

The Effect of Organizational culture and Auditor competence on Auditor performance

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Article Info

Article history:

Accepted: 20 May 2026

Publish: 31 May 2026

Keywords:

Organizational culture;

Auditor competence;

Auditor performance;

PLS-SEM;

Local government agencies.

Abstract

This study aims to examine the influence of organizational culture and auditor competence on auditor performance at the Bandung City Regional Inspectorate. The data used are primary data in the form of questionnaires distributed to auditors at the Bandung City Regional Inspectorate. The method used in this study is descriptive and verification methods. The population in this study were auditors at the Bandung City Regional Inspectorate. A sample of 33 respondents was taken. The type of data used in this study is primary data. This study aims to determine the influence of organizational culture and auditor competence on auditor performance at the Bandung City Regional Inspectorate. This study was conducted using observation, interview, and questionnaire data collection techniques on employees of the Bandung City Regional Inspectorate processed using SEM-PLS. The results of this study are expected to be a solution to solve problems regarding employee performance at the Bandung City Inspectorate. The results of this study indicate that organizational culture and auditor competence have a positive and significant effect on auditor performance.

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1. INTRODUCTION

Auditor performance is a crucial factor in supporting an organization's success in carrying out its audit and oversight functions effectively and effectively. (Sipayung, 2022). Auditor performance reflects the results achieved by auditors, both individually and in groups, in conducting audits. (Mustamin et al., 2023). Auditor performance is the primary foundation for building public trust and ensuring that every audit process is conducted honestly, transparently, and responsibly. Therefore, this performance is influenced by the auditor's ability, experience, and sincerity, and is assessed based on the quantity, quality, and timeliness of the audit.

Organizational culture is a pattern of values, beliefs, norms, and behaviors that serve as guidelines for auditors in carrying out audit tasks. Organizational culture relates to basic assumptions, values, and beliefs that provide direction for actions and assist auditors in resolving audit problems (Marbawi, 2023). Furthermore, organizational culture also serves as a pattern of beliefs and values that auditors use as guidelines for conducting audit activities and solving problems in the work environment (Poernomo, 2023). With a good organizational culture, auditors can work more professionally, objectively, and responsibly, thereby improving auditor performance.

Several previous studies have examined the influence of organizational culture on auditor performance. Research conducted by Kusuma and Kusumawaty (2023) showed that organizational culture has a positive and significant effect on auditor performance. Hidayatullah et al. (2021), Wahyu et al. (2022), and Damayanti (2024) stated that organizational culture has a positive influence on auditor performance. Yuliachtri et al. (2024) stated that organizational culture has a significant influence on auditor performance. Octavia and Saada (2024) showed that organizational culture has a significant partial or simultaneous influence on auditor performance. Fadel (2023) also revealed that organizational culture has a positive and significant influence on auditor performance before and after being moderated by integrity variables. Similarly, Basri et al. (2025), Fajriyanti (2023) revealed that organizational culture has a positive and significant influence on auditor performance. However, Candradewi and Putra (2022) stated that organizational culture influences auditor performance, but there are several suggestions, one of which is to always pay attention to the auditor's professional code of ethics to improve auditor performance so that reports are created that are fair and accountable.

In addition to organizational culture, auditor competence is also a crucial factor in improving auditor performance. Auditor competence is the auditor's ability to carry out the audit process meticulously, accurately, intuitively, and objectively, thereby producing sound audit decisions (Hasibuan, 2023). Auditor competence is not only measured by experience but also encompasses the auditor's knowledge, education, and training. This ability significantly influences understanding audit criteria and determining the amount of evidence needed to support audit conclusions (Susanto, 2020). The higher the auditor's competence, the better the auditor's performance in carrying out audit duties.

Several previous studies have examined the influence of auditor competence on auditor performance. Research conducted by Junisa and Kuntadi (2024) showed that auditor competence has a positive and significant influence on auditor performance, both simultaneously and partially. Similarly, Alwan et al. (2024) stated that auditor competence has a positive and significant influence on auditor performance, both simultaneously and partially. Furthermore, Hanifah and Kuntadi (2022) concluded that auditor competence has a positive and significant relationship with auditor performance. Mawardi and Meidianty (2023) also showed that auditor competence has a positive and significant influence on auditor performance. Furthermore, Hotimah (2023) stated that auditor competence has a close relationship, with a positive and significant influence on auditor performance.

In practice, issues related to organizational culture and auditor competence persist in supporting auditor performance. One phenomenon related to organizational culture occurred in the case of PT Telkom Indonesia's internal auditors, which indicated alleged weak implementation of integrity values and internal oversight within the organization. Furthermore, auditor competence issues were also evident in the fraud case involving the eFishery startup, which involved financial statement manipulation, demonstrating the importance of auditors' ability to understand business processes, conduct audits objectively, and detect indications of fraud. This situation demonstrates that a strong organizational culture and strong auditor competence are crucial factors in supporting improved auditor performance, particularly in supervisory and audit institutions.

Several previous studies have examined the influence of organizational culture and auditor competence on auditor performance. However, these results have been inconsistent, necessitating further research. Most previous studies have focused on Public Accounting Firms (KAP) and specific

agencies, while research examining the joint influence of organizational culture and auditor competence on auditor performance in government oversight institutions is limited. Furthermore, previous studies generally examine these variables separately, while research integrating organizational culture and auditor competence to explain auditor performance in public sector organizations is rare. Therefore, the novelty of this research lies in the simultaneous testing of organizational culture and auditor competency on auditor performance at the Bandung City Regional Inspectorate using the Structural Equation Modeling-Partial Least Square (SEM-PLS) approach. This study aims to analyze the influence of organizational culture and auditor competency on auditor performance at public sector supervisory institutions. The results of this study are expected to provide theoretical contributions to the development of public sector accounting science, particularly related to internal government audits, and provide practical recommendations for improving auditor performance at the Bandung City Regional Inspectorate.

Based on the theoretical framework and previous research findings, the hypotheses proposed in this study are as follows:

H1: Organizational culture has a positive effect on auditor performance.

H2: Auditor competence has a positive effect on auditor performance.

2. METHOD

This research uses a quantitative approach with descriptive and verifiable methods. The descriptive method is used to describe the organizational cultural condition, auditor competence, auditor performance, while the verifiable method is used to test the causal relationship between variables. This research was conducted at the Bandung City Regional Inspectorate.

The population in this study consists of 108 auditors of the Bandung City Regional Inspectorate. The sampling technique used is simple random sampling. The determination of the sample count refers to the minimum sample requirement for Structural Equation Modeling (SEM) analysis with the Partial Least Square (PLS) approach. Based on these considerations, as many as 33 auditors were selected as respondents in this study.

The data used in this study is primary data obtained through the distribution of questionnaires directly to the auditors of the Bandung City Regional Inspectorate. The questionnaire was compiled using a Likert scale with a value range of 1 (strongly disagree) to 5 (strongly agree). The indicators used in the questionnaire were developed based on previous theories and research related to management control systems, reward policies, and employee performance.

Table 1. Operational Variables

Variable	Dimensions	Scale
Organizational Culture	Innovation And Risk Taking, Results Orientation, People Orientation, Team Orientation	Likert Scale
Auditor Competence	Ability, Specialized Skills, Knowledge of The Entity's Business Processes	Likert Scale

Variable	Dimensions	Scale
Auditor Performance	Ability, Motivation, Job Satisfaction, Professional Commitment	Likert Scale

Source: Processed by the researcher (2026)

Data analysis was carried out using Structural Equation Modeling–Partial Least Square (SEM-PLS) with the help of SmartPLS software. The SEM-PLS analysis is carried out through two stages, namely the evaluation of the measurement model (outer model) and the structural model (inner model) (Ghozali, 2021). The evaluation of the outer model includes testing convergent validity, discriminant validity, Average Variance Extracted (AVE), and composite reliability. Furthermore, the evaluation of the inner model includes coefficient of determination (R^2) testing and hypothesis testing to determine the significance of the relationship between variables.

Furthermore, the structural model is used to analyze the relationships among latent variables, particularly the effect of exogenous variables on the endogenous variable. The evaluation includes path coefficient analysis, hypothesis testing using the bootstrapping method, and the coefficient of determination (R^2) to assess the explanatory power of the model.

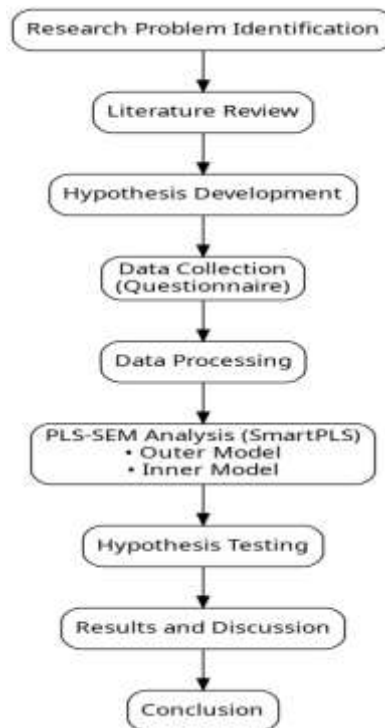


Figure 1 Research Flow
Source: Developed by the author (2026)

3. RESULTS AND DISCUSSION

Evaluation of Measurement Model (Outer model)

The evaluation of the measurement model was carried out to test the validity and reliability of the dimensions used in this study. Convergent validity was evaluated through outer loading values, Average Variance Extracted (AVE), and Composite Reliability.

The structural model in this study is shown in Figure 2 which illustrates the relationship between the main variables, namely organizational culture, auditor competence, and auditor performance. The model shows the direction and strength of the relationship between variables through the loading factor value and illustrates how independent variables contribute to auditor performance in local government agencies.

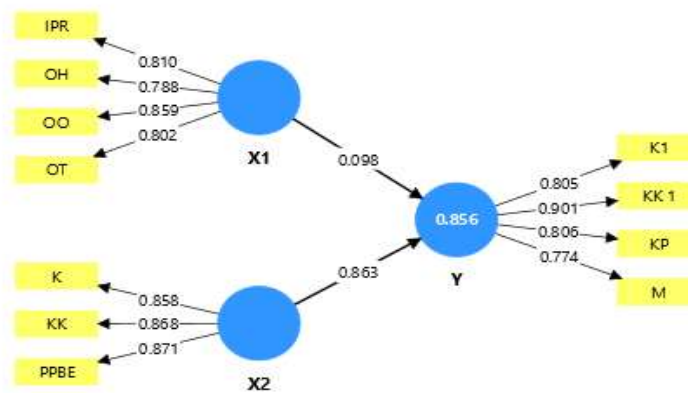


Figure 2 Diagram Path Loading Factor Standardized

Source: Data processed by SEM-PLS (2026)

Organizational Culture

The construct of organizational culture is measured using the dimensions of innovation and risk-taking, results orientation, people orientation, and team orientation. These dimensions are conceptually derived from organizational culture theory which explains that organizational culture is the values, beliefs, norms, and behavioral guidelines used by organizational members in carrying out their duties and responsibilities (Marbawi, 2023). This conceptualization is supported by Poernomo (2023) who emphasizes that organizational culture is related to patterns of beliefs, values, and basic assumptions that are used as guidelines in carrying out audit activities and solving problems in the organization. The results of the evaluation of the measurement model for this construct are presented in Table 2.

Table 2 Measurement Model Results for Organizational Culture

Item	Loading Factor	Indicator Reliability	t-count	p-value
Innovation and Risk-Taking	0,779	0,774	9,759	0,000

Results Orientation	0,750	0,748	9,484	0,000
People Orientation	0,861	0,853	15,923	0,000
Team Orientation	0,762	0,762	14,028	0,000
Average Variance Extracted (AVE)				0,569
Composite Reliability (CR)				0,913

Source: Data processed by SEM-PLS (2026)

Based on table 2, all dimensions of organizational culture variables have a loading factor value above 0.70, which indicates that all dimensions are valid and capable of adequately measuring constructs. The person orientation dimension obtained the highest loading factor value of 0.861, while the outcome orientation dimension obtained the lowest loading factor value of 0.750. In addition, the Average Variance Extracted (AVE) value of 0.569 and the Composite Reliability of 0.913 indicate that the organizational culture variable has convergent validity and high reliability. Therefore, the organizational culture construct is declared valid and reliable for further analysis.

Auditor Competence

The auditor competency construct is measured using three dimensions: ability, specialized expertise, and knowledge of the entity's business processes. These dimensions are conceptually derived from the auditor competency theory, which explains that auditor competency is the auditor's ability to conduct audits carefully, precisely, intuitively, and objectively, thereby producing appropriate audit decisions (Hasibuan, 2023). This conceptualization is supported by Susanto (2020), who emphasizes that auditor competency is not only seen from experience but also includes the auditor's ability to understand audit criteria and determine the audit evidence needed in the audit process. The results of the measurement model evaluation for this construct are presented in Table 3.

Table 3 Measurement Model Results for Auditor Competence

Item	Loading Factor	Indicator Reliability	t-count	p-value
Ability	0,905	0,907	28,559	0,000
Specialized Skills	0,777	0,767	8,828	0,000
Knowledge of The Entity's Business Processes	0,836	0,830	10,937	0,000
Average Variance Extracted (AVE)				0,682
Composite Reliability (CR)				0,945

Source: Data processed by SEM-PLS (2026)

Based on Table 3, all dimensions of the auditor competency variable have loading factor values above 0.70, indicating that all dimensions are valid in measuring the construct. The capability dimension obtained the highest loading factor value of 0.905, while the special expertise dimension obtained the lowest loading factor value of 0.777. In addition, the Average Variance Extracted (AVE) value of 0.682 and Composite Reliability of 0.945 indicate that the auditor competency variable meets the criteria of convergent validity and reliability. Therefore, the auditor competency construct is declared worthy of further analysis in the structural model.

Auditor Performance

Auditor performance is measured using four dimensions: ability, motivation, job satisfaction, and professional commitment. These dimensions are conceptually derived from auditor performance

theory, which explains that auditor performance is the auditor's ability to produce audit results effectively based on applicable audit responsibilities and standards (Sipayung, 2022). This conceptualization is supported by Nugrahanti et al. (2025), who emphasize that auditor performance reflects the auditor's effectiveness, efficiency, and professionalism in carrying out audit tasks. The results of the measurement model evaluation for this construct are presented in Table 4.

Table 4 Measurement Model Results for Auditor Performance

Item	Loading Factor	Indicator Reliability	t-count	p-value
Ability	0,774	0,764	8,403	0,000
Motivation	0,734	0,728	7,582	0,000
Job Satisfaction	0,845	0,838	15,870	0,000
Professional Commitment	0,815	0,822	21,695	0,000
Average Variance Extracted (AVE)		0,587		
Composite Reliability (CR)		0,927		

Source: Data processed by SEM-PLS (2026)

Based on Table 4, all dimensions of the auditor performance variable have loading factor values above 0.70, indicating adequate convergent validity. The job satisfaction dimension obtained the highest loading factor value of 0.845, while the motivation dimension obtained the lowest loading factor value of 0.734. In addition, the Average Variance Extracted (AVE) value of 0.587 and Composite Reliability of 0.927 indicate that the auditor performance variable has high validity and reliability. Therefore, the auditor performance construct is declared valid and reliable for further analysis.

Structural Model Evaluation (Inner Model)

Structural model evaluation is conducted to determine the relationship between the independent and dependent variables. Structural model assessment includes collinearity testing and hypothesis testing.

Table 5 Collinearity Assessment

Construct	VIF
Organizational Culture	1,663
Auditor Competence	1,663

Source: Data processed by SEM-PLS (2026)

The Variance Inflation Factor (VIF) values for management control systems and reward policy are 1.663. These values are below the recommended threshold of 5.00, indicating that there is no collinearity problem among the predictor constructs. Therefore, the structural model in this study is considered adequate and appropriate for hypothesis testing.

The coefficient of determination (R²) value for the auditor performance variable is 0.917, indicating that management control systems and reward policy simultaneously explain 91.7% of the variance in auditor performance, while the remaining 8.3% is influenced by other factors outside the research model. Therefore, the structural model can be considered to have strong explanatory power.

In addition, the p-values of 0.019 and 0.000, which are smaller than 0.05, indicate that both independent variables have a significant effect on auditor performance.

Furthermore, hypothesis testing was conducted to examine the relationships among variables. The results of the hypothesis testing are presented in Table 7.

Table 6 Hypothesis Testing Results

Statistical Hypothesis	Path Coefficient	t-count	f-square	p-value	Description
$H_0: \gamma_{11} = 0$ $H_0: \gamma_{11} \neq 0$	0,098	2,339	0,152	0,019	H ₀ Rejected
$H_0: \gamma_{12} = 0$ $H_0: \gamma_{12} \neq 0$	0,863	17,942	5,350	0,000	H ₀ Rejected

Source: Data processed by SEM-PLS (2026)

The results show that organizational culture has a positive and significant effect on auditor performance, as indicated by a path coefficient value of 0,098, a t-statistic value of 2,339, and a p-value of 0,019. The effect size value of 0,152. These findings indicate that organizational culture reflected through result orientation, team orientation, people orientation, as well as innovation and risk-taking is able to improve auditors' professionalism in carrying out audit duties. A strong organizational culture can shape auditors' behavior to become more disciplined, responsible, and objective, thereby enabling the audit process to be carried out more effectively. This result is consistent with previous studies conducted by Kusuma and Kusumawaty (2023), Candradewi and Putra (2022), and Hidayatullah et al. (2021), which stated that organizational culture has a positive and significant effect on auditor performance. These findings also support the organizational culture theory proposed by Marbawi (2023), which explains that organizational culture serves as a behavioral guideline for organizational members in carrying out their duties and achieving organizational goals.

The results also indicate that auditor competence has a positive and significant effect on auditor performance, as reflected by a path coefficient value of 0,863, a t-statistic value of 17,942, and a p-value of 0,000. The effect size value of 5,350. These findings suggest that auditor competence reflected through capability, special expertise, understanding of entity business processes, and personal characteristics can improve the quality of audit implementation. Auditors with high competence are more capable of understanding audit processes, determining appropriate audit evidence, and conducting examinations carefully and objectively, thereby improving auditor performance. This result is consistent with previous studies conducted by Junisa and Kuntadi (2024), Alwan et al. (2024), and Hotimah (2023), which stated that auditor competence has a positive and significant effect on auditor performance. These findings also support the auditor competence theory proposed by Hasibuan (2023) and Susanto (2020), which explains that auditor competence reflects the auditor's ability to conduct audits effectively, carefully, and professionally.

Overall, the findings confirm that organizational culture and auditor competence are important factors influencing auditor performance. These results highlight the importance of strengthening organizational culture and improving auditor competence in enhancing the effectiveness of audit implementation, particularly within public sector supervisory institutions.

Discussion on the Effect of Organizational Culture on Auditor Performance

The results of this study indicate that organizational culture has a positive and significant effect on auditor performance. These findings suggest that the better the organizational culture implemented within the organization, the higher the level of auditor performance. A strong organizational culture is able to shape auditors' behavior to become more professional, disciplined, responsible, and cooperative in carrying out the audit process. The values, norms, and behavioral guidelines implemented within the organization can help auditors perform their duties more effectively and objectively. However, there are still dimensions of organizational culture that show lower evaluation results compared to other dimensions, indicating that improvements are still needed to optimize the implementation of organizational culture in supporting audit activities. These findings are consistent with previous studies stating that organizational culture plays an important role in improving auditor performance and the effectiveness of audit implementation.

Discussion on the Effect of Auditor Competence on Auditor Performance

The results of this study also indicate that auditor competence has a positive and significant effect on auditor performance. These findings suggest that the higher the auditor competence, the better the auditor performance in carrying out audit duties. Auditor competence, which includes capability, special expertise, understanding of entity business processes, and personal characteristics, can support auditors in understanding audit processes, determining audit evidence, and conducting examinations carefully and objectively. Auditors with high competence are more capable of completing audit tasks effectively and in accordance with applicable auditing standards. However, there are still dimensions of auditor competence that show lower evaluation results compared to other dimensions, indicating that improvements are still needed through training, capability development, and enhancing auditors' understanding of audit processes. Therefore, organizations need to improve auditor competence so that the quality of audit implementation and auditor performance can become more optimal.

4. CONCLUSION

Based on the results of this study, organizational culture and auditor competence have a positive and significant effect on auditor performance at Inspektorat Daerah Kota Bandung. A strong organizational culture is able to improve auditors' professionalism, discipline, responsibility, and objectivity in carrying out audit activities. In addition, adequate auditor competence has been proven to support auditors in understanding audit processes, determining audit evidence, and conducting examinations effectively and in accordance with applicable auditing standards. These conditions ultimately contribute to improving auditor performance.

The evaluation results of the structural model indicate that organizational culture and auditor competence simultaneously explain 91.7% of the variance in auditor performance, while the remaining 8.3% is influenced by other factors outside the research model. These findings indicate that both variables have strong explanatory power in explaining auditor performance within public sector supervisory institutions.

This study provides a theoretical contribution to the development of public sector accounting and government internal auditing literature, particularly those related to auditor performance in government supervisory institutions. Practically, the findings of this study are expected to provide recommendations for government institutions, especially Inspektorat Daerah Kota Bandung, in improving auditor performance through strengthening organizational culture and enhancing auditor competence. Future studies are recommended to include additional variables and use broader research objects in order to obtain more comprehensive findings regarding the factors influencing auditor performance.

5. ACKNOWLEDGMENTS

The author would like to express his sincere gratitude to Inspektorat Daerah Kota Bandung for their support in conducting this research. He also expresses his appreciation to his supervisors, lecturers, and all academic staff at Langlangbuana University for their guidance, direction, and academic support throughout the research process.

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