

# Several factors affect the audit quality in South Sulawesi Inspectorate

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## Abstract

This study aims to assess the quality of audit results at the South Sulawesi Province Inspectorate Office. The competence, independence, objectivity, and integrity of auditors are the independent variables in this study, while the quality of audit results is the dependent variable. Purposive sampling was used as the method of sampling. Multiple Regression Analysis was used to analyze the data, which was then processed using SPSS 24. A questionnaire was distributed directly to the South Sulawesi Provincial Government Internal Supervisory Apparatus to collect data. The study found that auditor competence, independence, objectivity, and integrity have a significant positive effect on the quality of audit results, both simultaneously and partially. To improve audit quality, auditors must constantly monitor and improve the quality of their experience and knowledge at all levels of the Public Accounting Firm's organizational structure, including junior, senior, and higher levels, by attending training on relevant topics. Auditors are also expected to maintain an independent mental attitude, objectivity and integrity at all times.

**Keywords:** Auditor Competence; Independence; Objectivity; Integrity; Audit Quality

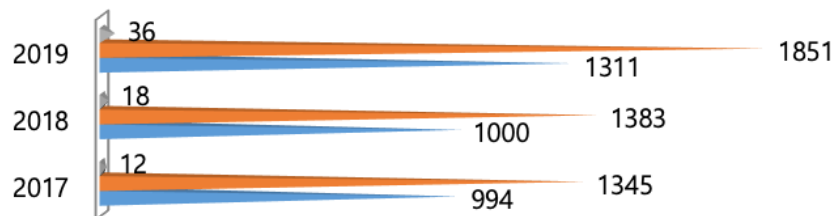
## 1. Introduction<sup>1</sup>

In practice, public sector organizations have the duty and responsibility to promote good governance. The public's right to know and be informed about government financial management is the foundation for the need for government management transparency (Dewi, 2018). Three main aspects that support the development of good governance are supervision, control, and inspection. The regional government is implemented in stages, starting at the district/city level and working its way up to the provincial and departmental levels. The inspectorate conducts inspections (audits) and special supervision at Regional Work Units (SKPD) in each Regency / City and Province. The Government Internal Supervisory Apparatus (APIP), which includes audits, reviews, evaluations, monitoring, and other supervisory activities, is part of the Government Internal Control System (SPIP) (Sulistiyanti, 2018). APIP's responsibilities and functions, according to (Iswanto & Rufaedah, 2019), including making recommendations and reporting work results in the form of inspection reports based on auditing standards for government internal control apparatus. The quality of audit results (inspection) is defined by State Financial Audit Standards (SPKN) as an audit report containing weaknesses in internal control, fraud, deviations from statutory provisions, non-compliance, and other issues. A quality audit can be followed up on by the auditee. This quality level must be maintained throughout the audit, from the beginning to the end of reporting and making recommendations (Nugraha et al., 2018).

However, there are several flaws in Indonesian government audits, including a lack of appropriate performance indicators as a basis for measuring the performance of both the central and local governments, which is a common occurrence among public organizations due to the difficulty of measuring the output produced in the form of public services. The number of findings that have not been completed from 2017 to 2019 is increasing every year, according to the Eradication Commission's follow-up evaluation of the Inspectorate's and BPK's findings in South Sulawesi Province. This fact has brought the audit quality conducted by the auditors of the South Sulawesi Provincial Government Inspectorate into the spotlight. Because many partners have not paid, regional company cash holders have not deposited, treasurers have not collected local taxes, partner returns are not smooth, civil servants have not returned, civil servants' trips are suspected to be fictitious, responsibility for eating and drinking is not appropriately, and so on, the follow-up evaluation of Inspektorat and BPK's findings continues to rise. This demonstrates that there are still flaws in Indonesian government audits, such as the lack of

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appropriate performance indicators as a basis for measuring the performance of both the central and local governments, and this is a common problem faced by public organizations because the output produced in the form of public services is difficult to measure. As a result, an auditor's personal characteristics must be considered because they influence whether they perform well or poorly. These personal characteristics include traits, motives, value systems, attitudes, knowledge, and skills, with competence directing behavior and behavior influencing audit quality (Rahim et al., 2019). Audit quality is important because it is used as a basis for auditors' decision-making when evaluating financial reports, and it has the potential to restore public confidence in auditors' work, which is still a topic of debate (Nugrahadi & Sukiswo, 2019).



**Figure 1. Evaluation of the Follow-Up Findings of the Inspectorate and BPK**

Source : SuaraSulsel.id (2020)

- Not finished
- Recommendation
- Findings with Follow Up

One of the factors that influence audit quality is competence. The auditor's competence will result in a learning process and improved behavior. According to the Financial Accounting Standards Board, a competent auditor will be able to hone sensitivity in understanding fraud and errors in the presentation of financial statements (Muslim et al., 2018). Advanced degreed auditors will have a broader perspective on a wide range of issues. Auditors will gain a better understanding of their fields, allowing them to learn more about a variety of issues, according to (Hajering et al., 2020). Furthermore, auditors with sufficient knowledge will find it easier to keep up with increasingly complex developments.

Independence is another factor that influences audit quality. The audit profession's main key to producing a sound and quality assessment of financial statements' fairness is auditor independence. According to the Supreme Audit Agency of the Republic of Indonesia's Regulation No. 01 of 2007 concerning State Financial Audit Standards, all matters relating to the work of auditing, inspection, and examination organizations must be free from personal, external, and organizational interference in mental attitude and appearance. It can have an impact on independence. According to (Hamdi & Sari, 2019), independence in supervision means no partiality or other influence in the supervision process or practice due to relationships with relatives, friends, relatives, position status, or others. According to (Jesika et al., 2015), if the auditor has certain relationships (for example, family relationships, financial relationships) with his clients, suspicions that the auditor will side with his client or is not independent will arise. As a result, auditors must act freely according to the facts and avoid situations that cause others to question their independence. According to (Ningtyas & Aris, 2016; Kurniawati et al., 2019), auditors must gather all information necessary for making audit decisions, which must be accompanied by an independent attitude, ensuring that the auditor's independence is maintained at all times.

One of the assumptions that influence audit quality is the objectivity of the auditor. According to the APIP Audit Standards, the principle of objectivity requires auditors to conduct audits honestly and without compromising quality (Cahyono et al., 2015). Individually, an auditor emerges from his neutral, fair attitude, does not want to be caught up in conflicts of interest, is honest, diligent, and accountable to his profession. Susilo & Widyastuti, (2015) suggest that objectivity is a mental attitude that internal auditors must maintain when performing audit tasks. The better the quality of the examination results, the higher the level of objectivity of the auditor. Integrity is another factor that influences audit quality. Integrity is a quality that underpins public trust. When conducting an audit, an auditor must be honest, transparent, brave, wise, and responsible (Pitaloka & Widanaputra, 2016). Integrity can accept unintentional mistakes and honest differences of opinion (Muslim et al., 2019).

This research is based on competency, independence, and objectivity variables. Meanwhile, the integrity variable has been added as a new variable in this study because the researcher believes that public trust in auditors' work has begun to erode due to the widespread reporting of auditor fraud. This study will be conducted at the South Sulawesi Province Inspectorate to understand that many of the inspectorate's findings have not been completed in the last three years.

According to behavioral decision theory, a person has limited knowledge and acts solely on his perception of the situation. In practice, decision-making is inextricably linked to a variety of social contexts. The social context in question in this study is the presence of a social relationship with the auditee, pressure from the auditee, superior intervention, etc. When a person's decisions are closely related to their personal interests, they may lose their ability to think rationally. As a result, the auditor

must have the competence, knowledge, and experience to produce a quality audit. Competence isn't enough if you don't have an independent auditor's independent attitude as foundational expertise for the audit results. The causes of an event or the outcomes obtained based on individual perceptions are referred to as attribution theory. The nature, character, attitude, pressure of the situation, and so on all influence the cause of other people's or one's own behavior. According to attribution theory, the auditor's integrity and objectivity will determine the audit's quality (Ferdiansyah, 2016).

Competence is defined as a worker's personal characteristics that enable him to achieve superior performance (Amanda & Ahalik, 2018). These personal characteristics include traits, motives, value systems, attitudes, knowledge, and skills, with competence directing behavior and performance resulting from behavior. Auditors with advanced degrees will have a broader perspective on a variety of issues. Auditors will gain a greater understanding of the field they are working in, allowing them to investigate various issues in greater depth. Furthermore, auditors will find it easier to follow increasingly complex developments if they have sufficient knowledge (Asdianti et al., 2015).

*H1 : Competence has a positive and significant effect on audit quality.*

When providing opinions or conclusions, independence refers to the auditor's impartiality, lack of personal interest, and refusal to be influenced by interested parties (Jesika et al., 2015). Auditor independence is a critical factor in producing high-quality audits (Muslim et al., 2020) because auditors can lose their independence if the audit reports produced are not based on facts and cannot be used as a decision-making tool (Hardiningsih, 2008). Audit quality is linked to independence (Asysyfa & Rahmaita, 2018; Sunandar, 2019). In the case of auditors, independence is critical because it is the foundation for public trust. As a result, auditors must have an independent mindset to produce high-quality audits.

*H2 : Independence has a positive and significant effect on audit quality.*

To be objective, internal auditors must have an independent mental attitude. To avoid situations where they cannot provide a professional and objective evaluation, auditors should not judge everything based on the results of other people's assessments when examining (Sihombing & Triyanto, 2019). The findings show that objectivity has a positive and significant impact on audit quality (Nugrahadi & Sukiswo, 2019; Laksita & Sukirno, 2019). If auditors can act reasonably and without pressure or requests influenced by certain interested parties in the audit, detachment can help institutions maintain positive feelings about the quality of the resulting audit.

*H3 : Objectivity has a positive and significant effect on audit quality*

Audit quality is influenced by integrity in a significant and positive way. Auditors with a high level of integrity will produce high-quality audits due to the public's trust in the government (Ilham et al., 2019). Furthermore, auditors must have a personality that includes honesty, courage, wisdom, and responsibility (Amanda & Ahalik, 2018). To build trust and provide a foundation for reliable decision-making (Gita & Dwirandra, 2018; Fitriani & Hidayat, 2013). Auditors must be truthful and transparent and courageous, wise, and accountable (Tawakkal, 2019).

*H4 : Integrity has a positive and significant effect on audit quality*

## 2. Research Design and Method

This study uses a quantitative approach combined with descriptive analysis to examine the South Sulawesi Province inspectorate's audit quality. Competence, independence, objectivity, and integrity are the independent variables, while audit quality is the dependent variable. The participants in this study were 40 auditors from the South Sulawesi Province Inspectorate Office. The sample is chosen based on certain or predetermined criteria (Sugiyono, 2015). Multiple linear regression analysis is used in this study to see if the independent variable has an effect on the dependent variable. It can be seen in the table coefficients for research using the SPSS 21 output.

Equation of regression:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Description:

Y	= Audit Quality
a	= Constant
X1	= Competence

X2	= Independence
X3	= Objectivity
X4	= Integrity
$\beta_1 - \beta_4$	= Regression Coefficient
e	= Standard Error

**Table 1. Research Sample Criteria**

No	Description	Number of Auditors
1	JFA	1
2	Skilled Auditor	4
3	Expert Auditor	3
4	Young Auditor	5
5	Team Leader Auditor	5
6	Team Member Auditor	5
7	Technical Controlling Auditor (Dalnis)	4
8	Establishment Auditor	2
9	Public Administration Auditor	2
10	Auditor of Highways	2
11	Spatial Auditor	1
12	PSDA	1
13	P2UPD	1
14	PNPM Mandiri auditors	1
15	Goods and Services Auditor (Barjas)	1
16	Auditor Review Financial Statements	1
17	Audit Engineering Auditor	1
Total		40

The regression method was used to test the hypothesis with the help of the SPSS for Windows software, which includes: Statistical Descriptive Test: The mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness are all descriptive statistics that provide an overview or description of data (Ghozali, 2016). The regression analysis method tests the influence relationship between one variable and another to test this hypothesis.

### 3. Results and Discussion

#### Result Analysis

An instrument is valid if it can accurately measure the desired variables and reveal data from them. The instrument's validity level indicates how closely the collected data matches the variables in the study description in question. The R-x.y product-moment table was used to determine whether a question item from the questionnaire instrument was valid or not, with a significant level of 5%. When measuring a different symptom, a measuring instrument is reliable if it always measures the extent to which the measuring device is reliable and dependable. To measure instrument reliability, use Cronbach's Alpha based on the average correlation of the measurement instrument data items. If the Cronbach Alpha value is greater than or equal to 0.6, an instrument is reliable. The validity and reliability tests performed on the instrument items used in the study, which revealed that all of the research instrument items were valid because they met the criteria for testing the instrument's validity items.

**Figure 2. Heteroscedasticity Test Result**

On the normality probability plot, the data distribution is centered around the diagonal line indicating that the data is normally distributed. Figure 2 shows a scatterplot diagram in which the data are randomly distributed and do not form a pattern, indicating that heteroscedasticity is not present. To see if the regression model's independent variables are linked. The summary of the multicollinearity test results in table 2 shows that all variables have a VIF value of 10, so there is no multicollinearity between the five independent variables.

**Table 2. Multicollinearity Test Results**

No.	Variable	Tolerance	VIF	Decision
1	X1	0,924	1,088	Multicollinearity does not occur
2	X2	0,991	1,233	Multicollinearity does not occur
3	X3	0,842	1,121	Multicollinearity does not occur
4	X4	0,953	1,119	Multicollinearity does not occur

**Table 3. Regression test results**

Variable	Koefisien Regresi	T-Count	P-Value	Info
Competence	0,445	2,363	0,000	Significant
Independence	0,202	2,819	0,005	Significant
Objectivity	0,188	2,833	0,005	Significant
Integrity	0,218	2,574	0,010	Significant
Constant =	21,680			
F-Count =	6,403, P = 0,001			
F-Table =	2,352, t-Table = 2,131			
R =	0,667, R <sup>2</sup> = 0,653			

The regression equation is shown in table 3 as a result of the regression analysis:

$$Y = 21.680 + 0,445X1 + 0,202X2 + 0,188X3 + 0,218X4$$

According to the appearance of table 3, b<sub>0</sub> (constant) = 21,680 means that the quality of the inspection results at the Inspectorate of South Sulawesi Province is 21,680 units if the variables of competence, independence, objectivity, and auditor integrity are constant. With the assumption that other variables such as independence, objectivity, and auditor integrity are constant, b<sub>1</sub> = 0.445 is a regression coefficient indicating that the auditor competence variable can improve the quality of audit results by 0.445 units. With the assumption that other variables such as competence, objectivity, and auditor integrity are constant, b<sub>2</sub> = 0.202 is a regression coefficient that shows that the auditor independence variable can improve the quality of the examination results by 0.202 units. b<sub>3</sub> = 0.188 is a regression coefficient that shows that increasing the auditor's objectivity improves the quality of the examination results by 0.188 units, assuming that other variables like competence, independence, and auditor integrity remain constant.

**Table 4. Hypothesis Testing Results**

Code	Hypothesis	Info
H1	Competence has a positive and significant effect on audit quality	Accepted
H2	Independence has a positive and significant effect on audit quality	Accepted
H3	Objectivity has a positive and significant effect on audit quality	Accepted
H4	Integrity has a positive and significant effect on audit quality	Accepted

## Discussion

Testing the first hypothesis (H1) shows that audit quality is significantly influenced by competence. This result indicates that the (H1) submission has been accepted. These findings suggest that to improve the quality of examination results, the South Sulawesi Provincial Government's Internal Supervisory Apparatus requires competencies that include sufficient knowledge and skills and the appropriate attitudes and behaviors. To carry out their work/profession. If the auditors have good competence, they will easily complete their audit tasks; on the other hand, if the auditors do not have sufficient or low

competence, they will have difficulty carrying out their duties, resulting in poor audit quality. The findings of this research back up the Behavioral decision theory, which states that auditors have limited knowledge and act solely on their perceptions of the situation. In practice, decision-making is inextricably linked to a variety of social contexts. When a person's decisions are closely related to their personal interests, they may lose their ability to think rationally. As a result, the auditor must have the competence, knowledge, and experience to produce a quality audit. This study's findings also back up previous research (Siahaan & Simanjuntak, 2019; Melinawati & Prima, 2018), which found that competence has a positive and significant impact on audit quality. Auditor knowledge gained through formal education, experience, and technical training is expected to improve their ability or competence in the auditing field, resulting in higher audit quality (Angelina, 2017).

Testing the second hypothesis (H2) shows that audit quality is significantly affected by independence. This result indicates that the (H2) submission was accepted. These findings suggest that to improve the quality of examination results, the South Sulawesi Provincial Government's Internal Supervisory Apparatus must act independently in carrying out their duties. This independence must be backed up by mental attitude and appearance freedom from personal, external, and organizational disturbances that could jeopardize independence. As a result of this finding, an independent attitude must be attached to the South Sulawesi Provincial Government's Internal Supervisory Apparatus and made an absolute requirement. This is because it is difficult to maintain independence due to the various factors that can influence it, such as a long-term relationship with the client, leading to independence vulnerability and the availability of various facilities for auditors during the audit assignment. Because the auditor is in a bind, the client can be "easy to control" the auditor. The findings of this research back up the Behavioral decision theory, which states that auditors have limited knowledge and act solely on their perceptions of the situation. In practice, decision-making is inextricably linked to a variety of social contexts. When a person's decisions are closely related to their personal interests, they may lose their ability to think rationally. As a result, the auditor must have the competence, knowledge, and experience to produce a quality audit. Competence isn't enough if you don't have an independent auditor's independent attitude as foundational expertise for the audit results. This study's findings corroborate those of research (Asysyfa & Rahmaita, 2018; Sunandar, 2019), which found that audit quality is improved by independence. The more independent an auditor is, the harder it is for them to be swayed, and they will not take sides with anyone. In auditors' case, independence is critical because it is the primary basis for the public's trust in them. As a result, it stands to reason that an auditor's independent attitude is required to produce a quality audit.

The third hypothesis (H3) test results show that objectivity has a significant impact on audit quality empirically. This result indicates that the (H3) submission has been accepted. These findings suggest that to improve the quality of examination results, the South Sulawesi Provincial Government Internal Supervisory Apparatus needs to maintain professional impartiality when collecting, evaluating, and processing audit data/information. APIP auditors must make an objective assessment of all relevant circumstances and are not swayed by their own or others' interests when making decisions. APIP auditors must also maintain a neutral and fair attitude, avoid conflicts of interest, and be accountable to their profession. This study's findings back up the attribution theory, which states that the causes of an event or the outcomes based on individual perceptions are attributed. The nature, character, attitude, pressure of the situation, and so on all influence the cause of other people's or one's own behavior. According to attribution theory, the auditor's objectivity will determine the quality of the audit produced in this study (Ferdiansyah, 2016). Objectivity has a positive and significant effect on audit quality, according to this study's findings (Nugrahadi & Sukiswo, 2019; Laksita & Sukirno, 2019). Because the auditors act fairly and without pressure or requests influenced by certain interested parties in the audit, objectivity can help the agency maintain things that are positive about the quality of the resulting audit.

The third hypothesis (H3) test results show that objectivity has a significant impact on audit quality empirically. This result indicates that the (H3) submission has been accepted. These findings suggest that to improve the quality of examination results, the South Sulawesi Provincial Government Internal Supervisory Apparatus needs to maintain professional impartiality when collecting, evaluating, and processing audit data/information. APIP auditors must make an objective assessment of all relevant circumstances and are not swayed by their own or others' interests when making decisions. APIP auditors must also maintain a neutral and fair attitude, avoid conflicts of interest, and be accountable to their profession. This study's findings back up the attribution theory, which states that the causes of an event or the outcomes based on individual perceptions are attributed. The nature, character, attitude, pressure of the situation, and so on all influence the cause of other people's or one's own behavior. According to attribution theory, the auditor's objectivity will determine the quality of the audit produced in this study (Ferdiansyah, 2016). Objectivity has a positive and significant effect on audit quality (Nugrahadi & Sukiswo, 2019; Laksita & Sukirno, 2019). An auditor who can act rationally and objectively while ignoring the pressures or demands of certain parties can help the institution maintain positive perceptions of the audit quality.

## 4. Conclusions

Based on the findings of the analysis and discussion, this study discovered that the variables of competence, independence, objectivity, and integrity impact audit quality. Competence is the most important variable in this study, it is hoped that policies relating to auditor competence will improve, particularly in the indicators that shape it, such as sufficient mastery of knowledge and skills, and having attitudes and the appropriate attitude to carry out the job/profession, but the



relatively low indicators will be maximized. The results of this study suggest to the auditors of the Inspectorate of South Sulawesi Province, it is necessary to continue maintaining and maintaining and improving the competence, independence, objectivity, and integrity of the auditors because these variables affect the quality of the audit results. To analyze audit quality, this study only looks at four independent variables: competence, independence, objectivity, and integrity. As a result of this research, it is suggested that future researchers add more variables and experiment in different areas. Also, auditors must always pay attention to and improve the quality of experience and knowledge for each individual, both junior, senior, and higher levels in the Public Accounting Firm's organizational structure, by participating in training on this subject about the thing that helps do them. Similarly, the auditors are expected to maintain an independent mental attitude at all times.

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