

Auditor of personality and performance throughout the period of the pandemic

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ABSTRACT

Existing audit standards must guide auditors in carrying out their profession. Audit standards regulate auditors in compiling reports with good performance and according to the professional code of ethics. The goal of this study was to examine the impact of professional ethics, auditor independence, auditor experience, and auditor professionalism on auditor performance during a pandemic by taking samples from public accounting firms in Jakarta and Surabaya with 170 respondents. Using the Structural Equation Model (SEM), this study aims to solve the research questions. The findings of the study showed that auditor professionalism had an effect on auditor performance, while professional ethics, independence, and experience of auditors had no such effect. Public accounting firms must improve and maintain the professionalism of each auditor in order to avoid the manipulation of financial statements and produce maximum performance.

Introduction

A public accounting firm is a business engaged in services in the form of compliance audits, operational audits, and financial statement audits. The form can be a civil partnership, individual, firm, or other types of business by the accounting profession. The public has recognized the development of the public accounting profession as an audit service provided to users of financial information. An auditor must adhere to the audit standards established by the Indonesian Institute of Certified Public Accountants, which include fieldwork requirements, general standards, and reporting standards, when performing his duties.

Fieldwork requirements and reporting standards govern the auditor's data collection and other activities throughout the audit, and require the auditor to submit a thorough report on the financial statements audited by public accountants in accordance with their professional code of ethics. The code of ethics for auditors refers to public interest, responsibility, professionalism, honesty, independence, objectivity, competence, confidentiality, prudence, and technical requirements. A certified public accountant must get authorization to audit financial statements, analyze financial statements from the past, and provide accounting-related services.

Relevance and dependability are the two primary characteristics that make accounting data useful for decision-making. Financial statements must be audited to ensure that they have been prepared in accordance with the criteria defined by financial accounting standards. This ensures that the financial statements are relevant and trustworthy. In conducting an audit of financial accounts, an auditor works not only for the advantage of his clients, but also for the benefit of any other parties that have an interest in the audited financial statements.

There has been so much chaos caused by the COVID-19 outbreak that inaccuracies in the presentation of information are becoming more common (Broadstock et al., 2021; Xiao & Xi, 2021). An accountant will examine the financial statements presented by a company to prove the extent of fairness, truth, and conformity with the evidence held by the company. Auditors need to maintain the quality and performance of their audits during a pandemic to support their audit conclusion, while also obtaining adequate and suitable evidence.

Auditor performance is critical to ensuring that a company's financial statements are presented fairly and in accordance with applicable accounting principles (Aditya & Kusuma, 2019; Basri et al., 2019; Nath et al., 2020). The quality of an auditor's work can vary widely, even among well-known public accounting companies. The reduction in auditor performance might increase the risk of failing to audit the client's financial statements and delivering an opinion based on insufficient evidence, which is against the code of ethics.

The quality and quantity of work done by auditors can be used as a gauge of their performance. Work done to the auditor's talents, knowledge, and skills (Luthan et al., 2019; Nehme et al., 2019). However, the amount of work is the consequence of the job done with the aim as a responsibility of the auditors. Ability, commitment, motivation, and job satisfaction are four personality factors that can be used to evaluate an auditor's performance. Having worked as an auditor for a longer period of time means that the auditor has accumulated more knowledge and skills

(Barrainkua & Espinosa-Pike, 2018). Experience is a source of increasing auditor expertise from experience in the accounting and auditing fields obtained from skills development training auditors and the implementation of audit tasks (Argento et al., 2018; Herda & Martin, 2016). Theoretically, increasing auditor work experience can positively affect auditor performance so that someone judges performance according to his experience.

Auditor professionalism is a reciprocal relationship between professional attitudes and behavior which can make decisions without pressure from other parties, always exchange ideas with fellow professionals, and always assume that the most authorized to assess their work is their professional colleagues so that with exemplary professionalism, the ability to consider the level of the materiality of a financial report is more appropriate (Ado et al., 2020; Heyrani et al., 2016). Auditor ethics are also a need, so that there are no instances of unethical practices in the workplace. An auditor who lacks professional ethics or who fails to adhere to professional ethics will not be able to perform at a high level.

In terms of ethics, a profession must have a moral commitment as outlined in a special regulation. This rule is a rule in carrying out his profession. Auditors must be able to maintain professional ethics during the audit process. It was difficult to acquire adequate audit evidence during the pandemic because of limits on access to the auditors' facilities and travel restrictions. Second is the tendency of errors in the presentation of reports. Third, worldwide economic uncertainty and increasing business and operating uncertainty for many entities during the pandemic can challenge auditor assessment.

Jakarta and Surabaya are big cities with the most public accountants compared to other big cities, and there are many dynamics related to auditor performance. Since public accounting firms in Jakarta and Surabaya serve as a sample for this study's research, the findings will be examined in terms of ethics, independence, auditor experience, and professionalism. Ethics, independence, expertise, professionalism, and performance can all benefit public accounting firms as a result of this research. Another contribution is in the form of regulations to prevent auditor practices that are not following the code of ethics.

Literature Review

This research uses attribution theory as a grand theory because it is closely related to the behavioral characteristics of an auditor in terms of performance, experience, ethics, professionalism, and independence. The presentation of an individual's attitude is the focus of attribution theory, which is a type of social psychology. This theory describes the process of determining the cause and effect of the behavior of a specific individual in relation to the behavior of other individuals. This theory also examines the ways in which factors both internal and external to a person can influence that person's behavior. On the other hand, the external side includes a particular environment or situation that has an impact on a particular individual.

Internal factors include a person's attitude, nature, and character, while external factors include the environment or situation in which they find themselves. Both dispositional and situational attributions are examples of attitudes that cause individuals to form judgments about other people and the environments in which they find themselves (Luthan et al., 2019). Dispositional attributions are causes that come from within one's own self (internal), such as motivation, ability, personality, and others. On the other hand, situational attributions are a greater cause that emphasizes the circumstances around which the situation is capable of changing a person's behavior, such as the views of society and others, etc.

Accounting records and supporting data are examined by an independent auditor to determine if the financial statements presented by management are free from material misstatement. Auditing is the process of completing processes to gather evidence about the financial statements' quantities and disclosures (Alwardat & Basheikh, 2017; Pospisil, 2017). In deciding which approach to use, the auditor must weigh various factors, including the likelihood that the financial statements would contain materially misstated information as a result of fraud.

As a basis for giving an opinion, the financial statements need audit evidence to support the information they include. Audit evidence includes highly persuasive information, such as the auditor's calculations of the securities traded, and less persuasive information, such as responses to statements from clients. The results of the auditor's work in financial audits in a process as auditor performance (Edwy et al., 2019). The work results of a group or person in the organization follow the responsibilities and authorities given as performance.

Relationship between Ethics and Auditor Performance

Performance audit is an extension of the financial audit, including economical, efficient, and effective. Auditors who will carry out their activities must obtain information about the organization, including organizational structure, work procedures, information systems, financial reporting, and performance audit management activities that positively impact the program and the entity being audited (Ahonen & Koljonen, 2020; Desmedt et al., 2017; Muda et al., 2018). If an auditor is entering a career as a public accountant, the auditor must first seek professional

experience. Having worked for a long time, an auditor is said to have audit experience because their experience in auditing is increased by working for a longer period of time (Listiana & Praptoyo, 2019). As a result, ethics exerts a positive influence and has a positive relationship with auditor performance.

H₁: Auditors' performance is affected by their ethical conduct.

Relationship of Experience with Auditor Performance

According to the characteristics of a profession that distinguish one from another, professional ethics is a code of ethics that functions to regulate the behavior of its members and is a means of trust for the community for every profession that provides services to the community and provides those services (Du et al., 2018; Sitorus & Wijaya, 2016). One part of a professional commitment for auditors is the application of ethical standards and the support of professional norms (Afifah et al., 2015). High commitment is reflected in high sensitivity to issues related to professional ethics. This ethical understanding will encourage the auditor's attitudes, behavior, and actions to achieve better results. An auditor's performance will improve in proportion to the breadth and depth of his or her experience. Because of this, experience plays a significant role in auditor performance and has a positive correlation with it.

H₂: Auditors' performance is influenced by their prior experience.

Relationship between Professionalism and Auditor Performance

In order to be professional, an auditor must follow all applicable laws and regulations, as well as be motivated to help others do better at their jobs by doing their best. An auditor's professionalism is defined as a combination of experience, knowledge, flexibility, adaptability, and technology capabilities (Barrainkua & Espinosa-Pike, 2018; Gold & Heilmann, 2019). An auditor's professional conduct can now contain additional qualities like honesty and accountability in order to maintain the public's confidence (Dali & Mas'ud, 2014; Nolder & Kadous, 2018). In assessing the attitudes and behaviors of professionals, we look at how they define professionalism. The performance of an auditor will improve in proportion to the auditor's level of professionalism. As a result, professional auditors have an impact, and their presence has been shown to positively correlate with auditor performance.

H₃: Professionalism of the auditor has an impact on the audit's outcome.

The Relationship of Independence with Auditor Performance

Auditing also necessitates independence, which is defined as the ability to carry out professional tasks while remaining unbiased, objective, and devoid of any conflicts of interest (Ardelean, 2013; Baud et al., 2019). Auditor independence is essential for the auditor to carry out his tasks and provide an opinion on the financial statements and the interests of the client, so the auditor must retain a professional sceptical attitude (Glover & Douglas, 2013; Nolder & Kadous, 2018). The auditor's performance will improve in proportion to the degree to which they are allowed to exercise their independence. As a result, the independence of the auditor has an effect, and this effect has a positive relationship with the auditor's performance.

H₄: Auditor performance is impacted by independence of the auditor.

Research Method

Sampling using purposive sampling. This study uses primary data by distributing questionnaires in Jakarta and Surabaya. Data from the Indonesian Institute of Certified Public Accountants (2022) shows the number of auditors from Jakarta and Surabaya is 300. Therefore, using the slovin formula with an error rate of 5 percent, a sample of 170 auditors is obtained. The sample that was successfully obtained was 170 auditors. In order to achieve the goals of the research, this investigation makes use of the Structural Equation Model (SEM). Structural Equation Modeling was the method of analyzing the data that was utilized to provide an in-depth explanation of the relationship between the many variables that were investigated. On a Likert scale, where strongly disagree is 1, disagree is 2, neither agree nor disagree is 3, agree is 4, and strongly agree is 5, the variables for this study are experience (X1), ethics (X2), professionalism (X3), independence (X4), and performance (Y).

Analyzing the patterns of relationships between latent components and their indicators, as well as between latent constructs themselves and direct measurement errors, is the goal of structural equation modeling (SEM). Direct analysis of dependent and independent variables is also possible using SEM. SEM isn't utilized to come up with a hypothesis, but rather to test and validate a model. A path diagram is a form of a theoretical model that can be used to develop a hypothetical model of the structure and its measurements. This model must be theoretically justified.

Table 1. Operational Definition

Variable	Indicator	Dimension
Experience (Aizsila & Ikaunieks, 2014; Argento et al., 2018; Nehme et al., 2019)	PA1	The longer I work as an auditor, the more I understand how to deal with the object of examination in obtaining the required data.
	PA2	The longer I work as an auditor, the more I can find relevant information to take into account in making decisions.
	PA3	The longer I work as an auditor, the more I can detect errors that the audit object can make.
	PA4	The longer I work as an auditor, the easier it is for me to find the causes of errors and can provide recommendations to minimize these causes.
	PA5	The number of assignments that have been handled can increase work results (output).
	PA6	The number of assignments that have been handled requires precision in completing them.
	PA7	The many assignments that have been handled provide an opportunity to learn from the failures that have been experienced.
	PA8	The number of assignments received can spur the auditor to complete the work quickly without the accumulation of tasks.
Ethics (Ardelean, 2013; Asmara, 2019; Puspitasari et al., 2019; Rizki & Sudarno, 2020)	EP1	I am responsible for the audit reports that I have completed for clients to improve audit quality.
	EP2	The audit report that I made is in accordance with financial accounting standards.
	EP3	I don't blame others that can cause other people's loss.
	EP4	If there is an error in my audit report, I am able to take responsibility for the audit report to improve audit quality.
	EP5	I always stick to my stand so that no person or institution can shake my stand.
	EP6	I always weigh the problem and its consequences carefully.
	EP7	I do not consider the circumstances of a person or group of people or an organizational unit to justify an act of violating the provisions or applicable laws and regulations.
	EP8	I refuse to accept an audit assignment when at the same time I have a cooperative relationship with the audited party.
	EP9	In my work I always be objective.
	EP10	I do not favor anyone who has an interest in the results of their actions.
	EP11	I disclose client secrets or confidential workplace information with the consent of the client or the management concerned.
	EP12	I guarantee that the financial statements of the client or company are in accordance with company regulations and generally applicable standards.
	EP13	I have an obligation to act in the context of public service, respect public trust and need to demonstrate a commitment to professionalism.
Professionalism(Barrainkua & Espinosa-Pike, 2018; Dali & Setiawan, 2013; Heyrani et al., 2016)	PRA1	I carry out inspection tasks to the best of my knowledge.
	PRA2	I uphold the profession of a professional auditor.
	PRA3	The results of the work that I have completed is an inner satisfaction as a professional auditor.
	PRA4	I have a professional accountant certification issued by local and international institutions.
	PRA5	I complete tasks by complying with established professional standards.
	PRA6	I complete the task by complying with the applicable code of ethics.
	PRA7	I have never withdrawn from a given task.
	PRA8	Auditor profession is an important job for society.
	PRA9	I create transparency in financial reports.
	PRA10	I am able to complete assigned tasks.
	PRA11	I am able to give an honest opinion on the financial statements of a company.
	PRA12	I am able to provide accurate audit results on financial statements.
	PRA13	I am able to take responsibility for the results of the work.
	PRA14	I and other external auditors often exchange opinions.
	PRA15	I really support the organization that supports my work.

Variable	Indicator	Dimension
Independence (Ado et al., 2020; Argento et al., 2018; Wakil et al., 2020)	PRA16	I am willing to accept assessments of audits from other external auditors.
	PRA17	I give an assessment of the other auditors.
	IN1	An understanding of the client's accounting information system can make audit reporting better.
	IN2	I have a strong commitment to complete the audit in a timely manner.
	IN3	I make the professional standards of public accountants as a guide in carrying out field work.
Performance (Ado et al., 2020; Afifah et al., 2015; Zahmatkesh & Rezazadeh, 2017; Zheng & Ren, 2019)	IN4	I do not easily believe in client statements during an audit.
	IN5	I always try to be careful in making decisions during audits.
	KA1	Experience has an effect on auditor performance.
	KA2	I have the ability to achieve predetermined work goals.
	KA3	I meet the target that has been determined in the audit program.
	KA4	I can get the job done faster than the target without compromising on quality.
	KA5	I've done quite a number of checks.
	KA6	I was able to increase productivity.
	KA7	I can understand my profession better.
	KA8	I am able to complete work faster than the targets set in the audit program.
KA9	I am able to complete work effectively and efficiently.	
KA10	I always finish work on time.	

Nonlinearity, correlated independent variables, measurement error, and disorder of correlated mistakes are all taken into account in this work. Interaction modeling is also taken into account. Many indicators were used to measure numerous latent independent factors, whereas some indicators measured one or two hidden dependent variables. Confirmatory factor analysis is used to analyze the instrument's validity and reliability, as well as the relationship model between latent variables (similar to path analysis and equivalent to structural model or regression analysis). SEM offers the ability to assess the association between variables that have numerous relationships. It can also characterize the pattern of interactions between latent constructs and manifest or indicator variables. In the structural model, this relationship is generated (the relationship between the dependent and independent constructs).

Results and Discussion

The convergent validity measurement model for reflexive indicators is evaluated by comparing item or component scores to construct scores. Individual reflexivity can be regarded high if it has a correlation with the construct being tested of more than 0.7 (>0.7). An initial measurement scale that has a loading factor of 0.50 to 0.60 is sufficient for this study's early phases of development.

Table 2. Loading Factor

Indicator	Ethics	Independence	Performance	Experience	Professionalism
EP1	0.706				
EP3	0.729				
EP7	0.724				
EP12	0.803				
IN5		1			
KA4			1		
PA1				0.711	
PA2				0.781	
PA3				0.761	
PA4				0.781	
PA5				0.769	
PRA10					0.814
PRA12					0.737
PRA16					0.789
PRA17					0.786

The results of this study have a loading factor value of more than 0.7 (> 0.7) so that it can be declared valid. Professional ethics has four indicators EP1 of 0.706, EP12 of 0.729, EP3 of 0.724, and EP7 of 0.803. The second indicator, independence, has one indicator with IN5 of 1. The third indicator, auditor performance, has one indicator with a KA4 of 1. The fourth indicator, the auditor's experience, has five indicators with PA1 of 0.711, PA2 of 0.781, PA3 of 0.781, PA4 of 0.781, and PA5 of 0.769. Fifth, there are four indicators of auditor professionalism PRA10 of 0.814, PRA12 of 0.737, PRA16 of 0.789, and PRA17 of 0.786.

Table 3 is the result of the Average Variance Extracted (AVE). The results of the Average Variance Extracted (AVE) of auditor performance, independence, auditor experience, auditor professionalism, and professional ethics are more than 0.5 (> 0.5), which means that each variable has good discriminant validity. In testing discriminant validity using the Fornell-Larcker Criterion (FLC) approach and Cross Loadings indicators of latent constructs.

Table 3. Average Variance Extracted (AVE) Results

Indicator	Average Variance
Ethics	0.59
Independence	0.63
Performance	0.71
Experience	0.62
Professionalism	0.61

Table 4 is the result of the Fornell-Larcker Criterion. The auditor professionalism variable has the highest Fornell-Larcker Criterion (FLC) value on the latent construct of 0.78. The FLC value on the professional ethics variable has the highest FLC value in the latent construct of 0.77, compared to the FLC value in other constructs of 0.46, 0.43, 0.60, and 0.49.

Table 4. Fornell-Larcker Criterion Results

Indicator	Ethics	Independence	Performance	Experience	Professionalism
Ethics	0.77				
Independence	0.46	0.79			
Performance	0.43	0.23	0.84		
Experience	0.6	0.5	0.38	0.79	
Professionalism	0.49	0.49	0.5	0.54	0.78

The highest FLC latent construct value in the independence variable was 0.79, and the other construct values were 0.23, 0.50, and 0.49. The auditor's performance variable has the highest latent construct FLC value of 0.84, and for the other constructs, FLC values of 0.38 and 0.50. The value of the highest latent FLC construct on the auditor's experience variable is 0.79, and the value of the other construct FLC is 0.54.

Table 5. Cross Loading

Indicator	Ethics	Independence	Performance	Experience	Professionalism
EP1	0.85	0.37	0.44	0.52	0.43
EP3	0.74	0.35	0.28	0.4	0.33
EP12	0.71	0.36	0.2	0.45	0.34
IN3	0.5	0.8	0.18	0.48	0.35
IN5	0.22	0.79	0.18	0.31	0.42
KA1	0.28	0.03	0.75	0.16	0.25
KA2	0.43	0.29	0.93	0.43	0.54
PA1	0.38	0.28	0.26	0.76	0.44
PA2	0.48	0.37	0.37	0.81	0.39
PA3	0.57	0.45	0.32	0.81	0.48
PA4	0.41	0.5	0.21	0.77	0.39
PRA10	0.34	0.4	0.33	0.42	0.76
PRA12	0.51	0.42	0.43	0.4	0.77
PRA16	0.34	0.33	0.47	0.46	0.83
PRA17	0.29	0.4	0.28	0.4	0.76

An indicator-variable association has greater value than an indicator-another variable relationship (Table 5). Indicators in the indicator block containing these variables are therefore better than indicators in other blocks since all latent variables have excellent discriminant validity. The R-Square value for each endogenous latent variable is the predictive capability of the structural model in structural model testing.



Figure 1. Inner Model

The inner model's findings are summarized in Table 6. The path coefficient for auditor experience (X1) to auditor performance (Y) is 0.08, indicating that auditor experience affects auditor performance in a positive way. The auditor's experience has a positive path coefficient of 0.25 on the auditor performance variable (Y), indicating that professional ethics have an impact on auditor performance. Auditor professionalism has a path coefficient of 0.39, which indicates that auditor professionalism positively influences audit performance (Y). Auditor performance is negatively affected by the independent variable (X4), which has a path coefficient value of -0.12 on the independent variable (Y).

Table 6. Inner Model

Indicator	Performance
Ethics	0.25
Independence	-0.12
Experience	0.08
Professionalism	0.39

The reliability test results are shown in Table 7. Reliability results for Cronbach's alpha of experience (0.8), ethics (0.68), professionalism (0.79), independence (0.41), and performance (0.62) were tested. Only experience and professionalism are suitable since Cronbach's alpha value is greater than 0.7 (> 0.7), while ethics, independence and performance are less than this value (0.7).

Table 7. Reliability Test Results

Indicator	Cronbach's alpha	Reliability
Ethics	0.68	No
Independence	0.41	No
Performance	0.62	No
Experience	0.8	Yes
Professionalism	0.79	Yes

The composite reliability test results are shown in Table 8. Table 8 shows that each variable has a reliability value greater than or equal to or greater than 0.7 based on its individual reliability. The value of experience is 0.87, professionalism is 0.86, performance is 0.83, ethics is 0.59, and independence is 0.77. Using the composite reliability test, Table 7 shows that all variables have a high level of dependability and adhere to the predefined minimum values.

Table 8. Composite Reliability Test Results

Indicator	Cronbach's Alpha	Rho_A	Composite	Average Variance
Ethics	0.68	0.75	0.81	0.59
Independence	0.41	0.41	0.77	0.63
Performance	0.62	0.77	0.83	0.71
Experience	0.8	0.82	0.87	0.62
Professionalism	0.79	0.81	0.86	0.61

Table 9 is the result of the bootstrap. The bootstrap method is used to overcome multivariate non-normal assumptions and get the best model estimate. Table 8 shows that experience has a p-value of 0.46, ethics has a value of 0.06, and independence has a value of 0.31, so it can be concluded that the three variables do not affect performance. In contrast, professionalism affects performance because it has a value of 0.00. In addition, R - Square shows a value of 0.31 or 31 percent, which means experience, ethics, professionalism, and independence affect performance by 31 percent. In addition, several variables that were not included in this study have an impact on the rest of the results.

Table 9. Bootstrap Test Results

Indicator	P-Value	R-Square	R-Square Adjusted
Ethics	0.06		
Independence	0.31	0.31	0.28
Experience	0.46		
Professionalism	0.00		

Effect of Experience on Performance

The findings of the study revealed that prior experience had no bearing on one's level of performance. There is no correlation between auditor experience and improved audit performance in public accounting companies located in DKI Jakarta and Surabaya. This occurs due to the fact that becoming an expert in the field of auditing requires not only a significant amount of expertise, but also a great deal of dependence on the individual qualities of the auditor performing the work. Learning about auditing techniques through experience is beneficial for auditors since it helps them better comprehend auditing procedures.

The more years of experience an auditor has, the more adept and proficient he or she is at mastering both the duties assigned to them and the activities that are being examined. Auditor veterans have a deeper comprehension of the situation. They are also better equipped to provide reasonable explanations of errors that have been made in financial statements and to categorise problems according to the objectives of the audit. The auditor has gained the experience necessary to meet and overcome challenges and difficulties in the performance of their tasks, as well as the ability to control their emotional responses toward the entity that is the subject of the audit. Experience is an important factor that contributes meaningfully to the improvement of auditor performance.

The Effect of Ethics on Performance

According to the findings of the research conducted, ethics did not have an effect on the performance of public accounting firms. As a result of the fact that professional ethics is the study of determining what is good and evil,

as well as moral rights and obligations, in order to improve auditor performance, auditors are constantly needed to maintain standards of ethical behavior (Hardiningsih et al., 2019). The ethical actions of auditors can have a far-reaching effect on how accountants treat their customers and how clients are expected to behave in accordance with generally accepted accounting principles. The concept of ethics is closely connected to moral conduct and serves as a control mechanism for the execution of a task (Rahardjo, 2017).

The auditor's professional ethics serves to regulate the auditor's work process and maintain the professionalism of an auditor. Professional ethics is also to protect clients so that the confidentiality of their data remains safe and there is no leakage. When it comes to conducting audits, the ethics of the auditing profession are quickly becoming an indispensable resource for those in the auditing profession. Auditor profession ethics is needed in the work of auditors because the position of the auditor profession is as a trusted person who may face conflicts of interest between clients and others. The ethics of the auditor profession contains guidelines for professional auditors to maintain their reputation and resist temptation, especially when making difficult decisions (Ardelean, 2013; Rahmina & Agoes, 2014).

The Effect of Professionalism on Performance

According to the findings of this study, professionalism has an effect on the performance of auditors. The attitude of responsibility that an auditor maintains throughout the course of his audit work is the hallmark of professionalism. The performance of auditors is affected by professionalism. It has been demonstrated that the level of professionalism contributes to the level of performance achieved. An auditor is always working to improve his expertise and is open to receiving feedback from other industry specialists (Baud et al., 2019). One of the most important factors that determines whether or not internal auditors are successful in doing their tasks is their level of professionalism. Internal auditors have a responsibility to carry out their audit obligations in a serious manner in order to foster an attitude of professionalism throughout all of the organization's activities. Trust from the public can be earned by preserving professionalism. When the auditor's professionalism is higher, their performance will be higher as well, and vice versa.

Professionalism includes the ability to master both technically and theoretically the field of science and skills related to their duties as examiners (Dali & Mas'ud, 2014). Auditors that have a high perspective of professionalism will make contributions that decision-makers, both internally and externally, can trust to be accurate and reliable. Auditors must continuously improve professionalism so that they are accountable both to themselves and to others. Therefore, continuing professional education is necessary regarding the computerization of data, the complexity of transactions, the latest approaches in the field of auditing, and drastic changes in the financial sector (Barrainkua & Espinosa-Pike, 2018; Heyrani et al., 2016).

The Effect of Independence on Performance

According to the findings of this research, independence does not influence performance in any way. When one person or a group of people attempts to influence decision-makers in order to fulfill their wishes or for the personal interests of organizations or individuals, independence becomes a vital mentality to have. Independence denotes a mental disposition that is unaffected by the actions of others, is not subject to control, and is not reliant on the assistance of others (Ado et al., 2020; Ibrani et al., 2020). In the code of ethics for accountants, it is stated that independence is the attitude that is expected of a public accountant. This means that a public accountant should not have a personal interest in the way that he carries out his duties, as this would go against the principles of integrity and objectivity (Du et al., 2018).

On the other hand, the effects of other people's interpretations of this freedom are what determines independence in appearance. Not only must the auditor be independent in reality, but they must also give off the impression of being independent. This type of independence requires the auditor to be able to keep a neutral attitude during the entirety of the audit (Hardiningsih et al., 2019; Sulistyowati & Supriyati, 2016). In addition, independence implies that the auditor is truthful in evaluating the facts and that he or she takes unbiased, objective factors into consideration when formulating and giving their judgement.

Conclusion

This study takes samples from public accounting firms in Jakarta and Surabaya in order to conduct an investigation into how factors such as professional ethics, auditor independence, auditor experience, and auditor professionalism influence auditor performance during a pandemic. According to the findings of the research, professional ethics, auditor independence, and auditor experience had no impact, however auditor professionalism did have an impact.

The results of this study recommend that public accounting firms improve and maintain the professionalism of each auditor in order to avoid the manipulation of financial statements and produce maximum performance. Auditors who can improve professionalism in carrying out their duties and have adequate abilities in their professional fields will impact increasingly quality performance.

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