

## **The Influence of Professional Ethics, Independence, and the Accountants' Code of Ethics on Auditor Performance at the Palopo Inspectorate**

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### **ABSTRACT**

*This study aims to examine the influence of professional ethics, independence, and the accountants' code of ethics on auditor performance at the Regional Inspectorate of Palopo City. Previous studies have generally examined these ethical dimensions separately, resulting in limited understanding of their combined effects, particularly in the public sector context. This study addresses this gap by integrating these variables into a single analytical framework. This research adopts a quantitative approach using an associative method. The population consists of all auditors at the Regional Inspectorate of Palopo City, with a total sampling technique resulting in 36 respondents. Data were collected through a Likert-scale questionnaire and analyzed using multiple linear regression with SPSS. The results show that professional ethics, independence, and the accountants' code of ethics have a positive and significant effect on auditor performance. This study contributes by providing empirical evidence on the simultaneous role of ethical factors in improving auditor performance. The findings also emphasize the importance of strengthening ethical values, independence, and professional standards to enhance audit quality and public trust.*

**Keywords:** *Professional Ethics; Independence; Accountant Code of Ethics; Auditor Performance; Regional Inspectorate.*

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### **INTRODUCTION**

In the modern era, which demands a high level of transparency and accountability, the auditing profession plays a strategic role in maintaining the integrity of financial reporting. Auditors are not only required to possess technical competence but also strong moral integrity, reflected in the application of professional ethics, independence, and adherence to the accountants' code of ethics. These three aspects constitute fundamental pillars in ensuring that audit outcomes are objective and reliable. However, despite their recognized importance, existing studies have not consistently demonstrated how these ethical dimensions interact in influencing auditor performance, particularly within the public sector context.

Various cases of ethical violations in Indonesia indicate that these values have not been fully internalized in practice. Instances such as the Garuda Indonesia case (2019), the Bogor Regency Audit Board case (2022), and PT AJS (2023) highlight weaknesses in supervision and the implementation of professional ethical principles. These conditions have raised public concerns regarding the quality and independence of auditors in Indonesia (Raodah & Hafisah, 2023). While prior studies acknowledge the importance of ethics, they often emphasize general relationships without critically examining contextual challenges faced by government auditors.

Auditor performance is fundamentally influenced by the extent to which auditors understand and apply professional ethics throughout the audit process. Auditors who uphold moral values are better able to resist external pressures and maintain objectivity in forming audit opinions. Conversely, weak ethical implementation may reduce public trust in audit outcomes (Wardayati et al., 2021). However, previous studies tend to assume a direct positive relationship without adequately addressing inconsistencies or contextual limitations, thereby leaving a gap in understanding how ethical values operate under varying institutional conditions.

In addition to professional ethics, auditor independence is a critical prerequisite in audit execution. Independent auditors are expected to provide objective assessments without external interference. However, in the context of Palopo City, close social relationships between auditors and auditees may threaten independence (Angraeni & Kuntadi, 2024). Although independence has been

widely studied, prior research often overlooks how social and organizational proximity may weaken its practical implementation.

Meanwhile, the accountants' code of ethics serves as a formal guideline that governs professional conduct. The code established by the Indonesian Institute of Accountants (IAI) is intended to maintain professional credibility (Wahyudi & Aryati, 2022). Nevertheless, its implementation is frequently procedural rather than substantive, indicating that ethical compliance may not always translate into ethical behavior in practice. Previous studies have not sufficiently explored this discrepancy, particularly in government audit settings.

The novelty of this study lies in its integrative approach, which simultaneously examines professional ethics, independence, and the accountants' code of ethics in explaining auditor performance. Unlike prior studies that tend to analyze these variables separately (Napitupulu & Djaddang, 2025), this research provides a more comprehensive framework by incorporating both moral values and ethical compliance dimensions (Rahman & Nurmawati, 2025), and testing them empirically within the context of government auditors (Abrahams & Phesa, 2025). This study therefore contributes by offering a more holistic understanding of ethical factors influencing auditor performance, particularly in regional government institutions (Gunawan & Ayu Lestari, 2025).

Based on the aforementioned background, this study aims to evaluate the extent to which professional ethics, independence, and adherence to the accountants' code of ethics influence auditor performance within the Regional Inspectorate of Palopo City.

The findings of this study are expected to provide academic contributions to the development of accounting knowledge, as well as practical recommendations for professional accounting bodies and regional government institutions in improving auditor performance, integrity, and overall audit quality.

## **THEORETICAL BASIS AND HYPOTHESIS DEVELOPMENT**

### **Theoretical Basis**

#### **Attribution Theory**

Fritz Heider (1958), the originator of Attribution Theory, explains patterns of human behavior in interpreting actions and events in their surroundings (Timor & Hanum, 2023). The central focus of this theory lies in how individuals understand the causes underlying their own behavior as well as the behavior of others, and how such interpretations influence their thoughts and subsequent actions. According to Heider, there are two types of attribution: internal attribution, which relates to personal characteristics such as attitudes, values, and beliefs, and external attribution, which refers to situational factors that influence behavior.

In the context of auditing, Attribution Theory provides a relevant framework for explaining how auditors' behavior and performance are shaped by internal and external factors. Professional ethics, independence, and adherence to the accountants' code of ethics can be interpreted as internal attributes that guide auditors' decision-making processes and professional judgments. Auditors who possess strong ethical values, high independence, and a deep understanding of professional codes are more likely to attribute their actions to internal moral standards, thereby producing objective and reliable audit outcomes.

Furthermore, Attribution Theory also explains how external pressures—such as organizational environment, social relationships, and institutional constraints—may influence auditor behavior. In situations where external factors are dominant, auditors may face challenges in maintaining independence and ethical consistency. This is particularly relevant in the public sector context, where auditors often operate within complex bureaucratic structures.

Therefore, this study adopts Attribution Theory as a conceptual foundation to explain the relationship between professional ethics, independence, and the accountants' code of ethics as internal determinants, and auditor performance as the resulting behavioral outcome. By integrating these variables within the attribution framework, this study provides a clearer theoretical explanation of how ethical and professional values influence auditor performance in practice.

### **Professional Ethics**

Ethics is a branch of knowledge that examines human behavior in determining which actions are considered right or wrong, and is subsequently formalized into rules or written codes of ethics systematically developed based on prevailing moral principles (Sinaga, 2020).

In general, professional ethics refers to the moral attitude inherent in a professional individual, forming an integral part of their integrity and responsibility in performing duties, as well as representing the application of universal ethical norms within a specific field of expertise. In the context of the accounting profession, professional ethics functions as a guideline for evaluating appropriate and inappropriate behavior of accountants. The principles governing ethical conduct are codified within the code of ethics established by the Indonesian Institute of Accountants (IAI), serving as a reference in fulfilling professional responsibilities (Fitriyanti & Dewi Suprihandari, 2022)

Furthermore, the key indicators of auditor professional ethics can be identified through several aspects: integrity, reflecting honesty and adherence to moral principles; confidentiality, requiring auditors to safeguard client information; professional behavior, emphasizing compliance with applicable laws and regulations; and professional competence and due care, requiring auditors to possess adequate knowledge and apply professional standards carefully and objectively (Sumartha et al., 2024).

### **Independence**

Independence is an attitude that reflects an individual's ability to make decisions freely without being subject to influence, pressure, or intervention from external parties. This attitude is manifested through behavior that upholds integrity and objectivity in carrying out professional responsibilities (Nikita, 2025).

For auditors, integrity and objectivity are fundamental values that must be maintained throughout the audit process (Nadia et al., 2024). Other clients and users of financial statements place trust in auditors during audit engagements. Consequently, auditors must preserve independence in assessing the fairness of financial statements, while considering the interests of clients, financial statement users, and their own professional responsibilities (Prambowo & Riharjo, 2020).

In the context of audit professionalism, independence is reflected in two main dimensions: independence in mind, which represents the auditor's mental state free from external influence, and independence in appearance, which reflects how third parties perceive the auditor as objective and unbiased (Yoga et al., 2024). Additionally, indicators of independence include objectivity in performing audit tasks and the ability to maintain neutrality against client pressure, ensuring that audit outcomes remain reliable and unbiased (Deandra & Wahyudi, 2025).

### **Code of Ethics**

A code of ethics is a set of norms, principles, and written guidelines that define acceptable and unacceptable behavior for professionals in performing their duties. Formally, a code of ethics is established by professional associations, organizations, or institutions as a standard of conduct for their members (Nugraha et al., 2021). Its existence aims to protect users of information from potential harm resulting from errors, misstatements, or manipulation by professionals.

In the context of the accounting profession, the accountants' code of ethics is reflected in professional ethical standards that guide behavior and establish rules and norms in professional practice (Muria & Alim, 2021). The implementation of the code of ethics can be measured through several aspects, including compliance with the fundamental principles of the IAIPI code of ethics—such as integrity, objectivity, professional competence, confidentiality, and professional behavior—adherence to specific regulations such as independence requirements and professional fees, and compliance with Public Accountant Professional Standards (SPAP), which govern ethical and professional audit practices (Raodah & Hafisah, 2023).

### **Auditor Performance**

Auditor performance reflects the professional capability of auditors in carrying out audit tasks in accordance with auditing standards, professional ethics, and public accountability. Auditors who perform effectively are able to produce reports that are accurate, objective, and reliable for users of financial statements. This includes procedural accuracy, analytical precision, and consistency in maintaining integrity throughout the audit process (Sipayung & Lubis, 2025). Optimal auditor performance is determined not only by technical competence but also by moral values and professional commitment to ethical standards.

In the public sector context, auditors face additional challenges, including bureaucratic pressures and social influences that may affect audit objectivity. Government auditors are expected to maintain independence and integrity when dealing with conflicts of interest and resource limitations (Rialdy et al., 2025). Auditor performance in the public sector is also influenced by organizational support, ethical leadership, and a work culture that emphasizes responsibility and public accountability (Caren et al., 2025).

Recent studies indicate that the application of professional ethics, independence, and adherence to the code of ethics positively influences auditor performance. Personal integrity and professional attitudes are key factors in maintaining audit quality and building public trust in audit outcomes (Aziz & Maghfiroh, 2025). Therefore, auditor performance can be understood as the result of the synergy between technical competence, ethical behavior, and moral integrity, manifested through accountable audits oriented toward public interest.

## **Hypothesis Development**

### **Professional Ethics**

Professional ethics constitutes a set of moral values that serve as guidelines for individuals in performing their professional responsibilities. Auditors who possess a high level of ethical awareness tend to work more objectively and responsibly. Previous studies indicate that the implementation of professional ethics plays a crucial role in enhancing audit quality and financial accountability (Thottoli et al., 2022).

The consistent application of professional ethics is essential in maintaining objectivity and accountability among public auditors, particularly within government institutions. Auditors who uphold ethical principles such as integrity, professionalism, and moral independence are more likely to produce accurate audit reports that are trusted by the public (Syamsuddin et al., 2021). These findings reinforce the notion that professional ethics is not merely a moral guideline but also an instrument for improving audit quality in the public sector, as it helps minimize potential deviations and violations in audit procedures (Zubaida et al., 2025).

Furthermore, auditors' ethical awareness and professional commitment have a positive influence on audit quality within local government institutions. Auditors who effectively understand and apply professional codes of ethics are better able to resist external pressures without compromising their integrity. This suggests that continuous training and systematic internalization of ethical values are critical in shaping professional behavior, which directly contributes to improved auditor performance (Rentua et al., 2022).

However, contrasting findings have been reported in studies examining public accounting firms in East Java. These studies reveal that when internal control systems are ineffective and organizational culture is weak, professional ethics may not significantly influence auditor performance. Auditors operating in high-pressure environments with weak ethical leadership may struggle to uphold moral standards in their work. This indicates that the effectiveness of professional ethics is highly dependent on organizational support and internal control structures (Sisyadi & Widjaja, 2024).

Overall, professional ethics plays a fundamental role in enhancing auditor performance, as it governs professional behavior in interactions with clients and the public. Auditors who adhere to ethical principles such as integrity, objectivity, and professional responsibility tend to demonstrate higher work discipline and commitment to audit quality. Therefore, the stronger the implementation of professional ethics, the greater the improvement in auditor performance.

H1: Professional ethics has a significant effect on auditor performance.

### **Auditor Independence**

Independence refers to the auditor's ability to maintain an objective stance without being influenced by external pressures. A lack of independence increases the risk of biased audit opinions.

Previous research shows that independence, along with auditor rotation policies, significantly affects audit quality in the public sector (Istianah & Akbar, 2024).

Auditor independence has been found to have a significant positive effect on auditor performance in Indonesia. Auditors who maintain professional distance from clients and remain free from external influence are more likely to produce objective audit opinions based on valid evidence. This finding highlights that independence is not merely a formal requirement but a critical factor in strengthening the credibility of financial reports and enhancing audit effectiveness (Yusuf et al 2025).

Moreover, independence plays an important role in maintaining professional integrity and responsibility, particularly among public sector auditors at the regional level. Auditors who are able to preserve independence under pressure tend to demonstrate better decision-making quality, stronger work discipline, and higher job satisfaction, all of which contribute to improved organizational performance (Junisa & Kuntadi, 2024).

However, other studies suggest that excessive independence may reduce audit effectiveness. When auditors maintain overly rigid professional distance, communication with auditees may become limited, reducing their understanding of actual organizational conditions. This may hinder the audit process and decrease efficiency in completing audit tasks (Ryandra, 2024).

Thus, auditor independence is a crucial factor in ensuring that audit opinions are based on valid evidence and free from external influence. A balanced application of independence—firm yet not excessive—can enhance auditor performance both professionally and organizationally.

H2: Auditor independence has a significant effect on auditor performance.

### **Code of Ethics**

The code of ethics represents a set of norms and values that must be adhered to by members of a profession. Auditors who consistently understand and apply the code of ethics are better able to maintain integrity and public trust in audit outcomes (Harindahyani, 2020).

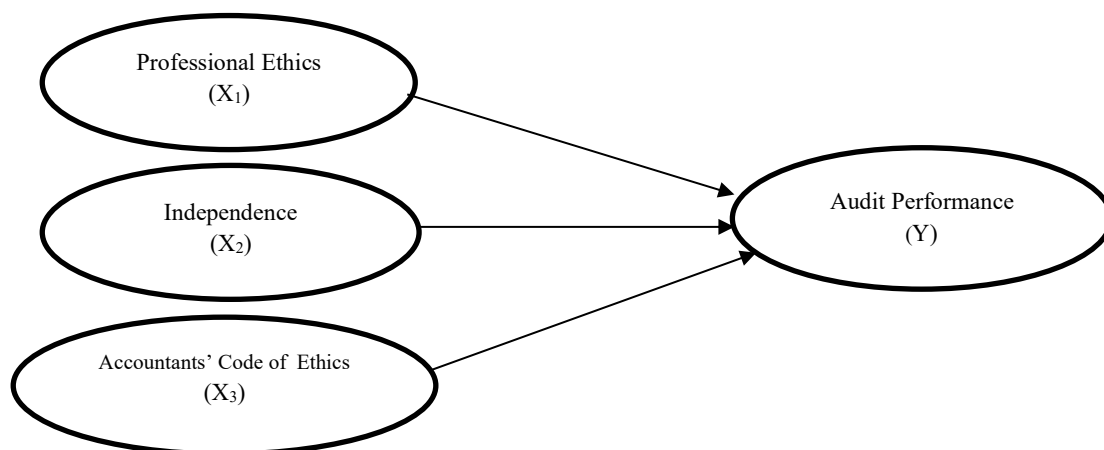
Previous studies indicate that auditor performance in public accounting firms in Indonesia is positively influenced by the comprehensive implementation of professional codes of ethics. Auditors who internalize ethical values such as integrity, responsibility, objectivity, and confidentiality demonstrate higher moral awareness in performing their duties. This reinforces the importance of ethical compliance in maintaining public trust and improving audit quality (Julia et al., 2022).

Additionally, other studies have found that a strong understanding and application of the code of ethics significantly enhance auditor professionalism in the public sector. Auditors who use the code of ethics as a behavioral guideline tend to exhibit higher accuracy and are better able to avoid conflicts of interest. This supports the view that the internalization of ethical values is a key element in improving auditor performance (Amsar Amsar et al., 2022).

Nevertheless, some studies suggest that overly rigid implementation of the code of ethics may reduce flexibility in auditor decision-making. Auditors who focus excessively on strict compliance with ethical rules may become less adaptive in complex audit situations, potentially reducing efficiency and effectiveness in audit processes (Meilani et al., 2024).

Therefore, the accountants' code of ethics plays a vital role in guiding auditors' professional behavior to align with moral principles, integrity, and responsibility. A balanced application of the code of ethics ensures professionalism without limiting flexibility, thereby enhancing audit quality and strengthening the profession's reputation in the public eye.

H3: The accountants' code of ethics has a significant effect on auditor performance.



**Figure 1.** Theoretical Framework

## RESEARCH METHOD

This study employs an associative quantitative approach aimed at analyzing the relationship between professional ethics, independence, and the accountants' code of ethics on auditor performance in Palopo City. This approach is selected because it is appropriate for examining the influence among variables using empirical data collected through questionnaires. The population in this study consists of auditors working at the Regional Inspectorate of Palopo City. The sampling technique applied is total sampling (Pane et al., 2019). The data utilized are primary data obtained through the distribution of questionnaires to auditors.

The main research instrument is a questionnaire using a Likert scale ranging from 1 to 5, from "strongly disagree" to "strongly agree." The distribution of the questionnaires was conducted directly to the respondents. Using SPSS version 27, multiple linear regression analysis is employed to analyze the collected data. The stages of analysis include: (1) validity and reliability testing of the instrument, (2) classical assumption tests (normality and multicollinearity), (3) t-test to examine the effect of variables, and (4) coefficient of determination ( $R^2$ ) to assess the contribution of independent variables to auditor performance.

**Table 1.** Questionnaire Return Rate

Description	Total
Questionnaires distributed	36
Questionnaires returned	36
Incomplete questionnaires	0
Questionnaires processed	36

## RESULT AND DISCUSSION

### Descriptive Statistical Results

Descriptive statistics are employed to summarize the characteristics of a dataset by processing and presenting the data in a meaningful way. Measures such as the mean, standard deviation, maximum value, and minimum value are typically included in this process to provide an overview of the data distribution and overall condition.

**Table 2.** Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Professional Ethics	36	9	35	27,56	7,748
Independence	36	8	32	25,92	6,963
Accountants' Code of Ethics	36	12	34	26,83	6,678
Auditor Performance	36	12	35	24,97	5,978
Valid N (listwise)	36				

Source: Primary data processed using SPSS 27

The descriptive statistics provide an overview of the research variables, including professional ethics, independence, the accountants' code of ethics, and auditor performance. Based on the responses of 36 auditors, all variables show relatively high mean values, indicating that respondents generally perceive ethical values, independence, and adherence to professional standards to be well implemented within the Regional Inspectorate of Palopo City.

### Validity Test Results

The validity test is used to evaluate the validity of the questionnaire employed in this study. In this validity testing stage, SPSS version 27 was utilized with a significance level of 95% ( $\alpha = 0.05$  and  $df = 36 - 2 = 34$ ). Based on the test results, if the calculated correlation value ( $r$ -count) is greater than the table correlation value ( $r$ -table), then the instrument used in the study is considered valid. Detailed information regarding the test results is presented in Table 3.

**Table 3.** Validity Test Results

No	Variable	Indicator	$r$ -count	$r$ -table	Sig.	Result
1	Professional Ethics (X1)	EP 1	0,955	0,329	0,001	Valid
		EP 2	0,944	0,329	0,001	Valid
		EP 3	0,915	0,329	0,001	Valid
		EP 4	0,924	0,329	0,001	Valid
		EP 5	0,934	0,329	0,001	Valid
		EP 6	0,933	0,329	0,001	Valid
		EP 7	0,944	0,329	0,001	Valid
2	Independence (X2)	I 1	0,921	0,329	0,001	Valid
		I 2	0,935	0,329	0,001	Valid
		I 3	0,875	0,329	0,001	Valid
		I 4	0,911	0,329	0,001	Valid
		I 5	0,893	0,329	0,001	Valid
		I 6	0,802	0,329	0,001	Valid
		I 7	0,840	0,329	0,001	Valid
3	Accountants' Code of Ethics (X3)	KEA 1	0,916	0,329	0,001	Valid
		KEA 2	0,910	0,329	0,001	Valid
		KEA 3	0,864	0,329	0,001	Valid
		KEA 4	0,898	0,329	0,001	Valid
		KEA 5	0,866	0,329	0,001	Valid
		KEA 6	0,870	0,329	0,001	Valid
		KEA 7	0,930	0,329	0,001	Valid
4	Auditor Performance (Y)	KA 1	0,851	0,329	0,001	Valid
		KA 2	0,916	0,329	0,001	Valid
		KA 3	0,873	0,329	0,001	Valid
		KA 4	0,679	0,329	0,001	Valid
		KA 5	0,791	0,329	0,001	Valid
		KA 6	0,868	0,329	0,001	Valid

KA 7      0,861      0,329      0,001      Valid

Source: Primary data processed using SPSS 27

The results of the validity test indicate that each statement in the questionnaire is valid, as the r-count values are greater than the r-table value of 0.329. In other words, the questionnaire used as a research instrument is appropriate and capable of collecting the data required for accurate analysis.

### Reliability Test Results

The reliability test in this study uses Cronbach's Alpha, which is suitable for measuring instruments with scaled responses. If the reliability coefficient is greater than 0.70, it is considered acceptable. The results of the reliability test are presented in Table 4.

**Table 4.** Reliability Test Results

Variable	Cronbach's Alpha	Result
Professional Ethics (X1)	0,976	Reliable
Independence (X2)	0,952	Reliable
Accountants' Code of Ethics (X3)	0,958	Reliable
Auditor Performance (Y)	0,928	Reliable

Source: Primary data processed using SPSS 27

Table 4 above shows that the Cronbach's Alpha values for each variable are 0.976, 0.952, 0.958, and 0.928, all of which are greater than or equal to 0.70. This indicates that all variables used in this study are considered reliable.

### Normality Test Results

The purpose of the normality test is to determine whether the regression model between the independent and dependent variables is normally distributed or not. A variable is considered normally distributed if the significance level is greater than 5% or 0.05, based on the One-Sample Kolmogorov-Smirnov test. On the other hand, the data are considered not normally distributed if the significance level is less than 5% or 0.05.

**Table 5.** Normality Test Results

Variable	Significance	Remarks
Professional Ethics (X1)	0,200	Normal
Independence (X2)	0,200	Normal
Accountants' Code of Ethics (X3)	0,200	Normal
Auditor Performance (Y)	0,200	Normal

Source: Primary data processed using SPSS 27

The results of the normality test presented in Table 5 show that the Asymp. Sig. (2-tailed) value is 0.200. Therefore, it can be concluded that the data in this study are normally distributed, as the significance value of 0.200 is greater than or equal to 0.05.

### Multicollinearity Test Results

The multicollinearity test is conducted to determine whether the independent variables are correlated with each other. This test also aims to identify whether there is any overlap effect among the independent variables. The Variance Inflation Factor (VIF) and tolerance values are used to assess multicollinearity. Data are considered suitable for analysis if the VIF value is less than 10 or if the tolerance value is greater than 0.1.

**Table 6.** Multicollinearity Test Results

Variable	Tolerance	VIF	Remarks
Professional Ethics (X1)	0,104	9,623	No Multicollinearity
Independence (X2)	0,134	7,451	No Multicollinearity
Accountants' Code of Ethics (X3)	0,119	8,425	No Multicollinearity

Source: Primary data processed using SPSS 27

The results of the multicollinearity test show that the tolerance values for each variable are 0.104, 0.134, and 0.119, all of which are greater than 0.10. The VIF values are 9.623, 7.451, and 8.425, which are below the threshold of 10. However, it should be noted that some VIF values are relatively high and approach the upper limit, indicating a potential risk of multicollinearity. Despite this, since all tolerance and VIF values remain within acceptable thresholds, multicollinearity is not considered to be a serious issue in this model.

### t-Test Results

To determine the magnitude and direction of the effect of each independent variable on auditor performance, a multiple linear regression analysis is applied using the following equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

#### Description:

Y = Auditor Performance

X<sub>1</sub> = Professional Ethics

X<sub>2</sub> = Independence

X<sub>3</sub> = Accountants' Code of Ethics

e = Error term

The partial effect of each independent variable on the dependent variable is examined using the t-test. An independent variable is considered to have a significant effect on the dependent variable if the significance value (Sig.) is less than 0.05. The data analysis was conducted using SPSS version 27.

**Table 7.** t-Test Results

Variable	t-value	t-table	Sig.	Remarks
Professional Ethics (X1)	9,756	2.037	0.001	Accepted
Independence (X2)	11,654	2.037	0.001	Accepted
Accountants' Code of Ethics (X3)	9,525	2.037	0.001	Accepted

Dependent Variable: Auditor Performance

Source: Primary data processed using SPSS 27

The t-values and significance levels for each independent variable are derived from SPSS output. Based on the t-test results, all variables have significance values below 0.05 and t-count values greater than t-table (2.037). Therefore, it can be concluded that all independent variables have a significant effect on auditor performance.

The regression equation also indicates that all independent variables have positive coefficients, meaning that an increase in professional ethics, independence, and the accountants' code of ethics will lead to an improvement in auditor performance.

### Coefficient of Determination (R<sup>2</sup> Test Results)

The coefficient of determination is used to measure how far the independent variables explain the variation in the dependent variable. In general, a good regression model has a high R<sup>2</sup> value ranging between 0 and 1 (0 < R<sup>2</sup> < 1). A higher R<sup>2</sup> indicates that the dependent variable can be explained by the independent variables, while a lower R<sup>2</sup> indicates limited explanatory power.

**Table 8.** Coefficient of Determination (R<sup>2</sup> Test Results)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,901 <sup>a</sup>	,811	,794	2,715

Predictors: (Constant), Accountants' Code of Ethics, Independence, Professional Ethics

Source: Primary data processed using SPSS 27

The adjusted R square value of 0.794 indicates that professional ethics, independence, and the accountants' code of ethics explain 79.4% of the variation in auditor performance. This demonstrates that the model has strong explanatory power and that the selected variables play a substantial role in determining auditor performance. The relatively high value suggests that ethical and professional factors are key determinants in the public sector auditing context. Meanwhile, the remaining 20.6% is explained by other factors outside the research model, such as organizational culture, leadership, and work environment.

## DISCUSSION

### Professional Ethics Affects Auditor Performance

The findings indicate that professional ethics has a positive and significant effect on auditor performance. This result suggests that ethical awareness is not merely a normative expectation but functions as a fundamental driver of auditors' behavior in performing their duties. Auditors with strong ethical values tend to demonstrate higher levels of responsibility, objectivity, and consistency in applying audit procedures.

From the perspective of Attribution Theory (Heider, 1958), this finding reflects the dominance of internal attribution, where auditors' actions are guided by internal moral values rather than external pressures. This implies that ethical principles have been internalized as part of auditors' professional identity, enabling them to maintain performance even in complex audit environments.

This finding is consistent with Syamsuddin et al. (2021) and Zubaida et al. (2025), which emphasize the role of ethics in enhancing trust and audit quality. However, unlike Sisyadi & Widjaja (2024), which highlight the influence of weak organizational culture, this study suggests that in the Palopo Inspectorate context, individual ethical awareness plays a more dominant role than organizational constraints. This indicates that strengthening personal ethical values may be more effective than relying solely on structural controls.

### Independence Affects Auditor Performance

The results show that independence has a positive and significant effect on auditor performance. This indicates that auditors who are able to maintain objectivity and resist external influence tend to produce higher-quality audit outcomes. Independence, therefore, is not only a formal requirement but also a behavioral characteristic that directly shapes professional performance.

In line with Attribution Theory, independence reflects internal control over behavior, where auditors rely on their professional judgment rather than external pressures. This internal attribution strengthens auditors' confidence in making objective decisions, particularly when facing potential conflicts of interest.

This finding supports Yusuf et al. (2025) and Junisa & Kuntadi (2024), which identify independence as a key determinant of audit credibility. However, in contrast to Ryandra (2024), which suggests that excessive independence may reduce effectiveness, this study finds that auditors in Palopo are able to balance independence with effective communication. This balance allows auditors to remain objective without compromising the efficiency of the audit process, highlighting the importance of contextual factors in shaping the role of independence.

### **Accountants' Code of Ethics Affects Auditor Performance**

The findings demonstrate that the accountants' code of ethics has a positive and significant effect on auditor performance. This indicates that the code of ethics functions not only as a formal guideline but also as a practical framework that shapes auditors' professional behavior.

From an Attribution Theory perspective, adherence to the code of ethics represents internalized values that influence decision-making processes. Auditors who consistently apply ethical standards are more likely to demonstrate integrity, accountability, and professionalism in their work.

This result is supported by Julia et al. (2022) and Amsar et al. (2022), which emphasize the importance of ethical compliance in improving auditor professionalism. However, unlike Meilani et al. (2024), which argue that strict adherence may reduce flexibility, this study shows that auditors are capable of applying the code of ethics proportionally. This suggests that the effectiveness of ethical guidelines depends on how well they are internalized rather than merely enforced.

### **CONCLUSION**

Based on the findings of this study, auditor performance is positively and significantly influenced by professional ethics, independence, and the accountants' code of ethics. These results indicate that auditors who uphold ethical values, maintain independence, and adhere to professional standards tend to demonstrate higher levels of performance in carrying out audit responsibilities. Professional ethics strengthens auditors' moral responsibility and integrity, independence ensures objectivity in decision-making, while the code of ethics provides structured guidance for professional conduct. Collectively, these variables explain 79.4% of the variation in auditor performance, highlighting the importance of ethical and professional factors in enhancing audit quality and public trust in government institutions.

This study contributes to the literature by providing empirical evidence on the integrated role of ethical dimensions in shaping auditor performance, particularly within the context of local government auditors. It also offers practical implications for the Regional Inspectorate of Palopo City and professional accounting bodies to strengthen ethical internalization, independence, and compliance with professional standards through continuous training and development programs.

However, this study has several limitations. First, the sample size is relatively small ( $n = 36$ ), which may limit the generalizability of the findings to broader contexts. Second, this study focuses only on three independent variables, while other factors such as organizational culture, leadership, and work environment may also influence auditor performance. Third, the use of self-reported questionnaire data may introduce response bias.

Therefore, future research is recommended to involve larger and more diverse samples, incorporate additional variables, and apply mixed methods approaches to provide a more comprehensive understanding of auditor performance. Further studies may also explore the role of organizational and contextual factors in moderating the relationship between ethical dimensions and auditor performance.

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