

# Code of Professional Ethics of Public Accountants and Auditor Performance

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## Abstract:

This study aims to examine the influence of the Five Principles of the code of professional ethics of Public Accountants on the performance of auditors. The study was conducted at the public accounting firm (KAP) in Bali Province. The sampling method used is purposive sampling, which produces a sample of 78 auditors from 14 KAP. This study used primary data collected through the dissemination of questionnaires. The data analysis technique used is multiple linear regression analysis. The findings show that integrity, objectivity, competence and professional prudence, confidentiality, and professional conduct positively affect the performance of auditors at KAP in Bali

**Keywords:** Integrity; Competency and Professional Due Care; Confidentiality; Professional Conduct; Auditor Performance

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## INTRODUCTION (Arial bold 11pt)

Auditor performance refers to the achievements or work results obtained by the auditor in carrying out his responsibilities towards a job. The performance can be used to evaluate whether the final result of the work is satisfactory or not. Auditor performance is very important in ensuring good audit quality for clients. To achieve this goal, the trust of users of financial statements and auditees is a crucial element for auditors in carrying out audits. The performance of the auditor becomes a gateway for an auditor to realize a reflection of a competent profession towards the implementation of work as an optimal audit, so that ethical standards are needed as the basis for the implementation of tasks that can be accounted for. This code of ethics serves as a moral guide and a bulwark to avoid arbitrary practices and actions that are not expected, such as threats from the community to groups that are otherwise professional (Hermawan et al., 2022).

The Indonesian Institute of Certified Public Accountants (IAPI) has established five basic principles that every auditor must adhere to, namely integrity, objectivity, competence and professional caution, confidentiality, and professional conduct. The code of ethics is prepared as a guide for auditors in acting and behaving, in order to build a positive image and strengthen public confidence in the public accounting profession. The first principle of integrity is needed, so that every auditor always behaves honestly and straightforwardly in carrying out his audit work. Then about the principle of objectivity which emphasizes to act fairly without the influence of other parties. To carry out audit tasks properly, auditors must have adequate knowledge and skills. Therefore, the principle of competence and prudence of professionalism in work is very important for

auditors. An auditor must be able to maintain the confidentiality of the information obtained by maintaining the confidentiality of the information. Auditors are not permitted to pass on such information without permission, except where there is a professional or legal requirement to do so. The principle of confidentiality is very important for an auditor in carrying out his duties. The principle of professional behavior that can be interpreted as an accountant's obligation to meet regulatory demands in existing and existing legislation (IAPI, 2021).

Although the Code of professional ethics of Public Accountants has been made part of the applicable law in Indonesia, there are still some cases of irregularities committed by professionals in the field. This ultimately has a negative impact on the public accounting profession as a whole and lowers public confidence in public accountants. An example of a violation that occurred in Indonesia committed by one of the KAP X in auditing the financial statements of PT Hanson International Tbk (MYRX) for the period of December 31, 2016 is not meticulous in carrying out auditing duties. This happened because the auditor was not meticulous in auditing the financial statements of PT Hanson International Tbk (MYRX) for the period of December 31, 2016, which caused inaccuracies in the financial statements. As a result, OJK provides sanctions freezing registered letter (STTD) for one year against KAP X. In addition to violating Article 66 UUPM jis. paragraph A14, the auditor was also found to have violated the Professional Standards of Public Accountants (SPAP) SA 200 and Section 130 of the Code of Professional Ethics for Public Accountants (IAPI, 2021).

Through (SPAP) SA 200, the auditor should conduct the audit in accordance with generally accepted audit principles, including obtaining sufficient and relevant audit evidence to support the audit opinion. Whereas through Section 130 of the Code of professional ethics of Public Accountants, an auditor is required to comply with professional competence and prudence. That is, an auditor must have sufficient knowledge, skills, and abilities to carry out audit tasks properly and thoroughly. In addition, auditors must also be careful in conducting audits and avoid omissions that can negatively affect the results of the audit. By adhering to professional competence and prudence, an auditor can provide accurate and reliable audit results to the users of the audit results.

Integrity serves as a fundamental cornerstone in shaping auditor professionalism. An auditor with a high level of integrity upholds the principles of honesty, objectivity, and moral responsibility in every stage of the audit process. This integrity not only reflects compliance with the professional code of ethics but also encourages the auditor to remain independent and resistant to external pressures. When auditors adhere firmly to integrity values, the audit outcomes are more likely to be accurate, credible, and in accordance with prevailing standards. Ultimately, this enhances the overall performance quality of the auditor, as the audit process aligns with the principles of accountability and transparency (Abbas et al., 2021).

The study by Kemarayanthi & Ramantha (2023) reinforces that integrity has a positive and significant influence on auditor performance. In the context of Public Accounting Firms in Bali, auditors who demonstrate high integrity tend to produce more professional, timely, and trusted audit reports. Integrity motivates auditors to carry out their duties responsibly, even under pressure or in conflict-of-interest situations. These findings are consistent with the study by Alecyia & Pangaribuan (2022), which indicates that auditor integrity is a significant factor affecting audit quality as a proxy for auditor performance.

Competence and professional due care are two essential elements that significantly influence auditor performance. Competence reflects the auditor's technical

skills, knowledge, and experience in effectively carrying out audit tasks. Meanwhile, professional due care refers to the level of diligence, precision, and responsibility that auditors must apply at every stage of the audit process. Auditors with high competence who uphold the principle of due care are more capable of detecting material misstatements, formulating accurate findings, and providing relevant recommendations. These capabilities directly contribute to improved audit quality and enhance the professional reputation of auditors.

A study by Masyitoh & Yuliana (2022) states that competence and professional due care have a significant impact on auditor performance. Conducted among internal auditors in the public sector in Jakarta, the research found that auditors with deep understanding of audit procedures and who apply professional due care tend to produce higher-quality audits. These findings are reinforced by Huda & Islahuddin (2021), who assert that competence, when combined with professionalism and work ethics, is a strong predictor of auditor performance, particularly in terms of audit effectiveness and efficiency.

Confidentiality is a highly important ethical principle in the auditing profession, as auditors frequently access confidential and sensitive information from their clients. An auditor's ability to safeguard such information from unauthorized disclosure reflects a high level of professionalism. When auditors are able to maintain confidentiality, a relationship of trust between the auditor and the client can be preserved. This trust has a positive impact on the audit process, encouraging greater openness from the client and enhancing the effectiveness of the audit procedures, ultimately improving the overall performance of the auditor.

Auditors who strictly adhere to the principle of confidentiality tend to gain greater trust from clients, which in turn facilitates access to necessary data and information during the audit process. This trust allows auditors to work more efficiently and accurately in preparing audit reports. Moreover, the study by Sari & Ardiansyah (2020) supports these findings, indicating that ethical behavior—including confidentiality—is closely correlated with the perceived performance of internal auditors in public sector institutions.

Professional behavior reflects the attitudes, actions, and work ethics of auditors in carrying out their duties in accordance with applicable professional standards. Auditors who exhibit professional conduct consistently uphold the principles of objectivity, integrity, and responsibility, while avoiding actions that may lead to conflicts of interest. Such professionalism fosters trust from clients and the public toward the audit results presented. By maintaining professional behavior, auditors are more disciplined in meeting deadlines, more meticulous in processing data, and more accurate in formulating appropriate audit opinions.

The study conducted by Siregar & Rambe (2020) demonstrates that professional behavior has a significant influence on auditor performance. This research, carried out among internal auditors in several regional government institutions, found that auditors with a high level of professionalism tend to perform their duties more effectively and efficiently. Professional behavior not only contributes to the production of high-quality audit reports but also enhances the reputation of both the auditor and the audit institution. Ethical principles and professional conduct are thus essential determinants of audit quality.

**LITERATURE REVIEWS (Arial bold 11pt)****1. Code Ethic of Professional Public Accountant**

The Indonesian Institute of Certified Public Accountants (IAPI) has established five basic principles that every auditor must adhere to, namely integrity, objectivity, competence and professional caution, confidentiality, and professional conduct. The code of ethics is prepared as a guide for auditors in acting and behaving, in order to build a positive image and strengthen public confidence in the public accounting profession. The first principle of integrity is needed, so that every auditor always behaves honestly and straightforwardly in carrying out his audit work. Then about the principle of objectivity which emphasizes to act fairly without the influence of other parties. To carry out audit tasks properly, auditors must have adequate knowledge and skills. Therefore, the principle of competence and prudence of professionalism in work is very important for auditors. An auditor must be able to maintain the confidentiality of the information obtained by maintaining the confidentiality of the information. Auditors are not permitted to pass on such information without permission, except where there is a professional or legal requirement to do so. The principle of confidentiality is very important for an auditor in carrying out his duties. The principle of professional behavior that can be interpreted as an accountant's obligation to meet regulatory demands in existing and existing legislation (IAPI, 2021). Although the Code of professional ethics of Public Accountants has been made part of the applicable law in Indonesia, there are still some cases of irregularities committed by professionals in the field.

According to IAPI (2021), independence is closely related to the principles of objectivity and integrity. This is because Independence ensures that auditors are not influenced by pressures that can affect their professional judgment, so that they can maintain integrity and apply objectivity and professional skepticism. By adhering to the five principles in the code of professional ethics of Public Accountants, namely integrity, objectivity, competence and professional prudence, confidentiality, and professional behavior, researchers are motivated to develop research by making these five principles as independent variables. The study aims to determine the relationship between the five principles in the code of professional ethics of Public Accountants with the resulting auditor performance. The principle of integrity in the code of professional ethics of Public Accountants requires an auditor to carry out all audit tasks by upholding the principle of honesty.

**2. Integrity**

Auditor integrity is a fundamental principle that reflects the honesty and moral steadfastness of auditors in performing their professional duties. An auditor with integrity consistently upholds the values of truthfulness, objectivity, and remains unaffected by internal or external pressures during the audit process. Integrity demonstrates the auditor's commitment to delivering truthful and transparent information while refusing to engage in practices that could undermine public trust in the auditing profession.

According to Sari & Ardiansyah (2020), auditor integrity is a mental attitude that drives auditors to remain consistent with ethical values, act honestly, and remain impartial throughout the audit process. Integrity serves as a crucial foundation for auditors when facing moral pressures or potential conflicts of interest that may arise during the course of an audit.

**3. Competency and Professional Due Care**

Auditor Competence refers to the technical ability, knowledge, skills, and experience possessed by auditors to effectively carry out audits in accordance with applicable

professional standards. Competence encompasses an understanding of accounting principles, auditing standards, regulations, as well as the analytical ability to evaluate audit evidence and draw appropriate conclusions. A competent auditor is capable of making accurate professional judgments, producing high-quality audit reports, and identifying audit risks more effectively. According to Sari & Ardiansyah (2020), auditor competence is a combination of formal education, professional training, work experience, and the ability to apply that knowledge effectively throughout the audit process. Competence is a crucial factor in determining the reliability of audit results.

Professional due care is the level of attention, diligence, and thoroughness that auditors must apply at every stage of the audit examination. This principle requires auditors to act with an appropriate degree of care, ensuring that all audit evidence is properly collected, all audit procedures are adequately performed, and all audit reports are based on a solid foundation. Professional due care demands that auditors avoid negligence or overlooking matters that could affect audit quality. According to Mulyadi, (2017), professional due care is the auditor's attitude of performing work with full responsibility, competence, and diligence, while considering all potential risks of errors during the audit process

#### **4. Confidentiality**

Confidentiality is a fundamental ethical principle that requires auditors to protect information obtained during the course of their audit work from unauthorized disclosure. It involves the obligation to respect the privacy of client information and to ensure that sensitive data is not used for personal gain or disclosed to third parties without proper authority, unless there is a legal or professional duty to do so. Upholding confidentiality fosters trust between auditors and their clients and preserves the integrity of the auditing profession.

According to Iskandar & Diana (2022), confidentiality is not merely about withholding information but also about exercising sound judgment in handling data that could affect the interests of the client or other stakeholders. Breaching confidentiality can damage the auditor's reputation, undermine client relationships, and negatively impact audit quality. Therefore, maintaining strict confidentiality is essential to achieving high auditor performance and upholding the credibility of audit reports.

#### **5. Professional Conduct**

Professional conduct refers to the adherence of auditors to ethical principles, professional standards, and legal regulations in the performance of their duties. It embodies behaviors such as integrity, objectivity, professional competence, confidentiality, and professional behavior, all of which are essential in maintaining public trust and upholding the credibility of the auditing profession. Auditors who demonstrate professional conduct act responsibly, avoid conflicts of interest, and maintain an unbiased and independent stance throughout the audit process. According to Hendrawan & Budiarta (2018), professional conduct requires auditors to consistently apply ethical judgment, exercise diligence, and respect the rights of all stakeholders involved. Failing to uphold professional conduct may lead to diminished audit quality, loss of reputation, and legal consequences. Therefore, professional conduct is not only a measure of an individual auditor's character but also a critical determinant of overall auditor performance and the effectiveness of the audit function.



## 6. Auditor Performance

Auditor performance refers to the effectiveness and efficiency with which auditors conduct audit activities in accordance with established standards, ethical principles, and organizational objectives. It is typically assessed based on the accuracy of audit findings, adherence to auditing procedures, timeliness of audit completion, and the ability to provide value-added recommendations to clients. High auditor performance ensures that audit reports are reliable, objective, and useful for stakeholders in making informed decisions.

According to Putri & Rohman (2020), auditor performance encompasses technical competence, professional behavior, and the quality of judgments exercised during the audit process. Factors such as professional ethics, independence, and audit experience significantly influence auditor performance. Maintaining high auditor performance is crucial for strengthening public trust, improving audit quality, and enhancing the credibility of the auditing profession.

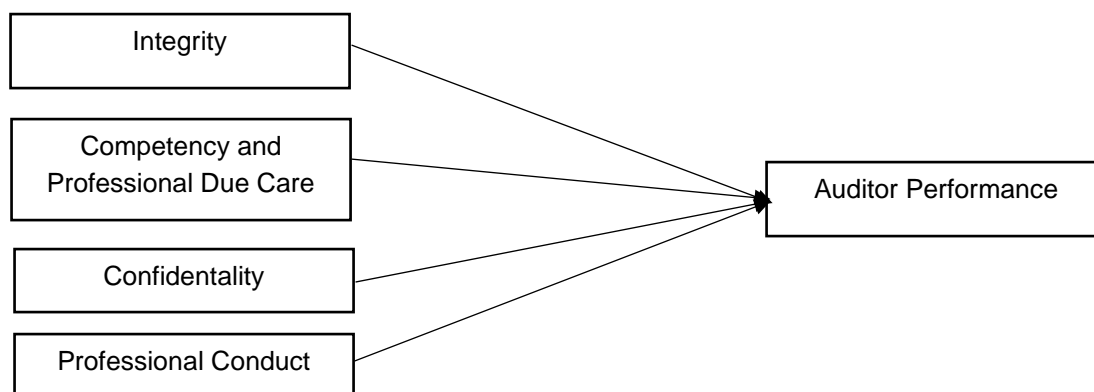


Figure 1. Conceptual Framework

### Hypothesis Development

#### a. Integrity has a positive influence on Auditor Performance

This means that an auditor must act honestly and not defile the principle of integrity on the agreed boundaries of the object of examination. In addition, an auditor is also expected to overcome or defeat personal self-interest in carrying out their duties so that there is no conflict of interest that can interfere with their integrity as an auditor. In order for the auditor to guarantee that the audit tasks are completed with high integrity, the concept of integrity must be applied correctly. This will create accurate audit findings and increase public confidence in the public accounting profession. The study also found that integrity has a positive and significant impact on the performance of auditors. Based on the description, if an auditor who has a high level of integrity, this will improve his performance (Hendrawan & Budiarta, 2018; Indrasari et al., 2017; Kemarayanathi & Ramantha, 2023). However, if an auditor lacks integrity, this can lead to behavior that tends to violate the rules of the code of ethics or the basic principles on which his work as an auditor is based.

H<sub>1</sub>: Integrity has a positive influence on Auditor Performance

**b. Competency and Professional Due Care has a positive influence on Auditor Performance**

Competency and Professional Due Care in the code of professional ethics of Public Accountants requires each member to carry out their professional services with care and diligence and has an obligation to maintain professional knowledge and skills. An auditor who has a high level of education, often attends training and has diverse assignment experience, will have more extensive knowledge and can influence his performance as an auditor. Previous studies conducted by Huda & Islahuddin, (2021); Lestari & Puspitasari (2019) support the view that competence has a positive and significant impact on auditor performance.

These findings emphasize the importance of expertise and professional responsibility for an auditor in achieving optimal performance in carrying out their duties. It can be concluded that the more competencies an auditor has, the performance will also increase. This competence allows the auditor to be more sensitive and able to make the right assessment in decision making. Thus, the data and audit results obtained by the auditor can be relied upon by the users of the audit results.

H2: Competency and Professional Due Care have a positive influence on Auditor Performance

**c. Confidentiality has a positive influence on Auditor Performance**

An auditor must maintain the confidentiality of information obtained in the course of conducting an examination and must not divulge such information without sufficient authorization, except in situations required by law. The results of previous research by (Devi & Pande Dwiana Putra (2019); Lestari & Puspitasari (2019); Putri & Rohman, (2020) support the view that confidentiality has a positive or significant effect on auditor performance. This shows that maintaining the confidentiality of information received by an auditor can affect his performance in conducting examinations and maintaining his credibility as an auditor. It can be concluded that with the principle of auditor confidentiality, it is expected that the auditor does not disseminate auditee information, so that information is maintained and the relationship established with the auditee remains in a professional context.

H3: Confidentiality has a positive effect on Auditor Performance

**d. Professional Conduct has a positive influence on Auditor Performance**

As an auditor, it is expected to have a professional attitude and action in carrying out audit tasks, which is a form of Professional Responsibility. Based on the results of previous studies, high professional behavior has a positive effect on the performance of auditors. This is also reinforced by other studies such as those conducted by (Masyitoh & Yuliana (2022); Sari & Ardiansyah (2020); Siregar & Rambe (2020) which show that the principles of Professional Conduct also have a positive and significant influence on the performance of auditors. It can be concluded that the higher the ability of an auditor in implementing professional behavior, the higher the performance of the auditor. This will have a positive impact on the overall performance of the organization or company indirectly

H4: Professional Conduct has a positive influence on Auditor Performance.

**RESEARCH METHODOLOGY**

The sampling method used in this study is a non-probability sampling technique that is purposive sampling. This technique is used to select samples that are considered to have characteristics relevant to the purpose of the study, thus allowing researchers to

obtain quality data. The type of data used in this study is quantitative data. In this case, take as many as 14 public accounting firm (KAP) in Bali from 16 public accounting firm (KAP) in Bali. The population used in this study was Partners, managers, supervisors, senior auditors and junior auditors who work at public accounting firms in the Bali region and have been registered in the directory (IAPI, 2022) as many 120 people. Researchers selected auditors who work in public accounting firms in Bali with a minimum length of work of 1 year as a population. After that, the researchers selected a sample of auditors in accordance with these criteria purposively, thus obtaining 78 samples of auditors from 14 public accounting firms. For data collection, researchers used the questionnaire method by providing questionnaires in the form of printouts to respondents.

In this study, the dependent variable is the auditor performance (Y), which is defined as the work of an employee in carrying out their duties in accordance with the responsibilities given to him, both in quality and quantity (Lestari & Puspitasari, 2019). To measure the auditor's performance variables, an instrument adapted from (Sahana, 2020) was used, consisting of 7 statements and measured using a five-point Likert scale.

Auditor integrity is the attitude of auditors who are straightforward and honest in establishing professional relationships and business relationships. In this study, the integrity of the auditor was measured using instruments adopted from (Hendrawan & Budiarta, 2018). The instrument consists of 14 (fourteen) items of statements and measurements using a five-point Likert scale. The instrument consists of 8 (eight) items of statements and measurements using a five-point Likert scale.

Competence and professional due care in this research constitute the knowledge and skills possessed by practitioners, at the level necessary to ensure that clients or service users benefit from their expertise and apply prudence in accordance with relevant laws, regulations and standards. In this study, the measurement of competence and professional due care of auditors was carried out using an instrument adapted from Huda & Islahuddin (2021); Masyitoh & Yuliana (2022) consisting of 10 statements and measured using a five-point Likert scale.

Confidentiality is defined the attitude of auditors to preserve the value and ownership of the information received by refraining from disclosing it without proper authorization, unless otherwise mandated by legislation. In this study, auditor confidentiality was measured using instruments developed by Masyitoh & Yuliana (2022). The instrument consists of five statement items and is measured using a five-point Likert scale.

Understanding professional conduct is good behavior from an auditor to maintain reputation and avoid actions that can discredit his profession. In this study, auditor confidentiality was measured using instruments adopted from (Devi & Pande Dwiana Putra (2019); Huda & Islahuddin (2021). The instrument consists of 14 (fourteen) items of statements and measurements using a five-point Likert scale. The data analysis technique used in this study is multiple linear regression analysis.

The formula of the multiple linear regression model is as follows:

$$AP = a + b_1 \text{ INGTY} + b_2 \text{ CPC} + b_3 \text{ CONF} + b_4 \text{ PROFF} + e \dots \dots \dots (1)$$

Description:

AP = Auditor Performance  
a = Constant  
b<sub>1</sub>- b<sub>5</sub> = regression coefficients of each factor  
INGTY = Integrity  
CPC = Competency and Professional Due Care  
CONF = Confidentiality



PROFF = Professional Conduct  
 e = error

**Table 1. Statistic Descriptive**

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Performance	78	24	35	30,830	2,876
Integrity	78	32	70	61,410	6,888
Competency and Professional Due Care	78	25	50	44,080	6,071
Confidentiality	78	15	25	22,040	2,925
Professional Conduct	78	43	70	62,220	6,199

*Source:* Research Data, 2022

Auditor performance variables have a minimum value of 24 and a maximum value of 35 with an average of 30.83. This means that the respondent's perception of the auditor's performance variable is relatively high because the average value obtained is close to the maximum value. The auditor's performance variable has a standard deviation value of 2.876, smaller than the average value that indicates the data has been spread evenly.

Integrity variable has a minimum value of 32 and a maximum value of 70 with an average of 61.41. This means that the respondent's perception of the auditor's integrity variable is relatively high because the average value obtained is close to the maximum value. The auditor's performance variable has a standard deviation value of 6.888, smaller than the average value that indicates the data has been spread evenly.

The variables of competence and professional due care of auditors have a minimum value of 25 and a maximum value of 50 with an average of 44.08. This means that the respondent's perception of the auditor's performance variable is relatively high because the average value obtained is close to the maximum value.

The auditor confidentiality variable has a minimum value of 15 and a maximum value of 25 with an average of 22.04. This means that the respondent's perception of the variable auditor confidentiality is relatively high because the average value obtained is close to the maximum value. The auditor confidentiality variable has a standard deviation value of 2.925, smaller than the average value that indicates the data has been spread evenly.

The auditor's professional conduct variable has a minimum value of 43 and a maximum value of 70 with an average of 62.22. This means that the respondent's perception of the auditor's professional behavior variable is relatively high because the average value obtained is close to the maximum value.

**Tabel 2**  
**Regression Results Equation**

Coefficients						
Model		B	Std. Error	Standardized Coefficients	t	Sig.
1	Constant	0,623	1,889		0,383	0,703
	INGTY	0,191	0,027	0,217	2,420	0,023
	CPC	0,134	0,030	0,261	2,128	0,030
	CONF	0,149	0,058	0,162	2,539	0,021
	PROFF	0,148	0,030	0,383	2,039	0,019

a. Dependent Variable : AP

(Source: Data processed, 2022)

According to the calculation of multiple linear regression analysis, the regression equation results as follows:

$$AP = 0.623 + 0.191 \text{ INGTY} + 0.134 \text{ CPC} + 0.149 \text{ CONF} + 0.148 \text{ PROFF}$$

From the results of the analysis it can be seen that the integrity variable has a significant influence on the performance of the auditor, with a significance value of 0.023. The meaning that the higher the auditor's integrity, the higher the level of performance. Respondents' answers to the integrity variable also supported this finding, where auditors with high integrity are seen to work more honestly, wisely, and responsibly in conducting audits, which in turn increases client confidence. Integrity has a direct and positive impact on auditor performance because it ensures that auditors consistently uphold principles of honesty, objectivity, and responsibility in carrying out their duties. An auditor with strong integrity is less likely to be influenced by external pressures or conflicts of interest and more likely to report audit findings truthfully and accurately. This ethical foundation leads to audit reports that are reliable, transparent, and trusted by stakeholders. When integrity is present, the likelihood of misconduct or manipulation of audit results decreases, thereby improving the quality and credibility of the auditor's work.

Research by Kemarayanthi & Ramantha (2023) confirms that integrity significantly influences auditor performance, particularly in maintaining professional skepticism and adhering to audit procedures under pressure. Similarly, Alecyia & Pangaribuan (2022) found that integrity, along with audit risk and audit tenure, positively affects audit quality—a key proxy for auditor performance. These findings support the view that integrity not only strengthens the moral compass of auditors but also enhances their effectiveness in delivering high-quality audits.

The variables of competence and professional due care also have a significant influence on the performance of auditors. Significance value of 0.030. Its indicating that the stronger the content of competence and professional prudence of auditors, the better the performance. Competence and professional due care are critical determinants of auditor performance because they ensure that auditors possess the technical knowledge, skills, and ethical mindset required to carry out audits effectively and responsibly. Competence enables auditors to apply appropriate audit techniques, understand complex financial systems, and interpret audit evidence accurately. Meanwhile, professional due care involves diligence, thoroughness, and careful judgment in all stages of the audit process. When auditors act competently and exercise due care, they are more likely to detect misstatements, apply auditing standards

appropriately, and produce high-quality, reliable audit reports that meet stakeholder expectations.

Empirical research supports this relationship. Masyitoh & Yuliana, (2022) found that both auditor competence and professional due care significantly enhance auditor performance in the public sector. Auditors who possess sufficient expertise and apply audit procedures with caution tend to deliver more accurate and timely audit results. Similarly, Huda & Islahuddin (2021) confirmed that competence, when combined with professional ethics and responsibility, positively influences the quality and efficiency of audit work. These findings suggest that continuous training and adherence to professional standards are essential to sustaining high auditor performance.

Confidentiality variable also significantly affect the performance of auditors. Significance value of 0.021. Its indicating that higher level of confidentiality in auditor led to better performance. Confidentiality positively influences auditor performance by fostering trust, professionalism, and ethical consistency in the auditing process. Auditors are often granted access to sensitive and confidential financial data; thus, their ability to maintain strict confidentiality assures clients that their information will not be disclosed improperly. This trust enhances cooperation from auditees, allowing auditors to collect more complete and accurate information. As a result, auditors can perform their duties more effectively, leading to higher-quality audit outcomes and reduced risk of legal or reputational consequences.

Empirical studies support this relationship. Sari & Ardiansyah (2020) found that ethical behavior—particularly confidentiality—has a significant positive effect on internal auditor performance. When auditors adhere to confidentiality principles, they demonstrate integrity and professionalism, which increases their effectiveness and credibility. Similarly, Alecyia & Pangaribuan (2022); Kemarayanathi & Ramantha, (2023) emphasized that confidentiality is a core aspect of ethical standards that helps improve auditor focus, reduce bias, and enhance audit quality. These findings affirm that maintaining client confidentiality is not just a legal obligation, but a key driver of auditor efficiency and performance.

The variable professional behavior also has a significant influence on the performance of auditors. Significance value of 0.019 , and indicating that the higher the level of the auditor's professional behavior, the better the performance. Professional behavior enhances auditor performance by ensuring that auditors consistently adhere to ethical standards, legal regulations, and professional norms during the audit process. Auditors who demonstrate professional behavior act objectively, responsibly, and ethically, which builds trust with clients and stakeholders and upholds the credibility of the audit function. Such behavior includes punctuality, accountability, respect for others, and a commitment to continuous learning—all of which contribute to efficient and high-quality audit work. When auditors behave professionally, they are more likely to follow auditing procedures rigorously and maintain independence, thereby improving the reliability and accuracy of audit outcomes.

Research supports the link between professional behavior and auditor performance. Siregar & Rambe (2020) found that auditors who exhibit high levels of professionalism tend to perform their tasks more effectively and efficiently, particularly within government audit institutions. Their study highlights that professionalism enhances auditors' ability to manage ethical dilemmas, avoid bias, and maintain consistency in their judgments. Similarly, Lestari & Puspitasari (2019) concluded that ethical behavior and professional conduct are key determinants of internal audit quality, directly influencing the auditor's ability to deliver meaningful and reliable findings.

## CONCLUSION

From the results of the study it can be concluded that the performance of Auditors is significantly improved by upholding the five basic principles of the code of ethics of Public Accountants, namely integrity, objectivity, competence, professional prudence, confidentiality, and professional conduct. Simply put, auditors who adhere to these principles tend to perform better. It emphasizes the importance of instilling and improving these principles to achieve maximum audit performance and meet the expectations of clients and the public. Based on the results of research that has been done, it is advisable for auditors to improve performance in order to be honest and objective, maintain the principle of not being influenced by other parties and remain consistent in conducting audits. Engage in a wide variety of different audit projects because doing so, the auditor will gain a better insight into the various situations and challenges that may occur during the audit process, as well as how best to deal with those issues. In carrying out their duties, auditors should only provide information or documents related to the audit to parties who are authorized and interested in the audit process. Do not forget that auditors still comply with ethical regulations and are applied consistently. The Auditor must also understand and master the audit standards and the latest developments in the field of audit.

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