

Effects of Professionalism, Organizational Commitment, and Technology on Auditor Performance Mediated by Quality Culture

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Abstract

This study investigates the effects of professionalism, organizational commitment, and information technology (Pentana Audit) on auditor performance, with quality culture as a mediating variable. A quantitative research approach was employed, involving 78 auditors of the Inspectorate of the Corruption Eradication Commission (KPK) as respondents, using a saturated sampling technique. Data were collected through an online questionnaire and analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS 3 software. The findings reveal that professionalism, organizational commitment, and information technology have positive and significant effects on quality culture. Furthermore, professionalism and organizational commitment significantly enhance auditor performance, while information technology does not have a direct significant effect on auditor performance. Quality culture, however, has a positive and significant influence on auditor performance. Importantly, quality culture is proven to mediate the relationships between professionalism, organizational commitment, information technology, and auditor performance. These results highlight the crucial role of quality culture in strengthening auditor performance.

Keywords: Auditor Performance, Professionalism, Organizational Commitment, Information Technology

INTRODUCTION

Public demands for high-quality audit performance reflect increasing public awareness of the importance of transparency, accountability, and integrity in both the public and private sectors. Therefore, without the support of competent human resources,



the implementation of internal control systems will not function as intended (Pratiwi et al., 2024).

The Audit Board of Indonesia (BPK) highlighted several significant findings in its Audit Report (LHP) on the Financial Statements (LK) of the Provincial Government of DKI Jakarta for the 2023 fiscal year. The audit of the 2023 financial statements revealed serious weaknesses in the internal control system and noncompliance with prevailing laws and regulations. This indicates that although the reports were administratively deemed fair, factually there were control gaps that could inflate reported figures (BPK RI, 2024).

Furthermore, according to the Audit Board of Indonesia (BPK), not all financial statements of ministries and government agencies (LKKL) received an Unqualified Opinion (WTP). Out of 84 LKKL, four received a Qualified Opinion (WDP), namely the Ministry of Energy and Mineral Resources, the Ministry of Agriculture, the Ministry of Communication and Information Technology, and the National Development Planning Agency (Bappenas). This condition indicates that internal control processes within government institutions have not yet been fully optimized (Media Indonesia, 2024).

The urgency of auditor performance at the Corruption Eradication Commission (KPK) arises from the persistence of fraud cases involving KPK personnel. A total of 78 KPK employees received severe sanctions requiring them to issue public apologies for their involvement in an illegal levy scandal at the KPK detention center. The Supervisory Board of the KPK examined 90 employees suspected of involvement in the scandal. In addition to the 78 employees who were severely sanctioned, disciplinary actions against 12 other employees were delegated to the KPK Secretariat General for further proceedings (BBC Indonesia, 2024)

Another case involved the Chairman of the Corruption Eradication Commission (KPK), in which the Metro Jaya Regional Police officially named the KPK Chairman, Firli Bahuri, as a suspect in an alleged extortion case involving former Minister of Agriculture Syahrul Yasin Limpo (SYL) (BBC Indonesia, 2023). These cases indicate the need to optimize the inspectorate function within the KPK.

The Inspectorate carries out various functions related to the implementation of oversight within the Corruption Eradication Commission, including examinations of disciplinary violations through the review of complaints, the search for and collection of evidence, and investigations into alleged corruption offenses committed by KPK personnel. As the unit responsible for conducting internal supervision within the Corruption Eradication Commission (KPK), the Inspectorate plays a strategic role in safeguarding organizational accountability and integrity.

According to Presidential Regulation Number 7 of 2015 concerning the Organization of State Ministries, the Inspectorate General (Itjen) is the supervisory



element within a ministry tasked with conducting internal oversight in the ministerial environment. The Itjen operates under and is accountable to the Minister. Meanwhile, Article 84 paragraph (1) of Corruption Eradication Commission Regulation Number 7 of 2020 states that the Inspectorate is responsible for carrying out internal supervision within the Corruption Eradication Commission (KPK). In performing its review function, the Inspectorate is supported by the performance of its auditors, who play a crucial role in executing internal audit functions (Geofanny & Yuni, 2023).

Role Theory explains that individual behavior within an organization is strongly influenced by the role expectations attached to the position or office held (Biddle, 1986). In the context of KPK Inspectorate auditors, this theory provides a relevant framework for understanding how auditors perform their duties and how role-related factors influence their performance. Auditors serve not only as examiners and assessors of compliance with procedures and regulations, but also as guardians of integrity, providers of recommendations, and agents of change in promoting improvements to internal control systems (Nurlaela et al., 2021).

Auditor performance is influenced by several factors. Professionalism serves as the primary foundation that enables auditors to maintain optimal performance despite facing time pressure, conflicts of interest, or the complexity of financial data (Yazid et al., 2025). Reviews of previous studies indicate that professionalism has a significant effect on improving auditor performance (Indudewi & Feronika, 2023; Yazid et al., 2025; Sugiarti et al., 2021). However, this finding contradicts the results of other studies (research gap), which show that professionalism does not influence improvements in auditor performance (Nurhadi et al., 2022; Yusuf et al., 2022).

However, professionalism alone will not have a significant impact if it is not supported by organizational commitment. Organizational commitment, defined as the auditor's emotional attachment to the organization, plays a major role in maintaining performance consistency (Amtu et al., 2021). Previous studies show that organizational commitment has a significant effect on improving auditor performance (Setianingrum et al., 2016; Yazid et al., 2025; Amtu et al., 2021). However, this contrasts with the findings of other studies (research gap), which indicate that organizational commitment does not affect improvements in auditor performance (Hernando et al., 2024; Yusuf et al., 2022).

Furthermore, advancements in information technology have become a factor that accelerates and strengthens auditors' work processes. Information technology enables auditors to detect patterns, anomalies, and potential fraud more quickly than manual methods (Tampi et al., 2022). Previous studies indicate that the utilization of information technology improves auditor performance (Yazid et al., 2025; Mu'alim et al., 2021; Tampi et al., 2022). However, this contradicts the findings of other studies (research gap), which



show that information technology does not affect improvements in auditor performance (Nurul, 2018; Asri & Suariedewi, 2023).

According to Yazid et al. (2025), auditor performance is not only determined by technical capabilities and control systems, but is also strongly influenced by the values and work culture embedded within the organization. Previous studies show that quality culture can mediate the effects of professionalism, organizational commitment, and information technology on improvements in auditor performance (Yazid et al., 2025; Sugiarti et al., 2021; Amtu et al., 2021).

This study refers to the research conducted by Yazid et al. (2025), which examined the effects of professionalism, organizational commitment, and information technology on auditor performance mediated by quality culture. The distinction of the present study lies in its focus on auditors of the Inspectorate at the Corruption Eradication Commission (KPK), a context that has not been examined in previous studies. Therefore, the findings of this research are expected to serve as a reference for enhancing the performance of KPK Inspectorate auditors in carrying out their functions to strengthen the institutional capacity of the KPK

Objectives

Based on the above discussion of arguments and phenomena, the research problems of this study are formulated as follows:

1. To analyze the effects of professionalism, organizational commitment, and information technology on auditor performance
2. To examine the effect of quality culture on auditor performance
3. To analyze the effects of professionalism, organizational commitment, and information technology on quality culture
4. To examine the mediating role of quality culture in the relationship between professionalism, organizational commitment, information technology, and auditor performance

This study employs a quantitative descriptive approach and a verifacative research method. The unit of analysis in this study is the auditors of the Inspectorate at the Corruption Eradication Commission (KPK) in Jakarta. The exogenous variables are professionalism, organizational commitment, and information technology, while the endogenous variables are quality culture and auditor performance.

Table 1: Operational Variables

No	Variable	Indicator	Scale
1	Professionalism	1. Ability 2. Assertivness 3. Independence	Likert 1-5



		4. Objectivity 5. Responsibility (Yazid et al., 2025)	
2	Organizational Commitment	1. Top management 2. Middle management 3. Employee commitment (Yazid et al., 2025)	Likert 1-5
3	Information Technology	1. IT knowledge 2. IT operation 3. IT facilities (Yazid et al., 2025)	Likert 1-5
4	Quality Culture	1. Top management support 2. Strategic planning 3. Focus 4. Quality training 5. Collaboration quality 6. Improvement (Yazid et al., 2025)	Likert 1-5
5	Auditor Performance	1. Work effectively 2. International auditing standard 3. Deliver all the facts 4. Innovative suggestion 5. Plan and organize 6. Follow up (Yazid et al., 2025)	Likert 1-5

The population of this study consists of 78 auditors of the Inspectorate at the Corruption Eradication Commission (KPK), including management trainees. This study employs a saturated sampling technique, in which all members of the population are used as the sample. Therefore, the sample analyzed comprises 78 respondents. The research was conducted over a two-month period, from June to July 2025. Data were collected using a Google Form distributed via a link through WhatsApp or email.

Validity testing focuses on the extent to which the research instrument is able to measure the intended constructs or variables. An instrument is considered valid when the questions or indicators used truly represent the concept being examined (Ghozali & Latan, 2020). Based on the analysis results, the outer loading values of all statement items for each variable are greater than 0.70, indicating that all items are valid. Reliability testing in this study was conducted to ensure that the instruments used to measure each variable have good internal consistency. The results show that the Cronbach's alpha and composite reliability values for all constructs exceed 0.70, meaning that the research

instruments are reliable as they have surpassed the recommended minimum threshold. Data analysis was conducted using the Partial Least Squares (PLS) method with SmartPLS version 3 software

DISCUSSION

The data collection process was conducted using a research questionnaire distributed to 78 respondents. After distribution, it was found that all 78 questionnaires were returned, with no reduction in the number of responses. The initial section of the questionnaire contained several items related to respondents' demographic information.

Based on gender, 43 respondents were male (55.1%), while 35 were female (44.9%). This proportion indicates that although the auditing profession is often associated with male dominance, female participation within the KPK Inspectorate remains significant. In terms of age, the largest group of respondents was in the 26–35 age range, totaling 31 individuals (39.7%), followed by those aged 36–45 years with 27 individuals (34.6%). Meanwhile, respondents under 25 years of age numbered only 8 individuals (10.3%), and those over 45 years of age totaled 12 individuals (15.4%). This distribution shows that most auditors are in their productive years with relatively mature work experience, while senior auditors also contribute balanced perspectives to supervisory activities.

Regarding educational background, the majority of auditors held a bachelor's degree (S1), with 34 respondents (43.6%). This composition indicates that the KPK Inspectorate emphasizes higher education—particularly undergraduate and master's degrees—as a foundation for auditor competence, while remaining open to diploma graduates with strong technical skills and doctoral graduates who enrich scholarly perspectives. In terms of length of service, respondents with more than five years of experience dominated the sample with 33 individuals (42.3%), followed by auditors with 2–5 years of experience totaling 28 individuals (35.9%), and those with less than two years of experience numbering 17 individuals (21.8%). This composition reflects a balance between senior auditors with extensive experience, mid-level auditors developing their capacity, and new auditors bringing enthusiasm and innovation to supervisory practices

Table 2: Descriptive Variable

	Variables & Statements	Mean
Professionalism		
PR1	I have sufficient skills to carry out audit tasks in accordance with applicable standards	3,07
PR2	I am able to apply my skills appropriately in each audit assignment	3,70
PR3	I am confident when presenting audit findings to relevant parties	3,48
PR4	I perform audit tasks independently without being influenced by any party	3,46



	Variables & Statements	Mean
PR5	I reject any form of pressure that may compromise audit independence	3,58
PR6	When preparing audit reports, I always maintain objectivity	3,59
PR7	The improvement recommendations I provide are based on facts, not personal opinions	3,60
PR8	I take full responsibility for the audit process that I conduct	3,57
Organizational Commitment		
OC1	Management consistently emphasizes the importance of maintaining quality in every audit activity	3,53
OC2	All units within the KPK play an important role in the audit process and in evaluating compliance with applicable procedures	3,51
OC3	Coordination among units runs effectively to ensure that audit activities are carried out efficiently	3,51
OC4	I have a strong commitment to supporting the anti-corruption policies established by the KPK	3,46
OC5	I strive to uphold integrity in every audit task that I perform	3,55
Information Technology		
IT1	I have sufficient understanding of using Pentana Audit to support the execution of audit tasks	3,48
IT2	My ability to operate Pentana Audit helps accelerate the audit reporting process	3,52
IT3	The use of information technology in the audit process makes my work more effective	3,55
IT4	The presence of Pentana Audit facilitates coordination, monitoring, and the overall execution of audits	3,47
IT5	Pentana Audit greatly assists me in carrying out supervisory and inspection functions	3,44
IT6	The IT infrastructure provided by the institution supports secure data storage	3,51
Quality Culture		
QC1	Management demonstrates clear support in building a quality culture in the workplace	3,43
QC2	The institution has a strategic plan that serves as a guideline for carrying out audit tasks	3,47
QC3	Each audit activity is aligned with the strategic plan to ensure the achievement of organizational objectives	3,57
QC4	The KPK Inspectorate has a clear focus on achieving its performance targets	3,48
QC5	All audit processes are directed toward providing added value and improving the quality of oversight within the KPK	3,52
QC6	Training related to quality principles is regularly provided to auditors to enhance the application of good work standards	3,47
QC7	I am given opportunities to participate in training to apply quality principles at every stage of the audit	3,52
QC8	Cooperation among auditors is well established, with openness and mutual support in completing tasks	3,47
QC9	A harmonious work environment makes it easier to maintain quality in every audit process	3,53

	Variables & Statements	Mean
QC10	The KPK Inspectorate encourages every auditor to continuously improve task execution	3,51
QC11	I strive to improve work outcomes through evaluation and learning from each audit process undertaken	3,43
Auditor Performance		
KA1	I am able to carry out audit tasks productively in accordance with the established time targets	3,42
KA2	In every assignment, I ensure that all audit processes are conducted in compliance with applicable auditing standards	3,41
KA3	I perform audit procedures carefully to ensure that all important aspects of the audit are covered and comply with regulations	3,41
KA4	I present all audit data, evidence, and findings in a complete, transparent, and accurate manner to relevant stakeholders	3,48
KA5	I maintain clarity and accuracy of information so that audit report users can understand the findings and make appropriate decisions	3,48
KA6	I strive to provide relevant recommendations to improve work processes and enhance the effectiveness of internal controls	3,52
KA7	The recommendations I provide are not only corrective but also encourage efficiency and continuous improvement within the organization	3,42
KA8	I design audit activities systematically, from planning audit objectives and scheduling to managing documentation in an orderly and structured manner	3,47
KA9	Thorough planning helps me conduct audits in a more focused manner with minimal obstacles	3,51
KA10	I actively monitor the implementation of audit recommendations to ensure that improvements are properly carried out by the audited parties	3,58
KA11	This monitoring is an important part of maintaining audit effectiveness and promoting better governance within the KPK	3,47

The highest average respondent score for the professionalism variable was found in statement PR2, "I am able to apply my skills appropriately in each audit assignment." This indicates that respondents are capable of effectively applying their professional skills in audit tasks. For organizational commitment, the highest average score was recorded for statement OC5, "I strive to maintain integrity in every audit task I perform." This finding demonstrates that integrity is a crucial value for the respondents.

In the information technology variable, the highest average score was observed in statement IT3, "The use of information technology in the audit process makes my work more effective." This suggests that the implementation of Pentana Audit enhances the effectiveness of respondents' work. Regarding quality culture, the highest average score appeared in statement QC3, "Each audit activity is aligned with the strategic plan to ensure the achievement of organizational objectives." This indicates that auditors consistently ensure that audit activities are aligned with previously established strategic plans.



Finally, for auditor performance, the highest average score was found in statement KA10, "I actively monitor the implementation of audit recommendations to ensure that improvements are actually carried out by the audited parties." This reflects that respondents actively monitor the follow-up of audit recommendations to ensure their effective implementation

Table 3: Outer Loading and AVE

Variable	Item	Outer Loading	AVE
Professionalism	PR1	0.884	0.880
	PR2	0.989	
	PR3	0.929	
	PR4	0.906	
	PR5	0.941	
	PR6	0.942	
	PR7	0.956	
	PR8	0.953	
Organizational Commitment	OC1	0.914	0.871
	OC2	0.936	
	OC3	0.934	
	OC4	0.940	
	OC5	0.942	
Information Technology	IT1	0.918	0.862
	IT2	0.933	
	IT3	0.930	
	IT4	0.930	
	IT5	0.926	
	IT6	0.933	
Quality Culture	QC1	0.894	0.839
	QC2	0.920	
	QC3	0.937	
	QC4	0.918	
	QC5	0.916	
	QC6	0.913	
	QC7	0.910	
	QC8	0.907	
	QC9	0.937	
	QC10	0.926	
	QC11	0.897	
Auditor Performance	KA1	0.907	0.834
	KA2	0.914	
	KA3	0.910	
	KA4	0.907	
	KA5	0.908	
	KA6	0.922	
	KA7	0.904	

Variable	Item	Outer Loading	AVE
	KA8	0.899	
	KA9	0.921	
	KA10	0.938	
	KA11	0.914	

The statement items produce outer loading values above 0.70. This indicates that the latent variables are able to adequately explain their indicators. Furthermore, AVE values above 0.50 indicate that the variables are valid.

Table 4: Discriminant Validity Cross Loading

Item	Information Technology	Auditor Performance	Organizational Commitment	Professionalism	Quality Culture
IT1	0.926	0.902	0.908	0.907	0.904
IT2	0.932	0.909	0.910	0.907	0.907
IT3	0.915	0.909	0.912	0.905	0.910
IT4	0.903	0.893	0.892	0.889	0.883
IT5	0.914	0.894	0.902	0.898	0.900
IT6	0.930	0.903	0.911	0.909	0.910
KA1	0.892	0.907	0.891	0.805	0.899
KA2	0.879	0.914	0.889	0.889	0.900
KA3	0.889	0.910	0.801	0.899	0.807
KA4	0.885	0.907	0.880	0.894	0.803
KA5	0.894	0.908	0.883	0.805	0.803
KA6	0.807	0.922	0.813	0.821	0.811
KA7	0.880	0.904	0.894	0.883	0.901
KA8	0.884	0.919	0.888	0.802	0.895
KA9	0.819	0.921	0.803	0.817	0.825
KA10	0.823	0.938	0.823	0.824	0.831
KA11	0.895	0.914	0.811	0.812	0.811
OC1	0.807	0.810	0.914	0.808	0.809
OC2	0.899	0.813	0.936	0.807	0.812
OC3	0.886	0.808	0.934	0.806	0.809
OC4	0.808	0.821	0.940	0.813	0.824
OC5	0.814	0.833	0.942	0.825	0.832
PR1	0.871	0.866	0.848	0.918	0.873
PR2	0.881	0.884	0.869	0.989	0.887
PR3	0.818	0.832	0.827	0.929	0.836
PR4	0.866	0.894	0.882	0.906	0.893
PR5	0.834	0.833	0.812	0.941	0.834



Item	Information Technology	Auditor Performance	Organizational Commitment	Professionalism	Quality Culture
PR6	0.806	0.835	0.827	0.942	0.828
PR7	0.839	0.846	0.839	0.956	0.842
PR8	0.845	0.838	0.822	0.953	0.839
QC1	0.860	0.881	0.870	0.882	0.914
QC2	0.889	0.806	0.892	0.803	0.920
QC3	0.832	0.837	0.821	0.822	0.937
QC4	0.813	0.818	0.804	0.807	0.918
QC5	0.890	0.818	0.899	0.818	0.916
QC6	0.894	0.803	0.887	0.900	0.913
QC7	0.889	0.805	0.808	0.899	0.910
QC8	0.803	0.802	0.801	0.801	0.907
QC9	0.816	0.832	0.824	0.827	0.937
QC10	0.823	0.822	0.826	0.830	0.926
QC11	0.886	0.887	0.868	0.891	0.917

The discriminant validity results indicate that the variables can stand independently, as shown by diagonal values that are higher than the correlations with other variables. Next, the reliability testing is conducted

Table 5: Reliability Test

No	Variable	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>	Remarks
1	Information Technology	0.968	0.974	Reliable
2	Auditor Performance	0.980	0.982	Reliable
3	Organizational Commitment	0.963	0.971	Reliable
4	Professionalism	0.980	0.983	Reliable
5	Quality Culture	0.981	0.983	Reliable

The variables are considered reliable, as indicated by Cronbach's alpha values greater than 0.70 and composite reliability values greater than 0.80. Therefore, the questionnaire items have produced consistent data. The R-square value is used to measure the magnitude of contribution, where a value of 0.75 indicates a substantial level of contribution (Manley et al., 2021).

Table 6: Coefficient Determination

No	Item	R Square	R Square Adjusted
1	Auditor Performance	0.991	0.990
2	Quality Culture	0.988	0.988

The structural model indicates that the models for the quality culture and auditor performance variables can be considered strong, as their values exceed 0.67. The model shows that the influence of professionalism, organizational commitment, and information technology on quality culture is 0.988 or 98.8%. Furthermore, the model indicates that the influence of professionalism, organizational commitment, information technology, and quality culture on auditor performance is 0.991 or 99.1%

Table 7: Predictive Relevance

No	Item	Q ²
1	Auditor Performance	0.817
2	Quality Culture	0.819

The predictive relevance values for audit quality and evidence competence are 0.819 and 0.817, respectively. These values indicate strong predictive relevance. Further validation of the model is presented through the evaluation of model fit

Table 8: Model Fit

No	Indicator	Score	Remarks
1	SRMR	0.021	Model Fit
2	NFI	0.831	Model Fit

Table 7 demonstrates that the model is accurate, as indicated by the SRMR value being below the threshold of 0.08 and the NFI value exceeding the threshold of 0.8. The regression coefficients reflect the strength of significance, with p-values below 0.05

Table 9: Testing of Coefficients and Direct Effects of the Structural Model

Hipt.	Path	Coef	t Statistic	p Values	Remarks
H1	PR → QC	0.506	7.583	0.000	Supported
H2	OC → QC	0.292	5.611	0.000	Supported
H3	IT → QC	0.204	2.815	0.005	Supported
H4	PR → KA	0.270	3.238	0.001	Supported
H5	OC → KA	0.156	2.163	0.031	Supported
H6	IT → KA	0.038	0.603	0.547	Rejected
H7	QC → KA	0.536	4.573	0.000	Supported

It can be observed that there are seven hypotheses included in the direct effect analysis. The analysis results indicate that Hypotheses 1, 2, and 3 are accepted, meaning that professionalism, organizational commitment, and information technology have a



positive and significant effect on quality culture. Furthermore, Hypotheses 4 and 5 show that professionalism and organizational commitment have a positive and significant effect on auditor performance. Meanwhile, Hypothesis 6, which examines the effect of information technology on auditor performance, is not significant and therefore rejected. Finally, quality culture has a positive and significant effect on auditor performance, indicating that Hypothesis 7 is accepted

Table 10: Testing of Coefficients and Indirect Effects of the Structural Model

Hipt.	Path	Coef	t Statistic	p Values	Remarks
H8	PR → QC → KA	0.271	3.851	0.000	Supported
H9	OC → QC → KA	0.156	3.079	0.002	Supported
H10	IT → QC → KA	0.109	2.789	0.005	Supported

It is found that quality culture is able to mediate the effects of professionalism, organizational commitment, and information technology on auditor performance; therefore, Hypotheses 8, 9, and 10 are accepted

The results indicate that professionalism has a positive and significant effect on quality culture. Auditors who uphold professional principles consistently maintain work quality, comply with procedures, and focus on accountable outcomes, thereby internalizing quality values in daily practices. In line with role theory, professionalism represents the actualization of auditors' roles in meeting organizational and societal expectations, not only as technical examiners but also as guardians of integrity and quality. These findings are consistent with previous studies showing that professionalism positively and significantly influences quality culture (Sugiarti et al. 2021; Yazid et al., 2025).

The results also show that organizational commitment has a positive and significant effect on quality culture. High organizational commitment encourages auditors to go beyond formal task completion, align with organizational values, and actively pursue continuous improvement. This commitment strengthens integrity, accuracy, and consistency in audit practices, fostering a collective work climate oriented toward quality. Based on role theory, strong commitment enhances role awareness and motivates individuals to meet or exceed expectations, making it a key mechanism in shaping a robust quality culture. These findings are in line with prior research indicating that organizational commitment positively and significantly affects quality culture (Lo et al., 2024; Yazid et al., 2025).

The results show that information technology has a positive and significant effect on quality culture. The implementation of Pentana Audit facilitates coordination among units, accelerates information flow, and provides accurate data to support decision



making. As a result, quality culture is not only shaped by individual behavior but is also reinforced by systems that institutionalize quality as a shared organizational value. The use of Pentana Audit fosters new organizational habits oriented toward orderliness, accuracy, and compliance with standards. Auditors no longer rely solely on personal initiative but work within standardized guidelines and instruments, creating a disciplined and accountable work environment in which quality becomes a collective objective. Consequently, quality culture supported by information technology becomes an integral part of daily work processes. These findings are consistent with previous studies indicating that information technology has a positive and significant effect on quality culture (Yazid et al., 2025).

The results also indicate that professionalism has a positive and significant effect on auditor performance. Auditors who uphold professionalism tend to be more thorough in conducting audits, consistent in complying with regulations, and objective in making assessments, resulting in audit outputs with high levels of accuracy, relevance, and credibility. Strong professionalism enables auditors not only to meet performance targets but also to add value through appropriate and implementable recommendations. Moreover, professionalism influences auditors' attitudes in dealing with work pressures and challenges, allowing them to maintain independence and integrity despite potential conflicts of interest. From the perspective of role theory, professionalism reflects auditors' adherence to role expectations, norms, and responsibilities within the organization. The higher the level of professionalism, the greater the alignment between auditors' behavior and role demands, which ultimately leads to significant improvements in auditor performance. These findings are in line with previous studies showing that professionalism positively and significantly affects auditor performance (Meliala et al., 2023; Yazid et al., 2025).

The results indicate that organizational commitment has a positive and significant effect on auditor performance. Auditors with high organizational commitment work not only to fulfill formal obligations but also strive to exceed established standards in order to safeguard the organization's reputation and achievements. Such commitment leads auditors to perform their duties more consistently, take greater responsibility for the quality of audit outcomes, and be more resilient in facing work-related pressures. Consequently, auditor performance improves not only in terms of quantitative targets but also in audit quality, accuracy of findings, and the relevance of recommendations provided. Organizational commitment also strengthens auditors' intrinsic motivation to cope with various challenges, including regulatory complexity, limited resources, and dynamic work environments. Committed auditors are more persistent in seeking solutions, more willing to collaborate with colleagues, and more capable of maintaining integrity even under difficult circumstances. From the perspective of role theory,



organizational commitment enhances auditors' awareness of the roles they perform within the organization. When commitment is high, auditors' work behavior becomes more aligned with organizational expectations and responsibilities, which explains why commitment contributes significantly to improved auditor performance. These findings are consistent with previous studies showing that organizational commitment has a positive and significant effect on auditor performance (Setianingrum et al., 2016; Amtu et al., 2021).

In contrast, the results show that information technology does not have a direct effect on auditor performance. Information technology functions primarily as an enabling tool that provides facilities and support for audit tasks, while its effectiveness depends heavily on auditors' skills, knowledge, and attitudes. Without adequate competence and understanding, the availability of advanced technology does not necessarily lead to performance improvement. This finding suggests that auditor performance is more strongly influenced by human factors such as integrity, accuracy, and understanding of audit standards, while technology serves only as a supporting instrument. In line with role theory, information technology does not automatically shape auditors' role behavior but merely facilitates certain aspects of their tasks. Therefore, auditor performance remains centered on the individual's role and commitment, with technology acting as a complementary tool. These results are consistent with prior research indicating that information technology does not significantly affect auditor performance (Aldi et al., 2024).

The results show that quality culture has a positive and significant effect on auditor performance. A strong quality culture creates a work environment that emphasizes accuracy, consistency, attention to detail, and accountability, leading auditors to produce reliable, high-quality audit results and relevant recommendations. Auditors working within a well-established quality culture are more motivated to improve their competence, apply appropriate audit methods, and maintain integrity despite pressure. Thus, auditor performance is assessed not only by task completion but also by the accuracy, reliability, and usefulness of audit outcomes. From the perspective of role theory, quality culture clarifies role expectations by shaping norms and values that guide auditors' behavior toward quality-oriented performance

Furthermore, quality culture mediates the effect of professionalism on auditor performance. Professionalism yields more optimal performance when supported by a strong quality culture, which channels professional attitudes into consistent, systematic, and quality-focused practices. In this context, quality culture acts as a bridge that aligns individual professionalism with organizational role expectations, thereby enhancing overall auditor performance. These findings are consistent with previous studies (Sugiarti et al., 2021; Yazid et al, 2025).



The results indicate that quality culture mediates the effect of organizational commitment on auditor performance. High organizational commitment encourages auditors to be more disciplined, responsible, and goal-oriented. However, this commitment translates into improved performance only when supported by a quality culture that emphasizes accuracy, integrity, and compliance with quality standards. In this sense, quality culture serves as a channel that converts organizational commitment into concrete and measurable work practices. Auditors with strong organizational commitment tend to internalize quality culture more easily and use it as a guideline in their work. Through quality culture, commitment is reflected not only in abstract loyalty to the organization but also in daily professional behavior, such as careful examination, timely reporting, and accountability in providing recommendations. From a role theory perspective, organizational commitment strengthens auditors' motivation to fulfill their role expectations, while quality culture provides the normative framework that guides how those roles should be performed. Thus, quality culture acts as a mediator that links commitment to performance by ensuring that loyalty is manifested in role-consistent and quality-oriented behavior. These findings are consistent with previous studies (Amtu et al., 2021; Yazid et al., 2025).

Furthermore, the results show that quality culture also mediates the effect of information technology on auditor performance. Information technology becomes effective only when used within a work environment that prioritizes quality, as quality culture directs how technology is applied consistently, accurately, and in accordance with standards. Technology provides the tools, while quality culture ensures their proper and quality-oriented use. Auditors working in a strong quality culture utilize information technology more systematically in documentation, monitoring, and audit reporting. Quality culture emphasizes accuracy, transparency, and procedural compliance, ensuring that technology is not merely used to speed up work but also to enhance accuracy and accountability. In terms of role theory, information technology helps clarify procedures and role expectations, while quality culture ensures that auditors' behavior aligns with these expectations. Consequently, quality culture mediates the relationship between information technology and auditor performance, enabling technology to meaningfully support auditors' roles and improve performance. These results are in line with prior research (Amtu et al., 2021; Yazid et al., 2025).

CONCLUSION

The results show that professionalism has a positive and significant effect on quality culture. Organizational commitment also has a positive and significant effect on quality culture. In addition, information technology has a positive and significant effect on quality culture. The findings further indicate that professionalism has a positive and



significant effect on auditor performance, and organizational commitment likewise has a positive and significant effect on auditor performance. However, information technology does not have a direct effect on auditor performance. The results also demonstrate that quality culture is able to mediate the effect of professionalism on auditor performance. Furthermore, quality culture is able to mediate the effect of professionalism on auditor performance. In addition, quality culture is able to mediate the effect of organizational commitment on auditor performance, and it is also able to mediate the effect of information technology on auditor performance.

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