



### LITERATURE REVIEW THE EFFECT OF PROFESSIONAL ETHIC, AUDITOR INDEPENDENCE, AND AUDITOR PROFESSIONALISM ON AUDITOR PERFORMANCE

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#### ABSTRACT

Auditors play an important role in maintaining the integrity and accountability of financial reports, but ethical violations and declining independence remain challenges in auditing practice. This literature review article aims to analyse the influence of professional ethics, auditor independence, and auditor professionalism on auditor performance. This study uses the Systematic Literature Review (SLR) method with a qualitative approach that examines 14 relevant scientific articles published in the 2021–2025 period from national and international journals. The results of the study show that professional ethics, independence, and auditor professionalism have a positive effect on improving auditor performance. Ethical auditors tend to work with integrity and objectivity, independent auditors are able to produce reliable opinions, and professional auditors demonstrate a high commitment to auditing standards. However, the organisational environment and work pressure can affect the application of these values. This study emphasises the importance of applying ethics, independence, and professionalism to improve auditor performance and strengthen public trust in the auditing profession in Indonesia.

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## INTRODUCTION

External auditors are essential for maintaining the integrity and accountability of corporate financial reports in an era of economic globalization and demands for financial transparency. Auditors are independent parties who ensure that financial information is accurate, which can be used as a basis for economic decision-making and to increase public trust in companies (Wahyuni, 2024). Auditors must not only have technical skills, but also high ethical standards, independence, and professionalism. The resulting performance must be of high quality and in accordance with applicable auditing standards (Yusuf et al., 2025).

To carry out these responsibilities, auditors must possess professional ethics, independence, and professionalism in addition to technical skills and work experience. The quality of audit results and the overall performance of auditors are greatly influenced by these three components (Daulaya & Indrayeni, 2024). Professional and independent auditors are able to produce unbiased opinions,

while professional ethics serve as moral guidelines to maintain public trust in the public accounting profession (Raodah & Hafsa, 2023).

However, the reality on the ground shows that these values still face serious challenges in audit practice in Indonesia. One case that highlights the issue of auditor integrity and independence was reported by [Katadata.co.id](https://katadata.co.id) (February 28, 2023) under the headline "Wanaartha Manipulates Financial Statements, OJK Revokes Crowe's KAP License." This case illustrates a serious violation committed by the public accounting firm Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners (KNMT) in auditing the financial statements of PT Asuransi Jiwa Adisarana Wanaartha (WanaArtha Life). Based on the results of an investigation by the Financial Services Authority (OJK), it was found that the company did not record policy liabilities worth IDR 12.1 trillion in its 2019 financial statements, resulting in total liabilities increasing from IDR 3.7 trillion to IDR 15.84 trillion after correction. This discrepancy occurred due to data manipulation in savings plan products that promised fixed returns without adequate investment support.

This incident shows that when auditors fail to maintain integrity and impartiality in carrying out their duties, the audit results lose credibility and have the potential to mislead users of financial statements. This is in line with Wahyuni (2024) view, which emphasizes that auditor performance is highly dependent on the ability to maintain independence in every assignment. In addition, Yusuf et al., (2025) also highlight that violations of the code of ethics and auditing standards can undermine public trust in the public accounting profession. On the other hand, Daulaya & Indrayeni, (2024) add that auditors with high competence and strong professional ethics will be able to provide objective and accurate audit results even under pressure from the work environment.

One of the main factors affecting the performance of external auditors is professional ethics. The professional ethics of external auditors are a key component that influences their performance. In situations where auditors face professional challenges amid financial pressures, professional ethics serve as a moral guide. According to Yusuf et al., (2025), highly ethical auditors will prioritize integrity and the public interest over personal and client interests. Due to high target pressures and limited understanding of ethical standards, the application of professional ethics is often difficult. Therefore, building public trust and upholding the reputation of the external auditor profession requires strengthening professional ethics.

In addition to ethics, auditor independence is also a key foundation for the objectivity of audit results and the reliability of the professional opinions produced. Yusuf et al., (2025), citing Situmorang (2022), state that SA Section 220 of the Public Accountant Professional Standards (SPAP) stipulates that auditors must be independent in every audit. However, long-term relationships between auditors and clients often result in emotional ties or financial dependencies that can affect auditor neutrality. Policies such as auditor rotation, restrictions on non-audit services, and increased external oversight are necessary to maintain auditor independence and enable them to make decisions that are free and unaffected by personal interests.

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The final factor that influences auditor performance is professionalism. Auditor professionalism involves not only technical skills, but also moral responsibility, commitment to professional standards, and a skeptical attitude in evaluating audit evidence. A person is considered professional if they meet three criteria: they have the expertise to perform tasks in their field, they perform their duties or profession by applying the standard practices of their field, and they perform their duties or profession in compliance with established professional ethics (Sarmiati et al., 2021). However, research conducted in Indonesia found that not all public accounting firms have a strong organizational culture, so auditor professionalism often depends on individual values and the leadership style of the audit team. As a result, the main challenge for audit institutions in Indonesia is to create a work environment that supports professionalism.

Despite the fact that a large number of studies have investigated how ethics, independence, and professionalism affect auditor performance, the results remain inconsistent. Daulaya & Indrayeni, (2024) found that auditor ethics did not significantly affect auditor performance. On the other hand, Yusuf et al., (2025) found that there was a strong positive relationship between ethics and auditor performance. Therefore, it is important to review how professional ethics, independence, and professionalism of auditors affect the performance of external auditors in audit practice in Indonesia.

By writing this article, the author hopes to increase understanding of the importance of applying professional ethics, independence, and professionalism in improving the performance of external auditors. In addition, the author hopes that this study can serve as material for reflection for auditors and supervisory agencies to strengthen professional integrity and encourage the application of honest, objective, and high-quality auditing practices in Indonesia.

## **LITERATURE REVIEW**

### **Stakeholder Theory**

The Stakeholder Theory states that auditors are accountable to management and all stakeholders in the company (Freeman, 1984). Public accountants are accountable to everyone, including managers, company owners, creditors, and other stakeholders. In order to be able to carry out their functions and responsibilities in managing relationships with various parties when providing professional services, auditors must understand the principles of good corporate governance. In situations like this, public accountants are crucial in providing reliable financial information to parties such as the government, creditors, debtors, shareholders, employees, and the general public. Auditors who understand the principles of good governance can effectively fulfill their responsibilities to all stakeholders by providing services that improve the efficiency and productivity of the organization.

### **Professional Ethics**

Having a good understanding of professional ethics will influence the behavior and attitude of auditors when carrying out their duties to achieve optimal results. Professional ethics include values regarding personality, professional expertise, responsibility, implementation of the code of ethics, and interpretation and refinement of the code of ethics (Raodah & Hafsa ., 2023). A well-understood professional ethics will guide the behavior and attitude of auditors in carrying out their duties to obtain the best results (Putri et al., 2021).

According to Gilest et al., (2025) , professional ethics are moral standards that apply to certain professions, which serve as guidelines rather than absolute principles. Based on KEPAP (2021), professional ethics are a system of guiding principles and moral standards for public accountants in carrying out their professional duties. The Code of Professional Ethics for Public Accountants (KEPAP) is published by the Indonesian Institute of Public Accountants (IAPI), which functions as a professional organization in this field. The Code of Professional Ethics for Public Accountants is a set of moral principles, norms, and rules of conduct established by IAPI.

### **Auditor Independence**

According to (Ayustina & Srimindarti, 2024), auditor independence is a fundamental principle that requires impartiality during the audit process, assessment of audit results, and preparation of audit reports. Independence means that auditors must be honest about the actual circumstances and maintain a neutral and unbiased perspective when giving their opinions (Prawiti & Srimindarti., 2021).

Therefore, independent auditors have objectives, no personal interests, and are not easily influenced by interested parties in providing auditing services. An auditor can provide an independent opinion without being influenced by others (AUDIT STANDARD ("SA") 200, n.d.).

### **Professionalism**

The attitude and behavior of auditors in carrying out their work by upholding integrity and responsibility to achieve performance in line with organizational demands is known as auditor professionalism (Widiyati & Jauhamsyah, 2022). Professionalism can also be defined as a job that requires knowledge, insight, competence, and a specific approach that must be used in performing the job (Yusuf et al., 2025). Daulaya & Indrayeni, (2024) find that auditor professionalism has a significant positive effect on auditor performance, indicating that auditors with higher levels of professionalism demonstrate greater competence and adherence to professional standards in conducting audit tasks, which in turn enhances audit outcomes.

According to Puspanugroho & Muqorobin, (2022), professionalism is defined as the ability, expertise, and commitment of a professional in carrying out tasks with the principles of prudence, thoroughness, and accuracy while

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adhering to applicable standards and regulations. Therefore, auditor professionalism can be defined as a combination of ability, moral responsibility, and compliance with professional standards to produce high-quality audit performance.

### **Auditor Performance**

Auditor performance shows how well auditors examine financial statements in accordance with their professional responsibilities. Auditor performance, according to Raodah & Hafsah (2023), is the work achieved by an auditor in carrying out the tasks assigned to them, which is measured by considering quantity, quality, and timeliness and is based on competence, experience, and diligence. According to Siti Solehah et al. (2023), auditor performance shows the auditor's ability to assess the effectiveness of internal controls and carry out supervisory functions accurately and without bias.

Yusuf et al., (2025) state that auditor performance is demonstrated by the application of complementary values of professionalism, independence, and professional ethics in the conduct of audits. These values enable auditors to focus on the results of their work and also on processes that are in line with the principles of ethics and objectivity.

### **RESEARCH METHODS**

The research method used is Systematic Literature Review (SLR) or a comprehensive review and mapping of literature on the latest empirical studies relevant to the topic in a systematic manner. This study uses a qualitative approach in literature study and secondary data analysis. The qualitative approach in literature studies was used to explore and review conceptual theories and previous research results relevant to professional ethics, auditor independence, and auditor professionalism in determining the performance of external auditors. Meanwhile, secondary data analysis was conducted by comparing previous research articles conducted by previous researchers to answer the problems to be revealed. The data used in this study was sourced from various reliable literature and journals relevant to the research topic. The main data sources were articles and recent research journals discussing the role of professional ethics, auditor independence, and auditor professionalism in improving auditor performance.

The articles to be used were collected through a literature search using electronic databases such as Google Scholar with the keywords professional ethics, auditor independence, and auditor professionalism. The articles to be taken as samples were those published in 2021-2025 and indexed by Sinta 1-4, Garuda, or leading international journals indexed by Index Copernicus and Scopus. Based on the search conducted, 50 articles were found, and 14 scientific articles were eligible to be used as samples. Data analysis was conducted by categorizing the findings based on main themes, such as professional ethics, auditor independence, and auditor professionalism.

Focusing on the analysis of previous studies, this research discusses the influence of professional ethics, auditor independence, and auditor professionalism in improving the performance of external auditors, with the aim of achieving higher auditor performance standards.

## **RESEARCH RESULTS AND DISCUSSION**

### **The Influence of Professional Ethics on Auditor Performance**

The results of the study show that professional ethics were used in nine articles and had a positive and significant impact on auditor performance in seven of them. This shows that professional ethics are very important in shaping auditor behavior so that they remain guided by the principles of integrity, objectivity, and professional responsibility.

Siti Solehah et al., (2023) found that professional ethics have a positive and significant effect on auditor performance, indicating that auditors who uphold ethical principles tend to perform their duties more responsibly and in accordance with professional standards. Similarly Fau et al., (2021) reported that auditors who uphold strong ethical principles demonstrate greater accuracy and care in conducting audit procedures, which leads to higher audit quality.

In addition, Fau et al., (2021) found that professional ethics and integrity have a significant positive effect on audit quality, indicating that auditors who uphold strong ethical principles and professional conduct are more likely to produce high-quality audit outcomes. This finding highlights the role of ethical values in guiding auditors to perform their duties in accordance with professional standards and avoid conflicts of interest.

The results show that auditors who adhere to professional ethics tend to have a more disciplined and integrity-oriented work ethic, which in turn improves their audit performance. However, Putri et al., (2021), found that the influence of professional ethics is not significant when auditors work under time pressure or in an unsupportive work environment, indicating that organizational elements also play a role.

From the perspective of Stakeholder Theory, professional ethics for auditors serve as a moral foundation that ensures auditors not only act in the interests of their clients, but also protect the interests of all stakeholders, such as investors, creditors, regulators, and the public. Auditors who uphold professional ethics will consider the impact of audit decisions on public trust. This is in line with the findings of Yusuf et al., (2025), who state that professional ethics have a positive effect on auditor performance because auditors are oriented towards the interests of stakeholders at large.

### **The Effect of Auditor Independence on Auditor Performance**

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Auditor independence is crucial to ensure that audit results are objective and reliable. Based on the literature reviewed, ten studies used independence as a variable, and eight of them found that auditor independence had a significant effect on auditor performance. Two other studies, based on the review, found that auditor independence had a positive and significant effect on auditor performance, while two other studies found that external factors such as client pressure and workload had an effect.

Faiz & Andayani, (2022) found that auditor independence has a positive and significant effect on audit quality, indicating that independent auditors are able to carry out audit tasks objectively and are not influenced by client pressure, resulting in more accurate and reliable audit results. Rahmawati's (2024) research supports this finding by stating that independent auditors are not influenced by client pressure and are better able to find errors in financial statements objectively.

According to Wahyuni, (2024), auditor independence has a positive effect on auditor performance, indicating that auditors who maintain independence are more likely to perform audit tasks in an objective manner and enhance their overall performance. Also found that an independent attitude helps auditors maintain integrity when faced with ethical dilemmas, which improves performance in terms of both quality and time efficiency.

This view is consistent with the findings of Yusuf et al., (2025), who state that auditor independence is reflected in the ability to perform audit tasks objectively and without being influenced by external pressures, enabling auditors to comply with professional standards and produce more reliable audit results. Thus, truly independent auditors will work more objectively and produce more reliable audits.

The results show that auditor independence is very important for improving their performance. Independent auditors are not easily influenced by personal or organizational interests, and they will work objectively. However, research by Anselmus Rufus Kodu (2024) found that when auditors have long-term relationships with clients, their level of independence can decline. Therefore, to maintain the quality of performance and independence of auditors, an audit rotation policy is necessary.

Within the framework of Stakeholder Theory, auditor independence is a key prerequisite for auditors to be able to provide fair and unbiased information to all stakeholders. Auditors who are not biased towards the interests of certain management will produce audit reports that are more credible to investors, regulators, and the public. The findings of Yusuf et al., (2025) also confirm that auditor independence plays an important role in maintaining stakeholder trust in the auditing profession, which is reflected in improved auditor performance.

### **The Influence of Auditor Professionalism on Auditor Performance**

Professional auditors have a sense of responsibility, technical expertise, and commitment to professional standards. Among the ten literature articles studied, nine showed a positive and significant relationship between auditor

performance and auditor professionalism, while one study found that the relationship was insignificant because the organization did not support the professional development of auditors.

According to Wijayanti et al. (2022) research, Auditors with higher levels of professionalism tend to be more competent and independent in dealing with issues related to role conflicts and will remain focused on their work. According to Wijayanti et al. (2022) research, Because auditors with a high level of professionalism will not be distracted by any disturbances, whether external or internal, they will remain focused on their work, thereby producing good, high-quality performance as financial auditors. In line with this, Caren et al., (2025) mention that auditors with a high level of professionalism tend to work more thoroughly and are able to complete tasks on time, thereby contributing optimally to audit performance.

Another study by Prawiti & Srimindarti, (2021) found that Professionalism affects auditor performance; the higher the level of professionalism, the higher the auditor's performance in completing their tasks.. Meanwhile, According to (Yusuf et al., 2025) professionalism has a positive effect on auditor performance, indicating that auditors who demonstrate high levels of professionalism are more committed to performing audit tasks in accordance with professional standards, which enhances overall audit outcomes.

Because professionalism encompasses technical competence, ethical commitment, and social responsibility, professional auditors not only comply with technical auditing rules but also have high integrity and dedication to their profession. The results show that professionalism is a major factor in improving auditor performance. Therefore, the quality and effectiveness of auditor performance in the field will be directly improved by the professionalization of auditors.

From the perspective of Stakeholder Theory, auditor professionalism reflects the auditor's ability to meet stakeholder expectations regarding the quality, accuracy, and accountability of audit results. Professional auditors are able to maintain public trust and fulfill the social responsibilities of their profession. This is in line with the findings of Yusuf et al., (2025), who state that auditor professionalism has a positive effect on auditor performance because auditors are able to meet the demands of various stakeholders in a balanced manner.

## **CONCLUSION**

The conclusion from this literature review shows that professional ethics, independence, and professionalism of auditors play an important role in influencing auditor performance. Professional ethics are consistently found to have a positive and significant influence on improving auditor performance. Auditors who uphold ethical values such as integrity, objectivity, and professional responsibility tend to work more disciplined, honest, and quality-oriented in their audit results. However, some studies show that the influence of

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professional ethics can decline when auditors are under time pressure or in an unsupportive work environment, so that organizational factors also influence the effectiveness of ethics on auditor performance.

Auditor independence has also been shown to have a positive and significant effect on auditor performance. Auditors with a high level of independence are able to maintain objectivity, are not easily influenced by client pressure, and produce reliable audit reports. The literature also shows that independence can decline when auditors establish long-term relationships with clients, thus requiring audit rotation policies to maintain objectivity and improve auditor performance quality.

Auditor professionalism is a dominant factor in improving auditor performance. Auditors with high professionalism demonstrate commitment to professional standards, moral responsibility, and adequate technical expertise. High professionalism not only improves the effectiveness and efficiency of auditors' work, but also strengthens public confidence in the audit results produced.

Overall, the results of this literature review confirm that improvements in professional ethics, independence, and professionalism among auditors contribute significantly to improving auditor performance. Ethical, independent, and professional auditors are able to produce high-quality, objective audits that are trusted by the public, thereby strengthening the reputation of the auditing profession in the world of accounting and finance.

Based on the results of this study, research recommendations are specifically addressed to stakeholders. The Indonesian Institute of Accountants (IAI) and the Indonesian Institute of Public Accountants (IAPI) are advised to strengthen the internalization of the professional code of ethics through continuing education based on case studies of actual audit violations so that auditors are able to deal with ethical dilemmas in practice. Public accounting firms (KAP) need to implement policies to control auditor work pressure, such as regulating assignment loads, rotating auditors, and creating an organizational culture that supports independence and professionalism. The Financial Services Authority (OJK) is expected to increase its supervision of auditor independence, particularly in relation to long-term auditor-client relationships, and to apply strict and transparent sanctions to protect the public interest. Meanwhile, educational institutions and professional accounting education programs are advised to integrate experience-based professional ethics learning, such as audit dilemma simulations and case studies, so that the formation of auditors' ethical character can be carried out systematically from the education stage. Thus, these findings are expected to serve as a reference for strengthening integrity in auditing practices in Indonesia.

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