

THE EFFECT OF INDEPENDENCE, ORGANIZATIONAL COMMITMENT AND DIGITALIZED LEADERSHIP STYLE ON AUDITOR PERFORMANCE IN PUBLIC ACCOUNTING FIRM IN BALI PROVINCE

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Abstract

This study aims to analyze the influence of independence, organizational commitment, and digital leadership style on auditor performance at Public Accounting Firms in Bali Province. Auditor performance is a crucial aspect in maintaining the credibility of financial statements and public trust in the accounting profession. Independence, organizational commitment, and the ability of leaders to adopt and implement a digital leadership style are believed to play a significant role in improving auditor performance in the current era of digital transformation. This research applies a quantitative approach with data collected through questionnaires distributed to auditors working at Public Accounting Firms in Bali Province. The sample was determined using a purposive sampling method, and the collected data were analyzed using validity and reliability tests, classical assumption tests, multiple linear regression analysis, the coefficient of determination (R^2), and partial t-tests to examine the influence of each independent variable on auditor performance. The results show that (1) independence has a positive and significant effect on auditor performance, (2) organizational commitment has a positive and significant effect on auditor performance, and (3) digital leadership style also has a positive and significant effect on auditor performance. These findings emphasize that improving auditor performance can be achieved through strengthening independence, enhancing organizational commitment, and implementing a leadership style that is adaptive to digital developments.

Keywords: Auditor Performance, Digital Leadership Style, Independence, Organizational Commitment.

A. INTRODUCTION

An auditor is an individual who has the required qualifications and maintains an impartial perspective in carrying out auditing duties. In general, auditing is a series of systematic stages to collect and examine statements concerning economic activities and events in a neutral manner. This process is conducted to measure the extent to which those statements comply with established benchmarks, and the resulting report is then provided to interested parties. Auditors are categorized according to their position, including government auditors, internal auditors, and independent auditors or public accountants.

The auditing profession plays a crucial role in safeguarding the credibility and reliability of financial information used by various stakeholders for economic decision-making. Auditors are expected to deliver objective and independent opinions, thereby strengthening public trust

in an entity's financial statements. Amid increasingly complex economic dynamics and intense business competition, demands for audit quality continue to rise. Auditors are expected not only to be competent in applying auditing standards, but also to remain independent, demonstrate strong organizational commitment, and adapt to technological developments, particularly digitalization.

In 2019, a case of audit misconduct drew considerable public attention. Based on secondary data published by pppk.kemenkeu.go.id (2019), violations were identified in the audit of the 2018 financial statements of PT Garuda Indonesia Tbk. In this case, deficiencies were found in Garuda's annual financial report, involving breaches of Auditing Standards (SA) under the Public Accountants' Professional Standards (SPAP), namely SA 315, SA 500, and SA 560, committed by auditors from a public accounting firm (KAP). These violations affected the opinion expressed in the Independent Auditor's Report.

SA 315 is the auditing standard that governs the identification and assessment of the risks of material misstatement through an understanding of the entity and its environment, while SA 500 regulates audit evidence and SA 560 regulates how auditors consider subsequent events in their audit. This case raises questions regarding auditor performance, particularly in relation to how independence, organizational commitment, and leadership style in the context of digitalization may influence auditor performance. With technological advancement and increasing demands for transparency, auditors are required to uphold professional responsibility, maintain commitment, and develop the capacity to adapt to digital change in carrying out their duties.

Auditor performance refers to the actions or implementation of examination tasks that have been completed within a specified period. Performance (or work achievement) can be measured based on certain standards, in which the quality aspect relates to the standard of work, quantity refers to the volume of output during the period, and timeliness concerns adherence to predetermined schedules.

Each auditor demonstrates varying levels of effectiveness and efficiency in performing their duties. These differences are influenced by internal factors such as professionalism, work experience, organizational commitment, and auditor independence. This study examines the internal factors of independence and organizational commitment.

Independence is the primary foundation of auditing. Without adequate independence, an auditor's objectivity may be questioned, which ultimately reduces stakeholders' trust in audit outcomes (AICPA, 2017). Various internal and external factors within public accounting firms (KAP) can influence auditor independence, including pressure from client management, financial relationships, and the length of the audit engagement. In Bali Province with its unique characteristics of business structures and local culture an in-depth understanding of how auditor independence is affected is highly relevant.

In addition to independence, organizational commitment is also believed to have a significant impact on auditor performance. Auditors with high organizational commitment tend to demonstrate better performance quality (Hasibuan et al., 2023). Organizational commitment may be reflected in loyalty, the desire to remain within the organization, and the willingness to work beyond expectations. In the context of public accounting firms in Bali, understanding the factors that foster auditors' organizational commitment and how such commitment correlates with performance is important for improving overall audit quality.

Auditor performance may also be influenced by an external factor, namely leadership style. Leadership style refers to the manner in which a leader behaves when directing, motivating, and managing team members. According to Fadel et al. (2022), leadership style has a positive effect on auditor performance. This finding suggests that leadership substantially influences subordinate performance.

Research on the influence of leadership style on auditor performance has been conducted by several scholars. Sidik and Safitri (2020) reported that leadership has a significant positive influence on auditor performance. Aldi et al. (2024) also examined the effect of leadership style on auditor performance, and their findings support earlier studies in concluding that leadership style significantly affects auditor performance.

Furthermore, the era of digitalization has brought fundamental changes across many aspects of life, including auditing practices. The adoption of digital technologies in auditing processes such as audit software, data analytics, and online communication—offers the potential to improve audit efficiency, effectiveness, and quality (IAASB, 2020). Leadership styles that are adaptive to digitalization therefore become crucial in facilitating this transition. Leaders who encourage innovation, support the use of technology, and build a positive digital culture within public accounting firms can strongly influence auditors' performance in leveraging digital-based audit tools and techniques.

Bali Province, as one of Indonesia's main economic and tourism centers, has a diverse business landscape with various entities requiring audit services. Public accounting firms (KAP) in this region play an important role in ensuring transparency and accountability in corporate financial reporting. Alongside technological development and heightened professionalism demands, auditors in Bali are required not only to maintain independence and organizational commitment, but also to adapt to leadership approaches grounded in digitalization.

Based on the above background, it can be inferred that independence, organizational commitment, and digitalization-based leadership style are important factors that may influence auditor performance, particularly within public accounting firms in Bali Province. Therefore, this study adopts the title: "The Influence of Independence, Organizational Commitment, and Digitalization-Based Leadership Style on Auditor Performance in Public Accounting Firms in Bali Province." A better understanding of these factors is expected to contribute theoretically by enriching the literature on determinants of auditor performance.

Crisis of Rice-Field Land Conversion: Palemahan Under Attack and Threatened (42%)

BPS statistics (2025) record that Gianyar has lost 1,200 hectares of rice fields (18.85%) over the past six years, with Ubud losing 350 hectares, or around 30–35% of subak land being converted into illegal homestays and parking areas. Field validation indicates that 87% of the rice fields around Monkey Forest (within a 1 km radius) have already changed function. Ubud's *Palemahan* is categorized as "red code" (9.5/10 impact severity). A moratorium intervention combined with banjar-level zoning is presented as the only viable path to safeguard Bali's UNESCO identity before the 2028 tipping point

B. LITERATURE REVIEW

Audit

In general, auditing can be understood as a systematic and independent process of obtaining and objectively evaluating evidence regarding assertions (statements) about economic actions and events, with the aim of determining the degree of conformity between those assertions and predetermined criteria, and communicating the results to interested parties.

According to Sukrisno Agoes (2004), an audit is an examination conducted by an independent party in a critical and systematic manner of financial statements, accounting records, and supporting evidence prepared by members of a company's management, in order to provide an opinion on the appropriateness of the financial statements.

According to Arens et al. (2010) in their classic text, an audit is defined as the accumulation and evaluation of evidence about information to determine and report the degree of

correspondence between that information and established criteria.

- Objectives and Benefits of an Audit

In general, the primary objective of an audit is to provide reasonable assurance that an entity's financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework. The economic benefits of a financial statement audit, according to Jusup (2001), include:

- Access to capital markets capital market regulations require audited financial statements as a mandatory step for public companies seeking to go public and trade their shares.
- Lower cost of capital typically, smaller firms undergo independent financial examinations to obtain credit facilities from banks or to secure more favorable borrowing terms. When financial statements have been verified, lenders tend to set lower interest rates, and investors may be willing to accept a lower rate of return on their investments.
- Prevention of inefficiency and fraud audits can help detect fraud or potential fraud early, thereby avoiding or minimizing financial losses.
- Improvements in internal control and operations as independent parties, auditors can often provide valuable recommendations to strengthen controls and improve operational efficiency for client companies.

Types of Audits

According to Johnson et al. (2003), the types of audits commonly performed by public accountants consist of three forms:

- Financial Statement Audit this audit aims to provide a professional opinion on whether an entity's financial statements are fairly presented in accordance with generally accepted accounting principles.
- Compliance Audit this type of audit evaluates whether an organization has complied with applicable regulations, policies, laws, and other requirements, both internal and external.
- Operational Audit this audit assesses the efficiency and effectiveness of an organization's operations. Its purpose is to identify areas requiring improvement and to provide recommendations to enhance operational performance

Auditing Standards

Auditing standards are guidelines that contain principles, procedures, and requirements that auditors must follow when conducting audits of financial statements. The existence of these standards is essential to ensure the quality and consistency of audit engagements, so that audited financial statements can be relied upon. In Indonesia, the applicable standards are the Public Accountant Professional Standards (*Standar Profesional Akuntan Publik*—SPAP) issued by the Indonesian Institute of Certified Public Accountants (IAPI). These standards adopt and adapt the International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board (IAASB). SPAP consists of several main sections:

- General Principles and Responsibilities
- Planning and Risk
- Responses to Assessed Risks
- Audit Evidence
- Using the Work of Others
- Audit Conclusions and Reporting
- Specific Areas

Based on the roles, objectives, and auditing standards above, it is necessary to measure the implementation of auditors' duties as reflected in auditor performance.

Auditor Performance

In general terms, auditor performance can be defined as the level of success achieved by auditors in carrying out their duties and responsibilities in accordance with auditing standards, professional ethics, and applicable laws and regulations, as well as in achieving predetermined audit objectives. Auditor performance refers to the work of public accountants who conduct independent and objective examinations of financial statements. These examinations aim to ensure that financial statements fairly present the financial position and operating results in accordance with applicable accounting standards. Research by Anwar Mangkunegara (2014) states that auditor performance is the quality and quantity of work achieved by an individual employee in carrying out tasks in accordance with the responsibilities assigned to them. Based on this definition, auditor performance can be understood as the output of audit work, which is influenced by three main factors: the auditor's competence, their level of professional commitment, and the motivation they experience, which ultimately reflects their job satisfaction.

Indicators of Auditor Performance

According to Heri (2017), auditor performance is strongly influenced by the level of knowledge and expertise possessed by the auditor.

- Knowledge Factor according to Wardah (2019), audit work requires professional capability to perform assigned audit tasks. Therefore, auditors must possess adequate technical knowledge. Auditors are required to have sufficient knowledge to evaluate the risk of fraud.
- Expertise Factor SPAP (2001) explains that audits must be conducted by one or more individuals who possess adequate expertise and training as auditors.

According to Wahidi et al. (2019; 2020), there are three indicators used to measure auditor performance:

- Quality of Work the quality of task completion based on the auditor's full range of abilities, skills, and knowledge.
- Quantity of Performance the amount of output that can be completed in accordance with the targets that constitute the auditor's job responsibilities, as well as the ability to utilize supporting facilities and infrastructure.
- Timeliness

The accuracy in completing work within the available time frame.

Based on these indicators, it can be concluded that auditor performance can be measured by how well an auditor completes their tasks, as reflected in their abilities, skills, and knowledge.

Audit Reporting Models

According to Johnson et al. (2003), there are three audit reporting models: financial audit reports, compliance audit reports, and performance audit reports. A financial audit report contains the independent auditor's opinion on the fairness of the presentation of an entity's financial statements. The auditor conducts a comprehensive examination of financial statements, accounting records, and supporting evidence to provide assurance that the financial statements are fairly presented in accordance with generally accepted accounting principles. A compliance audit report is a document containing the results of an examination conducted by an independent auditor of an entity (organization, company, or government institution) to assess its level of compliance with applicable laws and regulations, policies, procedures, and other requirements. A performance audit report contains an evaluation of whether resources (such as money, labor, and time) have been used efficiently, effectively, and economically to achieve the expected results. The following are examples of audit reports.

Factors Affecting Auditor Performance

Auditor performance, which reflects the quality and efficiency of audit execution, is influenced by various factors originating from within the auditor (internal factors) as well as from their work environment (external factors). The following are factors that affect auditor performance:

Internal Factors are the characteristics and capabilities inherent in an auditor. Several significant internal factors include:

- Professionalism
- Work experience
- Independence
- Organizational commitment

External Factors originate from the environment beyond the auditor's direct control, including the work environment and external pressures. Several significant external factors include:

- Audit structure
- Leadership style
- Audit regulations and standards

Independence

Independence is a fundamental principle that auditors must possess in order to perform their duties objectively and impartially. This attitude reflects the auditor's freedom from any form of pressure, influence, or relationship that may affect professional judgment.

According to Mulyadi (2009:26), independence is defined as a mental attitude that is free from influence, not controlled by other parties, and not dependent on others. The essence of independence for an auditor lies in honesty when evaluating evidence and the ability to remain neutral and non-subjective in making decisions and expressing audit opinions.

The American Institute of Certified Public Accountants (AICPA, 2002) states that independence is the ability to act with integrity and objectivity. Integrity represents the moral foundation that upholds honesty without bias, as well as the ability to perceive and communicate facts objectively. Objectivity refers to a fair and unbiased perspective in assessing facts, without being influenced by personal interests in professional judgment.

In simple terms, independence refers to a condition of being free from the influence, control, or dependence on other parties. An independent entity has the capacity to make decisions and act on its own judgment, without improper pressure or direction.

Functions of Independence

The following are several crucial functions of independence in auditor performance:

- **Ensuring Objectivity:**

Independence ensures that auditors can perform their duties without bias, conflicts of interest, or undue influence from any party, including the management of the audited company. With a mindset free from particular interests, auditors are able to evaluate financial statements objectively based on available evidence and applicable auditing standards.

- **Improving Audit Quality:**

When auditors are independent, they are more likely to conduct comprehensive and in-depth audit testing and procedures. They will not hesitate to ask difficult questions or seek contradictory evidence when necessary. Independence encourages professional skepticism, namely a questioning and critical mindset in evaluating audit evidence. This is essential for detecting potential errors or fraud in financial statements.

- **Building Stakeholder Trust:**

Independent audit opinions provide assurance to stakeholders (such as investors, creditors, regulators, and the general public) that financial statements are presented fairly and free from material misstatement.

This trust is vital for maintaining capital market stability, supporting sound investment decision-making, and ensuring corporate accountability to the public.

- **Promoting Management Accountability:**

Independent auditors act as external parties who oversee and evaluate management's responsibility in presenting accurate and reliable financial statements. The existence of an independent audit encourages management to exercise greater care in preparing financial statements and to strengthen the company's internal controls.

- **Meeting Legal and Regulatory Requirements:**

In many countries, including Indonesia, independent audits are a legal or regulatory requirement for certain types of companies, particularly public companies. Auditor independence is a prerequisite for audit opinions to be accepted by regulators and to comply with applicable laws and regulations.

Organizational Commitment

Acceptance constitutes the foundation, while willingness represents the structure of commitment. Organizational commitment is often understood as a combination of how employees feel (attitudes) and how they act (behaviors) toward the organization. This commitment encompasses three key attitudes: identification with organizational goals, involvement in organizational tasks, and loyalty to the organization (Feris & Aranya, 1983, cited in R. Ardi, 2010). Kalbers and Fogarty (1995), cited in Teguh (2024), conceptualize organizational commitment through two dimensions: affective and continuance. Their findings indicate that affective organizational commitment is associated with one dimension of professionalism namely, dedication to the profession whereas continuance organizational commitment is positively related to experience and negatively related to the professionalism dimension of social obligation.

Overall, organizational commitment is a crucial aspect in the context of auditor performance. Auditors with a high level of commitment tend to make more positive contributions to audit effectiveness and quality, as well as to overall organizational success.

Main Functions of Organizational Commitment

The following are several key functions of organizational commitment in relation to auditor performance:

- **Improving Audit Quality:** Auditors with strong organizational commitment tend to be more motivated to perform their duties effectively.
- **Enhancing Efficiency:** Committed auditors are generally more efficient in their work, as they possess a better understanding of organizational goals and procedures, enabling them to complete audit tasks more quickly and effectively.
- **Increasing Compliance with Audit Standards:** Auditors with higher organizational commitment are more likely to comply with auditing standards and professional codes of ethics.

In the context of public accounting firms, auditors with strong organizational commitment tend to demonstrate greater responsibility toward their tasks and work outcomes. This commitment encourages auditors to adhere to audit standards, uphold professional ethics, and complete their work optimally. Thus, organizational commitment plays an important role in enhancing auditor performance.

Digital Leadership Style

According to Fleishman and Peters (1962), cited in Fadel (2022), leadership style refers to consistent behavioral patterns applied by leaders through others namely, the behaviors

exhibited by leaders when influencing others as perceived by those individuals. Leadership style is the process or model employed by a leader to persuade subordinates to carry out directives (Sagala, 2018).

Contemporary business has undergone substantial changes in operations, innovation, and customer relations as a result of the digital era. Digital leadership has therefore become a key factor in achieving success in this context. Digital leadership refers to the capacity of an individual or organization to lead, manage, and optimize the use of digital technologies to achieve business objectives and create added value. Leadership in the digital era requires more than technological literacy; it demands the ability to align digital technologies with organizational direction, strategic planning, and business practices.

A critical responsibility of digital leaders is to ensure that technology is implemented in innovative and efficient ways to generate sustained benefits for the organization, including employee well-being and stakeholder satisfaction.

In this study, digital leadership style is measured through several indicators: leaders' ability to utilize digital technologies, leadership support for digital-based audit systems, the ability to encourage innovation and technological adaptation, and the effectiveness of digital communication within audit teams.

Characteristics of Digital Leadership

Based on information from *bpsdm.sumutprov.go.id*, leadership in the digital era exhibits several distinctive characteristics, including:

- **Communication Capability:** Digital leaders use social media and digital tools to remain connected with members both within and outside the organization.
- **Boundaryless Thinking and Collaboration:** Digital leaders are capable of thinking and collaborating beyond temporal, spatial, and cultural boundaries through online supervision and interaction.
- **Adaptability to Change:** In response to exponential technological developments, organizations are required to be agile and adaptive in order to continuously achieve their objectives.

Limitations of Digital Leadership Style

Despite its many benefits, digital leadership also presents certain limitations, including:

- **Overreliance on Technology:** Leaders who depend excessively on digital tools may overlook qualitative aspects and essential soft skills in auditing, such as intuition, professional skepticism, and interviewing abilities.
- **Reduced Face-to-Face Interaction:** Digitalization can diminish direct interaction between leaders and audit teams, as well as between auditors and clients.
- **Digital Skills Gap:** Not all auditors possess the same level of digital proficiency. Leaders who adopt digital tools and processes too rapidly may create skill gaps within teams, leaving some auditors feeling left behind or unable to use technology effectively.
- **Data Security and Privacy Risks:** The use of technology in auditing introduces risks related to client data security and other sensitive information. Digital leaders must ensure that systems and processes are secure and compliant with applicable privacy regulations.
- **Implementation and Maintenance Costs:** The adoption and maintenance of advanced audit technologies may require substantial investment.

An effective digital leadership style is capable of fostering an adaptive and innovative work environment for auditors. Leadership support in leveraging digital technologies can enhance efficiency, timeliness, and audit quality. Accordingly, digital leadership style is considered to have a significant influence on auditor performance.

C. RESEARCH METHODOLOGY

This research uses a quantitative approach with deductive-inductive logic to test theories, establish empirical evidence, and identify relationships between variables through statistical analysis. The primary focus of the research is to examine the influence of the independent variables of independence (X1), organizational commitment (X2), and digital leadership style (X3) on the dependent variable of auditor performance (Y). The analytical technique used is multiple linear regression, with the aim of determining the contribution of each X variable to Y.

The research design applied is descriptive with a causal correlation type, namely describing the conditions of the variables studied while analyzing the influence of the independent variables on the dependent variable without manipulating the research object. The research procedure is structured as a systematic step to answer the research questions, including determining the location and time of the research, scope, data sources, variable operationalization, research instruments, and data analysis plan.

The research population refers to auditors working in Public Accounting Firms (KAP) in Bali Province. According to OJK data (2025), there are 16 registered KAPs, primarily distributed in Denpasar, with some in Badung and Gianyar. However, this study only used 3 KAPs as samples, because they were selected based on research criteria and limited access/permission in the even semester of the 2024/2025 academic year, where only KAPs that were active and willing to cooperate could be sampled.

Table 1. Sample of Public Accounting Firms in the Denpasar, Badung and Gianyar Regions

<i>No</i>	<i>Status</i>	<i>Name KAP</i>	<i>Number of Auditors</i>	<i>Information</i>
1	Active Responding	KAP I Gede Oka & Rekan	9	Respond to and approve research collaboration requests so they can be used as samples.
2		KAP Made Wismantara	5	
3		KAP Dwi Haryadi Nugraha & Rekan	14	
4	Active	KAP Arimbawa	-	Failure to respond via website, email, or other contact
5	Not Responding	KAP Ketut Budiarta dan Anggiriawan	-	

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6		KAP Arnaya dan Darmayasa	-	information means that the sample cannot be used.
7		KAP I Gusti Ngurah Putra	-	
8		KAP Teddy dan Fredy	-	
9		KAP Kadek Pramesti Septyana	-	
10		KAP I Gede Bandar Wira Putra	-	
11	Permanently Inactive	KAP Drs. Sri Marmo Djogosarkoro dan Rekan	-	Listed as inactive based on information published on OJK.go.id sehingga tidak dijadikan sampel
12		KAP I Wayan Ramantha	-	
13		KAP K. Gunarsa	-	
14		KAP Drs. Sri Marmo Djogosarkoro	-	
15		KAP Dwi Haryadi Nugraha	-	
16		KAP Budhananda Munidewi	-	

Source: Financial Services Authority (OJK) 2025

Data collection was conducted through a survey using a questionnaire to obtain primary data directly from respondents (auditors). The research unit of analysis was individual auditors at public accounting firms. The sampling technique used was purposive sampling, with consideration of at least the respondents' needs, as well as the criteria of affordability and willingness to collaborate with the public accounting firm. The research variables consisted of independent variables (independence, organizational commitment, digitalization leadership style) and dependent variables (auditor performance), each defined as a concept measured through questionnaire items.

Data were analyzed using IBM SPSS 25 using descriptive statistics (minimum, maximum, mean, and standard deviation) and inferential statistics. The inferential stage included data quality testing (validity and reliability/Cronbach's alpha), classical assumption tests (Kolmogorov–Smirnov normality, multicollinearity using VIF and tolerance, and heteroscedasticity), and hypothesis testing. Hypothesis testing includes the F test for simultaneous influence, the t/P-value test for the partial influence of each variable, and the coefficient of determination (R^2) to determine the extent of the contribution of the independent variables in explaining variations in auditor performance.

D. RESULT AND DISCUSSION

General Description of the Research Site

Based on data from the Financial Services Authority (OJK), there are 16 registered Public Accounting Firms (KAP) in Bali Province. Most of these KAPs are located in Denpasar Regency, while the remainder are spread across Badung and Gianyar Regencies. This research was conducted over three months, from August to October. The scope of this study was limited to determining the sample size and analyzing the influence of variables, namely variable X on variable Y.

The data collection method used in this study was a survey using a questionnaire. The primary purpose of using the questionnaire was to obtain primary data directly from respondents, namely auditors working at KAPs in Bali Province. The questionnaire was structured and contained questions related to the variables of independence, organizational commitment, digitalization leadership style, and auditor performance. The unit of analysis in this study was the individual auditor. Referring to Prof. Sugiyono (2019), the minimum number of respondents required for a study is 30.

Respondent Characteristics

Based on the data collection results, the characteristics of the study respondents are shown as follows:

Table 2. Respondent Characteristics

<i>No</i>	<i>Category</i>	<i>Choice</i>	<i>Number of people</i>	<i>Percentage (%)</i>
1	Gender	Male	10	28.57%
		Female	25	71.43%
2	Age	<25 Years	14	40.00%
		25 – 35 Years	15	42.86%
		36 – 45 Years	6	17.14%
3	Highest Education Level	Diploma (D3)	6	17.14%
		Bachelor's Degree (S1)	27	77.14%
		Other	2	5.71%
4	Current Position	Partner	2	5.71%
		Junior Auditor	16	45.71%
		Senior Auditor	9	25.71%
		Supervisor	2	5.71%
		Other	6	17.14%
5	Years Worked	<1 Year	15	42.86%
		1 – 3 Years	14	40.00%
		4 – 6 Years	6	17.14%

Source: Processed data (2025)

Based on Table 5.1 regarding respondent characteristics, it can be seen that the majority of respondents in this study were female (25 respondents, or 71.43%), while 10 respondents (28.57%) were male. This indicates that the auditor profession in Public Accounting Firms (KAP) in Bali Province is predominantly female. In terms of age, the majority of respondents were in the 25–35 year range (15 respondents, or 42.86%), followed by respondents aged <25 years (14 respondents, or 40.00%), and the remaining 6 respondents (36–45 years, or 17.14%). This condition indicates that the majority of auditors included in the respondents are considered to be of young, productive age.

Judging by their most recent educational level, the majority of respondents had a Bachelor's degree (S1) (27 respondents, or 77.14%), followed by a Diploma (D3) (6 respondents, or 17.14%), and 2 respondents (or 5.71%). This indicates that most auditors have higher education relevant to their profession. Based on their current position, respondents held Junior Auditor positions (16, or 45.71%), followed by Senior Auditor (9, or 25.71%), Other (6, or 17.14%), Partner (2, or 5.71%), and Supervisor (2, or 5.71%). This finding illustrates that the majority of respondents hold executive or junior auditor positions.

Meanwhile, based on length of service, 15 respondents (42.86%) had less than one year of service, 14 (40.00%) had 1–3 years of service, and 6 (17.14%) had 4–6 years of service. This indicates that most respondents are relatively new to the auditing profession at public accounting firms, providing a snapshot of auditor performance in the early stages of their career development. Descriptive Statistical Analysis Results

Descriptive analysis is a statistical technique used to analyze data by describing or depicting the collected data as it is without the intention of drawing general conclusions or generalizations.

Table 3. Descriptive Analysis Results
Descriptive Statistics

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Independence	35	6	25	18.26	5.187
Organizational Commitment	35	5	25	18.29	4.799
Leadership Style	35	5	20	14.66	3.819
Performance	35	5	25	18.89	4.813
Valid N (listwise)	35				

Source: Processed data (2025)

Based on the descriptive statistical analysis results in Table 3, it is known that the number of respondents (N) in this study was 35 auditors working at Public Accounting Firms (KAP) in Bali Province. The Independence variable had a minimum value of 6, a maximum value of 25, with an average value (mean) of 18.26 and a standard deviation of 5.187. This high average value indicates that the auditors in this study possessed a sufficient level of independence in carrying out their audit duties.

Furthermore, the Organizational Commitment variable had a minimum value of 5, a maximum value of 25, with a mean value of 18.29 and a standard deviation of 4.799. This indicates that the auditors have a high organizational commitment to the institutions where they work. The Leadership Style variable showed a minimum value of 5, a maximum value of 20, with a mean value of 14.66 and a standard deviation of 3.819. This relatively high average value indicates that the implementation of leadership styles within the KAP environment is good and can positively influence auditor performance.

The Auditor Performance variable has a minimum score of 5 and a maximum score of 25, with a mean score of 18.89 and a standard deviation of 4.813. This relatively high mean score indicates that auditor performance at the Bali Provincial Public Accounting Firm (KAP) is in the good category. Overall, the results of this descriptive analysis indicate that the four research variables Independence, Organizational Commitment, Leadership Style, and Auditor Performance have relatively high mean scores, indicating that the audit implementation at the Bali Provincial Public Accounting Firm is in a good and stable state.

Data Quality Test Results

The data quality test consists of two tests: validity and reliability. The validity test is used to assess the extent to which the research instrument measures what it is supposed to measure, while the reliability test aims to measure the level of consistency of an instrument when used repeatedly. The results of these two tests can be explained as follows:

Validity Test

The validity test is used to measure and determine whether the questionnaire is valid or not. The significance level used is alpha (α) = 5%. If the calculated $r >$ table r , then it is considered valid (Ghozali, 2018). An instrument can be considered valid if it has a Pearson

Correlation coefficient (r) greater than 0.30. To test the validity of the instrument used in this study, the researcher conducted a test by distributing a questionnaire to 30 respondents outside the study. The results of the validity test of the research instrument are presented in Table 4 below.

Table 4. Validity Test Results

<i>No</i>	<i>Variabel</i>	<i>Item</i>	<i>Validity</i>		
			<i>Pearson Correlation</i>	<i>Significant Value</i>	<i>Information</i>
1	Independence	X1.1	0.848	0.000	Valid
		X1.2	0.913	0.000	Valid
		X1.3	0.920	0.000	Valid
		X1.4	0.929	0.000	Valid
		X1.5	0.884	0.000	Valid
2	Organizational Commitment	X2.1	0.881	0.000	Valid
		X2.2	0.930	0.000	Valid
		X2.3	0.889	0.000	Valid
		X2.4	0.919	0.000	Valid
		X2.5	0.815	0.000	Valid
3	Leadership Style	X3.1	0.805	0.000	Valid
		X3.2	0.897	0.000	Valid
		X3.3	0.785	0.000	Valid
		X3.4	0.909	0.000	Valid
		X3.5	0.904	0.000	Valid
4	Performance	Y.1	0.972	0.000	Valid
		Y.2	0.909	0.000	Valid
		Y.3	0.956	0.000	Valid
		Y.4	0.931	0.000	Valid
		Y.5	0.930	0.000	Valid

Source: Appendix 3 (processed, 2025)

Based on the validity test results presented in Table 4, all statement items for each variable Independence (X1), Organizational Commitment (X2), Leadership Style (X3), and Performance (Y) showed a Pearson Correlation value greater than the table r (0.300) and a significance value of 0.000, which is less than the 0.05 level of significance. These results indicate that each statement item in the questionnaire has a strong and significant relationship with the total score of its respective variable. Therefore, all statement items in this research instrument are declared valid and suitable for use in data collection because they are able to measure the variable construct accurately and consistently.

Reliability Test

Reliability is a tool for measuring a questionnaire, which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's responses to the statements are stable over time (Ghozali, 2018). Reliability measurements in this study used the one-shot method, or a single measurement. To measure reliability, this study used SPSS 26, which provides a facility for measuring reliability using the Cronbach's alpha statistical test. A variable is considered reliable if it produces a Cronbach's alpha value > 0.70 . The results of the reliability test are as follows:

Table 5. Reliability Test Results

<i>No</i>	<i>Variable</i>	<i>Item</i>	<i>Reliability</i>	
			<i>Alpha Cronbach</i>	<i>Information</i>
1	Independence	X1	0.967	Reliable
2	Organizational Commitment	X2	0.955	Reliable
3	Leadership Style	X3	0.955	Reliable
4	Performance	Y	0.980	Reliable

Source: Appendix 3 (processed, 2025)

Based on the reliability test results presented in Table 5, all variables in this study had Cronbach's Alpha values above 0.70, indicating that each variable was deemed reliable. The highest reliability value was found in the Performance (Y) variable at 0.980, followed by Independence (X1) at 0.967, and Organizational Commitment (X2) and Leadership Style (X3), each with a value of 0.955. These results indicate that all statement items within each variable have a very high level of internal consistency. Thus, the questionnaire instrument used in this study can be said to be stable, consistent, and reliable in measuring the intended constructs, making it suitable for further research data collection.

Classical Assumption Test Results

Classical Assumption Tests are a series of tests conducted to ensure that the regression model used in statistical analysis meets the required basic assumptions. The following are some of the classical assumption tests used:

Table 6. Results of the Classical Assumption Test

<i>Variable</i>	<i>Normality Test Variable</i>	<i>Multicollinearity Test</i>		<i>Heteroscedasticity Test</i>
	<i>Asymp. Sig. (2-tailed)</i>	<i>Tolerance</i>	<i>VIF</i>	<i>Sig</i>
Independence		0.125	7.980	0.677
Organizational Commitment	0.087	0.148	6.748	0.766
Leadership Style		0.176	5.693	0.341

Source: Appendix 5 (processed, 2025)

Based on the results of the normality test, the Asymp. Sig. (2-tailed) value was 0.200, which is greater than the 0.05 significance level. This indicates that the data used in the study are normally distributed. Therefore, the assumption of normality is met, and parametric statistical analysis can be used appropriately in this study.

Next, a multicollinearity test was conducted to identify high correlations between the independent variables in the regression model. The test results showed that all independent variables had tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values less than 10. This indicates that there is no multicollinearity in the regression model used, meaning that each independent variable contributes independently and does not significantly influence each other.

Finally, a heteroscedasticity test was conducted to examine the equality of residual variances across the entire range of independent variable values. The test results showed that the significance value for each model was greater than 0.05, indicating no heteroscedasticity. Therefore, the assumption of homoscedasticity is met, and the regression model used can provide valid and efficient estimates.

Multiple Regression Analysis

Based on the calculations using IBM SPSS Statistics Version 24, the following results were obtained:

Table 7. Results of Multiple Linear Regression Analysis

		<i>Coefficients^a</i>				
		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>		
<i>Model</i>		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>	<i>t</i>	<i>Sig.</i>
1	(Constant)	.988	.956		1.034	.309
	Independence	.298	.127	.321	2.344	.026
	Organizational Commitment	.358	.126	.357	2.832	.008
	Leadership Style	.404	.146	.320	2.771	.009

a. Dependent Variable: Performance

Source: Appendix 6 (processed, 2025)

Based on Table 7, the estimated values are as follows: $a = 0.988$, $b_1 = 0.298$, $b_2 = 0.358$, and $b_3 = 0.404$. Using these values, the multiple regression equation can be formulated as:

$$Y = 0.988 + 0.298X_1 + 0.358X_2 + 0.404X_3 + e$$

Based on this equation, the effects of independence, organizational commitment, and leadership style on auditor performance at public accounting firms (KAP) in Bali Province can be interpreted as follows:

- The constant coefficient (a) of 0.988 indicates that when independence (X_1), organizational commitment (X_2), and leadership style (X_3) are assumed to be zero or do not increase, the value of auditor performance is 0.988. This constant represents the baseline level of the dependent variable before considering the influence of the three independent variables.
- Independence (X_1) has a regression coefficient of 0.298. This means that every one-unit increase in independence will lead to an increase of 0.298 units in auditor performance. Thus, independence has a positive effect on auditor performance, indicating that the higher the level of independence maintained by auditors in carrying out their duties, the better the performance of auditors at public accounting firms in Bali Province.
- Organizational commitment (X_2) has a regression coefficient of 0.358. This implies that every one-unit increase in organizational commitment will increase auditor performance by 0.358 units. Accordingly, organizational commitment has a positive effect on auditor performance, suggesting that the stronger the auditor's commitment to the organization, the better the performance outcomes achieved.
- Leadership style (X_3) has a regression coefficient of 0.404. This indicates that every one-unit increase in leadership style will increase auditor performance by 0.404 units. Therefore, leadership style has a positive effect on auditor performance, meaning that the more effective the leadership style applied by management in public accounting firms, the higher the level of auditor performance attained.

Model Feasibility Analysis F-Test)

Based on the results of calculations using IBM SPSS Statistics Version 24, the following results were obtained:

Table 8. Results of Simultaneous Test Analysis

		<i>ANOVA^a</i>				
<i>Model</i>		<i>Sum of Squares</i>	<i>Df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	Regression	730.175	3	243.392	131.523	.000 ^b
	Residual	57.368	31	1.851		

Total	787.543	34
a. Dependent Variable: performance		
b. Predictors: (Constant), Leadership Style, Organizational Commitment, Independence		

Source: Appendix 6 (processed, 2025)

Based on Table 8, a significance value of 0.000 was obtained, which is less than 0.05. This indicates that the independence variables, organizational commitment, and leadership style simultaneously have a significant effect on auditor performance at public accounting firms in Bali Province. This means that the three independent variables together are able to explain the variation in changes in auditor performance that are real and not caused by chance.

Analysis of Determination (R²)

Analysis of determination serves to determine the percentage influence of the independent variables on the dependent variable. Based on the calculations using IBM SPSS Statistics Version 24, the following results were obtained:

Table 9. Results of Multiple Linear Regression Analysis

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.863 ^a	.827	.820	1.960

a. Predictors: (Constant), Leadership Style, Organizational Commitment, Independence
b. Dependent Variable: performance

Source: Appendix 6 (processed, 2025)

Based on Table 5.8, the R-square value of 0.827, or 82.7%, indicates that 82.7% of the variation in auditor performance can be jointly explained by the independence variable (X1), organizational commitment (X2), and leadership style (X3). The remaining 17.3% is influenced by other factors not included in this research model, such as internal company policies, motivation, or the technical condition of the system, which were not measured in the study.

Partial Influence Analysis (t-Test)

Based on the calculations using IBM SPSS Statistics Version 24, the following results were obtained:

Table 10. Results of Partial Test Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.988	.956		1.034	.309
	Independence	.298	.127	.321	2.344	.026
	Organizational Commitment	.358	.126	.357	2.832	.008
	Leadership Style	.404	.146	.320	2.771	.009

a. Dependent Variable: Performance

Source: Appendix 6 (processed, 2025)

Based on the results of the multiple linear regression analysis presented in Table 5.9, the following significance values were obtained:

- Independence (X1) has a significance value of 0.026, which is less than 0.05, indicating that H0 is rejected and H1 is accepted. It can therefore be concluded that independence has a significant effect on auditor performance. This finding indicates that the relationship between independence and auditor performance is statistically proven and does not occur by chance.
- Organizational commitment (X2) has a significance value of 0.008, which is less than 0.05, indicating that H0 is rejected and H2 is accepted. Thus, organizational commitment has a significant effect on auditor performance. This result shows that the relationship between organizational commitment and auditor performance is statistically significant and not coincidental.
- Leadership style (X3) has a significance value of 0.000, which is less than 0.05, indicating that H0 is rejected and H3 is accepted. Accordingly, leadership style has a significant effect on auditor performance. This result confirms that the relationship between leadership style and auditor performance is statistically significant and not due to chance.

Effect of Independence on Auditor Performance at Public Accounting Firms in Bali Province.

The hypothesis testing results indicate that independence has a positive and significant effect on auditor performance at Public Accounting Firms in Bali Province. This conclusion is based on the multiple linear regression analysis, which shows a regression coefficient for independence of 0.298, tested using a t-test with a significance value of 0.026, which is lower than α (0.05). This implies that the higher the level of independence possessed by auditors in performing their duties, the higher the auditor performance at Public Accounting Firms in Bali Province. The relationship between independence and auditor performance is therefore statistically proven and not coincidental. This finding is consistent with Stewardship Theory, which explains that auditors, as stewards, will act objectively and prioritize organizational interests when granted autonomy and are not influenced by external interests. Independence enables auditors to perform their duties professionally, thereby producing optimal performance.

These results are supported by Putra (2021), who found that independence has a positive effect on audit quality. The findings are also consistent with Arimbawa and Dewi (2023), who state that independence is a significant factor in improving auditor performance. Thus, this study reinforces previous empirical evidence that independence is a crucial pillar in enhancing auditor performance.

Effect of Organizational Commitment on Auditor Performance at Public Accounting Firms in Bali Province.

The hypothesis testing results show that organizational commitment has a positive and significant effect on auditor performance at Public Accounting Firms in Bali Province. This conclusion is based on the multiple linear regression analysis, which yields a regression coefficient for organizational commitment of 0.358, tested using a t-test with a significance value of 0.008, which is lower than α (0.05). This indicates that the stronger the auditor's commitment to the organization in which they work, the better the performance produced, and that the relationship between organizational commitment and auditor performance is statistically significant and not coincidental. This finding aligns with Stewardship Theory, which states that individuals with strong commitment will act in the best interests of the organization and be more outcome-oriented.

The results of this study support Kusuma (2019), who found that organizational commitment positively affects audit quality. In addition, these findings are consistent with Sari and Widnyana (2020), who demonstrated that competence and ethics—closely related to commitment—have an effect on auditor performance. Accordingly, this study further confirms

that organizational commitment is an important internal factor capable of enhancing auditor performance.

Effect of Digital Leadership Style on Auditor Performance at Public Accounting Firms in Bali Province.

The hypothesis testing results indicate that leadership style has a positive and significant effect on auditor performance at Public Accounting Firms in Bali Province. This conclusion is based on the multiple linear regression analysis, which shows a regression coefficient for leadership style of 0.404, tested using a t-test with a significance value of 0.009, which is lower than α (0.05). This implies that the more effective the leadership style applied by management at Public Accounting Firms, the higher the level of auditor performance achieved, and that the relationship between leadership style and auditor performance is statistically significant and not coincidental. Within the context of Stewardship Theory, leaders act as facilitators who provide direction, motivation, and support, enabling auditors to perform optimally.

Although prior studies listed in the table did not directly examine digital leadership or specific leadership styles, the results of this study can be linked to the findings of Arimbawa and Dewi (2023), who emphasized the role of competence and ethics in driving auditor performance. Effective leadership styles typically enhance competence and support auditors in addressing work-related challenges. Thus, this study remains consistent with previous research indicating that leadership and competence factors strongly influence auditor performance.

Simultaneous Effect of Independence, Organizational Commitment, and Leadership Style on Auditor Performance at Public Accounting Firms in Bali Province

Based on the results of the multiple regression analysis using IBM SPSS Statistics Version 24, the calculated F-value shows a significance level of 0.000, which is lower than 0.05. This indicates that, simultaneously, independence, organizational commitment, and leadership style have a significant effect on auditor performance at Public Accounting Firms in Bali Province. In other words, these three independent variables jointly make a substantial contribution to improving auditor performance. Furthermore, the coefficient of determination (R Square) of 0.827 indicates that 82.7% of the variation in auditor performance can be explained by independence, organizational commitment, and leadership style. The remaining 17.3% is explained by other factors not included in this research model, such as internal company policies, motivation, or technical system conditions that were not measured in this study.

Thus, the findings indicate that enhancing auditor independence, strengthening organizational commitment, and implementing an appropriate leadership style will collectively drive improvements in auditor performance at Public Accounting Firms in Bali Province. These results are consistent with Stewardship Theory, which emphasizes that organizational performance will be optimal when individuals are professional and loyal, and are supported by leaders who can direct and motivate them. Empirically, these findings are also consistent with those of Putra (2021), Kusuma (2019), Sari and Widnyana (2020), and Arimbawa and Dewi (2023), all of whom affirm that internal auditor factors and leadership roles influence audit quality and performance. Consequently, this study provides strong evidence that improving auditor independence, strengthening organizational commitment, and applying an effective leadership style can simultaneously enhance auditor performance at Public Accounting Firms in Bali Province.

E. CONCLUSION

Based on the results of the multiple linear regression analysis, it can be concluded that independence, organizational commitment, and digitalized leadership style have a positive and significant effect on auditor performance, both when tested partially and simultaneously, thereby providing empirical support for the hypotheses proposed in this study. Notably, the

estimated model also demonstrates relatively strong explanatory power, as the three variables together account for 82.7% of the variance in auditor performance ($R^2 = 0.827$)—a magnitude that, in managerial research practice, typically indicates that the selected constructs closely reflect the actual behavioral realities of auditors' work in the field. It is worth noting that this finding conveys an important message: auditor performance in public accounting firms (KAP) in Bali Province appears insufficient to be understood merely as a technical output of audit procedures, but rather as the outcome of an interplay between professional and organizational factors, namely integrity in maintaining independence, psychological attachment to the organization that fosters willingness to contribute, and leadership capacity that is responsive to digital transformation, which in turn affects efficiency, timeliness, and the overall quality of audit work. Accordingly, the research objective to test and explain the influence of these three factors on auditor performance can be considered achieved, while also offering a distinctive contribution by positioning digitalized leadership style as a determinant that is no longer peripheral but increasingly central in the context of an audit process undergoing rapid digitalization. Nevertheless, for the implications of these findings to become truly operational, KAP leaders are advised to strengthen policies and organizational cultures that safeguard independence (for example, through conflict-of-interest controls and the reinforcement of ethical standards), to design more structured interventions aimed at enhancing organizational commitment (such as fostering employee engagement, implementing reward systems, and clarifying career paths), and to accelerate the development of digital leadership through targeted training, audit technology support, and consistent change governance; meanwhile, future research should expand the sample scope and incorporate additional variables such as competence, time budget pressure, or organizational culture so that the remaining unexplained variance in auditor performance can be mapped more comprehensively.

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