points: one strongly disagrees, and five strongly agree.

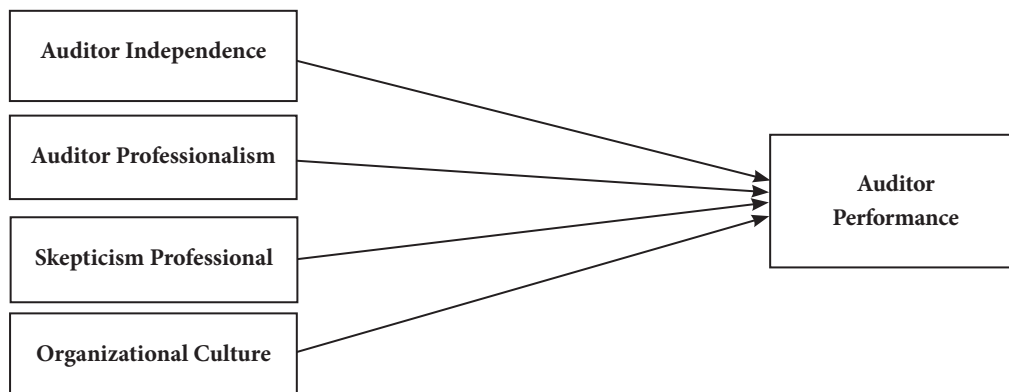


Figure 1. Research Model

This study's data analysis uses multiple regression analysis (MRA). This study examines the validity and reliability of data to ensure that the instruments are valid and reliable. Validity is tested using the value of KMO (Kaiser-Meyer-Olkin) to measure sampling adequacy, while the reliability test is conducted using Cronbach's Alpha technique. The value of KMO above 0.60 suggests that the sampling is adequate. The variables are reliable if they give a *Cronbach's Alpha* value of >0.60. Figure 1 shows the Research Model.

## RESULTS AND DISCUSSIONS

The respondents in this study were 131 auditors working at public accounting firms (KAP): PricewaterhouseCoopers (26%), Erns & Young (26%), KPMG (24%), and Deloitte (23.6%) in Jakarta. The questionnaires were sent to 200 auditors of Big 4 Public Accounting Firms, with 50 questionnaires distributed using a Google Form to each KAP. Out of 200, as many as 131 questionnaires were returned (response rate: 65.5%) and used as data.

Table 1 describes the demographic data of respondents. From the 131 respondents, gender classifications showed that 77 were female (58.20%), and 54 were male (41.2%). The average age of respondents is relatively young, with the age ranges between 20-30 years (98.5%) and the rest between 31-40 years (1.5%). The data show that the average education of respondents is accounting undergraduate (S1) (99.2%), while only one respondent is postgraduate (S2) (0.8%). The average

**Table 1.** Demographic Data of Respondents

		Total	Percentage (%)
Gender:	Male	54	41.2
	Female	77	58.8
	Total	131	100.0
Accounting Firm	PwC Indonesia	34	26.0
	EY Indonesia	34	26.0
	KPMG Indonesia	32	24.4
	Deloitte Indonesia	31	23.6
	Total	131	100.0
Age:	20 – 30 Year	129	98.5
	31 – 40 Year	2	1.5
	41 – 50 Year	0	0
	> 51 Year	0	0
	Total	131	100.0
Level of Education:	S1	130	99.2
	S2	1	0.8
	Total	131	100.0
Experience:	1 - 5 Year	127	96.9
	6 - 10 Year	3	2.3
	>10 Year	1	0.8
	Total	131	100.0
Position:	Junior Auditor	117	89.3
	Senior Auditor	12	9.2
	Manager	2	1.5
	Total	131	100.0

Source: SPSS Output



experience of respondents ranges from 1-5 years, as many as 127 respondents (96.9%), 6 -10 years (2.3%), and > ten years (0.8%). The positions of respondents are primarily junior auditors (89.3%), senior auditors (9.2%), and managers (1.5%).

Table 2 describes a statistical description of research variables related to the theoretical range, actual range, mean, and standard deviation of the variables: Auditor Independence (AI), Auditor Professionalism (AP), Professional Skepticism (PS), Organizational Culture (OC), and Auditor Performance (AP).

**Table 2.** Statistical Descriptive of Research Variables

	N	Theoretical Range		Actual Range		Mean	Standard Deviation
		Min.	Max.	Min.	Max.		
Auditor Independence (AI)	131	6	30	18	30	26.29	2.998
Auditor Professionalism (AP)	131	6	30	18	30	27.23	2.445
Professional Skepticism (PS)	131	12	60	39	60	54.91	4.695
Organizational Culture (OC)	131	6	30	17	30	26.87	2.858
Auditor Performance (AP)	131	7	35	23	35	31.48	2.893
Valid N	131						

Source: SPSS Output

Table 2 shows that the mean of auditor independence is 26.29, which concludes that auditor independence is high because it is close to the maximum value (30). The mean of auditor professionalism is 27.23, which concludes that auditor professionalism is high because it is close to the maximum value (30). The mean of professional skepticism is 54.91, which concludes that it is high because it is close to the maximum value (60). The mean of organizational culture is 26.87, which is high because it is close to the maximum value (30). The mean of audit performance is 31.48, which concludes that auditor performance is high because it is close to the maximum value (35).

This study examines the validity and reliability to ensure the instruments are valid and reliable. The validity and reliability tests showed that the instrument of variables used are valid (KMO > 0.6) and reliable (Cronbach Alpha > 0.6). Table 3 describes the validity and reliability tests for independent and dependent variables.

To test the four hypotheses proposed, we use multiple regression analysis. Table 4 describes the result of the regression analysis test. Hypothesis one (H1) states that auditor independence has a positive influence on an auditor's performance. The result showed that the influence of auditor independence on auditor performance was significant (p-value < 0.05; coefficient = 0.197). The results show that the higher the auditor's independence, the higher the auditor's performance. This result concluded that H1 is supported.

Hypothesis two (H2) states that auditor professionalism has a positive influence on the auditor's performance. The result showed that the influence of auditor professionalism on auditor performance was significant (p-value < 0.05; coefficient = 0.293). The results show that the higher the auditor's professionalism, the higher the auditor's performance. This finding concluded that H2 is supported.

Hypothesis three (H3) states that professional skepticism has a positive influence on an auditor's performance. The result showed that the influence of professional skepticism on the auditor's performance was significant (p-value < 0.05; coefficient = 0.161). The results show that the higher the professional skepticism, the higher the auditor's performance. The result concludes that H3 is supported.

Hypothesis four (H4) states that organizational culture has a positive influence on auditor performance. The result showed that the influence of organizational culture on auditor

**Table 3.** Validity and Reliability Tests

Variables	Items	Kaiser-Meyer-Olkin (KMO)	Cronbach Alpha
Auditor Independence (AI)	AI.1	0.816	0.685
	AI.2	0.774	
	AI.3	0.700	
	AI.4	0.692	
	AI.5	0.666	
	AI.6	0.777	
Auditor Professionalism (AP)	AP.1	0.907	0.792
	AP.2	0.798	
	AP.3	0.848	
	AP.4	0.791	
	AP.5	0.796	
	AP.6	0.810	
Variables	Items	Kaiser-Meyer-Olkin (KMO)	Cronbach Alpha
Professional Skepticism (PS)	PS.1	0.844	0.890
	PS.2	0.835	
	PS.3	0.855	
	PS.4	0.864	
	PS.5	0.865	
	PS.6	0.861	
	PS.7	0.877	
	PS.8	0.855	
	PS.9	0.877	
	PS.10	0.847	
	PS.11	0.865	
	PS.12	0.874	
Organizational Culture (OC)	OC.1	0.848	0.851
	OC.2	0.860	
	OC.3	0.713	
	OC.4	0.741	
	OC.5	0.788	
	OC.6	0.839	
Auditor Performance (AP)	AP.1	0.810	0.775
	AP.2	0.811	
	AP.3	0.740	
	AP.4	0.693	
	AP.5	0.820	
	AP.6	0.814	
	AP.7	0.751	

Source: SPSS Output

performance was significant ( $p$ -value  $< 0.05$ ; coefficient = 0.277). The results show that the higher the organizational culture, the higher the auditor's performance. The result concluded that H4 is supported.

**Table 4.** Multiple Regression Analysis

	Unstandardized Coefficient		Standardized Coefficient	T	Sig.
Model: Independents Variables	B	Std. Error	Beta		P Value
(Constant)	2.073	1.912		1.084	0.280
Auditor Independence (AI)	0.197	0.064	0.204	3.059	0.003
Auditor Professionalism (AP)	0.293	0.081	0.248	3.634	0.000
Professional Skepticism (PS)	0.161	0.053	0.260	3.050	0.003
Organizational Culture (OC)	0.277	0.073	0.273	3.788	0.000
Model Summary:	R Square: 0.664		Adjusted R Square: 0.654		

Dependent Variable: Auditor Performance (AP)

Source: SPSS Output

Overall, the hypotheses proposed in this study conclude that auditor independence, professionalism, professional skepticism, and organizational culture positively affect auditor performance. This study found that the higher the auditor's independence, professionalism, professional skepticism, and organizational culture, the higher the auditor's performance. Auditors who uphold independence, professionalism, and skepticism in conducting audits will have good audit performance. In addition, an excellent organizational culture environment where auditors work will make them feel comfortable and improve their performance.

The model summary showed the adjusted R Square of 0.654, suggesting that the variation in the value of the auditor performance can be explained by the variation of the independent variables (auditor independence, auditor professionalism, professional skepticism, and organizational culture) by 65.4%. The results of this study support the attribution theory by Heider (1958) and previous research, concluding that auditor independence, professionalism, professional skepticism, and organizational culture positively influence auditor performance. The study concludes that dispositional and situational attribution are essential to auditor performance.

## CONCLUSIONS

This study examines the influence of auditor independence, professionalism, professional skepticism, and organizational culture on auditor performance. This study concluded that auditor independence, professionalism, professional skepticism, and organizational culture positively influence auditor performance. These results confirmed the attribution theory by Heider (1958), which states that dispositional and situational attributions play a crucial role in individual characteristics such as performance. This study contributes to behavioral management accounting research, specifically the performance of auditors.

This study has several limitations. First, most respondents have a working length of 1-5 years, so there is a possibility that some respondents do not have enough experience in working, which eventually affects the perception of auditor performance. The second limitation is data collection in this study, which takes a long time frame because the population of Big 4 auditors is many public accountants occupied with their schedules or busy working conditions.

Several suggestions can be submitted for further research based on the research results. First, the study can select respondents with a minimum working period of 2 years so that they have enough experience. The more experienced, the more thorough they are in answering questionnaires because they have a maintained reputation. Second, further research should consider a longer time in data retrieval due to the tight schedule faced by public auditors. Third, further studies are suggested to add other variables affecting auditor performance, such as role conflict (internal factors) and audit structure (external factors). Role conflict is an essential factor in predicting auditor performance because role conflict could be in the form of work interfering

with family or work-family conflict (WFC) or family interfering with work or family-work conflict (FWC) (Lucyanda, Pratiwi, & Hady, 2023). Audit structure is the steps, rules, and procedures required to conduct an audit efficiently and effectively. A good audit structure makes it easier for auditors to conduct audits, eventually affecting auditor performance.

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