

Employee Performance Analysis as a Human Resource Asset at the Inspectorate of Kota Batu

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ABSTRACT

This study aims to describe the variables of professional ethics, professional Competence, Locus of control, professional commitment, and employee performance in the Inspectorate of Batu City, Analyze the influence of professional ethics, professional Competence, and Locus of control on employee performance through professional commitment at the Inspectorate of Batu City directly, and analyze the influence of professional ethics, professional Competence and Locus of control of professional commitment to the employee performance over the professional commitment at the Inspectorate of Batu City indirectly. Based on the research purposes, this study includes quantitative descriptive with the data collection technique used questionnaires. Furthermore, this study uses 43 employees as the samples; the data analysis technique used is Structural Equation Modeling (SEM) approach based on Partial Least Square (PLS). The results show (1) The Professional Ethics variable affects employee performance, (2) The Professional Competency variable does not affect Employee Performance, (3) The Locus Of Control variable does not affect Employee Performance, (4) the Professional Ethics variable affects the Professional Commitment, (5) Professional Competency variable affects the Professional Commitment, (6) Locus Of Control variable affects the Professional Commitment, (7) Professional Commitment variable affects the Employee Performance, (8) Professional Commitment variable partially mediates the relationship between professional ethics and employee performance (9) Commitment professional variable fully mediates the relationship between the professional Competence and employee performance, and (10) Commitment Professional variable fully mediates the relationship between Locus Of Control on employee performance.

Keywords: employee performance; Locus of control; professional ethics; professional Competence; professional commitment.

INTRODUCTION

Supervision of implementation within the government is an activity so that the functions and duties of activities within the government can run effectively following the predetermined plan and the provisions of the legislation. The Inspectorate carries out the function of supervising the implementation of government activities. In addition, as an internal government institution, the Inspectorate controls and supervises regional financial management so that economic growth and regional development can be monitored appropriately.

A good inspectorate's performance is undoubtedly influenced by several factors, including independence, integrity, and Professional Ethics (BPK RI Regulation No. 1, 2017). Professional ethics serves as a guide for auditors in carrying out audit activities. Besides, professional ethics can motivate employees to work professionally to obtain optimal results following established rules. Besides professional ethics, another thing that affects the performance of the Inspectorate is professional Competence (BPK RI Regulation No.1, 2017). Competence is the ability possessed by employees to carry out tasks based on knowledge, expertise, and skills (Pura, 2017). Employees with high Competence can control their actions, so fraud when carrying out audits can be minimized (Martini & Pertama, 2019). In addition to professional Competence, the performance of the Inspectorate can also be influenced by the Locus of control. An employee has Locus of control will affect the quality of their performance. Pertiwi et al. (2015) explained that the higher the Locus of control, the higher the performance quality.

To improve the quality of the Inspectorate's performance, which is influenced by professional ethics, professional commitment, and Locus of control, it is necessary to commit each employee to carry out the duties and functions of his position. Wahyuni (2017) explains that professional commitment is an individual who has an attitude based on his loyalty to the organization where he works to achieve goals and successful performance in the organization.

Mayor's Regulation of 2019 Number 4 explains that the Inspectorate as Aparat Pengawas Internal Pemerintah (APIP) or Government Internal Oversight Apparatus must be active and responsive to various problems and changes that occur so that the Inspectorate can provide advice to the Mayor in making decisions related to policies through established programs and activities. In 2020 the Batu City Government Inspectorate received an award from the Mayor of Batu in the agency category with the best Government Performance Accountability System (SAKIP) with an A score (LKjIP Inspectorate of Batu City, 2020). To maintain the existence of the performance of the Batu City government Inspectorate, employees are expected to be able to work optimally. However, in its implementation, the Inspectorate as APIP has not run optimally, including 1) the performance planning process and the role of the government's internal supervisory apparatus are not yet optimal, 2) the limited number of APIP personnel and the quality of human resources have not been met, and 3) the evaluation process for the implementation of public services has not been carried out correctly. Periodically.

Rahayu and Suryanawa (2020) explain that professional ethics affects performance. Employees who have high ethical awareness can act professionally to produce quality audits. Dolle's (2016) shows that Competence affects performance, while Competence does not affect the quality of Rusdiyanti's performance (2017). Research by Kusnadi and Saputra (2015) shows that Locus of control affects employee performance. Meanwhile, Arimurti (2018) suggests that Locus of control does not affect performance. Wulandari (2015) suggests that professional commitment significantly impacts performance. Thus, when organizational commitment increases, performance

will increase. Finally, Susila and Astika's (2018) explains that organizational commitment, internal control, and professional ethics affect employee performance. This shows that better organizational commitment, location of internal control, and professional ethics lead to better performance.

Employee performance appraisal is needed to find out how high the level of work planning with work results, the advantages, and disadvantages of the performance of the inspectorate employees as the Government's Internal audit is tasked with supervising and ensuring that government activity programs have been implemented effectively and efficiently following the policy plans that have been set. Therefore, further research is needed to analyze the influence of professional ethics, professional Competence, and Locus of control on employee performance through a professional commitment within the Inspectorate of Batu City Government.

The purpose of this research is to describe professional ethics, professional Competence, Locus of control, professional commitment, and employee performance within the Batu City Government Inspectorate, as well as analyze the influence of professional ethics, professional Competence, and Locus of control on employee performance through a professional commitment within the Batu City Government Inspectorate.

HYPOTHESES DEVELOPMENT

Maulita and Suryono (2018) explain that professional ethics is related to responsibility so that when employees uphold professional ethics, it can encourage them to produce quality performance. According to Rahayu and Suryanawa (2020), employees with high ethical awareness can behave professionally to produce quality performance. Fitriani and Hidayat (2017) research explains that ethics positively impact professional commitment. The better the level of ethical orientation shown by the auditor, the higher the commitment to the profession.

Mansari et al. (2016) explained that employee performance could increase if their competencies are improved. Employees must have special knowledge, expertise, and exemplary personal qualities. According to Agusti and Pertiwi (2013), the higher the Competence possessed by employees, the higher the performance quality will be. Meanwhile, Rusdiyanti (2017) explains that Competence has no significant effect on the quality of the resulting performance. On the other hand, research by Mashuriyah (2021) explains that Competence affects professional commitment.

Locus of Control or Locus of control is an individual's control over their work and belief in self-efficacy. The results showed that Locus Of Control affected employee performance (Kusnadi and Saputra, 2015). Furthermore, the higher the Locus of control, the higher the quality produced, and the performance will increase (Pertiwi et al., 2015). Research conducted by Frilia (2017) explains that Locus of control significantly affects the auditor's professional commitment variable in audit conflict situations. Therefore, a high locus of control will result in auditor behaviour in a good audit conflict situation.

Syahrani and Ariani (2021) research shows that professionalism, commitment, Locus of control, and ethics simultaneously affect employee performance. Meanwhile, research by Susila and Atika (2018) shows that professionalism, organizational commitment, internal Locus of control, and professional ethics positively affect employee performance. The higher the professionalism, professional commitment, internal Locus of control, and professional ethics, the employee's performance will increase. Based on the description above, the following hypothesis can be formulated:

- H₁: Professional Ethics affects Employee Performance in the Batu City Government Inspectorate
- H₂: Professional Competence affects Employee Performance in Batu City Government Inspectorate
- H₃: Locus of Control influence on Employee Performance in the Batu City Government Inspectorate
- H₄: Professional Ethics influences Professional Commitment in the Batu City Government Inspectorate
- H₅: Professional Competence affects Professional Commitment in Batu City Government Inspectorate
- H₆: Locus of Control effect on Professional Commitment in Batu City Government Inspectorate
- H₇: Professional Commitment affects Employee Performance in Batu City Government Inspectorate
- H_{8a}: Professional commitment mediates the influence between Professional Ethics and Employee Performance in the Inspectorate of Batu City Government
- H_{8b}: Professional commitment mediates the influence between Professional Competence and Employee Performance in the Inspectorate of Batu City Government
- H_{8c}: Professional commitment mediates the influence between Locus of Control and Employee Performance in the Inspectorate of Batu City Government

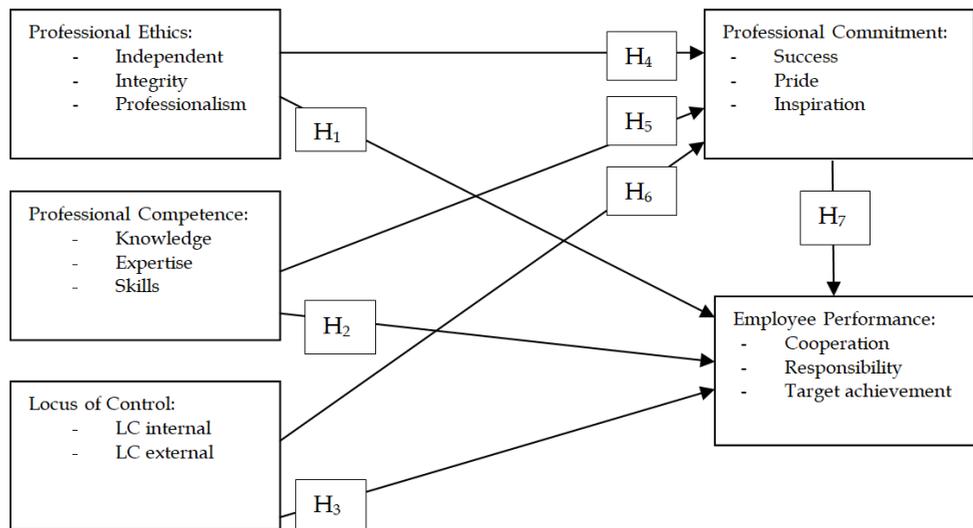


Figure 1 Research Framework

METHODS

This research is quantitative descriptive. In this study, the independent variables are Professional Ethics (X1), Professional Competence (X2), and Locus Of Control (X3), and the dependent variable is Employee Performance (Y). At the same time, the intervening variable is Professional Commitment (Z). The sample used in this study was the entire population of Batu City Government Inspectorate employees. Because the number of employees is 43 (less than 100), all employees are the research sample (saturated sample method).

The data collection method in this study used a questionnaire. The data analysis technique used is the -based Structural Equation Modeling (SEM) approach Partial Least Square (PLS). PLS-SEM analysis consists of two sub-models. The first is the outer or measurement model (measurement model) to test discriminant and convergent validity. Meanwhile, the reliability test uses two methods: Composite Reliability and Cronbach's Alpha. Second is an inner or structural model (structural model) to test the R-Square and Predictive Relevance (Q²).

Hypothesis testing was carried out to determine the significance of the influence between variables by looking at the significance value of t and the statistical value of the parameter coefficients, namely through the random doubling method or bootstrapping (Ghozali & Latan, 2015). The test criteria are as follows:

- a. Suppose the probability value of 0.05 is less than or equal to the probability value of Sig or (0.05 Sig). In that case, Ho is rejected, and Ha is accepted, meaning it is significant.
- b. Suppose the probability value of 0.05 is greater than or equal to the probability value of Sig or (0.05 Sig). In that case, Ho is accepted, and Ha is rejected, meaning it is insignificant.

In the SEM model, Baron and Kenny (1986) explain that the basic concept of analysis involves a mediator variable if the exogenous (independent) variable can influence the endogenous (dependent) variable through another variable called the mediator variable (Z). This means that the independent variable (X) can affect the mediator variable, and the mediator variable (Z) can affect the dependent variable (Y). The role of the variable as a mediator occurs when:

1. The independent variable can significantly explain the mediator variable (X'!Z). For example, suppose the probability value of 0.05 is less than or equal to the probability value of Sig or (0.05 Sig). In that case, Ho is rejected, and Ha is accepted, meaning it is significant.
2. The mediator variable can significantly explain the dependent variable (Z'!Y). For example, suppose the probability value of 0.05 is less than or equal to the probability value of Sig or (0.05 Sig). In that case, Ho is rejected, and Ha is accepted, meaning it is significant.
3. When the mediator variable is controlled (X'!Z and Z'!Y), the relationship between the independent variable and the dependent variable is not significant (path c)

RESULTS AND DISCUSSION

Research Results

1. Descriptive Analysis

In this study, their variables include the variables of Professional Ethics, Professional Competence, Lo-cus Of Control, Professional Commitment, and Employee Performance. Description of the characteristics of respondents' answers to each variable in terms of the frequency distribution results and the average value. The measurement of each variable item uses a Likert scale with a score of 1-5 from the results of descriptive analysis obtained the following results.

- a. Professional ethics has an average score of 4.22, meaning respondents strongly agree that the improvement of professional ethics can be made by paying attention to aspects of independence, integrity, and professionalism in the Batu City Inspectorate.
- b. Professional Competence has an average score of 4.18. This shows that respondents agree that professional competencies must be developed based on the knowledge, expertise, and skills possessed by employees in the Inspectorate of Batu City.
- c. Locus Of Control has an average score of 4.29. This shows that the respondents who gave answers strongly agree that the Locus Of Control is important to be developed by looking at the aspects of internal and external control of employees in the Inspectorate of Batu City.
- d. Professional Commitment has an average score of 4.21. This shows that the respondent strongly agreed with a professional commitment by paying attention to gaining success and pride and getting inspiration to produce optimal performance in the Batu City Inspectorate.
- e. An average score of 4.16. This shows that respondents agreed that to improve employee performance, several aspects must be considered, including responsibility, cooperation, and achieving employee targets in the Batu City Inspectorate.

2. Partial Least Square (PLS) Analysis

a. Test the Measurement Model (Outer Model)

- 1) Convergent validity. Convergent validity is seen from each indicator's value of the loading factor (convergent validity). For example, the loading factor value > 0.7 can be valid, but the rule of thumb interpretation of the loading factor value > 0.5 can also be valid. Based on the results of the Outer model test shows that all the loading factor values of the indicators of Professional Ethics (X 1), Professional Competence (X 2), Locus Of Control (X 3), Professional Commitment (Z), and Employee Performance (Y) are more significant than 0.70. This shows that the indicators are valid.
- 2) Discriminant Validity (Discriminant Validity). Indicators that compose each variable in this study have met Discriminant Validity because they have the most significant outer loading value for the variables they form and not for other variables. Thus, all indicators in each variable in this study have met discriminant validity.

- 3) Reliability. Based on the results of the composite reliability and Cronbach alpha. The output shows that the AVE value for the four constructs is more significant than 0.5, so it can be concluded that the evaluation of the measurement model has good discriminant validity. Furthermore, in addition, to construct validity tests, constructs are declared reliable if the composite reliability and Cronbach alpha values are above 0.70. So it can be concluded that the construct has good reliability.
- b. Structural Model Test (Inner Model)
- 1) R-Square (R²). The R-square value for the Professional Commitment variable was obtained at 0.621. The R-square value shows that 62.1 % of the Professional Commitment variable can be influenced by Professional Ethics, Professional Competence, and Locus Of Control, while other variables outside the research influence the remaining 37.9 %. The results of the calculation of the R-square value of Employee Performance of 0.723 indicate that the Employee Performance variable (Y) is influenced by the variables of Professional Ethics, Professional Competence, Locus Of Control, and Professional Commitment by 72.3 %. The remaining 27.7 % is influenced by variables other than those studied.
 - 2) Predictive Relevance (Q²). Based on the results of the calculation of predictive relevance, the Q² value is 0.895, meaning that the amount of data diversity from the research that can be explained by the structural model designed is 85.01 %. In comparison, other factors outside the model explain the remaining 5.79 %. Based on these results, it can be said that the structural model in this study is quite good because it is closer to the value of 1.
- c. Hypothesis testing
- Based on the test results with bootstrapping from the PLS analysis are as follows.

Table 1.1 Path Coefficient (Mean, STDEV, T-Values)

Hypothesis	Variable Relationship	Path Coefficient	T Statistics	P Values	Information
H ₁	X ₁ -> Y	0.3 05 _	2. 451	0.0 15	Significant
H ₂	X ₂ -> Y	0.1 1 4	1. 175	0.2 40	Not significant
H ₃	X ₃ -> Y	0. 04 2	0.428 _	0.669 _	Not significant
H ₄	X ₁ -> Z	0.4 28 _	4.431	0.0 00	Significant
H ₅	X ₂ -> Z	0.290 _	2.854	0.00 4	Significant
H ₆	X ₃ -> Z	0.357 _	3,672	0.00 0	Significant
H ₇	Z -> Y	0.540 _	3.936	0.000	Significant

Source: Data Processing with PLS, 2022

The structural equations obtained are:

$$Z = 0.428 X_1 + 0.290 X_2 + 0.357 X_3$$

$$Y = 0.305 X_1 + 0.14 X_2 + 0.042 X_3 + 0.540 Z$$

Hypothesis testing can be done by comparing the path coefficient values and p values on the test results of each variable. The test results directly show that (1) Ethics has an effect on employee performance, (2) Professional competence has no effect on employee performance, (3) Professional Competence does not affect employee performance, (3) Locus Of Control affects employee performance, (4) professional ethics affects professional commitment, (5) professional competence effect on Professional commitment, (6) Locus Of Control has a significant influence on professional commitment. This means that the sixth hypothesis is accepted, (7) Professional commitment affects Employee Performance.

Table 1.2 Indirect Influence

Variable Relationship	Indirect Coefficient	t Count	P
$X_1 \rightarrow Z \rightarrow Y$	0.231	2.925	0.004
$X_2 \rightarrow Z \rightarrow Y$	0.157	2.198	0.028
$X_3 \rightarrow Z \rightarrow Y$	0.193	2.601	0.010

Source: Data Processing With PLS, 2022

The test results indirectly indicate that (1) Professional Commitment mediates the relationship between professional ethics and employee performance in the Inspectorate of Batu City Government, (2) Professional commitment mediates the relationship between professional Competence and employee performance in the Batu City Government Inspectorate, and (3) Professional commitment mediates the relationship between Locus Of Control and employee performance in the Inspectorate of Batu City Government.

DISCUSSION

The Effect of Professional Ethics on Employee Performance

The analysis results show that professional ethics affect the performance of employees in the City Government Inspectorate. This shows that the improvement of professional ethics can occur by considering the aspects of independence, integrity, and professionalism of employees in carrying out their work. This study's results align with research by Susila and Astika (2018), which states that professional ethics positively affect employee performance. This means that the higher the professional ethics possessed by the employee, the higher the employee's performance, and vice versa if the lower the professional ethics owned by the employee, the lower the employee's performance.

The Effect of Professional Competence on Employee Performance

The results of the analysis show that professional Competence does not affect employee performance in the Inspectorate of Batu City Government. This study's results align with Pricila (2021) research, which shows that Competence does not affect performance quality. Therefore, professional Competence does not affect employee performance; in this case, it can occur because knowledge, skills, and expertise only measure Competence. While Competence is also seen from experience possessed by employees, if employees have expertise and knowledge based on theory, employees will have difficulty solving problems in more complex work in the field.

Effect of Locus Of Control on Employee Performance

The results of the analysis show that the Locus Of Control does not affect the performance of employees in the Inspectorate of Batu City Government. This is in line with research conducted by Amalini, Musadieg, and African y (2016), which explains that Locus of control has no significant effect on employee performance. While Locus Of Control does not affect employee performance, in this case, it can occur because Employees with a tendency to have a higher external locus of control are easier to give up and depend on others to complete work, which can reduce their performance.

The Effect of Professional Ethics on Professional Commitment

The results of the analysis show that professional ethics affect professional commitment in the Inspectorate of Batu City Government. This shows that the higher the professional ethics possessed by the employee, the higher the professional commitment of the employee, and vice versa if the lower the professional ethics. Owned by employees, professional commitment will also decrease. Fitriani and Hidayat's (2017) research explains that ethics positively impact professional commitment. This shows that the better the auditor's ethical orientation, the higher the commitment to the profession.

The Effect of Professional Competence on Professional Commitment

The result of the analysis shows that professional Competence affects professional commitment in the Inspectorate of Batu City Government. This shows that the higher the professional Competence possessed by the employee, the higher the professional commitment of the employee, and vice versa if the lower the professional Competence. Owned by employees, professional commitment will also decrease. The results of research conducted by Mashuriyah (2021) explain that professional Competence affects professional commitment.

Effect of Locus Of Control towards Professional Commitment

The results of the analysis show that Locus of control affects professional commitment in the Inspectorate of Batu City Government. This shows that the better the Locus of control owned

by the employee, the higher the professional commitment of the employee, and vice versa. If the employee owns the lower the Locus of control, the professional commitment will also decrease. The results of research conducted by Frilia (2017) explain that Locus of control significantly affects the variable of professional commitment in conflict situations. A high locus of control will result in good behaviour in conflict situations.

The Effect of Professional Commitment on Employee Performance

The analysis of results shows that professional commitment affects employee performance in the Inspectorate of Batu City Government. This shows that the results of this study indicate that the higher the professional commitment possessed by the employee, the higher the employee's performance will be, and vice versa; if the lower the professional commitment of employee, the employee's performance will also decrease. The results of research conducted by Wulandari (2015) show that professional commitment positively and significantly affects performance. Employees with a solid commitment to work, the more significant the effort to complete their work assignments to impact employee performance positively.

Effect of Professional Ethics, Professional Competence, and Locus Of Control on Employee Performance through Professional Commitment

The analysis results show that commitment mediates professional ethics, professional Competence, and Locus of control on the performance of employees in the Government Inspectorate Batu City. Syahrani and Ariani (2021) research show that commitment, professionalism, Locus of control, and ethics affect employee performance. The higher the professionalism, professional commitment, internal Locus of control, and professional ethics, the employee's performance will increase. In implementing governance at the Batu City Inspectorate, it is essential to carry out moral education continuously and without stopping. Professional ethics are cultivated so that they become a necessity, not because of compulsion. Professional ethics education is carried out with the intention that all existing employees know the rules and have good integrity in carrying out their duties and responsibilities. To support this, of course, it is necessary to have good Competence and Locus of control based on the prevailing professional and ethical values through the professional commitment of all employees.

CONCLUSION AND SUGGESTIONS

The results of the research and discussion show that (1) the description of the professional ethics variable shows that the average employee strongly agrees with the development of professional ethics by considering the aspects of integrity, independence, and professionalism.

The description of the professional competence variable shows that the employee agrees with the development of professional Competence by considering aspects of knowledge, expertise, and skills. The description of the Locus Of Control variable shows that the employee strongly agrees with the existence of the Locus Of Control by paying attention to aspects of the Locus Of Control Internal and Locus Of External. The description of the professional commitment variable shows that employees strongly agree with a professional commitment by paying attention to aspects of success, pride, and inspiration. Finally, the description of employee performance variables shows that employee performance can be improved through cooperation, responsibility, and achievement of work targets. Professional ethics affect employee performance, while professional Competence and Locus of control do not affect employee performance. The analysis of the effect of Professional Ethics, Professional Competency, and Locus of Control on Professional Commitment at the Batu City Government Inspectorate has a significant effect. Professional Commitment influences Employee Performance at the Batu City Government Inspectorate and mediates part of the relationship between professional ethics and employee performance. Professional commitment fully mediates the relationship between professional Competence and Locus Of Control with the performance of employees at the Batu City Government Inspectorate. The mediating role in the relationship between variables has been proven

Based on the conclusions above, several things are expected to be helpful for the agency as well as for other parties, namely (1) For the Batu City Government Inspectorate is expected to be able to maintain and increase professional commitment because the professional commitment variable has a significant influence on employee performance and can mediate between all independent variables and employee performance significantly, and (2) For further researchers, considering that the independent variables in this study are essential in influencing employee performance, it is hoped that the results of this study can be used as a reference for further researchers to develop this research by considering other variables which are other variables outside the variables that have been included in this study.

Limitations in this study, namely (1) the number of respondents who are less than 100 people, namely as many as 43 people, are still not enough to describe the actual conditions. (2) In the process of data collection, data information from the questionnaire given to respondents through questionnaires sometimes does not show the respondent's valid opinion. This happens because of differences in the understanding and thoughts of each respondent regarding honesty in filling out the questionnaire. So it is suggested for future research to select samples using the Saturated Sampling method. So that all populations become part of the study. Questionnaire validation can be done by giving a randomized questionnaire to the same person on two (2) or three (3) different occasions.

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