EFFECT OF JOB STRESS, UNDERSTANDING OF GOOD GOVERNANCE, AUDITOR INTEGRITY AND AUDITOR INDEPENDENCE ON PERFORMANCE OF AUDITORS

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Abstract. *Auditor performance is an act or implementation of an audit task that has been completed by the auditor within a certain period of time. This study aims to determine the effect of job stress, understanding of good governance, integrity, and independence on auditor performance. The population in this study is the Inspectorate of Pekanbaru City and Rokan Downstream District. The sample selection in this study used the census method. All populations are made into samples of which as many as 40 respondents. The data analysis method used is multiple linear regression. The results of the study show that the understanding of good governance, integrity, and independence has a significant effect on auditor performance. Meanwhile, job stress has no effect on auditor performance. These findings imply that local government inspectorates should prioritize continuous ethical training and the strengthening of institutional independence to maintain high audit quality, as these internal values outweigh the physiological pressures of workplace stress in determining professional outcomes.*

Keywords: *Independence; Integrity; Job Stress; Performance Auditors; Understanding of Good Governance*

1. INTRODUCTION

Government auditors have both a moral and professional responsibility for the audits they conduct. The professionalism and independence of an auditor can be determined by their performance. The public is increasingly discerning in assessing transparency in government financial management. Therefore, auditors, as individuals or institutions charged with assessing the fairness of financial reports, are required to continually evaluate and improve their performance.

Performance is the result of an evaluation of work performed compared to predetermined criteria (Robbins, 2008). Eliza and Mary (1992:324) define performance as a pattern of actions carried out to achieve goals, measured by comparison with various standards. Therefore, it can be said that auditor performance is the result of an evaluation of the auditor's work in conducting audits, measured against applicable audit standards. If the auditor has met applicable audit standards in carrying out audits, it will result in good performance.

The Inspectorate is a government agency that functions as a supervisory institution in the region. The Inspectorate is a supporting element of the Regional Government in the Supervisory Sector, led by a Head of Agency who is under and responsible to the Regional Head (Governor/Regent/Mayor) through the regional secretary. The Inspectorate has the task of carrying out functional supervision of the implementation of Regional Government and Management of Regionally-Owned Enterprises and other regional businesses. The regional inspectorate has the function of planning supervisory programs, formulating policies and facilitating supervisors, examining, investigating, testing and evaluating supervisory tasks, examining and carrying out other tasks assigned by the regional head in the field of supervision.

Within the regional government environment, the inspectorate functions as an internal auditor to oversee the implementation of government affairs in the provincial government. To carry out this audit function, the inspectorate is supported by the performance of its auditors. Auditors play a crucial role in carrying out the control and audit functions of regional government activities, including assessing the effectiveness of internal control standards and assessing whether operational activities have been carried out in accordance with applicable government accounting standards. Therefore, in carrying out audits, an auditor must be able to combine job stress, an understanding of good governance, auditor integrity, and auditor independence to produce quality financial reports. A common problem in this era of globalization is the rise of corruption, collusion, and nepotism (KKN) cases among regional leaders. Meanwhile, the public has high hopes for the creation of good governance and government administration that is effective, efficient, transparent, and free from KKN practices. This is understandable, as several studies have shown that the economic crisis in Indonesia was caused by poor management (bad governance) and a weak bureaucracy. However, this seems to be far from the public's expectations because this corruption, collusion, and nepotism phenomenon has become very common, not least among the Inspectorate's top officials. One recent example is: PEKANBARU (CAKAPLAH) - Four Riau Provincial Inspectorate auditors who received severe disciplinary sanctions in the form of a 12-month demotion are suspected of still being assigned to conduct audits in Regional Apparatus Organizations (OPD) within the Riau Provincial Government.

The sanctions imposed on the Riau Inspectorate employees began on September 1, 2022. They were sanctioned for accepting bribes at regional companies while carrying out their duties as auditors. The four State Civil Apparatus (ASN) were denied their Additional Income Improvement (TPP) for six months while serving the severe disciplinary sanctions. The Regional Apparatus Organizations (OPD) within the Riau Provincial Government complained that the four Riau Inspectorate employees were still conducting inspections. "How is it possible? They want to sweep, but their brooms are dirty. How can an auditor who has received a severe sanction still be assigned to conduct an audit? Even though their integrity is problematic," one employee told CAKAPLAH.com on Monday (September 19, 2022).

Meanwhile, the Head of the Riau Provincial Inspectorate, Sigit Juli Hendrawan, did not respond to a phone call regarding the matter. He also declined to comment when asked whether it was permissible to appoint an auditor serving a heavy disciplinary sanction to conduct an audit at a Riau Provincial Government Regional Apparatus Organization (OPD). In response, Assistant I of the Riau Provincial Secretariat, Masrul Kasmy, stated that, ethically, an auditor serving a sanction is unfit to conduct an audit. "From an ethical standpoint, it's already been affected. It's highly unfit for someone serving a sanction to conduct an audit, unless they have completed the sanction imposed on them," Masrul Kasmy said on Monday (September 19, 2022).

Masrul said, perhaps this was due to the limited number of auditors at the Riau Inspectorate, so the person concerned was assigned to conduct the audit. "So while receiving the sanction, he was tasked with conducting the audit. In terms of assignments, there were no more employees because everyone had already carried out audit duties. Therefore, it is necessary to see whether all Riau Inspectorate auditors were on duty, if it turns out there were still other auditors who could be assigned, why was the auditor who was sanctioned assigned," he said. Sumatratimes.co.id – Bagansiapiapi. The Rokan Hilir Regency Inspectorate admitted that the 2020 SPN office renovation work had not been audited. Therefore, in the near future, his party, based on initial information from the NGO GRPPH-RI, will conduct an audit of the SPN office renovation work worth Rp. 1,803,831,187.18 which is currently occupied by the Rokan Hilir Regency Manpower Office. "We haven't audited the 2020 activities yet. I would like to express my sincere gratitude to Mr. Bambang (the NGO GRPPH-RI). Based on the confirmation received from Mr. Bambang, I will discuss it with the team. We will review it thoroughly and ask for information from the Regional Apparatus Organization (OPD) regarding the work's condition in 2020/2021. We will carry it out, Mr. Bambang."

This is the statement of the Head of the Rokan Hilir Regency Inspectorate, Roy Azlan, to the NGO GRPPH-RI via cell phone, Tuesday (4/4/2020). Roy Azlan's statement as Head of the Inspectorate is not in line with and even contradicts the relevant OPD, confirmed both through the Head of Division, Juwarto, and the PPTK, Satrio, who agreed that the 2020 SPN building renovation work had been audited by the Inspectorate and the BPK.

From this disharmony, the chairman of the NGO GRPPH-RI, Bambang, accompanied by secretary Amiruddin, appealed to all ears and eyes, both from the community and from law enforcement officials, to jointly monitor the 2020 SPN building renovation work. We suspect that the SPN building renovation work was carried out by a contractor that did not comply with the specifications, it is suspected that the consultant, PPTK, knew very well what was happening in the field and based on the information we received from the contractor, made a net profit of Rp. 600 million. Who is the contractor who got the job and how the chronology will be revealed to the public, and we also invite our friends at APH to participate in monitoring the latest developments in Rokan Hilir Regency.

Based on the description above, it can be concluded that the performance of auditors in the Inspectorate still needs improvement to better carry out their duties. This can be seen from the bribery cases that frequently befall the Inspectorate. Some possible causes of these cases are a lack of job stress, understanding of good governance, auditor integrity, and auditor independence in the performance of auditors in the Inspectorate.

Mangkunegara (2011) states that performance is the quality and quantity of work results achieved by an employee in carrying out their duties in accordance with the responsibilities assigned to them. According to Trisnaningsih (2007), auditor performance is the action or implementation of audit tasks that have been completed by the auditor within a certain period of time. Performance (work achievement) can be measured by certain standards, where quality is related to the quality of work produced within a certain planned period of time. From the above definition, it can be concluded that auditor performance is the result of work that has been created within a certain period of time and is based on work standards, criteria, and experience.

Several factors influencing auditor performance discussed in this study are Job Stress, Understanding of Good Governance, Auditor Integrity, and Auditor Independence. The first factor, Job Stress, is an indicator that influences auditor performance. Role stress is a condition where an individual experiences difficulty in understanding their duties, feels the role they play is too heavy, or plays multiple roles at their workplace according to (Sopiah, 2008) in Ermawati, Sinarwati, and Sujana (2014). However, the resulting role stress is often related to role conflict and role ambiguity. Role conflict arises from a mismatch between the expectations conveyed to an individual and those of others within an organization or outside the organization. Meanwhile, according to (Zaenal Fanani et al., 2007) in Ermawati, Sinarwati, and Sujana (2014), role ambiguity arises due to insufficient information needed to complete assigned tasks or work satisfactorily. Research by Darmayanti (2018) and Bagus (2018) found that work stress affects auditor performance. Meanwhile, Nugroho (2015) found that work stress had no effect on auditor performance.

The second factor influencing auditor performance is an understanding of good governance. Auditors must have a good understanding of good governance to determine their attitude in carrying out audit duties in accordance with established regulations. Governance is one of the factors influencing auditor performance in carrying out their profession, because an auditor's understanding of the concept of governance is expected to produce good performance results. Research conducted by Riadhi (2018) found that an understanding of good governance influences auditor performance. Meanwhile, research conducted by Ismail (2014) found that the variable of understanding good governance does not affect auditor performance.

The third factor influencing auditor performance is auditor integrity. To ensure optimal performance in carrying out audit duties, auditors are required to adhere to a code of ethics, one of which is auditor integrity. Auditors must demonstrate characteristics and behaviors based on honesty, courage, wisdom, and responsibility to build public trust for reliable decision-making. Research conducted by Kurniawan et al. (2017) indicates that integrity influences auditor performance. Meanwhile, research by Abdillah, M.R. et al. (2019) indicates that integrity does not influence auditor performance.

The fourth factor that influences auditor performance is auditor independence. Auditor independence is the auditor's attitude that is free from the influence of other parties. Auditors must be independent because auditors work in the public interest. An independent attitude is one of the attitudes expected in public accountants who are able to withstand various influences that can undermine their neutral behavior and integrity in carrying out their duties. In the field, auditors often encounter things that can eliminate their professionalism and independence when on duty (Mulyadi, 2014). Naryanto (2016) explains an independent attitude as having an honest attitude in the auditor and choosing to be impartial and objective in formulating their opinions.

Research conducted by Yuliana Eva et al. (2021) found that independence influences auditor performance, while research conducted by Wan Fachruddin (2019) found that independence has no significant effect on auditor performance. This study is an extension of research conducted by Yuliana Eva, Retno Wulandari, and Mochamad Fariz Irianto (2021). The difference in this study is that the researchers replaced the independent variables—Organizational Commitment, Audit Structure, and Work Motivation—with Job Stress, Understanding of Good Governance, and Auditor Integrity. The reason the researchers replaced the three independent variables from the previous study was because there was still little research on the variables of Job Stress, Understanding of Good Governance, and Auditor Integrity, while the three independent variables from the previous study had been extensively studied and the results were influential. Furthermore, the researchers changed the research object from the previous study at the Public Accounting Firm in Malang City to the Pekanbaru City Inspectorate Office and the Rokan Hilir Regency Inspectorate.

Based on the issues that have been identified regarding the poor performance of auditors, the researcher wishes to examine the performance of auditors at the Riau Provincial Inspectorate and the Rokan Hilir Regency Inspectorate. Based on the description above, the researcher wishes to further examine the variables that influence the performance of Inspectorate auditors.

2. LITERATURE REVIEW

2.1 Resource Based View Theory (RBV Theory)

The resource-based view analyzes and identifies an organization's strategic advantages based on a review of the combination of assets, expertise, capabilities, and intangible assets unique to the organization (Suryani and John, 2018). The resource-based view assumes that performance can be built through the management and optimization of the appropriate allocation and use of existing resources and capabilities (Penrose, 1959; Wenerfelt, 1984; Grant, 1991; Barney, 1991; Teece et al., 1997). When the right combination of resource allocation and capabilities is achieved, the potential for creating a company's strategy and competitive advantage is enormous. Ultimately, this will have a positive impact on performance.

2.2 The Influence of Job Stress on Auditor Performance

Stress is also defined as an individual's reactions to new or threatening factors in their work environment (Hamali, 2018:242). The work environment often contains new and stressful situations that are individual in nature and can result in emotional, perceptual, behavioral, and physiological changes. Based on the above definition, it can be concluded that work stress is defined as a psychological and physical reaction to internal or environmental conditions that can affect a person's emotions, thought processes, and condition. Low levels of job stress experienced by auditors at the Inspectorate will have an impact on their performance. Conversely, if auditors experience high levels of job stress in carrying out their duties, it will have implications for lower auditor performance. Furthermore, the insignificant effect indicates that job stress experienced by auditors does not play a significant role in improving auditor performance at the Inspectorate.

From the explanation above, it can be concluded that stress can be experienced due to both opportunities and threats. An opportunity is something that has the potential to benefit someone, while a threat is something that has the potential to threaten someone. Research conducted by Semy (2018) found that job stress affects auditor performance. Based on the above description, the following hypothesis is proposed:

H1: Job stress has an effect on auditor performance.

2.3 The Influence of Understanding Good Governance on Auditor Performance

Governance is defined as the mechanisms, practices, and procedures by which governments and citizens manage resources and solve public problems (Sumarto, 2009:1). An auditor who understands governance properly will influence the auditor's professional behavior in working with a high performance orientation to achieve the final goals as expected by various parties (Trisnaningsih, 2007). Based on the description above, an auditor who understands governance well will work in accordance with existing regulations, so that the auditor's performance will be better. Research conducted by Riadhi (2018) found that understanding good governance affects auditor performance. Based on the description above, the following hypothesis is proposed:

H2: Understanding Good Governance has an impact on Auditor Performance

2.4 The Influence of Auditor Integrity on Auditor Performance

Integrity is a character element that underlies professional recognition. Integrity is also a quality that underlies public trust and serves as a benchmark for members in evaluating all decisions they make. Integrity is a fundamental character element for professional recognition. Integrity also means a quality that creates public trust and is the highest value system for members of the profession in evaluating all their decisions. Public service and trust cannot be compromised for personal interests and benefits (Tris et al., 2019). As auditor integrity improves, auditor performance will also improve. The BPK Code of Ethics (2011) states that integrity is a quality, characteristic, or condition that demonstrates a complete unity, honesty, hard work, and adequate competence.

From the explanations above, it can be concluded that integrity requires auditors to be honest and forthright in various matters within the bounds of audit object confidentiality. Research conducted by Dwi et al. (2017) shows that auditor integrity influences internal auditor performance. Based on the above description, the following hypothesis is proposed:

H3: Auditor integrity influences auditor performance.

2.5 The Influence of Independence on Auditor Performance

Independence can be defined as a mental attitude free from influence, uncontrolled by others, and independent of others. Independence also means the auditor's honesty in considering facts and the auditor's objective, impartial judgment in formulating and expressing opinions. In reality, auditors often encounter difficulties in maintaining an independent mental attitude (Mulyadi, 2002:27).

From the definition above, it can be concluded that independence is an important attitude in situations where an individual or group of individuals attempts to influence decision-makers to fulfill their requests or for the personal benefit of the group or individual. Research conducted by Dwi et al. (2017) shows that independence influences auditor performance. Based on the description above, the following hypothesis is proposed:

H4: Independence has a positive effect on Auditor Performance.

3. RESEARCH METHODS

This study uses a quantitative approach with an empirical study design. The population in this study were all auditors working at the Pekanbaru City Inspectorate Office and the Rokan Hilir Regency Inspectorate Office. The sample selection technique used was the census method (saturated sampling), where all members of the population were used as research samples with a total of 40 respondents. The sample selection criteria were auditors who had Expert Auditor Training status, Middle Auditors, and Junior Auditors who were directly involved and experienced in carrying out audit tasks. Data analysis was performed using SPSS software by testing data quality and multiple linear regression analysis. Table 1 presents the operational definitions of the variables in this study.

Table 1. Operational Matrix of Variables

Variables	Operational Definition	Indicator	Scale
Performance Auditor (Y)	A work result achieved by an auditor in carrying out the tasks assigned to him based on skill, experience and sincerity of time measured by considering quantity, quality and timeliness. (Triasningsih2007)	• Ability • Professional Commitment • Motivation • Job satisfaction (9 question instruments)	Likert
Job Stress (X1)	Work stress is a dynamic condition where a person is faced with a opportunities, demands, orresources related to the person's desires and the outcomes are seen as uncertain and important. (Sunyoto (2011:36)	• Job demands • Role demands • Interpersonal demands • Organizational structure • Organizational leadership. (9 question instruments)	Likert
Understanding Good Governance (X2	The mechanisms, practices and procedures by which government and citizens manage resources and solve public problems (Sumarto, 2009:1).	Understanding of the concept: • Governance • Good organizational governance by government auditors (7 question instruments)	Likert
Auditor Integrity (X3)	Integrity is an action that is consistent and in accordance with the company's code of ethics relating to the duties of an audit committee member. (Fitri, 2016)	• Auditor honesty • The courage of the auditor • Attitudewise auditor (5 question instruments)	Likert

Independence (X4)	Independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on other people (Ghozali, 2011)	• Independence in fact • Independence in appearance • Independence in competence (8 question instruments)	Likert

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistical Test Results

Table 2. Descriptive Statistics

Descriptive Statistics					
	N	Mir mum r	Ma mu m	Mea	Std. Deviation
Auditor Performance	40	32	44	38.73	3,389
Job Stress	40	43	65	49.50	4,772
Understandin GCG	40	24	35	32.45	2,908
Integrity	40	17	25	22.03	2,213
Independenc	40	14	25	21.70	2,954

Source: SPSS Processed Data 2026

From table 2 above, it can be seen that the Auditor Performance variable has a total data (N) of 40 with a minimum value of 32 and a maximum value of 44, while the average value (mean) is 38.73, so the standard deviation is 3.389.

4.2 Data Quality Test Results

Table 3. Validity Test Results

Variables	Question	Rcount		Rtable	Conclusion
Auditor Performance	Auditor Performance 1	0.391	>	0.312	Valid
	Auditor Performance 2	0.671	>	0.312	Valid
	Auditor Performance 3	0.681	>	0.312	Valid
	Auditor Performance 4	0.678	>	0.312	Valid
	Auditor Performance 5	0.510	>	0.312	Valid
	Auditor Performance 6	0.749	>	0.312	Valid
	Auditor Performance 7	0.734	>	0.312	Valid
	Auditor Performance 8	0.790	>	0.312	Valid
	Auditor Performance 9	0.485	>	0.312	Valid
Job Stress	Job Stress 1	0.767	>	0.312	Valid
	Job Stress 2	0.698	>	0.312	Valid
	Job Stress 3	0.403	>	0.312	Valid
	Job Stress 4	0.785	>	0.312	Valid
	Job Stress 5	0.519	>	0.312	Valid

	Job Stress 6	0.561	>	0.312	Valid
	Job Stress 7	0.581	>	0.312	Valid
	Job Stress 8	0.544	>	0.312	Valid
	Job Stress 9	0.616	>	0.312	Valid
	Job Stress 10	0.716	>	0.312	Valid
	Job Stress 11	0.679	>	0.312	Valid
	Job Stress 12	0.633	>	0.312	Valid
	Job Stress 13	0.780	>	0.312	Valid
	Job Stress 14	0.710	>	0.312	Valid
Understanding Good Governance	Good Understanding Governance 1	0.770	>	0.312	Valid
	Good Understanding Governance 2	0.811	>	0.312	Valid
	Good Understanding Governance 3	0.748	>	0.312	Valid
	Good Understanding Governance 4	0.550	>	0.312	Valid
	Understanding Good Governance 5	0.673	>	0.312	Valid
	Good Understanding Governance 6	0.775	>	0.312	Valid
	Good Understanding Governance 7	0.670	>	0.312	Valid
Integrity	Integrity 1	0.502	>	0.312	Valid
	Integrity 2	0.578	>	0.312	Valid
	Integrity 3	0.672	>	0.312	Valid
	Integrity 4	0.750	>	0.312	Valid
	Integrity 5	0.610	>	0.312	Valid
Independence	Independence 1	0.701	>	0.312	Valid
	Independence 2	0.692	>	0.312	Valid
	Independence 3	0.641	>	0.312	Valid
	Independence 4	0.816	>	0.312	Valid
	Independence 5	0.831	>	0.312	Valid

Source: SPSS Processed Data 2026

Table 4. Reliability Test Results

Variables	***Cronbach's Alpha***	**Conclusion**
Auditor Performance (Y)	0.760 > 0.60	Reliable
Job Stress (X1)	0.892 > 0.60	Reliable
Understanding Good Governance (X2)	0.829 > 0.60	Reliable
Integrity (X3)	0.666 > 0.60	Reliable
Independence (X4)	0.768 > 0.60	Reliable

Source: SPSS Processed Data 2026

4.3 Classical Assumption Test Results

4.3.1 Data Normality Test Results

Figure 1. Results of the Normality Test for Graphical Data
Source: SPSS Processed Data 2026

Based on the image above, it can be seen that the points are spread around the line and follow the diagonal line, so the residual value is normal. The decision-making criteria are if the sig value > 0.05, then the data is normally distributed, but if the sig value < 0.05, then the data is not normally distributed. This test is conducted to determine whether the data distribution is normal or not. The results of the residual normality test for the data from this study can be seen in the following table:

Table 5. One Sample Kolomogrov Smirnov Test Table

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		40
Normal Parametersa,b	Mean	.0000000
	Standard Deviation	1.7162988 7
Most Extreme Differences	Absolute	.140
	Positive	.140
	Negative	-.097
Test Statistics		.140
Asymp. Sig. (2-tailed)		.058c

Source: SPSS Processed Data 2026

From the table above, it can be seen that the total value of the one-sample Kolmogorov-Smirnow test is normally distributed because it has a significance value above 0.058, namely 0.200, with a total of 40 data.

4.3.2 Multicollinearity Test Results

Table 6. Data Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
	Job Stress (X1)	0.996	1,004
	Understanding GCG(X)2)	0.621	1,610

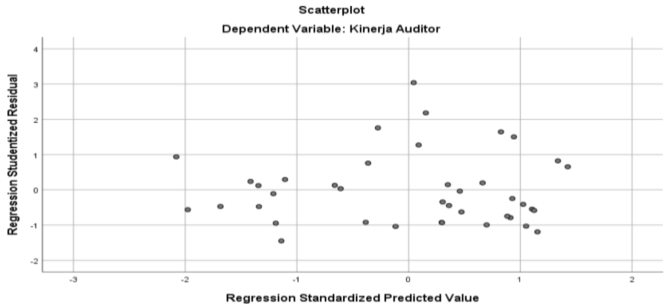
	Integrity (X3)	0.522	1,917
	Independence (X4)	0.452	2,214

Source: SPSS Processed Data 2026

Based on table 6 above, it can be seen that the tolerance value of the four variables is more than 0.10 while the VIF value is less than 10, so it can be said that the data does not have multicollinearity between the independent variables, so it meets the requirements for further analysis.

4.3.3 Heteroscedasticity Test Results

Figure 2. Scatterplot



Source: SPSS Processed Data 2026

From the graph above, it can be seen that the points are randomly distributed, do not form a clear pattern, and are scattered both above and below zero. Therefore, it can be concluded that the regression model in this study is free from heteroscedasticity.

4.4 Multiple Linear Regression Analysis Test Results

Table 7. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std.Error	Beta		
1	(Constant)	1,349	4,725		.285	.777
	Job Stress	.014	.182	.009	0.077	.939
	Understanding GCG	.569	.127	.488	4,493	.000
	Integrity	.156	.061	.219	2,556	.015
	Independence	.503	.146	.438	3,441	.002

Source: SPSS Processed Data 2026

Based on table 7, it can be seen that the regression model equation that occurs is as follows:

$$Y = 1.349 + 0.014\ X1 + 0.569\ X2 + 0.156\ X3 + 0.503$$

4.5. Hypothesis Test Results

4.5.1 Partial Test (t)

Table 8. Hypothesis Testing Results

Model	t Table	t count	Sig	Information
Job Stress	2,030	0.077	0.939	Rejected
Understanding GCG	2,030	4,493	0,000	Accepted
Integrity	2,030	2,556	0.015	Accepted
Independence	2,030	3,441	0.002	Accepted

Source: SPSS Processed Data 2026

4.5.2 Coefficient of Determination Test (R2)

Table 9. Results of the Determination Coefficient

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	.8620	.744	.714	1,812	2,019

Source: SPSS Processed Data 2026

From table 9 of the model summary above, it is known that the coefficient of determination (Adjusted RSquare) value of 0.714 is the same as 71.4% of the dependent variable that can be explained by the independent variable, the remaining 23.6% is influenced by variables outside the research model or in other words the variables Job stress, Understanding Good Governance, Integrity and Independence have an influence on Auditor Performance of 71.4% while the rest is influenced by variables outside the research model or in other words variables.

4.6 Discussion

4.6.1 The Influence of Job Stress on Auditor Performance

The first hypothesis proposed by this study states the relationship between Job Stress and Auditor Performance, based on the t test in table 8, it states that the value of Job Stress on Auditor Performance has a calculated t value of 0.077 < t table 2.030 with a significant value of 0.939 or the significant value is 0.939> 0.05, so it can be concluded that Ha is rejected and H0 is accepted, meaning that Job Stress does not have a significant effect on Auditor Performance.

This means that the work stress experienced by auditors due to pressure originating from task demands, leadership, and the work environment can be managed or controlled by the auditors properly so that the stress experienced by the auditors does not affect the auditor's performance. Auditors are able to cope well with the pressure they experience in carrying out their duties and responsibilities. The factors underlying work stress do not affect auditor performance because of the auditor's professionalism in working, so auditors must continue to carry out their duties and responsibilities despite being under pressure from leadership or the work environment or problems experienced by auditors outside the work environment. Work stress cannot be avoided, but it can be reduced and managed. Well-managed work stress can be a driver and increase work intensity, whereas if not managed properly, work stress will cause problems that have a negative impact on the individual and the company. Auditors respond positively to work stress experienced, which becomes an opportunity because the stress stimulates auditors to increase their efforts to achieve maximum results. This research is in line with research conducted by Nugroho (2015) which states that job stress does not affect auditor performance.

4.6.2 The Influence of Understanding Good Governance on Auditor Performance

The second hypothesis proposed by this study states the relationship between understanding good governance and Auditor Performance, based on the t test in table 8, it states that the value of understanding good governance on Auditor Performance has a calculated t value of 4.493> t table 2.030 with a significance value of 0.000 or a significance value of <0.05, so it can be concluded that H0 is rejected and Ha is accepted, meaning that understanding good governance has a significant effect on Auditor Performance.

This suggests that a person can be influenced by internal factors, in this case, the auditor's understanding of good governance. Auditors with a high level of understanding of good governance will consistently act in accordance with the principles of good governance. A government auditor with a strong understanding of good governance will work in accordance with existing rules and regulations. This is one of the reasons for the improved performance of government auditors. Good performance tends to produce high-quality and timely results. The level of disclosure of errors in audits will increase because auditors understand how findings should be disclosed in relation to their understanding of good governance. An internal auditor's understanding of good governance will help auditors identify good governance and fulfill the elements of fairness, transparency, and accountability. This research aligns with research conducted by Riadhi (2018), which states that an understanding of good governance influences auditor performance.

5.6.3 The Influence of Integrity on Auditor Performance

The third hypothesis proposed by this study states the relationship between Integrity and Auditor Performance, based on the t test in table 8, it states that the value of Integrity on Auditor Performance has a calculated t value of 2.556> t table 2.030 with a significance value of 0.015 or a significance value of <0.05, so it can be concluded that H0 is rejected and Ha is accepted, meaning that Integrity has a significant effect on Auditor Performance.

To maintain and broaden public confidence, auditors must perform all professional responsibilities with the highest integrity. Integrity is an inherent personal characteristic of an auditor. It is the benchmark by which each member ultimately weighs all decisions made in an engagement. Integrity also demonstrates the level of quality upon which public trust rests. In fulfilling these principles, members must be honest and sincere. While errors due to negligence and differences of opinion are possible, integrity cannot tolerate deliberate distortion of facts or attempts to undermine judgment.

The results of this study support the research of Kurniawan et al. (2017) that auditor integrity significantly influences auditor performance. Therefore, if auditor integrity increases, meaning an auditor has acted honestly and transparently, courageously, wisely, and responsibly in carrying out their duties, then auditor performance will be good and increase. This means that auditor performance can be achieved if the auditor has high integrity.

5.6.4 The Influence of Independence on Auditor Performance

The fourth hypothesis proposed by this study states the relationship between Independence and Auditor Performance, based on the t test in table 8, it states that the value of Independence on Auditor Performance has a calculated t value of 3.441> t table 2.030 with a significance value of 0.002 or a significance value of <0.05, so it can be concluded that H0 is rejected and Ha is accepted, meaning that Independence has a significant effect on Auditor Performance.

Independence is usually characterized by emphasizing the separation or autonomy of an individual's interests from an entity. Independence means that the auditor must be objective and unbiased. The auditor does not base his judgment on pressure from other parties and avoids relationships that will arise to others that could result in a conflict of interest stating that the value of the audit depends heavily on the auditor's perception of independence. An independent auditor is an auditor who is impartial or cannot be suspected of being biased, so as not to harm any party.

The higher an auditor's independence, the better their performance. Auditors who are able to assume an independent stance in carrying out their duties and possess adequate professional skills, along with a consistent work ethic, will improve their performance. This research aligns with research conducted by Yuliana Eva et al. (2021), which states that an understanding of independence impacts auditor performance.

CONCLUSION

Based on the research results on the Influence of Job Stress, Understanding of Good Governance, Integrity, and Independence on Auditor Performance, there are four conclusions: first, job stress does not significantly affect auditor performance. Second, understanding of Good

Governance significantly affects auditor performance. Third, integrity significantly affects auditor performance. Fourth, independence significantly affects auditor performance.

In this study, data collection was obtained using a survey method through the distribution of questionnaires, so that it is possible that the opinions and characteristics of respondents cannot be revealed in real terms. Furthermore, this study only used four independent variables (free variables). The scope of the study was limited to the Inspectorate of Pekanbaru City and Rokan Hulu Regency only. Researchers are expected to supervise the completion of the questionnaires when collecting answers from respondents, so that the results obtained are appropriate and more optimal. Future researchers are expected to add interview methods with respondents to obtain more valid data and can describe the actual conditions. Future studies are expected to use more independent variables to obtain more varied results. For future researchers, it is hoped that they will expand the population and sample of the study.

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