

Inspectorate Auditor Performance Improvement Reference

Budi Rismayadi^{1*}

^{1*} Universitas Buana Perjuangan Karawang, Karawang Regency, West Java, 41361, Indonesia

Email

budi.rismayadi@ubpkarawang.ac.id*

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Abstract

Auditor performance can not be separated from the behavior of auditors in carrying out their duties. This study examines the relationship between professionalism, leadership style, organizational commitment, and work motivation on auditor performance. The research approach used in this study is a quantitative descriptive approach. This study involved 41 auditors at the Karawang Regency Inspectorate. The data analysis technique in this study used Partial Least Square (PLS). The study results found that professionalism positively and significantly affected auditor performance. There is no significant effect between leadership style on auditor performance. There is a significant positive effect between organizational commitment to the auditor's performance and the auditor's work motivation having a positive impact on the auditor's performance. The results of this study illustrate that this indicates that the auditor is more professional in his work and has the motivation to perform specific tasks in achieving a goal. The organization is not wholly and part of those who work as auditors. Auditors who have reason in carrying out their duties can provide good results in carrying out their responsibilities because basis can provide enthusiasm that will affect the performance of auditors.

Keywords: Professionalism; Leadership Style; Organizational Commitment; Work Motivation Auditor Performance.

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Introduction

Government management must be supported by large enough funds, so that accountability for the use of government administration funds should be supported by sufficiently reliable supervision to ensure an equitable distribution of funds in all public sectors (Ichwan, 2019). Therefore, effective, and efficient management of public funds is needed and responsible for the community (Mardiasmo, 2021). Supervision is helpful to achieve the goals set by the organization

and early avoidance of implementation deviations, abuse of authority, waste, and leakage (Ulfa et al., 2020).

In Indonesia, several government oversight bodies are tasked with overseeing and ensuring whether existing funds are distributed evenly or not (Lolowang et al., 2018). The supervisory body is the Government Auditor, which consists of the Inspectorate General of the Department, the Internal Supervisory Unit (SPI) within the State and BUMN/BUMD institutions, the Provincial Inspectorate, Regency/City Regional Inspectorate, the Financial and Development Supervisory Agency (BPKP) and the National Audit Board. Supreme Audit) which is an independent external audit agency. One of the units that conduct audits or examinations of local governments is the regional Inspectorate. The regional Inspectorate has the task of carrying out general supervision activities of the provincial government and other duties assigned by the regional head. The Inspectorate is the same as the internal auditor (Angelia Carissa, 2018). An internal audit is carried out by an audit unit that is part of a supervised organization (Mardiasmo, 2021).

The Government Internal Supervision Apparatus (APIP) of the Karawang Regency Inspectorate showed its performance by conducting extraordinary inspections of 177 village heads. From the results of the Riksus conducted from October to mid-December 2020, it turns out that in almost all village heads, there are findings related to taxes, and there is also something to do with an administration that must be completed. According to the Inspectorate, only 60 village heads have completed the Inspectorate's findings, while the rest have not. In a different place, the results of the inspection (NHP) of the Karawang Regency Inspectorate, when assessing the Department of Agriculture, found 6 UPTDs that had not made monthly, annual activity reports for 2020. These cases required firmness and follow-up from the Inspectorate to carry out inspections (<https://media3.id/2021/01/11>).

On the other hand, the Karawang Regency Inspectorate was officially reported by the Karawang Regency Corruption Monitoring Community Institution (LKPK) to the Bandung High Court regarding alleged irregularities in the Special Examination (Riksus) in Malangsari Village, Pedes District, Karawang Regency. There were no findings regarding the unique service in Malangsari Village, but it is suspected that there is still work that has not been completed. There are still many records of the 2015-2016 Village Fund Budget (ADD), which have not been fully realized in the SPJ. Such as the Early Childhood Education Fund, BUMDes Fund, JAPAK Development Fund, and so on (<https://www.hariansimplify.com/karawang>, January 2022). This fact shows that there are at least two possibilities why the above could happen, firstly, the Regional APIP is not able to carry out its role as an early warning system for indications of irregularities that lead to corruption, and secondly, regional heads who are dragged into cases of corruption. Crime does not take advantage of the Regional APIP as the party that should remind or provide signs so that these irregularities do not occur. The Regional APIP should act as an internal check that tests the correctness of a transaction or as a watchdog that oversees the organization's running and gives a warning if there is a deviation. The role of Regional APIP is increasingly strategic, namely as quality assurance and as a consultant (consulting partner) for local governments (Khairin et al., 2015). The role as quality assurance explains that the Regional APIP has the task of being able to provide adequate proof to local government management through an audit, evaluation, review, and compliance testing activities so that the business processes are carried out in the context of administering local government and financial management are following the provisions laid down. Furthermore, the role as a consulting partner relates to how the Regional

APIP can assist local government management in identifying risks and analyzing all organizational risks to develop control measures. APIP also acts as an advisor (advisory) on issues of good governance, improving team member competence by providing training on a particular task and facilitation to facilitate the implementation of activity within the local government (Putra, 2020). Internal supervision carried out by the Regional APIP on the implementation of regional government and regional financial management aims to ensure that all economic resources owned by the region have been used for the benefit of the community and have been accounted for by the principles of accountability and transparency (Mailoor et al., 2017). For this purpose, the regional government then formed an internal supervisory unit which accommodated in a Regional Apparatus Work Unit (SKPD) which was later known as the Provincial Inspectorate, Regency Inspectorate, or City Inspectorate, which functions as an auditor or internal supervisor for regional governments and is responsible to regional heads.

The roles and functions of the Provincial, Regency/City Inspectorates are generally regulated in Article 4 of the Regulation of the Minister of Home Affairs No. 64 of 2007; it is stated that in carrying out the task of supervising government affairs, the Provincial, Regency/City Inspectorate has the functions of planning supervision programs, formulating policies and facilitating supervision, inspection (audit), investigation, testing, and assessment of supervisory duties (No, 64 CE). Internal management carried out by the Regency Inspectorate emphasizes assisting Regional Apparatus Organizations (OPD) in managing risks that can hinder the achievement of missions and goals and providing alternatives to increase efficiency and effectiveness and prevent potential failures of the management system and government control system area. Therefore, to achieve organizational goals to achieve better work results at the Karawang Regency Inspectorate, one of the embodiments of the work carried out is to improve the performance of an APIP in carrying out his audit duties. Performance is work achieved by carrying out the assigned tasks based on skills, experience, sincerity, and time. Auditor performance is the embodiment of work carried out to achieve superior work results towards achieving organizational goals. Achieving better auditor performance must be by specific standards and periods (Asbi Amin, 2019).

Behavioral Decision Theory is a theory related to a person's behavior in the decision-making process. Behavioral decision theory states that a person has limited knowledge and acts only based on his perception of the situation at hand (Afriani & Halmawati, 2019). In addition, everyone has a different knowledge structure, and this condition will affect how to pay attention to the information to make decisions. Decision-making cannot be separated from the various social contexts in practice. The social context in question is the existence of social relations with the auditee, pressure from the auditee, intervention from superiors, and so on (de Zwaan et al., 2011). The purpose of APIP's behavior in the decision-making process is to maintain its independence as an internal auditor because the public can trust the audit function when the auditor is impartial and fair. Likewise, decision-making will affect the professionalism of the internal auditor in any condition and have work motivation to continue to improve their performance.

Cannot separate auditor performance from the behavior of auditors in carrying out their duties. According to Fritz Heider, (2013), attribution theory is a theory that explains a person's behavior. Attribution theory describes how we determine the causes and motives for a person's behavior (Baxter & Braithwaite, 2014). This theory defines how a person explains the reasons for the conduct of others or oneself and will determine whether the causes are internal or external that

can affect individual behavior. Attribution theory states that individuals observe a person's behavior; attribution theory determines what causes the behavior or what drives someone to do it. In this study, the researcher uses attribution theory because this researcher relates to the characteristics of an auditor's behavior on auditor performance which includes three things, namely professionalism, leadership style, organizational commitment, and work motivation.

One of the references in improving Auditor Performance is Professionalism. Professionalism is a concept to measure how professionals view their profession, reflected in their attitudes and behavior (Ekawati, 2013). To calculate the level of professionalism, an indicator is needed that states that people are said to be professional and external factors such as how a person behaves in carrying out his duties. So, a picture states that professional behavior is an attitude of professionalism. Professionalism refers to behavior, goals, or qualities that characterize an experienced or professional person (Williams & Williams, 2020). Regional APIP professionalism has broad dimensions, including competence in knowledge and skills. A professional Regional APIP will have adequate competence in carrying out its main tasks and functions to carry out internal supervision effectively through suggestions and recommendations that can be utilized by regional leaders (Cahyono et al., 2015). As a professional, the accountant must also recognize a responsibility to behave respectfully to the public, clients, and colleagues. Auditor professionalism is seen from the auditor's performance in carrying out the duties of superiors following organizational goals and the applicable auditor's code of ethics. In addition, professionalism will produce a sound internal control system and government oversight function so that the implementation of activities is directed and by the predetermined plan (Wulandari et al., 2019). If it is by the goal that has been set, it means that the auditor's performance is better. The study results (Fachruddin, 2019; Istiariani, 2018; Wulandari & Prasetya, 2020) found that professionalism positively and significantly affected auditor performance. However, (Adhi & Wayan, 2015; Rahmadayanti & Wibowo, 2017a) found that professionalism had a positive but not significant effect on auditor performance.

Leadership style affects performance improvement where the leader influences other people or his subordinates so that the person is willing to do the leader's will to achieve organizational goals. Leadership style (Leadership Style) is a way for leaders to influence other people or their subordinates so that the person wants to do the leader's will to achieve organizational goals even though personally it is not liked (Edwy et al., 2018). An effective leader must be responsive to changeable to analyze the strengths and weaknesses of its human resources to maximize organizational performance and solve problems appropriately. Leadership styles can be further grouped into four distinct categories of commanding behavior and supportive behavior, namely the high command-low support style, or commanding style approach; high command and support style training approach and style; supportive approach; command style and low support style, or delegating method (Northouse et al., 2013). Leadership style can directly or indirectly affect the performance of subordinates. If the leadership style is applied, one can make changes by using situational leadership, such as a team member feels cared for by the leader so that performance is expected to increase (Digdowiseiso & Setiawan, 2020).

Bafadal, (2019) says that success or failure is determined mainly by the quality of the leaders leading the organization. Leadership style is how the leader influences his members; therefore, even though the individual may not like it, the leader is willing to follow the leader's wishes to achieve organizational goals. The results of the study (Natasia et al., 2019; Sidik &

Safitri, 2020; Wahidi et al., 2020) show that leadership style has a positive and significant effect on auditor performance. However, (Monique & Nasution, 2020a) show that leadership style results do not affect auditor performance. In addition, one's success and performance in a field of work are determined mainly by one's commitment to the organization. Commitment is the consistency of a person's attachment to something. If this organizational commitment is successfully implemented and correctly, it will create a sense of belonging to each auditor (Arifah, 2014). If an auditor feels that existing organizational values bind his soul, he will be happy to work to increase his performance. When someone likes the organization where he works, he will give the best and most loyal abilities to the organization; in other words, members who are committed to their organization will survive as part of the organization more than members who are not committed to the organization (Rahayu & Badera, 2017).

Commitment is a self-consistency of a person's attachment to a thing or job, such as career, work, organization, environment, etc. The existence of an organizational commitment can be an impetus for auditors to work better so that they can improve their performance (Meutia et al., 2017). Auditors often must face various kinds of pressure from management or other users of financial information that can affect the quality of the auditor's opinion in carrying out their roles, duties, and responsibilities. These roles, duties, and responsibilities can be seen in how far the auditor can carry this. This is called organizational commitment, namely the strength of an individual who is related to the organization and has responsibility for it (Fuada & Amin, 2021).

Auditors committed to their profession will be loyal to their profession as perceived by the auditor (Muslim et al., 2019). Organizational commitment is the degree to which a person is involved in his organization and the strength of his identification with a particular organization (Asbi Amin, 2019). Therefore, organizational commitment is characterized by three things, namely a strong belief in the organization and acceptance of the goals and values of the organization; a strong desire to maintain a strong relationship with the organization and a readiness and willingness to put forth great effort in the interests of the organization. The results of the study (Handayani, 2019; Putra, 2021) state that there is a positive influence on the relationship between organizational commitment and auditor performance. However, research (Juliantari et al., 2020; Putri, 2022) shows no influence between organizational commitment and performance.

Another reference that affects the auditor's performance is the process or factors that encourage people to act or behave in a certain way or commonly referred to as work motivation. A person's ability coupled with high motivation will produce good performance (Abu et al., 2020). Work motivation is an encouragement of individual behavior to work hard and enthusiastically and expend a high level of effort to achieve high work results for the goals of an organization (Parashakti & Setiawan, 2019). This work motivation is essential because it is expected that every individual works hard and enthusiastically to achieve high performance. Work motivation, in general, can be identified as a series of driving forces that arise from within and outside everyone. The two forces generate interest in work and are related to behavior and determine the direction, intensity, and duration of individual behavior or habits (Nurhaedah et al., 2021). The study results (Parashakti & Setiawan, 2019; Malka et al., 2020; Arief & Ahmad, 2021; Prahawan & Ramdanyah, 2021) prove that if work motivation is motivated increases, the performance produced by auditors will also be better. This is contrary to research (Fransiska & Tupti, 2020; Parashakti & Noviyanti, 2021) which states that work motivation does not influence the performance produced by auditors because the responsibilities that are so large have not been

comparable according to most examiners so that the motivation to obtain positions and additional allowances have not affected the performance of auditors.

Research Design and Method

The research approach used in this study is a quantitative descriptive approach. Population refers to all groups, events, or things that researchers want to investigate. (Sekaran & Bougie, 2018). The population's observation in this research is all APIP Karawang Regency.

Table 1. Population List

No	Position	Number of Auditors
1	Inspector	1 Person
2	Secretary	1 Person
3	County Assistant Inspector	4 Person
4	Subsection Head	3 Person
5	Functional Supervisor of Government	12 Person
6	Functional Auditor	10 Person
Total		41 Person

Source: Karawang Regency Inspectorate (Data Processed, 2021)

The sampling method used in this study is the saturated sample method, a sample collection technique when all members of the population are used as samples. The type of data used in this study is primary data obtained from distributing questionnaires to respondents in written questions regarding the auditor's perception of audit quality. The data source used is a five-point scale questionnaire. Each question of the variables studied used a Likert scale and gave each item a score of 1 (one) to 5 (five).

Table 2. Measurement of Variable

Variable	Code	Indicator/Item	Major References
Professionalism	<ul style="list-style-type: none"> • Pr.1 • Pr.2 • Pr.3 • Pr.4 • Pr.5 	<ul style="list-style-type: none"> • Professional devotion • Social obligations • Independence • Confidence in the profession • Relationships with fellow professions 	(Modo et al., 2016)
Leadership Style	<ul style="list-style-type: none"> • LS.1 • LS.2 • LS.3 	<ul style="list-style-type: none"> • Autocratic leadership style • Democratic leadership styles • Freedom leadership style 	(Muis et al., 2018)
Commitment Organization	<ul style="list-style-type: none"> • CO.1 • CO.2 • CO.3 • CO.4 • CO.5 	<ul style="list-style-type: none"> • The auditor's responsibility to organization • Auditor loyalty to the organization • I have an emotional bond with organization • Mudah is attached to the organization • Negative consequences if it comes out company 	(Su'un et al., 2020; Sapitri, 2016)
Work Motivation	<ul style="list-style-type: none"> • WM.1 • WM.2 • WM.3 • WM.4 	<ul style="list-style-type: none"> • Level of aspiration • Toughness • Oomph • Consistency 	(Nisa, 2018; Sutanjar & Saryono, 2019)

Auditor Performance	<ul style="list-style-type: none"> • KA1 • KA2 • KA3 • KA4 • KA5 • KA6 	<ul style="list-style-type: none"> • Purpose • Standard • Feedback • Tools or means • Motif • Chance 	(Arifin et al., 2019; Sugiono et al., 2019)
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Results and Discussion

Statistical Result

Table 3 shows that from the three Partial Least Square (PLS) criteria, it can be seen that all loading indicators are above 0.65, and the average variance extracted exceeds 0.5. The reliability of the research instrument used in this study was tested using Cronbach's Alpha and the coefficient of composite reliability. The basic construct used is reliable if the composite reliability and Cronbach alpha values are above 0.70. The results of composite reliability and Cronbach's alpha show the value of each variable above the value of 0.70, meaning that all instrument variables are declared reliable.

Table 3. Outer Model Test Results

Construct	Indicator	Outer Loading	Average Variance Extracted (AVE)
Professionalism	X1.1	0,924	0,816
	X1.2	0,902	
	X1.3	0,916	
	X1.4	0,851	
	X1.5	0,906	
	X1.6	0,916	
Leadership Style	X2.1	0,834	0,747
	X2.2	0,874	
	X2.3	0,876	
	X2.4	0,872	
Organizational Commitment	X3.1	0,871	0,748
	X3.2	0,792	
	X3.3	0,875	
	X3.4	0,899	
	X3.5	0,883	
Work Motivation	X4.1	0,869	0,808
	X4.2	0,844	
	X4.3	0,939	
	X4.4	0,954	
	X4.5	0,933	
	X4.6	0,845	
Auditor Performance	Y1.1	0,912	0,792
	Y1.2	0,879	
	Y1.3	0,917	
	Y1.4	0,866	
	Y1.5	0,913	
	Y1.6	0,938	
	Y1.7	0,951	
	Y1.8	0,722	

Table 4. Cronbach's Alpha and Composite Reliability

Construct	Cronbach	Composite Reliabel
Professionalism	0.955	0.964
Leadership Style	0.887	0.922
Organizational Commitment	0.915	0.937
Work Motivation	0.952	0.962
Auditor Performance	0.962	0.968

The inner model (inner relation, structural model, and substantive theory) describes the R-square for the latent dependent variable. The results of testing the coefficient of determination from table 4 show the R-Square value of 0.986 or 98.60%. This indicates that the auditor's performance variable can be explained by the variables of Professionalism, leadership style, organizational commitment, and work motivation. In contrast, the remaining 1.40% can be explained by the variable others not found in this study.

Table 5. Coefficient of Determination (R-Square)

R-Square	Adj. R-Square
0.986	0.984

Testing the proposed hypothesis is done by testing the structural model (inner model) by looking at the path coefficients that show the parameter coefficients. The statistical significance value of t can be seen in table 6.

Table 6. Hypothesis Testing

Correlation between Variables	B	t- Statistik	p-Values	Info
Professionalism → Auditor Performance	0,684	6.788	0.000	Accepted
Leadership Style → Auditor Performance	0.055	0.253	0.800	Rejected
Organizational Commitment → Auditor Performance	0.142	0.601	0.548	Rejected
Work Motivation → Auditor Performance	0.138	1.961	0.050	Accepted

Data analysis in this study was carried out using the Structural Equation Model (SEM). The test was carried out with the help of the Smart PLS program. Figure 1 below presents the Full Model SEM test results using PLS.

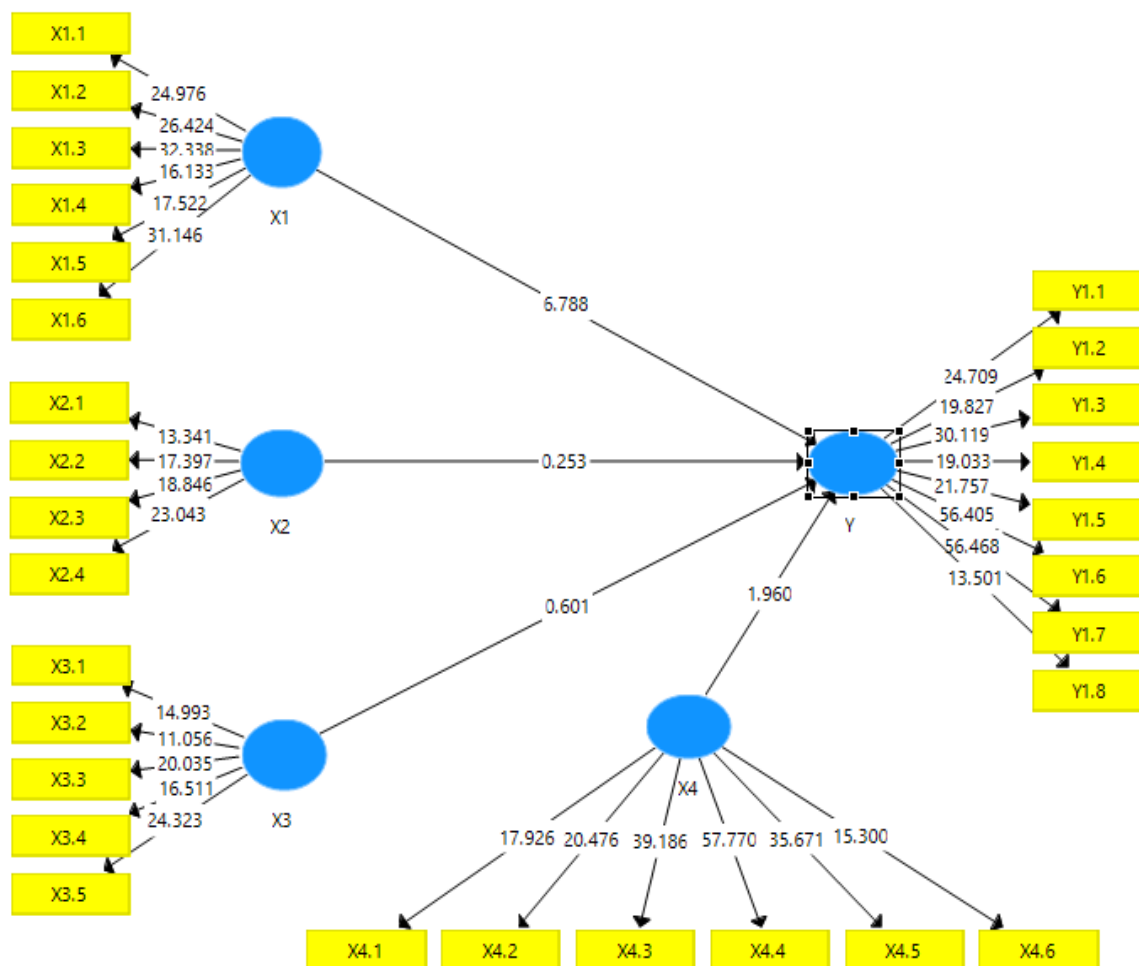


Figure 1. Full SEM Model Test Using Smart PLS

Discussion

The professionalism variable has a positive and significant effect on auditor performance. This means that if the audit results that an auditor has carried out cannot be completed in a predetermined time, this can cause the professionalism of an auditor to decrease. This is what causes the professionalism of an auditor to affect the auditor's performance significantly. In addition, the auditor is said to be professional if he has complied with and complied with the code of ethics set by the Indonesian Institute of Accountants (IAI). As a professional, the accountant must also recognize a responsibility to behave respectfully to the public, clients, and colleagues. The results of this study support Behavioral decision theory, which states that a person has limited knowledge and acts only based on his perception of the situation at hand. In addition, everyone has a different knowledge structure, and this condition will affect how to pay attention to the information to make decisions. Decision-making cannot be separated from the various social contexts in practice. The social context in question is the existence of social relations with the auditee, pressure from the auditee, intervention from superiors, etc. The purpose of APIP's behavior in the decision-making process is to maintain its independence as an internal auditor because the public can trust the audit function when the auditor is impartial and fair. Likewise, decision-making will affect the professionalism of the internal auditor under any circumstances.

The results of this study support the attribution theory where the attitude of professionalism in doing the task will affect performance. The attitude of professionalism manifested through the capabilities possessed by an auditor will result in better performance, and professional people will recognize that the public interest is more important than personal interest. Professionalism can produce independence in carrying out their duties and transparency in the results of the performance that has been done. A professional attitude in a person will be responsible for the tasks he does and will affect his performance. The results of this study support the research results (Istiarani, 2018; Fachruddin, 2019; Wulandari & Prasetya, 2020), which found that professionalism had a positive and significant effect on auditor performance. High professionalism can produce audit products that are reliable and trusted by those who need professional services. However, in contrast to the research results (Rahmadayanti & Wibowo, 2017b), professionalism has a positive but not significant effect on auditor performance.

Leadership style has a positive but not significant effect on auditor performance. This is because the leaders in the Karawang Regency Inspectorate are only limited to providing policies, guidelines, directions, and encouragement in their work. However, the success of a job is primarily determined by the auditor himself. The quality of the work of the auditor is the individual responsibility of an auditor based on ethics and professionalism, which has become a guideline as an auditor, so whether or not the leadership style applied at the Karawang Regency Inspectorate will not have a significant influence on the auditor's performance, especially the auditor at the Karawang Regency Inspectorate is the Apparatus State Civilians who already know all of their routine tasks and clear SOPs (Standard Operating Procedures) so that the Auditors work routinely and are not too dependent on the leadership of their immediate superiors. Meanwhile, if there is a problem, the employee will be reprimanded by another State Civil Apparatus (ASN), who does not immediately notify the leadership. The results of this study do not support Behavioral decision theory, which states that a person has limited knowledge and acts only based on his perception of the situation at hand. In addition, everyone has a different knowledge structure, and this condition will affect how to pay attention to the information to make decisions. Leadership style means that if a leader who can make him feel comfortable can motivate his employees to work well, this will make the individual feel satisfied at work. The results of this study support the research results (Monique & Nasution, 2020b), showing that leadership style does not affect auditor performance. Leadership style is a way for the leader to influence other people/subordinates. The person wants to do the leader's will to achieve organizational goals even though it may not be liked personally. However, this result is different from the results (Andini et al., 2019; Wahidi et al., 2020; Sidik & Safitri, 2020), showing that leadership style has a positive and significant effect on auditor performance.

Organizational commitment has a positive but significant effect on auditor performance. This shows that the auditors maintain their professionalism in their work and are motivated in carrying out specific tasks in achieving a goal. The organization is not wholly and part of those who work as auditors—an auditor based on ethics and professionalism, which has become a guideline as an auditor. The results of this study do not support Behavioral decision theory, which states that a person has limited knowledge and acts only based on his perception of the situation at hand. In addition, everyone has a different knowledge structure, and this condition will affect

how to pay attention to the information to make decisions. The organizational commitment of the auditor has a positive impact on the company's sustainability as a form of appreciation to the organization. The results of this study do not support the attribution theory. The auditor's organizational commitment means how committed this auditor is to his profession and whether the right abilities and professions can satisfy the auditor. The results of the study support research (Juliantari et al., 2020; Putri et al., 2022), which shows that there is no influence between organizational commitment and performance. However, the results of this study do not support the results of research (Handayani, 2019; Dariana & Refina, 2020; IKE Putra & Putra, 2021), which states that there is a positive influence between organizational commitment and auditor performance.

Work motivation has a positive and significant effect on auditor performance. This means that the higher the work motivation of an auditor, the higher the auditor's performance. Auditors who are motivated to carry out their duties can provide good results in carrying out their duties because motivation can provide enthusiasm that will affect the performance of auditors; in addition, teamwork when conducting audits motivates auditors and inputs from fellow auditors. Motivation is the strength possessed by an auditor to excel, commit to the group, and have high initiative and optimism. Goleman (2001) stated that only motivation would make an auditor have a high fighting spirit to achieve goals and meet existing standards. The results of this study support Behavioral decision theory, which states that a person has limited knowledge and acts only based on his perception of the situation at hand. In addition, everyone has a different knowledge structure, and this condition will affect how to pay attention to the information to make decisions. Decision-making cannot be separated from the various social contexts in practice. The social context in question is the existence of social relations with the auditee, pressure from the auditee, intervention from superiors, etc. The purpose of APIP's behavior in the decision-making process is to maintain its independence as an internal auditor because the public can trust the audit function when the auditor is impartial and fair. The results of this study support attribution theory which explains how we consider people differently, depending on the meaning or meaning associated with certain behaviors. Attribution is a necessary perceptual process because it forms cause-and-effect relationships and influences how we respond to the behavior of others and how we act in the future. Auditors will be motivated to complete their work because they are motivated, for example, with rewards. The results of this study support the research results (Malka et al., 2020; Arief & Ahmad, 2021; Prahiawan & Ramdanyah, 2021), proving that work motivation has a positive and significant effect on auditor performance. This is contrary to research (Fransiska & Tupti, 2020; Parashakti & Noviyanti, 2021) which states that work motivation does not affect auditor performance.

Conclusions

Based on the research and discussion results described, it can be concluded that, First, this study found evidence that professionalism has a positive and significant effect on auditor performance. This means that the more professional the APIP Inspectorate auditors carry out their duties, the better their performance. Second, the study results found an insignificant effect between leadership style and auditor performance. In other words, whether the leadership style applied will not affect the auditor's performance. This indicates that no matter how good the leadership style

is found in the Karawang Regency Inspectorate if it is not supported by the hard work and efforts of the auditors themselves, satisfactory performance will not be achieved. Third, this research has proved no significant positive effect between organizational commitment and auditor performance. This indicates that the auditors maintain their professionalism in their work and are motivated in carrying out specific tasks in achieving a goal. The organization is not wholly and part of those who work as auditors. Finally, this study has also succeeded in proving that the work motivation of auditors has a positive effect on auditor performance. This shows that the higher the work motivation of an auditor, the higher the auditor's performance. Auditors who are motivated in carrying out their duties can provide good results in carrying out their duties because motivation can provide enthusiasm that will affect the performance of auditors.

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