

# The Influence of Competence, Independence, and Professionalism of Government Internal Auditors on Audit Quality at the Representative Offices of the Financial and Development Supervisory Agency (BPKP)

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## Abstract

**Purpose:** Many cases related to audit quality in Indonesia have become phenomena that need to be investigated. Some determinants of audit quality are competence, independence, and professionalism. In practice, an auditor has problems carrying out his duties. However, this is a challenge for auditors. Therefore, the purpose of this resource is to determine The Influence of Competence, Independence, and Professionalism of Government Internal Auditors on Audit Quality at the Representative Offices of the Financial and Development Supervisory Agency (BPKP) of South Sulawesi Province.

**Research methodology:** The variables in this research are Competence (X1), Independence (X2), Professionalism (X3), and Audit Quality (Y). The data-collection technique used in this study was a questionnaire. The population of this research included all internal auditors at the Representative Office of the Financial and Development Supervisory Agency (BPKP) of South Sulawesi Province. The sample used in this study was determined using a random sampling technique. Data analysis was conducted using descriptive statistical analysis, normality test, linearity test, multicollinearity test, heteroscedasticity test, multiple regression analysis test, R Square test, t statistical test, and F statistical test.

**Results:** The results of the research partially show that competence and professionalism have positive and significant effects on audit quality, while independence has positive and insignificant effects on audit quality. Simultaneously, it shows that the competence, independence, and professionalism of government internal auditors have a positive and significant effect on audit quality at the Representative Offices of the Financial and Development Supervisory Agency (BPKP) of South Sulawesi Province.

**Keywords:** *Competence, Independence, Professionalism, Audit Quality*

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## 1. Introduction

Every government entity is required to submit an accountability report in the form of a financial report for one period. Representatives of the South Sulawesi Province Financial and Development Supervisory

Agency (BPKP) are one of the agencies that has the main task of carrying out financial and development supervision and carrying out accountability in the region in accordance with applicable laws and regulations. Of course, in implementing financial and development supervision to carry out accountability in the regions, BPKP employees, especially Internal Auditors, must work optimally, in accordance with the vision of the Representative of the South Sulawesi Provincial Financial and Development Supervisory Agency, namely "World Class Indonesian Government Internal Auditors to Improve Accountability for Financial Management and Development National."

Amid the government's intensive efforts to encourage the realization of Good Corporate Governance practices in the Private Sector, corrupt practices still frequently occur in several BUMN and BUMD, which is partly due to weak internal supervision and company risk management. Audits carried out by the BPKP sometimes encounter obstacles in their implementation, where there are considerations of humanity, kinship, and togetherness.

Many cases of fraud among auditors are related to their competence and independence as auditors. The performance of the South Sulawesi Province Financial and Development Supervisory Agency (BPKP) has received public attention, especially regarding its function as an auditor institution that is often used as a law enforcement partner in calculating differences in budget values in a number of corruption cases in South Sulawesi Province. For example, in the case of corruption in the Makassar Mayoral Election Grant Fund in 2019, the audit process by the South Sulawesi BPKP was considered very slow in auditing, which had been ongoing for more than three months and had not yet completed the audit results at that time. Similar to the case that occurred in 2014 regarding corruption in the School Operational Assistance Fund (BOS) in Takalar Regency, the Head of the Takalar Regency District Prosecutor's Office, Ferri Tas, admitted that the process of examining the case carried out by the BPKP was considered very slow, and the Coordinator of the Anti-Corruption Committee Working Body (ACC) South Sulawesi, Abdul Mutallib, hopes that the BPKP will be transparent to the public in every development of the corruption audit carried out.

Based on the above phenomenon, BPKP auditors who are government internal auditors have a position that is vulnerable to political pressure. Political intervention can occur if the related findings reach the political realm. Therefore, providing quality investigative audits requires competence consisting of knowledge, experience, and a good mental attitude. Another important aspect is independence, which consists of program preparation, investigative verification, and reporting. Understanding the importance of quality audits for the realization of an accountable government will make the South Sulawesi Representative BPKP more objective in practice, and with the competence and independence of auditors, it will foster a professional attitude in carrying out their work.

Internal government auditors who work at the BPKP Representative are expected to be clean, dignified, orderly, and orderly in carrying out their duties and functions in accordance with applicable regulations. The provisions that apply to government internal auditors consist of the APIP Code of Ethics and the APIP Audit Standards. The APIP Code of Ethics is included in the Regulation of the Minister of State for Administrative Reform (PERMENPAN), number PER/04/M. PAN/03/2008, one of its objectives is to encourage an ethical and professional culture so that the principles of accountability are fulfilled and audit controls are implemented so that credible auditors can achieve optimal performance in audit implementation. APIP Audit Standards are regulated in PERMENPAN Number PER/05/M. PAN/03/2008 was used as a reference for all APIPs performing auditing tasks.

The Indonesian Accountants Association (IAI) states that an audit carried out by an auditor is said to be of quality if it meets auditing and quality control standards. Auditors' professional quality criteria, as regulated by general auditing standards, include independence, integrity, and objectivity. [DeAngelo \(1981\)](#) defines the result quality of audit as the probability that an auditor finds and reports a violation in his client's accounting system. The possibility of discovering a violation depends on the auditor's technical ability and independence. Audit quality is a process to ensure that generally accepted auditing standards are followed by each audit, following special quality control procedures that help to

consistently meet standards in the assignment until good-quality results are achieved ([Arens, Elder, Beasley, & Jusuf, 2011](#)). Audit quality is defined as the probability that the auditor will properly and correctly find reports of material errors, misrepresentations, or omissions in the client's financial statements. The auditor's probability of reporting fraud in the client's accounting system depends on the auditor's independence.

Competency is the underlying characteristic of a person that produces effective work and superior performance ([Ramadhan & Mudzakar, 2022](#)). Competency is necessary for auditors to have formal education in the field of auditing and accounting, adequate practical experience for the work being carried out, and continuing professional education ([Arens et al., 2011](#)). However, in accordance with their responsibility to increase the level of reliability of a company's financial reports, public accountants not only need to have competence or expertise, but also must be independent in auditing.

[Mandasari and Rikumahu \(2023\)](#) explains that independence is an attitude that is not easily influenced, because auditors carry out their work in the public interest. Auditors are not allowed to take side in their interests. Independence also means the existence of honesty in the auditor when considering facts, and the existence of objective, impartial considerations in the auditor in satisfying and expressing his opinion. If the auditor is not independent, then there is no difference between the audited and unaudited financial reports ([Bako, 2024](#)).

Professionalism is a responsibility imposed on him and is more than just fulfilling the responsibilities assigned to him, and more than just fulfilling the laws and regulations of society ([Arens et al., 2011](#)). Professionalism is also the main requirement of someone who wants to become an external auditor. Because of high professionalism, auditor freedom is increasingly guaranteed. To carry out a role that demands increasingly broad responsibilities, external auditors must gain broad insights into the complexity of modern organizations. This research refers to research conducted by [Munawaroh \(2019\)](#), which discusses the issue of the Influence of Independence and Motivation on the Quality of Audit Results at the Berau Regency Inspectorate Office and shows that independence has a positive and significant effect on Audit Quality. What differentiates this research from previous research is that this research added two independent variables, namely Competence and Professionalism, and was conducted at the BPKP Office of South Sulawesi Province.

Considering the important role of representatives of the Financial and Development Supervisory Agency in the continuity of government, research was conducted regarding the quality of audits within it. The researcher raised the title "The Influence of Competency, Independence, and Professionalism of Government Internal Auditors on Audit Quality at the Representative Office of the Financial and Development Supervisory Agency (BPKP) of South Sulawesi Province".

### ***1.1 Problem Formulation***

Based on the background of the problems discussed above, the problem formulation in this study is

1. Does the competency of the government's internal auditors influence the audit quality at the South Sulawesi Province Financial and Development Supervisory Agency Representative Office?
2. Does the independence of the government's internal auditors affect the audit quality at the South Sulawesi Province Financial and Development Supervisory Agency Representative Office?
3. Does the professionalism of the government's internal auditors affect the audit quality at the Representative Office of the South Sulawesi Province Financial and Development Supervisory Agency?
4. Do the competence, independence, and professionalism of government internal auditors simultaneously influence audit quality at the Representative Office of the Financial and Development Supervisory Agency of South Sulawesi Province?

## ***2. Literature Review***

### ***2.1 Attribution Theory***

The attribution theory explains how we determine the causes and motives of someone's behavior. This theory refers to how a person explains the causes of other people's or his own behavior, which will be determined internally, for example, nature, character, attitude, etc., or externally, for example, the pressure of certain situations or circumstances that will influence individual behavior (Luthans, 2005).

Attribution theory is used in this research because it conducts an empirical study to determine the factors that influence auditors' quality of audit results, especially the personal characteristics of the auditor. Basically, the personal characteristics of an auditor are one of the determinants of the quality of the audit results that will be carried out because it is an internal factor that encourages a person to carry out an activity.

## **2.2 Auditing**

Auditing is a service provided by auditors to examine and evaluate financial reports presented by client companies. Auditors are professionals assigned to conduct audits of economic activities and events for individuals and official entities ([Boynton & C, 1992](#)). This examination is not intended to look for errors or discover fraud, although in its implementation, it is possible that errors or fraud will be discovered. The examination of financial reports is intended to assess their fairness of financial reports based on generally accepted accounting principles in Indonesia ([Sukrisno, 2004](#)).

In the 2008 APIP Audit Standards, an audit is a process of problem identification, analysis, and evaluation of evidence carried out independently, objectively, and professionally based on audit standards, to assess the truth, accuracy, credibility, effectiveness, efficiency, and fairness of information on the implementation of duties and functions. government agencies.

An audit is an examination carried out critically and systematically by an independent party on financial reports that have been prepared by management along with bookkeeping records and supporting evidence, with the aim of providing an opinion regarding the level of fairness of financial reports ([Sukrisno, 2004](#)). [Munawaroh \(2019\)](#) explains that auditing is a systematic process for objectively obtaining and evaluating evidence regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and predetermined criteria, as well as delivering the results. - Results for interested users. From the overall meaning of the definition above, auditing is a process of collecting and evaluating financial report evidence carried out by the auditor systematically regarding information regarding all activities containing economic elements through properly researched stages.

## **2.3 Competency**

The Indonesian Government's Code of Ethics for Internal Auditors (KE-AIPI, 2014) states that competence is the abilities and characteristics possessed by a person. Auditor competency refers to an auditor with sufficient and explicit knowledge and experience who can carry out audits objectively, carefully, and thoroughly ([Thalib, 2023](#)).

## **2.4 Independence**

The APIP Audit Standards (Section 2110, 2008) state that APIP's position is placed appropriately so that it is free from intervention and obtains adequate support from the highest leadership of the organization so that it can work together with auditees and carry out work freely.

## **2.5 Professionalism**

Based on BPK RI Regulation Number 2 of 2011 concerning the BPK Code of Ethics, professionalism is defined as the ability, expertise, and professional commitment in carrying out duties. Lekatompessy (2009), in [Kirana \(2012\)](#) states that professionalism can be differentiated conceptually. [Yendrawati \(2006\)](#) explains that professionalism is a concept to measure how professionals view their profession which is reflected in their attitudes and behavior.

The 2014 Code of Ethics for Internal Auditors of the Indonesian Government, abbreviated as KE-AIPI, states that professional behavior is an act that is a characteristic, quality, and quality of a profession or

professional person that requires special intelligence to carry it out. From the definitions above, it can be concluded that the Professionalism of a Government Internal Auditor is an attitude that must be possessed to carry out the profession as an auditor responsible for the government by fulfilling the criteria in his profession.

## 2.6 Conceptual Framework

Based on the research objectives regarding the influence of competency, independence and professionalism of government internal auditors on audit quality, the following research conceptual framework was created:

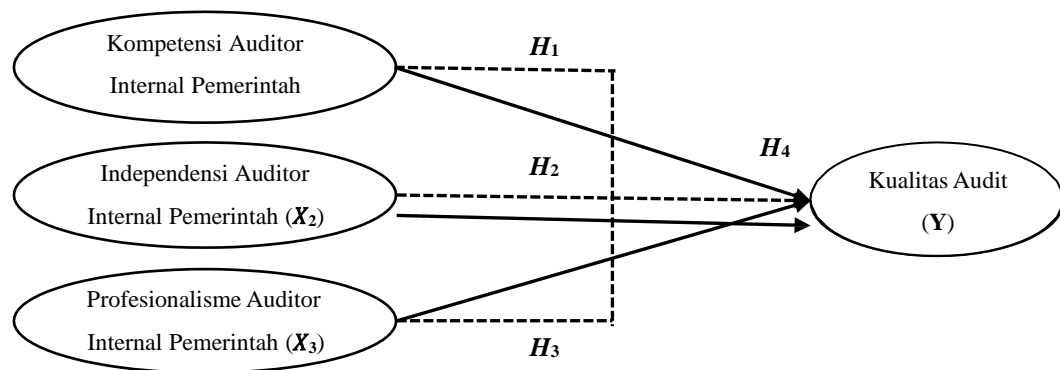


Figure 1. Structural variables X1, X2, and X3 with respect to Y

Information:

- The influence of the competency, independence, and professionalism of government internal auditors on audit quality, either partially or individually.
- The influence of competence, independence, and professionalism of government internal auditors on audit quality simultaneously or together.

## 2.7 Research Hypothesis

### 2.7.1 The Influence of Government Internal Auditor Competency on Audit Quality

Government internal auditor competency is a person's skills, abilities, knowledge, and experience that directly influences the performance of internal auditors. Audit quality is the result of an audit that meets auditing and quality control standards. Therefore, it can be concluded that competent internal government auditors will produce quality audits. This can happen because experience and knowledge shape an auditor's expertise in technical auditing. [Utami, Haliah, and Nirwana \(2022\)](#) concluded that simultaneously, the auditor's competence, independence, experience, and ethics have a significant effect on audit quality, with a significance value of 0.000 in the F test. Meanwhile, auditor competence, independence, experience, and ethics have a significant effect on audit quality, with a t-test significance value of 0.000. The results of this research show that competence is the variable that has a dominant influence on audit quality, with a standardized regression coefficient value of 0.216 compared to the independent variables, experience, and auditor ethics, which are only 0.186, 0.177, and 0.159, respectively. Therefore a hypothesis can be made that:

H1: Internal government auditor competency has a positive and significant effect on audit quality.

### 2.7.2 The Influence of Independence of Government Internal Auditors on Audit Quality

Independence is the attitude of an auditor who is impartial, has no personal interests, and is not easily influenced by interested parties in providing professional services, thereby making audit quality free from the influence of interested parties on financial reports. Ayu (2015) concludes that competence does not have a significant effect on audit quality; in fact, auditor competence and client pressure

weaken auditor competence and client pressure on audit quality. Meanwhile, independence influences audit quality: the higher the auditor's independence, the better the resulting audit quality. Therefore, we hypothesize the following:

H2: Government internal auditor independence has a positive and significant effect on audit quality.

### *2.7.3 The Influence of Government Internal Auditor Professionalism on Audit Quality*

Professionalism is a mandatory attitude to carry out the profession as a responsible auditor, apart from the special skills needed to carry out duties. This means that the audits carried out by professional auditors will be of good quality. Auditors are held accountable for the audit results, which means that an auditor's professionalism must be maintained.

Susilawati (2014) concludes that professionalism and independence have a significant effect on audit quality. Professionalism has a positive and significant effect on audit quality by 31.43%, and independence has a positive and significant effect on audit quality by 33.48%. Therefore, we hypothesize the following:

H3: Internal government auditors' professionalism has a positive and significant effect on audit quality.

### *2.7.4 Influence of Competency, Independence and Professionalism of Government Internal Auditors on Audit Quality*

Competence, independence, and professionalism will make an auditor of good quality. The existence of these three factors makes it easier for auditors to complete their work easily, quickly, and with quality. Government internal auditors who have competence will have their skills honed and supported by an attitude of independence and professionalism, and the resulting audit quality will be better, so that these three variables have an influence on audit quality.

H4: Government internal auditors' competency, independence, and professionalism have a positive and significant effect on audit quality.

## **3. Methodology**

### **3.1 Jenis Penelitian**

This study uses quantitative research. In this quantitative research, researchers looked at the influence of independent variables, namely the competence, independence, and professionalism of government internal auditors, on the dependent variable, namely audit quality at the Representative Office of the South Sulawesi Province Financial and Development Supervisory Agency.

### **3.2 Population**

A population is a group of people, events, or everything that has certain characteristics (Indriantoro, 2002:115). The population in this study comprised 143 internal auditors who worked at the Representative Office of the South Sulawesi Province Financial and Development Supervisory Agency (Source: South Sulawesi BPKP Representative Personnel, 2020).

### **3.3 Sample**

Based on research data using a questionnaire distributed directly to all internal auditors, namely 143 people who worked at the BPKP Representative Office of South Sulawesi Province, only 40 internal auditors were willing to participate in this research.

### **3.4 Data Collection Techniques.**

The data collection technique used in this study used a questionnaire. Questionnaires were given to respondents, namely internal government auditors, at the Representative Office of the South Sulawesi Province Financial and Development Supervisory Agency.

### **3.5 Measurement**

The measurement scale used in this study is an ordinal scale. Ordinal scales are used to measure the attitudes, opinions, and perceptions of a person or group of people regarding social phenomena.

Table 1. Variable Indicator Scale



No.	Response	Score
1	Strongly Agree	5
2	Agree	4
3	Disagree	3
4	Disagree	2
5	Strongly Disagree	1

Source: Processed data, 2020.

## 4. Results and discussions

### 4.1 Research Results

#### 4.1.1 Multiple Regression Analysis

Setelah hasil uji asumsi klasik dilakukan dan hasil secara keseluruhan menunjukkan model regresi memenuhi asumsi klasik, maka tahap berikutnya adalah melakukan evaluasi dan interpretasi model regresi berganda.

Table 2. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	1.727	.519	
X1	.289	.137	.343
X2	.011	.091	.017
X3	.248	.119	.354

Source: Primary Data Processed in 2021.

Based on the table above, the regression equation obtained in the form of this regression test is:

$$Y = 1.727 + 0.289 X1 + 0.011 X2 + 0.248 X3 + e$$

From the above model, it can be concluded that for every one-unit increase in X1, the average Y will increase by 0.289. In addition, for every unit increase in X2, the average Y increases by 0.011. Every one-unit increase in X3 increased the average Y by 0.248. This means that the three independent variables, in this case, the competency variable (X1), the independence variable (X2), and the professionalism variable (X3), have an effect or can increase the average of the dependent variable, namely the audit quality variable (Y). Therefore, it can be concluded that the attitudes of competence, independence, and professionalism of government internal auditors can support audit quality.

#### 4.1.2 Statistical Test t

The t-test was carried out to see whether the independent variable (X), in this case, competency (X1), independence (X2), and professionalism (X3), partially (separately) significantly influenced the dependent variable (Y), in this case the quality variable. audit (Y). This partial test was analyzed using the t-test, namely, by comparing the tcount value with ttable or by comparing the significance value obtained from the analysis results with a significance level of 0.05 (5%).

Table 3. T Test Results (Partial)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

(Constant)	1.727	.519		3.325	.002
X1	.289	.137	.343	2.113	.042
X2	.011	.091	.017	.123	.903
X3	.248	.119	.354	2.089	.044

Source: Primary Data Processed in 2021.

Based on the above table, it can be seen that for the competency variable (X1), the  $t_{\text{count}}$  value is 2.106; in this case, the  $t_{\text{count}}$  value is greater than the  $t_{\text{table}}$  value ( $2.113 > 2.028$ ). Thus,  $H_0$  is rejected, and  $H_1$  is accepted. So it can be concluded that the competency variable (X1) has a positive and significant effect on the audit quality variable (Y).

For the independence variable (X2), the  $t_{\text{count}}$  value is 0.123; in this case, the  $t_{\text{count}}$  value is smaller than the  $t_{\text{table}}$  value ( $0.123 < 2.028$ ). Thus,  $H_0$  was accepted and  $H_2$  was rejected. So it can be concluded that the independence variable (X2) has a positive and insignificant effect on the audit quality variable (Y).

For the professionalism variable (X3), the  $t_{\text{count}}$  value is 2.089; in this case, the  $t_{\text{count}}$  value is greater than the  $t_{\text{table}}$  value ( $2.089 > 2.028$ ). Thus,  $H_0$  is rejected, and  $H_3$  is accepted. So it can be concluded that the professionalism variable (X3) has a positive and significant effect on the audit quality variable (Y).

#### 4.1.3 F Statistical Test

A simultaneous test was carried out to see whether the independent variables, in this case competency (X1), independence (X2), and professionalism (X3), significantly influence the dependent variable, in this case the audit quality variable (Y). This simultaneous test was analyzed using the Fisher test (F test), namely, by comparing the  $F_{\text{count}}$  value with  $F_{\text{table}}$  or by comparing the significance value obtained from the analysis results with a significance level of 0.05 (5%).

Table 4. F Test Results (Simultaneous)

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.923	3	.308	7.831	.000 <sup>a</sup>
Residual	1.415	36	.039		
Total	2.338	39			

Source: Primary Data, Processed 2021

Based on the table above, it can be seen that the  $F_{\text{count}}$  value is 7.831, in this case the  $F_{\text{count}}$  value is greater than the  $F_{\text{table}}$  value ( $7.831 > 2.87$ ). In accordance with the law of decision making, it can be concluded that there is sufficient evidence to accept  $H_1$  or reject  $H_0$ . This means that the independent variables, in this case, competence (X1), independence (X2), and professionalism (X3), together (simultaneously) have a significant effect on the dependent variable, in this case, the audit quality variable (Y).

## 4.2 Discussion

### 4.2.1 The Influence of Government Internal Auditor Competency on Audit Quality at the South Sulawesi Province Financial and Development Supervisory Agency Representative

The results of testing hypothesis ( $H_1$ ) show that competence has a positive and significant effect on audit quality. This means that the higher the BPKP auditor's level of competency, the higher the quality of the audit that will be produced. Thus first hypothesis ( $H_1$ ) is accepted.



According to attribution theory, internal factors can influence an auditor's behavior in carrying out an audit. Auditors who are highly educated will have a lot of knowledge about the field in which they are involved, so they can understand various problems in more depth. With sufficient knowledge, it is easier for auditors to follow increasingly complex developments. In addition, auditors who have a lot of experience find it easier to find errors in financial reports so that they can complete their tasks more quickly and precisely. (Purba, 2012).

Competence is the knowledge, experience, and expertise directly possessed by the auditor, which is used to complete the tasks for which he is responsible. The more expert or competent an auditor is, the better the quality of the resulting audit. If the auditor has a good level of competence, it will be easier for the auditor to carry out his/her audit tasks; conversely, if the level of competence is low, the auditor will have difficulty carrying out his/her duties, which will cause the resulting audit quality to be low as well. The results of this research are in line with the results of research conducted by Fitrika (2016) entitled "The Influence of Competency, Independence, Experience, and Ethics of Auditors on Audit Quality (Empirical Study of Auditors at Public Accounting Firms in Malang City)". The results of this study indicate that competence is a variable that has a dominant influence on audit quality.

#### *4.2.2 The Influence of the Independence of Government Internal Auditors on Audit Quality at the South Sulawesi Province Financial and Development Supervisory Agency Representative*

The results of testing the second hypothesis (H2) show that independence has a positive and insignificant effect on audit quality. Thus, the quality of the audit produced by the BPKP auditor is determined by the auditor's independence. Thus second hypothesis (H2) is rejected. Attribution theory can explain the influence of independence on audit quality. Based on attribution theory, independence is an internal factor or attribute that drives auditor behavior because attribution theory states that a person's behavior is driven by two factors: internal factors, internal attributes, external factors, or external attributes. This is supported by the respondents' responses based on the indicators used, namely the average answer was "Agree." This can be seen in the highest indicator used to measure independence as the "Maintaining freedom of opinion" indicator, while the highest indicator to measure audit quality is the "Benefits of Audit" indicator."

Independence is the attitude of an auditor who is impartial, has no personal interests, and is not easily influenced by interested parties in providing professional services as an auditor and upholds honesty so that the opinions or conclusions given by the auditor are based on high integrity and objectivity. The quality of the resulting audit is better for an auditor with a highly independent attitude. Auditors are held accountable for the audit results, which is why an auditor's independent attitude must be maintained. The results of this research are in line with those of research conducted by Susanti (2012) entitled "The Influence of Competency and Independence on Audit Quality for BPKP Auditors Representative of D. I Yogyakarta Province". The results of this study indicate that independence has a positive but insignificant effect on audit quality.

#### *4.2.3 The Influence of the Professionalism of Government Internal Auditors on Audit Quality in Representatives of the South Sulawesi Province Financial and Development Supervisory Agency*

The results of testing the third hypothesis (H3) show that professionalism has a positive and significant effect on Audit Quality. This means that the higher the BPKP auditor's level of professionalism, the higher the quality of the audit produced. Thus third hypothesis (H3) is accepted. Attribution theory can explain the factors that encourage internal auditors to carry out audit activities to influence the quality of the audits they carry out. Professionalism is an internal attribute or factor that drives audit quality, and professionalism is in accordance with the mandate of the government's internal audit standards. Auditors are required to have a strong sense of professionalism as a form of professional responsibility. This is supported by the respondents' responses based on the indicators used, namely the average answer was "Agree." And this can be seen in the highest indicator used to measure professionalism is the "Social Obligation" indicator, while the highest indicator to measure audit quality is the "Audit Benefits" indicator. “

An auditor who works with a high level of professionalism and good behavior in carrying out audits produces a quality audit report. For this reason, it is hoped that in its implementation, an auditor must carry out all audit procedures that have been created and comply with the code of ethics for the public accounting profession so that the audit report truly reflects the actual condition of the company without any engineering or fraud.

The results of this research are in line with the results of Wahyuni's (2013) research entitled "The Influence of Independence, Competence, Professionalism, and Sensitivity of Professional Ethics on Audit Quality (Case Study of BPK RI Representative of South Sulawesi Province)". The results of this study show that the professionalism variable has a significantly positive effect on audit quality. Professionalism is the ability, expertise, attitude, and commitment of a profession to carry out its duties. Auditors are required to have the ability, expertise, attitude, and commitment to perform their duties.

#### *4.2.4 The Influence of Competence, Independence and Professionalism on Audit Quality in Representatives of the Financial and Development Supervisory Agency of South Sulawesi Province*

The results of testing the fourth hypothesis (H4) show that competence, independence, and professionalism have positive and significant effects on audit quality. This means that the higher the BPKP auditor's level of competence, independence, and professionalism, the higher the quality of the audit that will be produced. Thus, the fourth hypothesis (H4) is accepted. Attribution theory explains a person's behavior that is influenced by two factors: internal and external attributes. The internal attributes that influence audit quality in this study are competence, independence, and professionalism. The higher the inherent competence, independence, and professionalism as internal attributes that influence the auditor's behavior originating from within the individual, the better the audit quality.

This is supported by the results of the F test using the SPSS for Windows program, which shows that the variables of competence, independence, and professionalism together (simultaneously) have a significant effect on the audit quality variable. Competence, independence, and professionalism will make an auditor of good quality. The existence of these three factors makes it easier for auditors to complete their work easily, quickly, and with quality. Government internal auditors who are competent will have their skills honed, and supported by an attitude of independence and professionalism, the resulting audit quality will be better. Therefore, these three variables influence audit quality.

The results of this research support the results of research conducted by Wahyuni (2013) entitled "The Influence of Independence, Competence, Professionalism and Sensitivity of Professional Ethics on Audit Quality (Case Study of BPK RI Representative of South Sulawesi Province)". The results show that competence, independence, and professionalism simultaneously influence audit quality. Competence, independence, and professionalism simultaneously ensure that an auditor has excellent quality. The existence of these three factors makes it easier for an auditor to complete his work easily, carefully, and quickly. The higher the competence, independence, and professionalism, the better is the quality of the resulting audit. Therefore, these three variables significantly influence the quality of the resulting audit.

## **5. Conclusions**

### **5.1 Conclusions**

Based on the results of the research and discussion described in the previous section, the following conclusions can be drawn.

- 1) An auditor's skill in detecting errors in the data provided by the audit, both in financial reports and related evidence, means that competence has a positive and significant influence on the quality of audits at the South Sulawesi Province BPKP Representative Office. This means that the higher the BPKP auditor's level of competency, the higher the quality of the audit that will be produced.
- 2) An auditor's independent attitude in the audit process has a positive and insignificant influence on

audit quality at the South Sulawesi Province BPKP Representative Office. Thus, the quality of the audit produced by the BPKP auditor is determined by the auditor's independence.

- 3) The high level of satisfaction of an auditor with the results of the audit that has been conducted and is useful for those who need this information means that professionalism has a positive and significant influence on the quality of audits at the South Sulawesi Province BPKP Representative Office. This means that the higher the BPKP auditor's level of professionalism, the higher the quality of the audit produced.
- 4) Competence, independence, and professionalism have a positive and significant influence on audit quality in the South Sulawesi Province BPKP Representative Office. This means that the higher the BPKP Auditor's level of competence, independence, and professionalism, the higher the Audit Quality that will be produced.

## 5.2 Suggestions

Based on the discussion and conclusions, the following suggestions are proposed.

- 1) BPKP auditors must have good personal qualities, such as a broad and open mind, ability to handle uncertainty, and ability to work together in a team.
- 2) BPKP auditors must further improve their independent attitude in working without being affected by the sense of kinship, humanity, togetherness, or relationships between superiors and subordinates within an agency to produce much better audit quality.
- 3) BPKP auditors must be able to waive compliance with APIP Audit Standards if they are in a condition that is threatened by managerial or leadership decisions.
- 4) If the results of the audit quality questionnaire are still in the medium category, auditors must increase their understanding of accounting and auditing by attending the training organized by the South Sulawesi Province BPKP Representative Office.

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