

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: This study aims 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: A quantitative approach was employed using questionnaires distributed to internal auditors. From a population of 143 auditors, 40 respondents were selected. Data were analyzed using descriptive statistics, classical assumption tests, multiple regression analysis, t-tests, and F-tests.

Results: The findings show that competence and professionalism have positive and significant effects on audit quality, while independence has a positive but insignificant effect on audit quality. Competence, independence, and professionalism collectively have a significant impact on audit quality.

Conclusions: Audit quality is strongly influenced by the competence and professionalism of internal auditors, while independence contributes positively but not significantly. Ensuring high competence and professionalism enhances the credibility and reliability of government audit.

Limitations: The study was limited to one BPKP representative office with a relatively small sample size, which may restrict the generalizability of the findings to other BPKP offices.

Contribution: This research provides empirical evidence for improving audit quality by strengthening the competence and professionalism of internal auditors, offering valuable insights for audit institutions and policymakers to enhance government accountability.

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

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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 ([Erin, Bamigboye, & Oyewo, 2022](#)). 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."

Despite 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, 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 ([Haryanto et al., 2024](#)).

Many cases of fraud among auditors are related to their competence and independence ([Mekhritdinovich, 2024](#)). The performance of the South Sulawesi Province Financial and Development Supervisory Agency (BPKP) has received public attention, especially regarding its function as an auditing 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, as it 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, hoped that the BPKP would 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 ([Sima & Erwin, 2024](#)). Political intervention can occur if the related findings reach the political arena. Therefore, providing quality investigative audits requires competence consisting of knowledge, experience, and a good mental attitude ([Guénin-Paracini, Malsch, & Paillé, 2014](#)). Another important aspect is independence, which consists of program preparation, investigative verification and reporting. Understanding the importance of quality audits for realizing an accountable government will make the South Sulawesi Representative BPKP more objective in practice. Competence and independence foster a professional attitude in auditors.

Internal government auditors who work at the BPKP Representative are expected to be clean, dignified, and orderly in carrying out their duties and functions in accordance with applicable regulations ([Suastuti, Hasanah, Djulaeka, Murni, & Cahyani, 2022](#)). The provisions that apply to government internal auditors consist of the APIP Code of Ethics and APIP Audit Standards ([Pakaya, Mattulada, Din, Ikbali, & Kahar, 2024](#)). 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. The APIP Audit Standards are regulated by PERMENPAN Number PER/05/M. PAN/03/2008 was used as a reference for all APIPs performing auditing tasks ([Nuraisiah, Haerani, & Fazri, 2023](#)).

The Indonesian Accountants Association (IAI) states that an audit is of quality if it meets auditing and quality control standards ([Andri et al., 2020](#)). Auditors' professional quality criteria, as regulated by general auditing standards, include independence, integrity, and auditor objectivity. [Rajgopal, Srinivasan, and Zheng \(2021\)](#) define the result quality of an audit as the probability that an auditor finds and reports a violation in the client's accounting system. The possibility of discovering a violation depends on the auditor's technical ability and independence ([Guenin-Paracini, Malsch, & Tremblay,](#)

2015). Audit quality is a process that ensures that generally accepted auditing standards are followed by each audit, following special quality control procedures that help consistently meet standards in the assignment until good-quality results are achieved (Sulaiman, 2023). Audit quality is defined as the probability that an auditor will properly and correctly identify reports of material errors, misrepresentations, or omissions in a client's financial statements (Yousefi Nejad, Sarwar Khan, & Othman, 2024). The auditor's probability of reporting fraud in the client's accounting system depends on their independence (Tepalagul & Lin, 2015).

Competency is an underlying characteristic of a person that produces effective work and superior performance (Ramadhan & Mudzakar, 2022). Competency requires auditors to have formal education in auditing and accounting, adequate practical experience for the work being carried out, and continuing professional education (Plant et al., 2019). However, in accordance with their responsibility to increase the 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 (2024) explain 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 sides 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, there is no difference between 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 (Rivaldo & Nabella, 2023). Professionalism is also the main requirement for someone who wants to become an external auditor. Owing to high professionalism, auditor freedom is increasingly guaranteed. To perform roles that demand increasingly broad responsibilities, external auditors must gain broad insights into the complexity of modern organizations. This study refers to research conducted by Munawaroh (2019), which discusses 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. This study differs from previous studies in that it 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, this study examined 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 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 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 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 in South Sulawesi Province?

2. Literature Review

2.1 Attribution Theory

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 their 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 auditors. 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 the 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 it is possible that errors or fraud will be discovered in its implementation. The examination of financial reports is intended to assess the fairness of financial reports based on generally accepted accounting principles in Indonesia ([Sukrisno, 2004](#)).

According to 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 a critical and systematic examination carried out by an independent party on financial reports prepared by management, along with bookkeeping records and supporting evidence, to provide an opinion on 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 on 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 ability and characteristics possessed by a person. Auditor competency refers to auditors 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 its 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 to carrying out duties. Lekatompessy (2009) in [Kirana \(2012\)](#) states that professionalism can be conceptually differentiated. [Utami et al. \(2022\)](#) explain that professionalism is a concept used 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 perform. 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:

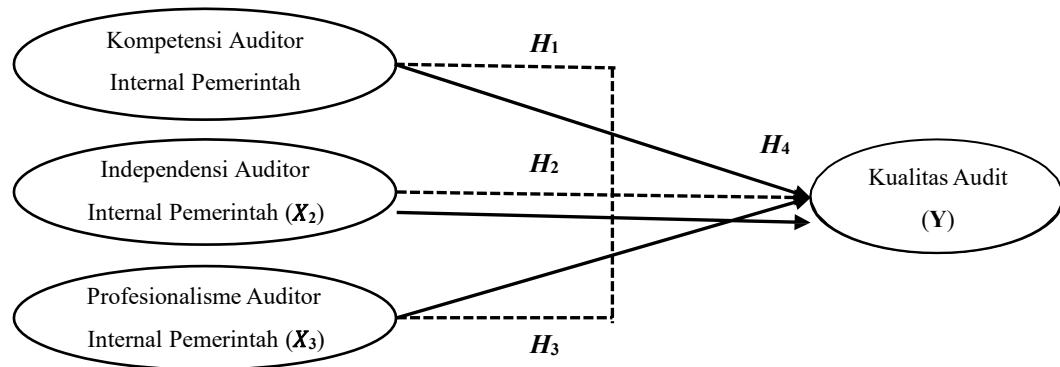


Figure 1. Structural variables X1, X2, and X3 with respect to Y

Information:

- The influence of the competency, independence, and professionalism of government internal auditors on audit quality, either partially or individually.
- The influence of the 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 influence the performance of internal auditors. Audit quality is the result of an audit that meets the auditing and quality control standards. Therefore, it can be concluded that competent internal government auditors produce quality audits. This can occur because experience and knowledge shape an auditor's expertise in technical auditing. [Utami et al. \(2022\)](#) 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 significantly affect audit quality, with a t-test significance value of 0.000. The results of this study show that competence 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 positively and significantly affects 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 the financial reports. Ayu (2015) concluded that competence does not significantly affect audit quality; in fact, auditor competence and client pressure weaken auditor competence and client pressure on audit quality ([Herawaty, Andrian, & Oktaviani, 2022](#)).

Independence influences audit quality: the higher the auditor's independence, the better the resulting audit quality. Therefore, we hypothesized the following:

H2: Government internal auditor independence positively and significantly affects 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 perform the duties. This means that audits conducted by professional auditors will be of good quality. Auditors are held accountable for audit results, which means that an auditor's professionalism must be maintained.

Susilawati (2014) concludes that professionalism and independence significantly affect audit quality. Professionalism and independence have positive and significant effects on audit quality of 31.43% and 33.48%, respectively. Therefore, we hypothesized the following:

H3: Internal government auditors' professionalism positively and significantly affects audit quality.

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

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

H4: Government internal auditors' competency, independence, and professionalism positively and significantly affect audit quality.

3. Research Methodology

3.1 Type of Research

This study used a quantitative research approach. In this quantitative research, the researchers examined 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 study.

3.4 Data Collection Techniques.

The data collection technique used in this study was 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 was an ordinal scale. Ordinal scales are used to measure the attitudes, opinions, and perceptions of individuals or groups regarding social phenomena.

Table 1. Variable Indicator Scale

No.	Response	Score
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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 as follows:

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

From the above model, it can be concluded that for every one-unit increase in X1, the average Y will increase by 0.289 units. In addition, for every unit increase in X2, the average value of Y increases by 0.011. Every one-unit increase in X3 increases 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 the audit quality.

4.1.2 Statistical Test t

A t-test was conducted to determine whether the independent variables (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
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Source: Primary Data Processed in 2021.

Based on the above table, it can be seen that for the competency variable (X1), the t_{count} value is 2.106; in this case, the t_{count} value is greater than the t_{table} value ($2.113 > 2.028$). Thus, H_0 is rejected and H_1 is accepted. Therefore, 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_{count} value was 0.123, which was smaller than the t_{table} value ($0.123 < 2.028$). Thus, H_0 was accepted, and H_2 was rejected. Therefore, it can be concluded that independence (X2) has a positive and insignificant effect on audit quality (Y).

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

4.1.3 F Statistical Test

A simultaneous test was conducted to determine whether the independent variables, in this case, competency (X1), independence (X2), and professionalism (X3), significantly influenced the dependent variable, in this case, audit quality (Y). This simultaneous test was analyzed using the Fisher test (F test), by comparing the F_{count} value with F_{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)

Model	ANOVA		Ab		
	Sum of Squares	df	Mean Square	F	Sig.
Regression	.923	3	.308	7.831	.000 ^a
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_{count} value is 7.831, in this case the F_{count} value is greater than the F_{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, competence (X1), independence (X2), and professionalism (X3), together (simultaneously) have a significant effect on the dependent variable, 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 competency level, the higher the audit quality. Thus, the first hypothesis (H_1) is accepted.

According to attribution theory, internal factors can influence an auditor's behavior while conducting an audit. Highly educated auditors 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, auditors can easily follow increasingly complex developments. In addition, auditors with extensive experience find it easier to identify errors in financial reports, allowing them to 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 the auditor is responsible. The more expert or competent an auditor is, the better the quality of the audit. If the auditor has a good level of competence, it will be easier for the auditor to carry out their 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. 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 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 but insignificant effect on audit quality. Thus, the quality of the audit produced by the BPKP auditor is determined by their independence. Thus, the second hypothesis (H2) is rejected. Attribution theory explains 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 internal factors or attributes and external factors or 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 auditors with a highly independent attitude. Auditors are held accountable for 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 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 professionalism, the higher the quality of the audit. Thus, the third hypothesis (H3) is accepted. Attribution theory can explain the factors that encourage internal auditors to conduct audit activities that influence audit quality. Professionalism is an internal attribute or factor that drives audit quality and 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 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. Therefore, 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 professionalism has a significantly positive effect on audit quality. Professionalism is

the ability, expertise, attitude, and commitment of a profession to perform its duties. Auditors must possess 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 (AQ). 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 as being 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 is 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 audit quality. Competence, independence, and professionalism make a high-quality auditor. The existence of these three factors makes it easier for auditors to complete their work easily, quickly, and with quality assurance. Government internal auditors who are competent will have their skills honed and supported by an attitude of independence and professionalism, resulting in better audit quality. Therefore, these three variables influence the 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 influence audit quality. Competence, independence, and professionalism ensure that auditors have excellent quality. The existence of these three factors makes it easier for an auditor to complete their work easily, carefully, and quickly. The higher the competence, independence, and professionalism, the better 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 audit quality at the South Sulawesi Province BPKP Representative Office. This means that the higher the BPKP auditor's competency level, the higher the audit quality.
- 2) An auditor's independent attitude in the audit process has a positive but 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 their 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 professionalism, the higher the quality of the audit.
- 4) Competence, independence, and professionalism positively and significantly influence 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 possess good personal qualities, such as a broad and open mind, the ability to

- handle uncertainty, and the 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 better audit quality.
 - 3) BPKP auditors must be able to waive compliance with APIP Audit Standards if they are in a condition 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 training organized by the South Sulawesi Province BPKP Representative Office.

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