

# Competence and Motivation (Auditor) on Audit Quality

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## Abstract

Assessing the efficiency of financial supervision in local government is contingent upon the crucial factor of audit quality. The significance of audit quality to information consumers lies in its capacity to serve as a fundamental framework for decision-making. Numerous aspects exert influence in pursuing enhancing and attaining commendable audit quality, encompassing competence and enthusiasm. The objective of this study is to examine the impact of auditor competency and auditor motivation on the quality of audits conducted by the Cirebon Regency Inspectorate Office. The present study was conducted at the Cirebon district's Inspectorate office. The investigation utilized a sample size of 50 auditors. The purposive sampling technique chose the participants for this study. The investigation employed the analytical technique of descriptive statistics. The data underwent statistical analysis using SPSS version 25, employing multiple linear regression tests and hypothesis testing. Before doing the multiple linear regression analysis, it is customary to perform the classical assumption test, which involves assessing the validity and reliability of the data. The study's findings indicate that the level of auditor skill has a notable and favorable impact on the quality of audits. The motivation of auditors has been found to have a notable positive impact on the quality of audits.

**Keywords:** Auditor Competence, Auditor Motivation, Audit Quality, Good Governance.

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## Introduction

The need for increased accountability in Indonesia's public sector to achieve effective governance continues to grow (Lestari, 2015). Several academic studies have explained that the leading cause of the economic crisis in Indonesia was poor governance and weak bureaucratic structures (Nurhayati, 2017). Public sector accountability is closely linked to implementing transparent procedures and disseminating information to the broader public serves as a mechanism to protect public rights. According to the World Bank, good governance is characterized by the capable and accountable administration of development initiatives guided by democratic ideals and market efficiency. Its main objectives are to reduce the misallocation of investment resources, address political and administrative corruption, promote budget discipline, and establish a comprehensive legal framework. Dewi, (2019) asserts that conducive political conditions play an essential role in facilitating the growth and development of business enterprises.

According to Zamzami et al. (2021), supervision, control, and inspection are three crucial elements that influence the promotion of effective governance. Leadership pertains to the methodical undertaking conducted by external groups, such as the community and the Regional People's Representative Council (DPRD), to observe and assess the operational aspects of the administration (Sari, 2016). Control is a regulatory mechanism implemented by governmental organizations to ensure the efficient execution of management systems and policies, hence supporting the achievement of organizational goals (Adiko et al., 2019). To assess how closely the government's performance outcomes adhere to predetermined benchmarks during the interim period, neutral entities with professional knowledge conduct audits (Ferdiansyah, 2016).

The regional inspectorate is a department tasked with conducting audits and examinations of regional administrations. This specific organization bears direct responsibility to the mayor or regent. According to a study by Tumurang et al. (2019), the Inspectorate acts as an internal government auditor with the primary duty of keeping an eye on the APBD and non-financial activities of the regional governments. The Government Internal Audit Apparatus (APIP) is an integral part of the Government Internal Control System (SPIP) and operates under a prescribed set of work standards that prioritize accountability in the implementation of audit control (Widiya & Syofyan, 2020). The aim is to develop auditors who exhibit strong credibility and can achieve optimal performance when conducting audits (Mildawani, 2018). The Audit Board of the Republic of Indonesia (APIP), along with the province, district, and city Inspectorates, is primarily tasked with conducting a preliminary evaluation of the Regional Government Financial Report (LKPD) before the official audit undertaken by the Financial Audit Agency (BPK) (Kuntadi, 2023). Therefore, in addition to analyzing the physical components (Susanti et al., 2017).

While discharging their professional obligations, auditors must consistently uphold ethical and professional considerations in all stages of their decision-making process (Mildawani, 2021). Additionally, the manifestation of professional orientation and the display of loyalty to one's employing organization impact the development of professional commitment (Lesmana & Machdar, 2015). Arifah and Romadhon (2015) claim that auditors who possess professional expertise tend to experience a sense of pride in their affiliation with their professional organization during the execution of their duties. Moreover, these auditors exhibit a greater propensity to conform to professional standards, rules, and ethical principles when facing various obstacles. To enhance the confidence of financial report consumers in diverse SKPD offices, it is imperative for a government auditor, or Government Internal Audit Apparatus (APIP), to prioritize the quality of the audits they provide (Oktarini & Ramantha, 2016). Auditors must possess a favorable disposition and conform to established workplace norms to fulfill their role effectively. This is essential as auditors are tasked with comprehending fundamental principles and obligations, conducting risk assessment and formulating risk response strategies, evaluating audit evidence, incorporating the work of external parties, formulating audit conclusions, preparing reports, and addressing areas of concern. The utilization of this handbook is crucial for auditors in their professional practice (Susanti, 2019). The competency of an auditor is a significant determinant of the quality of their audit. To audit, the auditor must possess favorable personal qualities, adequate expertise, and distinctive proficiency within their respective domain (Imansari & Halim, 2016).

Auditors' competency is characterized by acquiring professional competencies through formal education, successful completion of professional examinations, and active engagement in training, seminars, and symposiums. Competence refers to possessing adequate skills that can be effectively utilized to perform objective audits. Nevertheless, to make sound decisions, additional factors must be considered due to many variables in human beings, such as knowledge (Giovani & Rosyada, 2019). Competence can be acquired through the combination of formal education and practical experience. This level of competency is essential in guaranteeing that audit services maintain a notable standard of professionalism.

In addition to the proficiency of auditors, their motivation level also plays a significant role in determining the quality of audits. According to Nadi and Saputra (2017), the presence of motivational stimuli in the workplace, such as verbal encouragement or tangible prizes, might enhance an auditor's level of job excitement. As Mohamud et al. (2017) posited, motivation is an intrinsic force that drives individuals to engage in specific behaviors. Given the audit system's extensive and rigorous nature, motivation will inevitably catalyze an auditor's enthusiasm for their profession. According to Tjahjono and Adawiyah's (2019) definition, motivation is using deep aspirations to drive and compel people toward a particular goal. This enables individuals to initiate practical actions despite setbacks and disappointments. Motivation refers to using deep-seated desires to move and direct individuals towards a specific purpose, allowing them to take proactive measures with optimal efficacy and persist in the face of setbacks and obstacles. De Angelo (as cited in Rahim, 2016) posits that the notion of audit quality encompasses the probability of the auditor detecting and revealing instances of non-compliance within the accounting framework of the auditee. The study by Deis and Groux (cited in Burhanudin & Rahmawati, 2017) demonstrates that the likelihood of discovering a violation depends on the auditor's technical proficiency. In contrast, the possibility of reporting a breach depends on the auditor's independence. According to Sososutikno (Rahmawati & Halmawati, 2020), a range of dysfunctional behaviors, such as the underreporting of time, premature sign-off, and the adjustment or replacement of audit methodologies, are identified as factors that lead to the substandard quality of audits. Underreporting time carries various adverse implications, such as leading to poor personnel decisions, concealing the need for budget adjustments, and introducing an unknown time constraint for subsequent audits. The concept of premature sign-off (PMSO) pertains to the situation where an auditor discontinues the execution of one or more essential audit processes as specified in the method without implementing alternative procedures in their place. In auditing, modifying, or substituting audit processes refers to replacing audit methods initially intended to be prescribed in auditing standards.

Deli & Syarif, (2015) define competence as having a sufficient level of experience that can be effectively utilized to conduct audits impartially. Expertise, or competence, is the acquisition of significant procedural knowledge and skills demonstrated by individual audit experience (Ali and Kasim, 2019). According to APIP audit standards, personnel with sufficient technical expertise and appropriate audit training must conduct audits. Therefore, adequate education and experience in auditing are necessary for an auditor to fulfill these essential requirements. As stated by Segah (2018), auditors involved in government audits must possess and increase their competence and knowledge in various government-related

areas, such as audit methodologies and procedures, as well as organizational structures, operational functions, program implementation, and government activities. The level of skill required in audit procedures includes a comprehensive understanding of accounting and auditing concepts and a deep appreciation of the subject matter being audited. Implementing programs or policies designed to improve competence can serve as evaluative criteria for measuring auditor proficiency.

Motivation can be conceptualized as an intrinsic impetus residing within an individual, prompting them to partake in specific behaviors (Rosch & Villanueya, 2016). Motivation in the context of an organization is a combination of the organization's demands and the individual's needs (Salas et al., 2015). Implementing measures to mitigate tension and conflict is of utmost importance to maximize the achievement of company objectives. Widodo (2015) states motivation is an intrinsic driving force that compels individuals to participate in specific actions. The level of an individual's inherent determination to do a task or achieve a goal reflects the extent of their motivational capacity. The succeeding statement outlines the research framework, considering the descriptions provided above.

*H<sub>1</sub>: Auditor competency partially positively and significantly affects audit quality.*

*H<sub>2</sub>: Auditor motivation partially has a positive and significant effect on audit quality.*

*H<sub>3</sub>: Auditor competency and auditor motivation simultaneously have a positive and significant effect on audit quality.*

## Research Design and Method

This study employs a quantitative descriptive methodology, research procedure adopts a quantitative approach. Aritonang (2017) asserts that quantitative techniques serve as a research methodology that facilitates the utilization of statistical tools for numerical or quantitative computation. The saturation sampling technique was used to select a sample size of 50 individuals for the present study. Questionnaires were administered to all auditors from the Cirebon district Inspectorate to collect data for the research study. The researcher employed the SPSS version 25 software to conduct a multiple regression analysis to tackle the concerns raised in this study. The present study used the approach above to examine the formulated hypothesis and investigate the impact of the variables of auditor competency and auditor motivation on the quality of audits.

## Results and Discussion

### *Statistical Result & Discussion*

Validity testing is conducted utilizing the Statistical Package for the Social Sciences (SPSS) software, employing the following test criteria: If the value of the r count is more than the r table, then the statement can be considered legitimate. If the value of r count is less than the value of r table, then the information is deemed invalid. In the given scenario, the determination is established by considering a sample size of N = 50 respondents and a researcher's error level of 5%. The significant r-value, denoted as 0.285, is utilized for

analysis. Based on the statistical analysis conducted using SPSS, the obtained results about the variables of auditor competency (X1), auditor motivation (X2), and audit quality (Y) indicate that the calculated correlation coefficient (r count) exceeded the critical value (r table), specifically  $r \text{ count} > 0.285$ . Consequently, all the items included in the questionnaire possess validity.

The Cronbach Alpha statistical test for variable reliability is determined by comparing the r alpha value with a value of 0.60; if  $r \text{ alpha} > 0.60$ , the variable tested is trustworthy. The SPSS 25 calculation technique was used to test the level of instrument reliability. Cronbach alpha  $0.817 > 0.60$  was found in the SPSS output. All the question/statement structures that are dimensions of the three variables may be trustworthy. Analysis of the linear relationship between a dependent variable and two or more independent variables is the focus of multiple linear regression analysis, a statistical method. This kind of analysis establishes whether each independent variable is positively or negatively correlated with the dependent variable and the direction of the relationship between the two. Further, it can be used to foretell the effect of a change in the independent variable on the value of the dependent variable. Multiple linear regression analysis was used to test hypotheses in this study, with the help of SPSS, version 25.0.

**Table 1. Multiple Linear Regression Test Results**

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	1.283	2.901
Auditor competency (X1)	.541	.064
Auditor motivation (X2)	.540	.128

a. Dependent Variable: Performance (Y)

Based on table 1, the following multiple liner regression equation is obtained:

$$Y = 1.283 + 0.541X1 + 0.540X2 \dots\dots\dots (1)$$

The regression model indicates that the constant term has a coefficient of 1.283, implying that the audit quality is favorably valued, even when the variables of auditor competence and motivation are held constant or at zero. The non-standardized coefficient (B) for variable X1, representing auditor competency, exhibits a positive value of 0.541. This indicates a positive correlation between auditor competency and audit quality. In essence, an augmentation in the proficiency of auditors is likely to provide a commensurate enhancement in the caliber of audits carried out at the Cirebon Regency inspectorate office. The non-standardized coefficient (B) for the variable X2, representing Auditor motivation, shows a positive value of 0.540. This finding indicates a direct correlation between the level of motivation exhibited by auditors and the overall quality of audits conducted. This suggests that a rise in auditor motivation is expected to enhance the standard of audits performed at the Cirebon Regency inspectorate office.

**Table 2. T-test results**

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	sig.
	B	Std. Error	Beta		
(Constant)	1.283	2.901		.439	.655
Auditor Competency (X1)	.541	.064	.530	4.640	.000
Auditor motivation (X2)	.540	.128	.194	4.887	.000

a. Dependent Variable: Audit Quality(Y)

Based on the data shown in Table 2, it is apparent that the t-test results for the variable of auditor competency reveal a computed t-value of 4.640, exceeding the crucial t-value of 1.678 as determined by the t-table. Furthermore, the obtained significance value (Sig.) of 0.000 is below the planned significance level of 0.05. Hence, drawing from the results of the t-test analysis, it can be deduced that the variable denoting auditor competency (X1) has a statistically significant influence on the quality of audits (Y). Therefore, within the hypothesis testing framework, accepting the alternative hypothesis (Ha) and rejecting the null hypothesis (Ho) is customary. Furthermore, the t-test results performed on the auditor motivation variable reveal that the calculated t-value is 4.887, exceeding the essential t-table value of 1.678, at a significance level (Sig.) of 0.000, which is below the predetermined alpha level of 0.05. The t-test results indicate a statistically significant association between the variable of auditor motivation (X2) and audit quality (Y). The framework of hypothesis testing involves the acceptance of the alternative hypothesis (Ha).

The F statistical test is utilized to determine how much the independent variable impacts the dependent variable. The significant F-test determines if every predictor variable affects an outcome variable statistically when included in the model. The F statistical test measures independent factors' effect on the dependent variable.

**Table 3. Simultaneous Test Results**

ANOVA<sup>a</sup>

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	45.927	2	22.960	10.318	.000 <sup>a</sup>
Residual	104.565	48	2.221		
Total	150.496	50			

a. Predictor: (Constant), Auditor motivation (X2), Auditor competency (X1)

b. Dependent variable: Audit quality (Y).

The results of the F test show that the calculated F value is 10.320. A statistically significant F value of 10.318 was found, higher than the minimum required value of 3.20. Furthermore, 0.000 0.05 is less than the target alpha level 0.05, as measured by the F test's significance level (Sig F). This suggests that both auditor competence (X1) and auditor motivation (X2) have a significant joint or contemporaneous effect on audit quality (Y). A statistically significant relationship exists between the independent and dependent variables if the observed significance level (Sig) is less than the specified alpha ( ) value of 0.05. The F-test results suggest that auditor competence and motivation highly impact the quality of audits performed by the Cirebon Regency Inspectorate office. Therefore, the alternative

hypothesis (Ha) can be accepted based on the results of this test.

Ghozali (2012) says R<sup>2</sup> shows how effectively the model explains dependent variable volatility. The coefficient of determination is 0–1. Independent factors cannot explain dependent variable variability with low R<sup>2</sup>. When the value is close to 1, the separate components provide practically all the information needed to predict the dependent variable.

**Table 4. Coefficient of determination test**

Model Summary

Model	R	R Square	Adjusted R Square	Std Error of Estimate
1	.794	.630	.618	1.49142

Predictors: (Constant), auditor motivation, auditor competency

Table 4 shows that the R Square value is 0.630, which agrees with the predictions made by the model. This study's findings reveal that the independent variables used in the research model can account for 63.0% of the variance in describing the impact of variables on audit quality at the Cirebon Regency inspectorate office. In contrast, unknown factors may affect the remaining 37.0% of the information within the scope of this analysis.

## Discussion

### *Auditor competency influences audit quality*

The results obtained from partial hypothesis testing reveal a statistically significant association between the Auditor Competency variable and the Audit Quality measure. The data support the initial hypothesis that Auditor Competence significantly impacts Audit Quality at the Cirebon Regency inspectorate office. The auditor competency variable's coefficient demonstrates a positive correlation with audit quality, and it is statistically significant at a value of 0.000, which is below the preset significance level of  $\alpha = 0.05$ . Based on the findings above, it can be inferred that auditors who possess greater competence, competency, and understanding in auditing are more inclined to conduct audits that exhibit improved comprehensiveness, accuracy, and quality. The proficiency of auditors in detecting irregularities, deficiencies in internal control systems, or other concerns in financial reports of local governments is augmented by their elevated degree of expertise. Evaluating audit quality involves assessing auditors' adherence to the norms and principles established within the audit profession. Additionally, it entails determining the extent to which auditors fulfill the agreed-upon conditions specified in the audit contract with the audited business. This encompasses the strict adherence to recognized audit methodology, the deployment of appropriate procedures, and the objective evaluation of audit findings and outcomes. The Indonesian Accountants Association (IAI) has expressed a similar perspective, stating that the quality of an audit performed by an auditor is determined by its adherence to specific audit standards and compliance with crucial quality control criteria. The results of this study are consistent with the research carried out by Siahaan and Simanjutak (2019), indicating that competence has a positive and statistically significant influence on the quality of audits. Nevertheless, the present discovery is in direct opposition to the study conducted by Irawati (2011), which posits that competence does not significantly influence the quality of audits.

*The influence of auditor motivation on audit quality*

The results obtained from the partial hypothesis testing demonstrate a statistically significant association between the Auditor Motivation variable and the Audit Quality measure. Based on the results obtained, it is justifiable to accept the second hypothesis, as it indicates that Auditor Motivation exerts a partially positive and significant influence on Audit Quality at the Cirebon Regency Inspectorate Office. This discovery is consistent with the initial hypothesis, which suggests that the proficiency of auditors has a beneficial impact on the caliber of audits. The results of the regression analysis indicate that there is a statistically significant positive link between the Auditor Motivation variable and Audit Quality. This relationship is essential at the 0.05 level ( $p < 0.05$ ), with a coefficient value of 0.000. Furthermore, the research above findings indicate that auditors who exhibit a heightened level of motivation, characterized by a robust internal or external drive to achieve their professional responsibilities, are more likely to perform audit tasks with improved precision, attentiveness, and active involvement. The motivation of auditors can act as a catalyst that motivates them to expend further efforts, identify relevant findings, and ensure that the execution of the audit complies with high professional standards. Therefore, our results emphasize the importance of including motivational aspects in managing auditors at the Cirebon Regency Inspectorate Office and other similar institutions. Adopting techniques designed to improve and maintain auditor motivation, including the provision of appropriate incentives, improvements in working conditions, and recognizing their valuable contributions, may provide positive results in boosting audit quality. Hence, the outcomes of our study can provide a basis for strengthening approaches in human resource management and enhancing performance management within the context of increased public sector accountability at the regional level. The results of this study are consistent with the research conducted by Syah et al. (2018), which suggests a relationship between auditor motivation and audit quality. Nevertheless, the results of this study contradict the conclusions of Fauziah's (2017) research, which argues that motivation does not exert a statistically significant influence on audit quality.

*The influence of auditor competency and auditor motivation on audit quality*

The simultaneous execution of hypothesis testing significantly influences the efficacy of audits (Y). Based on the results, the third hypothesis suggests a significant and concurrent influence of Auditor Competency and Auditor Motivation on Audit Quality at the Cirebon District Inspectorate Office, accounting for a substantial portion (63.0%) of the observed variability. This outcome is categorized as being within the strong category. The unaccounted percentage of 37.0% can be attributable to other variables that were not included within the parameters of this study. The obtained p-value is 0.000, indicating statistical significance at a level lower than the intended alpha value of  $\alpha = 0.05$ . This suggests that the impact on audit outcomes cannot be entirely attributed to a single aspect, but rather, both elements are essential in shaping enhanced results in auditing. The competence of an auditor encompasses their aptitude in conducting audits, as evidenced by their possession of knowledge, expertise, and technical proficiencies. Proficient auditors demonstrate the ability to effectively identify potential risks, use appropriate audit

methodologies, and skillfully analyze data. Within the realm of auditing, the concept of auditor motivation encompasses the internal and extrinsic elements that drive auditors to carry out their responsibilities with fervor, commitment, and a profound sense of mission. Auditors who exhibit high levels of motivation are inclined to demonstrate increased concentration, exert more significant effort, and endeavor to attain superior audit outcomes. Within the framework of the Cirebon District Inspectorate Office, the findings above underscore the significance of human resource management and the professional development of auditors. To improve the caliber of audits, it is essential to prioritize the advancement of auditor proficiency through training and recognition of outstanding performance. Moreover, it is imperative to cultivate a professional atmosphere that effectively nurtures and maintains the motivation of auditors. It is anticipated that improved audit outcomes will positively affect local government accountability, more robust financial monitoring, and increased transparency in disseminating information to the public. These several aspects jointly contribute to achieving successful government at the district level.

## Conclusions

The study reveals a positive relationship between auditor competency and audit quality at the Cirebon district inspectorate office. This suggests that higher competency levels among auditors are associated with better audit quality outcomes. The motivation exhibited by auditors working at the Cirebon district inspectorate office has been found to have a notable and statistically significant influence on the overall quality of audits conducted. This suggests a positive correlation between increased motivation levels among auditors and the quality of audits performed. Within the framework of this research, it is observed that these two variables exert a simultaneous and contemporaneous influence on the quality of audits, leading to an explanatory capacity of 63.0% for the dependent construct. This suggests that several additional independent variables could explain the variable of Audit Quality. To enhance the scope of this study, it is advisable to broaden the analysis by including control factors that may influence the outcomes. Additionally, it is crucial to delve into the practical implications of these findings to enhance the management and implementation of audits within this context. By implementing the procedures above, this research endeavor can yield more comprehensive and relevant results, aiming to enhance the standard of auditing in the public sector.

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