

The Effect of Competence and Independence on Professional Skepticism and Audit Quality

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Abstract

This study empirically examines the influence of competence and independence on professional skepticism and its relationship to audit quality (BPKP Representative Office of South Sulawesi Province). This research is descriptive quantitative research, which uses primary data. The sample of this research is the Auditor of the BPKP Representative Office of South Sulawesi Province, amounting to 46 people. The hypothesis test used is Structural Equation Modeling (SEM) analysis based on variance, namely Partial Least Square (PLS). The results of this study indicate that competence has a positive and significant effect on professional skepticism, independence has a positive and significant effect on professional skepticism, competence has a positive and significant impact on audit quality, independence has a positive and significant effect on audit quality and professional skepticism has a positive impact and essential to audit quality.

Keywords: Competence; Independence; Professional Skepticism; Audit Quality.

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Introduction

Professional skepticism is an auditor's cautious attitude in examining and finding audit evidence Lovita, (2016). The impact of the low attitude of professional skepticism that the auditor has will reduce the ability of the auditor to detect fraud so that the auditor cannot produce quality audit reports. The high attitude of professional skepticism possessed by an auditor will be able to detect actual fraud in the financial statements, and the quality of the audit will be better (Lovita, 2016). Cases that have occurred and were handled by BPKP in 2011 found findings of state losses of Rp. 19,687,211,693.64 but only Rp.13,932,216,705.91 was followed up meaning that there

were still findings of state losses that were not followed up in the amount of Rp.5,754,994,987.73 so this indicates that the quality of the BPKP audit results is still not optimal. Based on the description that has been explained, the case that occurred was caused by the auditor's low competence and independence, which resulted in the auditor being less careful. From this explanation, when the auditor does not apply skepticism, it will impact low audit quality. BPKP as the government's internal auditor, must better maintain the quality of its audit results and always apply competence, independence, and professional skepticism in auditing so that these cases do not quickly occur (Rahayu, 2019).

Competence is the auditor's ability, knowledge, experience, and expertise to perform an audit task (Bailey, 2010; Sanjaya, 2017; Indah & Pamudji, 2010). Components of auditor competence such as personal qualities, general knowledge, and special skills. The knowledge possessed by the auditor will be measured by the high level of education he has taken. In contrast, the experience possessed by an auditor will be measured by how long he has carried out audit assignments. The link between competence and professional skepticism is that the higher the education and experience of an auditor, the more careful the auditor is in examining and evaluating to detect fraud that occurs.

In an audit, an auditor will gain confidence from clients and users of financial statements to prove the fairness of a financial report prepared and presented by the client (Arens et al., 2012). Independence in the audit is also one of the most critical parts for the auditor and is fundamental to the principles of objectivity and integrity. Independence and professional skepticism are related; auditors who are careful in examining and evaluating audit evidence will not be easily influenced and impartial to anyone to produce an opinion by the fraud that occurred. Researchers have researched the relationship between competence, independence, and professional skepticism (Oktavia, 2017; Silalahi, 2013). Professional competence, independence, and skepticism significantly affect audit quality.

Octavia & Widodo, (2015) explain the definition of audit quality in the client's accounting system and the possibility of the auditor finding and reporting irregularities. Reporting misstatements may depend on the auditor's independence while discovering material misstatements will depend on the auditor's competence. The link between competence and audit quality is that an auditor must have knowledge and experience to find fraud that has occurred, to improve the quality of the examination results. Then independence also has a relationship with audit quality because auditors who apply an attitude of not being easily influenced and impartial to anyone can provide an opinion by audit evidence to improve the quality of the results of the examination that have been produced. Researchers have studied competence and independence related to audit quality (Maulana, 2015; Nugrahaen et al., 2019; Octavia & Widodo, 2015).

According to Srikandi, (2013), Auditor skepticism is one of the attitudes in carrying out audits. The auditor makes an essential assessment of the audit evidence, is alert to conditions that indicate a misstatement due to fraud and does not feel satisfied with evidence that is not convincing. The relationship between professional skepticism and audit quality is that auditors always question and evaluate audit evidence so that they can make the auditors provide opinions or conclusions appropriately and be able to improve the quality of the results of the examinations produced. Researchers who examine professional skepticism related to audit quality (Sanjaya, 2019; Sugiarmimi & Datrin, 2017).

The results of the research by Sugiarmimi & Datrin, (2017) entitled the effect of

Professional Skepticism, Independence, Competence, Ethics, and Role Stress on Audit Quality, show that the Independence, Competence, and Professional Skepticism of auditors have a positive effect on audit quality. The results of Oktavia's research (2017) show a positive influence of independence on auditor professional skepticism; There is no difference in skepticism between competent and incompetent auditors. This research is a replication of previous research, namely the research conducted by Giovani & Rosyada, (2019) entitled the influence of competence and independence on audit quality. However, in this study, the researcher added one variable, namely the professional skepticism variable, which could be another aspect that needs to be investigated.

Etymologically, the word audit comes from the Latin *audire*, which means listening to the suitability of the account. The definition of auditing, according to Arens et al., (2016) in their book *Auditing and Assurance Service, an Integrated Approach*, is as follows: "Auditing is the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria. A competent, independent person should do auditing." The American Accounting Association (AAA) states that the basic concept of understanding auditing is a systematic process of obtaining and objectively evaluating evidence about assertions about economic activities and events to determine the degree of correspondence between those assertions and established criteria and communicate the results. To interested parties (Eilifsen et al., 2014). It can be concluded that the audit is a systematic process carried out by a competent and independent person by collecting and evaluating evidence or assertions regarding economic actions and events objectively to determine the level of conformity between these assertions and established criteria and convey the results to interested parties.

The Big Indonesian Dictionary defines competence as the authority to determine (decide something). Competence is a qualification required by an auditor to conduct an audit properly. The more competencies the auditor has, the more audit quality it produces. Competence makes the auditor more sensitive and more able to make appropriate decisions so that the data or audit results taken by the auditor can be relied on by the users of the audit results. To carry out an audit, the auditor must act as an expert in auditing and accounting. Achievement of expertise begins with formal education, which is then extended to the practice of Audi. In addition, auditors must undergo sufficient technical training and cover technical and general education aspects. To achieve competence, you must gain professional experience by getting adequate supervision and work reviews from experienced superiors (Shintya et al., 2016).

The Government Internal Supervisory Apparatus Audit Standard (APIP) states that people with sufficient expertise and training must carry out the audit process as auditors. Thus, if an auditor does not have adequate education and experience in auditing, then the auditor has not met the requirements. Auditing in government requires auditors to have and improve capabilities or expertise in audit methods and techniques and all matters relating to the government, such as organization, functions, programs, and government activities.

The auditor must be qualified to understand the criteria used and the type and amount of evidence to be collected to reach the correct conclusion after examining the evidence (Arens et al., 2016). Competence is one thing that determines the quality of audit results. Competence relates to adequate knowledge and experience of public accountants in auditing and accounting. Auditor competence is an auditor with sufficient and explicit knowledge and experience who can audit objectively, carefully, and thoroughly. Audit quality is all possibilities (probability) where the auditor, when auditing the client's financial statements, can find violations that occur in the client's

accounting system and report them in the client's financial statements, where in carrying out their duties, the auditor is guided by auditing standards and the relevant public accountant code of ethics (Tjun et al., 2017).

In general, independence consists of two: reality and appearance. Independence is a mental attitude when the auditor can maintain an impartial attitude throughout the audit—independence in appearance results from interpretation/perception of other people/parties regarding auditor independence. Although the auditor can maintain independence, if the parties with interest in the financial statements believe that the auditor is in favor of the auditee, the auditor's opinion on the audit results will no longer be credible. In addition, the auditor is not only obliged to maintain an independent mental attitude, but he must also avoid situations that may cause the public to doubt his independence. Thus, in addition to the auditor being truly independent, he still has to create a perception among the public that he is genuinely independent. Independence is essential in the audit process; it is also stated in the second general standard. In all matters relating to engagements, independence in mental attitude must be maintained by the auditor so that the auditor must have an attitude of independence in every audit process that is passed by being neutral, impartial, and not under the influence and pressure of other parties in making decisions (Mulyadi, 2014).

Independence means a mental attitude that is free from influence, not controlled by other parties, and not dependent on others (Mulyadi, 2014). Independence is usually characterized by emphasizing the separation or autonomy of an individual's interests from an entity. Independence means that the auditor must be objective and unbiased. Auditors do not rely on their judgments based on pressure from other parties and avoid relationships that will arise with other people, which can result in a conflict of interest (Agoes, 2018). Agoes, (2018) states that the audit value highly depends on the public's perception of the auditor's independence. The Accountant's Code of Ethics quoted from Perdany, (2014) states that independence is the attitude expected of an auditor not to have a personal interest in carrying out his duties, contrary to the principles of integrity and objectivity. Every accountant must maintain integrity and objectivity in his professional duties, and every auditor must be independent of conflicting interests or improper influence.

Professional skepticism is the skepticism possessed by an auditor who always questions and doubts audit evidence. As previously explained, the careful and thorough use of professional skills requires the auditor to exercise professional skepticism. It can be interpreted that professional skepticism is one of the factors in determining the professional skills of an auditor. Professional skills will significantly affect the accuracy of giving an opinion by an auditor. Thus, it can be said that the higher the level of skepticism of an auditor in conducting an audit, it is suspected that it will affect the accuracy of giving the auditor's opinion (Nurjanah & Kartika, 2016). It can be concluded that the auditor's professional skepticism is the auditor's attitude who always doubts and questions everything, critically assesses audit evidence, and makes audit decisions with his expertise.

Users of financial statements, especially shareholders, will make decisions based on reports made by auditors. The auditor is essential in ratifying a company's financial statements. Therefore, the auditor must produce a quality audit to reduce the misalignment between management and owners. However, until now, there is no clear definition of how and what good audio quality is. It is not easy to objectively describe and measure service quality with several indicators. This is because service quality is a concept that is difficult to understand and vague, so there are often

errors in determining its nature and quality. This is evident from the many studies that use service quality dimensions differently.

Auditing is a process of reducing the misalignment of information between managers and shareholders by using external parties to provide validation of financial statements. Users of financial statements, especially shareholders, will make decisions based on reports made by auditors regarding the ratification of a company's financial statements. This means that auditors have an essential role in ratifying a company's financial statements; therefore, audit quality is something that auditors must maintain in the auditing process. Audit quality is the totality of services in which an auditor must carry out a systematic process in his duties. Users will find this valuable for reviewing and locating current infractions. A systematic audit examination is a prerequisite for achieving high-quality audit outcomes. The audit results will convince the company's stakeholders to take adverse action. In other words, the professional service available to the auditor is a determinant that gives value to the financial statements so that the level of errors and violations can be reduced, and the audit objectives can be achieved (Sari, 2013).

Lukman, (2015), audit quality is the result of the audit process by auditing and reporting standards as well as quality control that has been established and the implementation of auditing practices that the auditor can account for as a form of professional ethics. Sari, (2013) defines audit quality as a condition where the auditor will find and report violations in the client's accounting system. Violation findings measure audit quality related to the auditor's knowledge and expertise while reporting violations depends on the auditor's encouragement to disclose the violation. Simanjuntak et al., (2019) define audit quality as the level of ability to understand the client's business. Many factors play a role in this level of ability, such as accounting values that can describe the company's economic condition, including flexibility in the use of generally accepted accounting principles (GAAP) as a standard rule, the ability to compete competitively as described in financial statements and its relationship to business risk, and so on. Audit quality is vital because high audit quality will produce reliable financial reports as a basis for decision making.

Someone competent is a private part that allows him to achieve maximum performance (Sari, 2017). An auditor must have five knowledge of General Auditing, Functional Areas, New accounting issues, 4. Specific industry, General business, and problem-solving. The relationship between competence and professional skepticism is that the higher the experience and knowledge of an auditor, the higher the attitude of caution in examining and evaluating fraud that occurs.

H1: Competence Affects Professional Skepticism

Independence is the work carried out by an auditor for the public interest that cannot be influenced or does not favor anyone's interests. According to the second general standard (SA section 220 in SPAP 2011), an auditor must maintain an independent attitude in matters relating to engagements. Then according to Mayangsari (2003), AICPA explains that the ability to act honestly and fairly is an attitude of independence (Sari, 2017). The link between independence and professional skepticism is that auditors are careful in evaluating and examining evidence so they cannot side with anyone to find fraud.

H2: Independence Affects Professional Skepticism

Competence is individual behavior that comes from the auditor, which has components to provide quality audit results. With audit quality, the information users can be fulfilled, and there is no error between the principal and the agent (Nugrahaen et al., 2019). The relationship between competence and audit quality is that the experience and knowledge possessed by the auditors in examining fraud will result in increased audit quality.

H3: Competence Affects Audit Quality

Independence is the attitude and appearance of the auditor's position about other parties related to the audit tasks he performs. In producing a good quality audit in the implementation of the audit, the auditor must affirm the attitude to be able to disclose facts without taking sides with anyone. Independence is individual behavior that comes from internal factors that can affect the results of the examination and evaluation. To produce good quality, an auditor must assert independence during the audit process. Then the needs of users of information originating from good audit quality can be met between agents and principals (Nugrahaen et al., 2019).

H4: Independence has a positive effect on audit quality

Based on SA Section 230, Paragraph 01, in this standard, independent auditors must plan and carry out their work using their professional skills carefully and thoroughly. Fieldwork standards and reporting standards. Professional skepticism is related to audit quality because an auditor who carefully examines and evaluates evidence will result in good audit quality.

H5: Professional Skepticism Has Positive Effect on Audit Quality.

Research Design and Method

This research is a descriptive quantitative study that uses primary data obtained by distributing questionnaires to government auditors who work at the Financial Supervisory and Representative Development Agency of South Sulawesi Province. The sample of this study was the Auditors of the BPKP Representative Office of South Sulawesi Province, amounting to 46 people. The hypothesis test used is Structural Equation Modeling (SEM) analysis based on variance, namely Partial Least Square (PLS), with the help of the PLS 3.0 innovative program.

Table 1. Variables / Item Measurement

| Variable | Code | Items / Construct | Major Reference |
|-------------------------|--|--|---------------------------------|
| Competence | <ul style="list-style-type: none"> • C1 • C2 • C3 | <ul style="list-style-type: none"> • Mastery of Accounting Standards • Mastery of Auditing Standards • Skill Upgrade | (Afriyani et al., 2014) |
| Independence | <ul style="list-style-type: none"> • I1 • I2 • I3 | <ul style="list-style-type: none"> • Independence With Auditee • LHP independence • Independence of Work Implementation | (Maulana, 2015) |
| Professional Skepticism | <ul style="list-style-type: none"> • PS1 • PS2 • PS3 • PS4 | <ul style="list-style-type: none"> • Auditing Process • Finding Violations in Financial Statements • Fairness of Financial Statements • Careful Attitude | (Handayani & Merkusiwati, 2015) |
| Audit Quality | <ul style="list-style-type: none"> • AQ1 • AQ2 | <ul style="list-style-type: none"> • Inspection Compliance With Inspection Standards • Quality of Inspection Report | (Ardini, 2010) |

Results and Discussion

Statistical Result

Table 2. Characteristics of Respondents

| Variable | Measurement | N | % |
|-----------------|----------------------|----|------|
| Gender | Man | 13 | 28.3 |
| | Woman | 33 | 71.7 |
| Position | Young Auditor | 16 | 34.8 |
| | Supervising Auditor | 6 | 13.0 |
| | Associate Auditor | 1 | 2.2 |
| | Implementing Auditor | 7 | 15.2 |
| | First Auditor | 16 | 34.8 |
| age | 25 Years | 2 | 4.3 |
| | 26 – 35 Years | 29 | 63 |
| | 36 – 45 Years | 8 | 17.4 |
| | 46 Years | 7 | 15.2 |
| Education Level | D3 | 3 | 6.5 |
| | S1 | 36 | 78.3 |
| | S2 | 7 | 15.2 |
| Work-length | 5 | 14 | 30.4 |
| | 6-10 | 18 | 39.1 |
| | 11-15 | 8 | 17.4 |
| | 16-20 | 1 | 2.17 |
| | 25 | 5 | 10.9 |

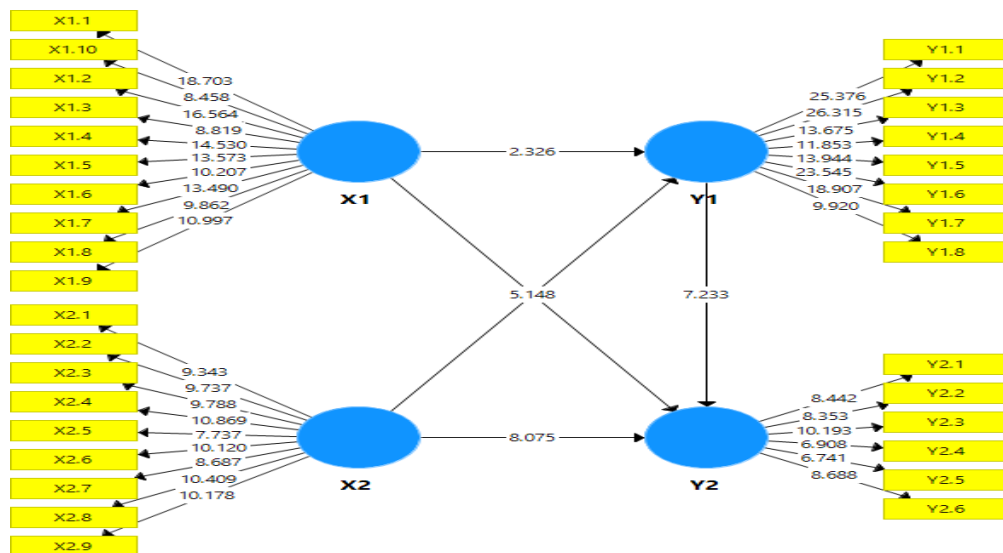


Figure 1. Outer Model

The model in figure 1 specifies the relationship between latent variables and their indicators. It can be said that the outer model defines how each variable relates to the latent variable. The tests performed on the outer model include. If the AVE value of a good indication is more significant than 0.5, it is utilized in SmartPLS data processing. Table 4 demonstrates that all variables in this investigation have AVE values greater than 0.5. (Ramono, 2013). This indicates that all the study's indicators satisfy the validity requirements based on the AVE value. Based on table 3, it can be concluded that the Composite Reliability value of all variables in this study is more considerable at 0.70. This shows that each variable has met Composite Reliability, so it can be concluded that all variables have high reliability values. Based on table 4, it can be concluded that the Cronbach's Alpha value of all variables in this study is more significant at 0.70. This shows that each variable has fulfilled Cronbach's Alpha, so it can be concluded that all variables have high-reliability values.

Table 3. Composite Realibility

| Variable | Composite Reliability |
|-------------------------|-----------------------|
| Competence | 0.897 |
| Independence | 0.720 |
| Professional Skepticism | 0.871 |
| Audit Quality | 0.722 |

Table 4. Cronbach's Alpha

| Variable | Cronbach's Alpha |
|-------------------------|------------------|
| Competence | 0.937 |
| Independence | 0.937 |
| Professional Skepticism | 0.923 |
| Audit Quality | 0.813 |

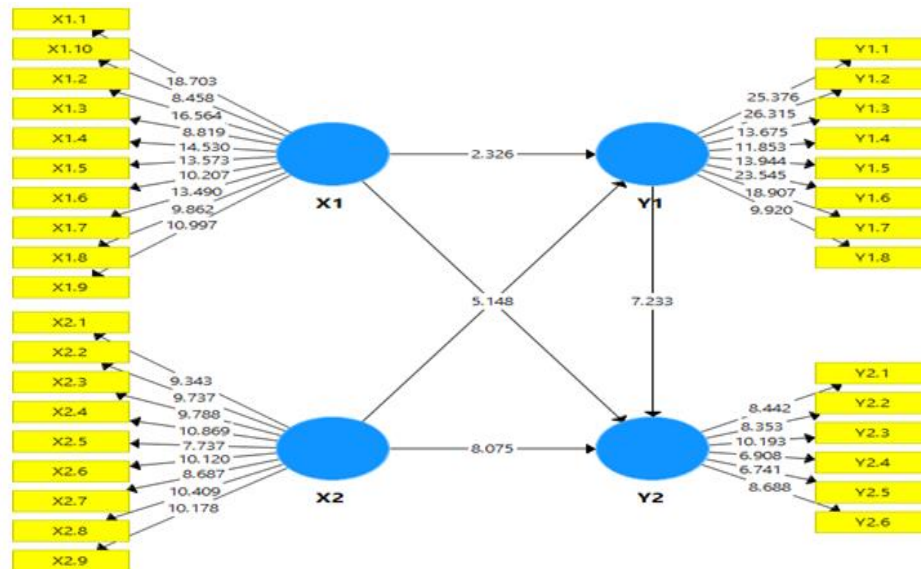


Figure 2. Inner Model

Based on the results of the calculations in table 5, the R Square value is 0.188. This shows the enormous diversity of research data which can be explained by the research model of the influence of Competency (X1) and Independence (X2) variables on Professional Skepticism (Y1) is 18.8 percent. At the same time, the remaining 81.2 percent is explained by other factors outside the research model. Furthermore, the R Square value is 0.830. This shows the magnitude of the diversity of research data that the research model can explain; the effect of the variables Competence (X1), Independence (X2), and Professional Skepticism (Y1) on Audit Quality (Y2) is 83.0 percent. At the same time, other factors explain the remaining 17.0 percent outside of this research model. Thus, from these results, this research model can be declared to have good goodness of fit.

Table 6. Hypothesis Test

| Variabel | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics ((O/STDEV)) | P Values |
|----------|---------------------|-----------------|----------------------------|--------------------------|----------|
| X1 -> Y1 | 0.299 | 0.310 | 0.128 | 2.326 | 0.020 |
| X1 -> Y2 | 0.351 | 0.347 | 0.068 | 5.148 | 0.000 |
| X2 -> Y1 | 0.259 | 0.263 | 0.121 | 2.141 | 0.033 |
| X2 -> Y2 | 0.425 | 0.424 | 0.053 | 8075 | 0.000 |
| Y1 -> Y2 | 0.470 | 0.466 | 0.065 | 7.233 | 0.000 |

Tests in PLS are carried out; statistically, each hypothesized relationship is carried out using simulation. In this case, the bootstrap method is applied to the sample. Testing with bootstrap is also intended to minimize the problem of abnormal research data. The test results show the Original Sample (O) Competence (X1) value of 0.299, which indicates that the direction of the coefficient is positive. In contrast, the significance value of 0.020 is smaller than the 0.05 significance level, which means H1 is accepted. So, it can be concluded that Competence (X1) positively and significantly affects Professional Skepticism (Y1). The test results show the

Original Sample (O) Independence (X2) value of 0.259, which indicates that the direction of the coefficient is positive.

In contrast, the significance value of 0.033 is smaller than the 0.05 significance level, which means H2 is accepted. So, it can be concluded that Independence (X2) has a positive and significant effect on Professionals (Y1). The test results show the Original Sample (O) competency (X1) value of 0.351, which indicates that the direction of the coefficient is positive. In contrast, the significance value of 0.000 is smaller than the 0.05 significance level, meaning H3 is accepted. So, it can be concluded that competence (X1) positively and significantly affects Audit Quality (Y2). The test results show the Original Sample (O) Independence (X2) value of 0.425, which indicates that the direction of the coefficient is positive.

In contrast, the significance value of 0.000 is smaller than the 0.05 significance level, meaning H4 is accepted. So it can be concluded that independence (X2) has a positive and significant effect on Audit Quality (Y2). The test results show the Original Sample (O) Professional Skepticism (Y1) value of 0.470, which indicates that the direction of the coefficient is positive. In contrast, the significance value of 0.000 is greater than the 0.05 significance level, meaning H5 is accepted. So, it can be concluded that Professional Skepticism (Y1) positively and significantly affects Audit Quality (Y2).

Discussion

The Competence variable had a positive and significant effect on Professional Skepticism. This indicates that Competence has a direct relationship with Professional Skepticism. Meanwhile, from the results of the T-Statistics and P Values test, it was found that Competence at the BPKP Representative Office of South Sulawesi Province had a significant influence on Professional Skepticism; this result means that CompetenceCompetence affects Professional Skepticism. Thus it can be said that CompetenceCompetence is one of the determining factors for increasing or not professional skepticism at the BPKP Representative Office of South Sulawesi Province. According to Sari, (2017), someone competent is a private part that allows him to achieve maximum performance. In carrying out the audit, the auditor must have expertise in auditing and auditing technical research with the aim that in giving an opinion or opinion, the auditor does not become awkward. Professional skepticism requires that the audit must be designed in such a way as to provide high and adequate assurance for the reverse detection of errors or the possibility of material fraud in the financial statements. Competent auditors will have the expertise gained from several seminars or training in auditing, thus influencing the auditor to have an auditor's professional skepticism. The auditor will find error items that tend to be larger than auditors with less experience. These results align with the research conducted by Yulianigrum & Wahyono, (2018); the study results show that CompetenceCompetence has a positive and significant influence on Professional Skepticism.

The independence variable had a positive and significant effect on Professional Skepticism. This indicates that Independence has a direct relationship with Professional Skepticism. Meanwhile, from the results of the T-statistics and P-Value tests, it was found that Independence at the BPKP Representative Office of South Sulawesi Province significantly influenced Professional Skepticism; this result means that Independence affects Professional Skepticism. Thus, it can be said that independence is one of the determining factors for increasing or not

professional skepticism at the BPKP Representative Office of South Sulawesi Province. According to Gusniar et al., (2018), Independence is the work carried out by an auditor for the public interest that cannot be influenced or does not favor anyone's interests. The ability of the auditor to be free, honest, and objective in carrying out audit assignments can increase Professional Skepticism; this can also be seen from the average answer of each indicator having an agreeable answer. Auditors who lose their independence will lead to lower audit quality so that the audit report as the result of their work is not reality, and there are doubts to be used as a basis for decision making. Therefore, high audit quality requires an attitude of independence from the auditor (Sari, 2017). The link between independence and professional skepticism is that auditors are careful in evaluating and examining evidence so they cannot side with anyone to find fraud. These results align with the research conducted by Handayani & Merkusiwati, (2015) that auditor independence has a partially positive effect on auditor professional skepticism.

The competency variable had a positive and significant effect on audit quality. This indicates that CompetenceCompetence has a direct relationship with Audit Quality. Meanwhile, from the results of the T-statistics and P Values test, it was found that Competence at the BPKP Representative Office of South Sulawesi Province significantly influences Audit Quality; this result means that CompetenceCompetence affects Audit Quality. Thus, it can be said that CompetenceCompetence is one of the determining factors for increasing or not auditing quality at the BPKP Representative Office of South Sulawesi Province. Competence is individual behavior that comes from the auditor, which has components to provide quality audit results. The auditor, as the person conducting the audit, is obliged to continue to expand his knowledge. The more maximal the knowledge possessed by the auditor is accompanied, the more experience gained. With the competencies, the auditor can carry out his audit tasks easily. With the quality of the audit, the information users can be fulfilled, and there are no errors between the principal and the agent (Nugrahaen et al., 2019). These results are in line with research conducted by (Octavia & Widodo, 2015; Nugrahaen et al., 2019; Ardini, 2010) shows that Competence has a positive effect on audit quality.

The independence variable had a positive and significant effect on audit quality. This indicates that independence has a direct relationship with audit quality. Meanwhile, from the results of the T-statistics and P Values test, it was found that the Independence at the BPKP Representative Office of South Sulawesi Province significantly influenced Audit Quality; this result means that Independence influences Audit Quality. Thus, it can be said that independence is one of the determining factors for increasing or not auditing quality at the BPKP Representative Office of South Sulawesi Province. This condition illustrates that the higher the auditor's independence, the better the audit quality produced. The impartial attitude shown by the auditor when carrying out his duties reflects that the auditor is free from any influence and is honest with creditors, the company, and other parties who trust the audited financial statements. This is also in line with the respondents' answers; each indicator answered agree on average. Auditors who lose their independence will lead to lower audit quality so that the audit report as the result of their work is not reality, and there are doubts to be used as a basis for decision making. Therefore, high audit quality requires an attitude of independence from the auditor. Independence is the attitude and appearance of the auditor's position about other parties related to the audit tasks he does

(Sugiarmini & Datrin, 2017). To produce good quality, an auditor must assert his independence during the audit process. Then the needs of users of information originating from good audit quality can be met between agents and principals (Nugrahaen et al., 2019). These results align with Ardini, (2010) research, which shows that independence positively affects audit quality.

The Professional Skepticism variable had a positive and significant effect on Audit Quality. This indicates that Professional Skepticism has a direct relationship with Audit Quality. Meanwhile, from the results of the T-statistics and P Values test, it was found that Professional Skepticism at the BPKP Representative Office of South Sulawesi Province significantly influenced Audit Quality; this result means that Professional Skepticism affects Audit Quality. Thus, it can be said that Professional Skepticism is one of the determining factors for increasing or not auditing Quality at the BPKP Representative Office of South Sulawesi Province. Professional skepticism is related to audit quality because an auditor who carefully examines and evaluates evidence will result in good audit quality. Professional skepticism requires that the audit must be designed in such a way as to provide high and adequate confidence to reverse detect errors and the possibility of material fraud in the financial statements (Afriyani et al., 2014). These results align with research conducted by (Sugiarmini & Datrin, 2017; Nurjanah & Kartika, 2016), which show that professional skepticism has a positive effect on audit quality.

Conclusions

Based on the study's results, it can be concluded that the influence of competence and independence has a significant and significant effect on professional skepticism and its relationship with audit quality at the BPKP Representative Office of South Sulawesi Province. To improve audit quality, it is necessary to increase independence, competence, and professional skepticism by providing training and opportunities for auditors to take courses or improve professional education. In addition, the audit structure contains more rules and procedures for its implementation accompanied by more detailed instructions or instructions regarding what must be done in carrying out audit tasks. Auditors are expected to increase professional skepticism because this is important so that audit quality can be adequately maintained. Auditors must have reasonable professional skepticism, resulting in better audit quality.

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