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The Influence of Professionalism, Organizational Commitment, Independence, Competence, and Professional Ethics Towards Performance Auditor in Office Accountant Public Province Bali

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ABSTRACT: Performance Auditor is a public accountant who carries out objective audit assignments on the financial statements of a company or other organization with the aim of determining whether the financial statements are presented fairly in accordance with generally accepted accounting principles. It can be concluded that Auditor Performance is a result of work completed by an auditor in carrying out the tasks assigned to him based on the influence of professionalism, organizational commitment, independence, competence and professional ethics. The purpose of this research is to determine the effect of professionalism, organizational commitment, independence, competence, and professional ethics on the performance of auditors in the Bali Province Public Accounting Firm.

The population and sample in this study are 50 auditors at the Public Accounting Firm in Bali. The technique of determining the sample using purposive sampling method. While the analysis technique used is multiple linear regression analysis.

The results of the study show that the variables of professionalism, independence and professional ethics have a positive effect on auditor performance. Meanwhile, organizational commitment and competency variables have no effect on auditor performance.

KEYWORDS: Professionalism, organizational commitment, independence, competence, and professional ethics and auditor performance.

INTRODUCTION

According to Wirawan (2009) in his book, performance is the output produced by the functions or indicators of a job or a profession within a certain time. Performance can be measured through certain measurements (standards), where quality is related to the quality of work produced, while quantity is the amount of work produced within a certain time frame, and timeliness is the suitability of the time that has been planned to produce satisfactory performance, an auditor must have an honest or independent attitude in reporting the results of the financial statement audit.

Auditor performance is the ability of an auditor to produce findings or results from audit activities on financial management and responsibility carried out in a team. Auditor performance is an action or implementation of audit tasks that have been completed by the auditor within a certain period of time (Satwika and Ramantha, 2015). Auditor performance is the main concern, both for clients and the public, in calculating the results of the audit being attempted. Good auditor performance will increase public confidence in the accounting profession. However, if the auditor carries out behavior that disrupts the image of the public accounting profession, the public will no longer believe in public accountants.

Professionalism is an auditor's attitude of responsibility in completing his audit work with sincerity as an auditor. An auditor's professional attitude plays a very important role in the audit of a company's financial statements. Professionalism is a characteristic of a profession or person who works professionally (Putri and Suputra, 2013). Based on research conducted by Prabowo (2015), Putri (2013) that professionalism has a positive effect on auditor performance. The higher the professionalism, the higher their performance, so it can be concluded that an auditor does not have or loses his professional attitude as an auditor, then it can be believed that the auditor will not be able to produce satisfactory performance results properly, so that public trust will simply disappear towards the auditor. Meanwhile, based on research (Huad 2015) that professionalism does not affect auditor performance. This is due to a lack of self-confidence in the importance of work and a lack of relationships with colleagues so that they are less able to build professional awareness.

In addition to professionalism, supporting factors for the creation of good performance management also require organizational commitment in working. Organizational commitment is a relationship between members and the organization, for example the relationship between an auditor and the office where he works. A good relationship will arise if the auditor has loyalty and is able to identify himself with the organization and also has an impact on the auditor's performance (Savitri, 2016). Organizational commitment is the extent to which an employee sides with an organization and its goals, and intends to maintain his membership in the organization. Research conducted by (Alfianto and Suryandari, 2015), (Aryani et al., 2015), (Noviyanti, 2014), (Larasati and Laksito, 2013) and (Sapariyah, 2011) shows that organizational commitment has a positive effect on auditor performance. Employees who are loyal to their organization will give a positive attitude and work well for the benefit of their organization so that they will continue to try to improve their performance and strive to realize organizational goals (Larasati and Laksito, 2013). The above research is not in line with research (Nugroho and Erma, 2015) which states that organizational commitment does not affect auditor performance, the results of the study explain that auditors only maintain a professional attitude in working, while the organization is considered not to be part of them so that there is no influence between organizational commitment and auditor performance.

Independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on others (Mulyadi, 2011). For an auditor, an independent attitude is important to have in carrying out internal audit tasks, especially in assessing the effectiveness of the implementation of the internal control system, so it requires that an auditor in his assignment must maintain his independence so that he is not easily influenced, because the auditor carries out his work in the public interest. An auditor's independence is the ability to act based on integrity and objectivity. Integrity is a moral principle that is impartial, honest, views and presents facts as they are. Based on the results of research conducted by Triyanthi (2015), Poerjanto (2012), Fathoroni (2017) that independence has a positive influence on auditor performance and is significant to the performance of external auditors because an auditor who has high independence will produce maximum performance. The higher the independence, the more it will improve the auditor's performance. In addition, with the results of research conducted by Salju et al. (2014) that independence does not significantly affect auditor performance.

Competence is a characteristic of a person that can be seen from the skills, knowledge, and abilities he has in completing the tasks assigned to him. The higher the competence possessed by an auditor and in accordance with the demands of the job, the better the auditor's performance can be because competent auditors usually have the ability and willingness to quickly solve work problems faced. The more experience, the more auditors can produce various kinds of assumptions in explaining audit findings so that they also affect audit performance. Based on research conducted by Poerjanto (2012), Ariani (2015) that competence has a positive effect on auditor performance, meaning that the higher the competence, the more it will improve auditor performance, by having competence or expertise in their professional services, it will affect the audit report which is one of the assessments of auditor performance. The better the competence of an auditor in carrying out his duties, the better his audit performance will be. Whereas in contrast to the results of the study, in the study of Salju (2015) it was shown that competence partially did not affect auditor performance.

Every auditor is expected to uphold the professional ethics that have been established by the Indonesian Institute of Accountants (IAI), so that unhealthy competition situations can be avoided. Professional ethics violated by auditors can reduce the quality of an auditor's performance. Therefore, professional ethics are very important because they contain behavioral values or rules of conduct for professional accounting organizations which include personality, professional skills, responsibility, and implementation of the code of ethics. Without ethics, the accounting profession would not exist because the function of accounting is to provide information for the business decision-making process by business actors. In addition, the accounting profession has received quite sharp criticism from the public. Based on the results of research conducted by Priesty (2016), Marita et al. (2018), professional ethics have a positive effect on auditor performance. Professional ethics affect the code of ethics or auditor ethics will direct the attitude, behavior, and actions of auditors in carrying out their duties and obligations in relation to maintaining high auditor quality. The higher the professional ethics upheld by an auditor, the better the performance can be. Meanwhile, this study does not support the research conducted by Gustia (2014) which states that professional ethics do not affect auditor performance.

Based on the inconsistency of the results of previous studies, the author is interested in re-examining "the influence of professionalism, organizational commitment, independence, competence, and professional ethics on auditor performance at the Bali Provincial Public Accounting Office."

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Agency Theory

Agency Theory is a theory that describes the conflict that occurs between the company management as an agent and the company owner as the principal. The principal (owner) is the party that gives the mandate to another party called the agent and the agent will carry out the mandate. From the perspective of agency theory, the principal supervises the agent to carry out efficient performance. This theory assumes that efficient performance and organizational performance are determined by effort and the influence of environmental conditions. In general, this theory assumes that the principal is neutral towards risk while the agent is averse to effort and risk (Ikhsan, 2011).

The Influence of Professionalism on Auditor Performance

Professionalism is a characteristic of a profession or a person who works professionally. Professionalism means that auditors are required to carry out their duties with sincerity and accuracy, as a professional, auditors must avoid negligence and dishonesty. Auditors with a high level of professionalism will have a positive influence on their performance, so that the results of the financial statement audit will be more trusted by decision makers, both internal and external to the company. Research conducted by Istiarini (2018) shows that auditor professionalism has a positive effect on auditor performance. Likewise, research by Putri and Suputra (2013) shows that professionalism has a positive effect on auditor performance. This proves that the higher the level of professionalism, the higher the performance results produced by the auditor. Based on the description in above, the following hypothesis can be formulated:

H1: Professionalism has a positive effect on auditor performance at the Bali Province Public Accounting Office.

The Influence of Organizational Commitment on Auditor Performance

Organizational commitment is built on the basis of employee trust in organizational values, employee willingness to help realize organizational goals and loyalty to remain members of the organization. Therefore, organizational commitment will create a sense of belonging for employees towards the organization. If employees feel that their souls are bound by existing organizational values, they will feel happy in working, so that their performance can increase. The right commitment will provide high motivation and have a positive impact on the performance of a job. The results of research conducted by Setiyadi and Rasmini (2016) show that organizational commitment has a positive effect on auditor performance. Likewise, research by Gustia (2014) shows that organizational commitment has a significant positive effect on the performance of government auditors. Based on the description above, the following hypothesis can be formulated:

H2 : Organizational commitment has a positive effect on auditor performance at the Bali Provincial Public Accounting Office.

The Influence of Independence on Auditor Performance

Independence is a reflection of an auditor's attitude not to favor any party in conducting an audit. Independence is the mental attitude of an auditor where he is required to be honest and impartial throughout the audit and in positioning himself with his auditee. Auditors who maintain their objectivity will act fairly without being influenced by pressure and requests from certain parties or their personal interests. Auditors who uphold their independence will not be affected and influenced by various forces originating from outside the auditor in considering the facts encountered in their examination. Putra and Ariyanto's (2013) study showed that the independence and audit structure variables significantly have a positive effect on auditor performance. Similarly, Suarningsih's (2019) study showed that independence has a positive effect on auditor performance.

H3: Independence has a positive effect on auditor performance at the Bali Provincial Public Accounting Office.

The Influence of Competence on Auditor Performance

By having competence or expertise in professional services, it will affect the audit report which is one of the assessments of auditor performance. So it can be said that when the auditor has good competence, the understanding that is owned or something financial report will also be better so that the auditor will be able to quickly analyze the errors that occur. In the research of Istiarini (2018) showed that auditor competence has a positive effect on auditor performance. Similarly, research by Suarningsih (2018) showed that competence has a positive effect on auditor performance.

H4: Competence has a positive effect on auditor performance at the Bali Provincial Public Accounting Office.

The Influence of Professional Ethics on Auditor Performance

Professional ethics are very much needed by each profession, to gain trust from the community, such as the auditor profession. Professional ethics include a standard of attitude of members of the profession that is designed to look as practical and realistic as possible, but still idealistic. Every auditor must comply with their professional ethics so as not to deviate from the rules in completing their client's financial statements. If an auditor does not have or comply with professional ethics, he will not be able to produce satisfactory performance for himself or his clients. This proves that the higher the level of professional ethics, the higher the performance results produced by the auditor. Based on research by Putri and Suputra (2013), it shows that professional ethics have a positive effect on auditor performance. This proves that the higher the level of professional ethics, the higher the performance results produced by the auditor. Likewise, research by Nugraha and Ramantha (2015) shows that professional ethics have a positive effect on auditor performance.

H5: Professional ethics have a positive influence on auditor performance at the Bali Province Public Accounting Office.

RESEARCH METHODS

This research was conducted at the Public Accounting Office in Bali Province which is still active and registered in the board of directors issued by IAPI for the Bali Province in 2021. The objects in this study were auditors working at the Bali Province KAP. The definition of Operational Variables is described as follows:

Professionalism means an ability based on a high level of knowledge and special training, creative thinking power to carry out tasks in accordance with the field of expertise and profession (Halim, 2008:13). Indicators of professionalism variables include devotion to the profession, belief in professional regulations/professional standards, social obligations, independence.

Organizational commitment is a reflection of the attitude, behavior and actions of a person who devotes himself to the organization. An auditor will sacrifice the abilities he has to bring his organization's performance better. According to Lubis (2011:55) in organizational commitment there are three factors that can measure a person's commitment, namely affective commitment , continuance commitment , normative commitment .

Independence according to Mulyadi (2002:26-27) can be interpreted as a free mental attitude and influence, not controlled by other parties, not dependent on others. Independence also means the existence of honesty in the auditor in considering facts and the existence of objective, impartial considerations in the auditor in formulating and stating his opinion. Indicators of the independence variable include independence in facts, independence in appearance, independence from the perspective of expertise.

Competence is the qualification needed by the auditor to carry out the audit properly, namely having knowledge in understanding the audited object, the ability to analyze problems and work together in a team (Ayuningtyas, et al., 2012). The indicators of the competency variable are personal, general knowledge, special skills.

According to Halim (2008:29) professional ethics include a standard of attitude of members of the profession that is designed to be as practical and realistic as possible, but remains idealistic. Every auditor must comply with their professional ethics so as not to deviate from the rules in completing their client's financial statements. Indicators and variables of professional ethics are the auditor's professional responsibility, integrity and objectivity.

Mulyadi (2002:11) Auditor performance is an action or implementation of tasks completed by the auditor within a certain period of time. Auditor performance is a major concern, both for clients and the public, in assessing the results of the audit carried out. To support success in carrying out its duties and functions properly, good and quality auditor performance is needed, indicators of auditor performance variables are quality, quantity, and timeliness.

The population used in this study were all auditors working at KAP in Bali Province and registered in the IAPI Directory in 2021, totaling 9 KAP with 50 auditors. The sampling method used in this study was the purposive sampling method . The criteria used as the basis for selecting sample members in this study are as follows:

1) All auditors working at KAP in Denpasar.

2) Auditors who have at least 1 year of work experience at a Bali provincial KAP.

Based on the sample criteria above, the sample that can be used in this study is 50 auditors working at the Bali provincial KAP.

The data collection methods in this study are questionnaire method and documentation method. The questionnaire technique is a data collection technique carried out by providing a set of written questions or statements to be answered by respondents (Sugiyono, 2016). Documentation technique is a method used to obtain data and information in standard form, archives, documents, writings, numbers and images in the form of reports and information that can support research (Sugiyono, 2016).

Data Analysis Techniques

Descriptive statistics describe or describe data seen from the average value (mean), median, mode, standard deviation, maximum and minimum. Descriptive statistics are statistics that describe or describe data into clearer and easier to understand information (Ghozali. 2016).

Multiple linear regression analysis is used to test the existing hypothesis, namely to see the influence of the variables of professionalism, organizational commitment, independence, competence and professional ethics on auditor performance, then the form of the multiple linear regression analysis equation is determined as follows:

KA = α + β1P + β2KO + β3I + β4K + β5EP + e............(1)

Information :

KA = Auditor Performance

a = Constant

β = Regression Coefficient

P = Professionalism

KO = Organizational Commitment

I = Independence

K = Competence

EP = Professional Ethics

E = Error

Classical Assumption Test

The classical assumption test aims to test the feasibility of the model created before conducting a regression model. A good regression model is a regression model that is free from multicollinearity, heteroscedasticity and data normality problems.

F Test

The F statistical test is used to determine whether all independent variables referred to in the regression model have a simultaneous influence on the dependent variable (Ghozali, 2016:96).

Coefficient of Determination (R^2)

The coefficient of determination (R2) is a tool to measure how far the model's ability to explain the variation of the dependent variable (Ghozali, 2016). The value of the coefficient of determination is zero or one, the determination test can be done by looking at the adjusted R2 value in the regression output using SPSS. If the adjusted R2 value is small, it means that the ability of the independent variables to explain the variation of the dependent variable is very limited. If the value is close to 1, it means that the independent variables provide almost all the information needed to predict the dependent variable.

t-test

The t-test basically shows how far the influence of an independent variable individually and explains the variation of the dependent variable (Ghozali, 2016:97). The t-test is carried out with a significance level of 5%.

RESEARCH RESULTS AND DISCUSSION

Descriptive Statistics

Table 1: Descriptive Statistics Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
P	50	30.00	40.00	34.2600	2.63268
KO	50	19.00	25.00	22.0800	1.81648
I	50	7.00	28.00	13.1600	5.42616
K	50	19.00	25.00	21.4600	1.83181
EP	50	47.00	60.00	53.7000	4.90834
KA	50	32.00	40.00	35.3400	2.76723
Valid N (listwise)	50				

Source: Primary Data 2022

Based on Table 1, it shows that the number of data observed in this study was 50. The results of the descriptive statistical analysis can be explained as follows:

1) The professionalism variable (P) has a minimum value of 30 and a maximum value of 40 with an average value of 34.26 and a standard deviation value of 2.63268 .
2) The organizational commitment (OC) variable has a minimum value of 19 and a maximum value of 25 with an average value

of 22.08 and a standard deviation value of 1.81648 .

3) The independence variable (I) has a minimum value of 7 and a maximum value of 28 with an average value of 13.16 and a standard deviation value of 5.42616 .
4) The competency variable (K) has a minimum value of 19 and a maximum value of 25 with an average value of 21.46 and a standard deviation value of 1.83181 .
5) The professional ethics (EP) variable has a minimum value of 47 and a maximum value of 60 with an average value of 53.70 and a standard deviation value of 4.90834 .
6) The audit performance (KA) variable has a minimum value of 32 and a maximum value of 40 with an average value of 35.34 and a standard deviation value of 2.76723 .

This study has met the Classical Assumption Test including Normality Test, Multicollinearity Test and Heteroscedasticity Test. This regression model is eligible for testing as indicated by the F test results which can be explained that the significance value of 0.000 is less than 0.05. This shows that simultaneously professionalism (P), organizational commitment (KO), independence (I), competence (K) and professional ethics (EP) have an effect on auditor performance (KA). The adjusted R2 value is 0.401 or 40.1% which means that the independent variables, namely professional ethics (P), organizational commitment (KO), independence (I), competence (K) and professional ethics (EP) are able to explain the dependent variable, namely auditor performance (KA) by 0.401 or 40.1% , while the remaining 59.9% is influenced by other factors outside the research model.

Multiple Linear Regression Analysis

Table 2: Multiple Linear Regression Analysis Test Results

Coefficients [a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	26,067	5,823		4.476	.000		
	P	.081	.022	.432	3.608	.001	.854	1.172
	KO	.091	.170	.060	.539	.593	.986	1,014
	I	.150	.060	.294	2,512	.016	.893	1.120
	K	.046	.174	.031	.267	.791	.924	1,083
	EP	.104	.031	.373	3.358	.002	.993	1,007
a. Dependent Variable: KA								

Source: Primary Data (2022)

Based on Table 2, the following regression equation is obtained:

KA = α + β1P + β2KO + β3I + β4K + β5EP + e............(1)

Information :

KA = Auditor Performance
a = Constant
β = Regression Coefficient
P = Professionalism
KO = Organizational Commitment
I = Independence
K = Competence
EP = Professional Ethics
E = Error

Based on the regression equation above, it can be explained as follows:

1) The constant value is 8.279, meaning that if the variables of professionalism (P), organizational commitment (KO), independence (I), competence (K) and professional ethics (EP) have constant values, then the value of the auditor performance variable (KA) is 26.067.
2) The professionalism variable (P) has a coefficient value with a positive direction of 0.081. This means that if the professionalism variable (P) increases by one unit, assuming other variables remain constant, then the auditor performance

variable (KA) will increase by 0.081 units.

3) The organizational commitment (OC) variable has a coefficient value with a positive direction of 0.091. This means that if the organizational commitment (OC) variable increases by one unit, assuming other variables remain constant, then the auditor performance (AC) variable will increase by 0.091 units.
4) The independence variable (I) has a coefficient value with a positive direction of 0.150. This means that if the independence variable (I) increases by one unit, assuming that other variables remain constant, then the auditor performance variable (KA) will increase by 0.150 units.
5) The competency variable (K) has a coefficient value with a positive direction of 0.046. This means that if the competency variable (K) increases by one unit, assuming other variables remain constant, then the auditor performance variable (KA) will increase by 0.046 units.
6) The professional ethics (EP) variable has a coefficient value with a positive direction of 0.104. This means that if the professional ethics (EP) variable increases by one unit, assuming other variables remain constant, then the auditor performance (KA) variable will increase by 0.104 units.

The Influence of Professionalism on Auditor Performance at Public Accounting Firms (KAP) in Bali

The first hypothesis states that professionalism has a positive effect on auditor performance. The results of the t-test show that professionalism has a positive effect on auditor performance. This is evidenced by the regression coefficient of organizational commitment of 3.608 and a significance level of 0.001 which is smaller than 0.05, which means that professionalism has an effect on auditor performance so that H1 is accepted. This happens because professionalism is an attitude of responsibility from an auditor in completing his audit work with sincerity as an auditor. The professional attitude of an auditor plays a very important role in the examination of the company's financial statements. The results of this study are in line with the research of Prabowo (2015), Putri (2013) that professionalism has a positive effect on auditor performance. The higher the professionalism, the higher their performance, so it can be concluded that an auditor does not have or loses his professional attitude as an auditor, then it can be believed that the auditor will not be able to produce satisfactory performance results properly, so that public trust will simply disappear towards the auditor. Meanwhile, based on research (Huad 2015) that professionalism does not affect auditor performance.

The Influence of Organizational Commitment on Auditor Performance at Public Accounting Firms (KAP) in Bali

The second hypothesis states that organizational commitment has a negative effect on auditor performance. The results of the t-test show that organizational commitment has a negative effect on auditor performance. This is evidenced by the regression coefficient of organizational commitment of 0.539 and a significance level of 0.593 which is greater than 0.05, which means that organizational commitment does not affect auditor performance so that H2 is rejected. This happens because organizational commitment is a loyal and faithful attitude of an employee to the organization where he works which encourages partisanship and involvement as a form of responsibility to maintain the organization and its members, so that it will create a sense of belonging to the organization. The higher a person's commitment to their duties, the higher the performance that will be produced, which leads to a higher level of assessment. The results of this study are in line with research (Nugroho and Erma, 2015) which states that organizational commitment does not affect auditor performance, the results of their study explain that auditors only maintain a professional attitude in working, while the organization is considered not to be part of them so that there is no influence between organizational commitment and auditor performance. Meanwhile, research conducted by (Alfianto and Suryandari, 2015), (Aryani et al., 2015), (Noviyanti, 2014), (Larasati and Laksito, 2013) and (Sapariyah, 2011) shows that organizational commitment has a positive effect on auditor performance.

The Influence of Independence on Auditor Performance at Public Accounting Firms (KAP) in Bali

The third hypothesis states that independence has a positive effect on auditor performance. The results of the t-test show that independence has a positive effect on auditor performance. This is evidenced by the regression coefficient of organizational commitment of 2.512 and a significance level of 0.016 which is smaller than 0.05, which means that professionalism has an effect on auditor performance so that H3 is accepted. This happens because for an auditor, an independent attitude is important to have in carrying out internal audit tasks, especially in assessing the effectiveness of the implementation of the internal control system, so it requires that an auditor in his assignment must maintain his independence so that he is not easily influenced, because the auditor carries out his work in the public interest. The independence of an auditor is the ability to act based on integrity and objectivity. The results of this study are in line with the research of Triyanthi (2015), Poerjanto (2012), Fathoroni (2017) that independence has a positive effect on auditor performance and is significant to the performance of external auditors because an auditor who has high independence will produce maximum performance. The higher the independence, the more it will improve the auditor's performance. In addition, the results of research conducted by Salju et al. (2014) showed that independence does not significantly affect auditor performance.

The Influence of Competence on Auditor Performance at Public Accounting Firms (KAP) in Bali

The fourth hypothesis states that competence has a negative effect on auditor performance. The results of the t-test show that competence has a negative effect on auditor performance. This is evidenced by the competence regression coefficient of 0.267 and a significance level of 0.791 which is greater than 0.05, which means that organizational commitment does not affect auditor performance so that H4 is rejected. This happens because competence is a characteristic of a person that can be seen from the skills, knowledge, and abilities he has in completing the tasks assigned to him. The higher the competence possessed by an auditor and in accordance with the demands of the job, the better the auditor's performance can be because competent auditors usually have the ability and willingness to quickly overcome work problems faced. The results of this study are in line with Salju's research (2015) which shows that competence partially does not affect auditor performance. Meanwhile, according to research by Poerjanto (2012), Ariani (2015), competence has a positive effect on auditor performance.

The Influence of Professional Ethics on Auditor Performance at Public Accounting Firms (KAP) in Bali

The fifth hypothesis states that professional ethics has a positive effect on auditor performance. The results of the t-test show that professional ethics has a positive effect on auditor performance. This is evidenced by the regression coefficient of professional ethics of 3.358 and a significance level of 0.002 which is smaller than 0.05, which means that professional ethics has an effect on auditor performance so that H5 is accepted. This happens because professional ethics is very important because it contains behavioral values or rules of behavior of professional accounting organizations which include personality, professional skills, responsibility, and implementation of the code of ethics. The results of this study are in line with research by Priesty (2016), Marita et al. (2018) professional ethics have a positive effect on auditor performance. Professional ethics have an effect on the code of ethics or auditor ethics will direct the attitude, behavior, and actions of auditors in carrying out their duties and obligations in relation to maintaining high auditor quality. The higher the professional ethics upheld by an auditor, the better the performance can be. Meanwhile, this study does not support the research conducted by Gustia (2014) which states that professional ethics does not affect auditor performance.

Based on the results of the analysis and descriptions in the previous chapters regarding Professionalism, Organizational Commitment, Independence, Competence and Professional Ethics on Auditor Performance in Bali, the following conclusions can be drawn:

1) Professionalism has a positive influence on Auditor Performance in Bali.
2) Organizational Commitment does not have a positive effect on Auditor Performance in Bali.
3) Independence has a positive effect on Auditor Performance in Bali.
4) Competence does not have a positive effect on Auditor Performance in Bali.
5) Professional Ethics has a positive influence on Auditor Performance in Bali.

The limitations and suggestions of this study are the limitations of the study using questionnaires, namely the length of time for the questionnaire to be returned by the Public Accounting Firm due to the busyness of the auditors in each KAP, and respondents did not provide answers within the specified time, thus slowing down the completion of the next stage. Recommendations for further research are expected to add other variables to see the influence on auditor performance in addition to the variables of Professionalism, Organizational Commitment, Independence, Competence and Professional Ethics and can also examine auditor performance variables using moderation variables to determine the strength and weakness of the moderation variables to determine the strength and weakness of other variables that affect the auditor's performance variables.

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