Factors Influencing Audit Quality Among Auditors of BPKP South Kalimantan Province

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Abstract. This research attempts to investigate and evaluate the impact of independent variables—Competency, Independence, Professionalism, and Integrity—on the dependent variable, Audit Quality, as applied to the Representative Auditors of the Financial and Development Supervisory Agency (BPKP) in South Kalimantan Province. This research adopts a quantitative approach and utilizes causal (associative) analysis. The analytical technique employed is multiple linear regression analysis, conducted using IBM SPSS Statistics. The sample consists of 35 responses from the Representative Auditors of BPKP South Kalimantan Province. The results indicate that the variables of competency and professionalism significantly influence audit quality, while the variables of independence and integrity do not. This study aims to test and analyze the influence of independent variables, namely Competency, Independence, Professionalism, and Integrity on the dependent variable, Audit Quality, tested on the Representative Auditors of the Financial and Development Supervisory Agency of South Kalimantan Province. This research is included in quantitative research and uses causal (associative). Using the IBM SPSS Statistics program, multiple linear regression analysis was the analysis method employed in this study. The number of samples used is 35 answers from the Representative Auditors of the Financial and Development Supervisory Agency of South Kalimantan Province. The results of this study indicate that the variables of competency and professionalism influence audit quality, while the variables of independence and integrity do not influence audit quality.

Keywords: Audit Quality, Competency, Independence, Professionalism, Integrity

1 Introduction

Throughout Indonesia's history, local government reporting has evolved differently under each president. This is mentioned in the research (Hudaya, Smark, Watts, & Silaen, 2015) "The change of government system from a centralised to a decentralised model (from 1998 onwards) did not automatically improve the local government accountability system, including its accountability reporting. Government Regulation (GR) No. 3 of 2007 on Accountability Reporting of Local Government, for example, required local governments to submit separate accountability reports to the Central Government and the relevant local parliament and to make a summarised accountability

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report available to the Public. Thus, the Public received limited information, such as a summary of the accountability report submitted to the central government. It should be noted that the reports rendered to the Central Government and made available to the public were not accompanied by an accountability forum, in which the Governor would discharge his or her Administration's accountability before relevant parties, such as citizens. Instead, the accountability forum was only available within the local parliament". It relates to the publication and accountability of government reporting to the public, in this case, the community.

Sawatsuk et al., 2018 in (Hartanto, Dalle, Akrim, & Anisah, 2021) explained that "governments with the greater trust of the public can always work more effectively and smoothly than those with lower trust levels". This illustrates how crucial public confidence in the government is and how the Auditor's work has a big impact on the outcomes of the reports that the government is required to produce. This assertion is corroborated by studies carried out by (Nor, Hudaya, & Novriyandana, 2019) which explains that "Information technology development has remarkably changed our day-to-day lives, including the way local citizens obtain information from their local governments. This change also drives local governments across Indonesia to be more transparent than ever before by providing their financial statements on their websites. Indonesia has commenced to develop e-government since the release of Presidential Instruction No. 3 of 2003. The purpose of e-government is to ease public access to information provided by local governments. The instruction requires local governments to develop their official websites". This is related to the development of technology that influences publication and government accountability, which impacts public confidence in the government as well.

The Indonesian government is currently implementing accounting recording and bookkeeping on an accrual basis. (Hayat, Akhmad, Budiman, & Rajiani, 2020) states that "The accrual accounting system-accounting that records financial transactions during the transactions are made regardless of the time of the receipt or payment of cash (Weygandt et al., 2018) - is perceived to be the most sophisticated accounting model. The model is considered to facilitate greater transparency in public sector activities, reinforce the accountability of government, and enhance the quality of decision-making (Labrador & Olmo, 2019) as well as improve quality financial reporting (Shakespeare, 2020; Urbańsk and Haque, 2020)". With the development of accounting systems and technology today, there can be an impact on the government's accountability in reporting to the public, especially regarding the state budget (APBN) that is utilized. This is closely related to the role of an auditor in conducting supervision and examination.

The Financial and Development Supervisory Agency (BPKP) is the Government Internal Supervisory Apparatus (APIP) that has direct responsibility to the President. This definition is reinforced by the Regulation of the President of the Republic of Indonesia Number 192 of 2014, which has been updated to the Regulation of the President of the Republic of Indonesia Number 20 of 2023. In Chapter 1, Article (2), states that BPKP has the duty of administering government affairs related to the supervision of state/regional finances and national development.

The State Financial Audit Standards (SPKN) and the Indonesian Government Internal Audit Standards are the audit standards that the Supervisory Agency for Finance and Development uses. According to these guidelines, the Supervisory Agency for Financial and Development Control (BPKP) and other members of the Internal Supervisory Apparatus (APIP) carry out performance and investigative audits. Meanwhile, audits of financial statements aimed at providing an opinion on the fairness of the presentation of financial statements are conducted by the Audit Board, as regulated by legislation, and are examined using the State Financial Audit Standards (SPKN).

Cases of fraud or errors that occur can influence public perception of the quality of audits and will be directly related to the failure of Auditors to carry out their duties. One report from the official website of the South Kalimantan BPKP Representative indicates that an investigative audit was conducted regarding alleged anomalies in the Travel Expense Funds for the Leadership and Members of the Banjar Regency DPRD for the periods of 2020 and 2021, which has entered the analysis and evaluation process in 2022 by the Audit Team of the South Kalimantan BPKP. This investigative audit was carried out to follow up on allegations of violations of Presidential Regulation Number 33 of 2020 concerning Regional Unit Price Standards (Kominfo BPKP Kalsel, 2022). Another case noted by the researcher involved BPKP Auditor Tomi Triono in 2013, who admitted to having received money from the joint audit budget for oversight and inspections at the Ministry of Culture and Education. He also confessed to returning the amount of Rp48 million to the KPK (detikNews, 2013). According to the Indonesian Government Internal Auditors Association (AAIPI) and Regulation Number PER-01/AAIPI/DPN/2021 concerning Indonesian Government Internal Audit Standards, this instance demonstrates the auditor's transgressions of the auditor's nature.

The research (Achmad et al., 2023) explained that “The Association of Certified Fraud Examiners (ACFE), with updated data processing in 2019, obtained the results that corruption is the most detrimental type of fraud in Indonesia. Based on the survey results presented by the ACFE, 69.9% of 167 respondents stated that corruption is the most dangerous type of fraud in Indonesia. The second place is occupied by the misuse of state and company assets/wealth, selected by 20.9% or 50 respondents. Finally, 9.2% or 22 respondents opted for fraudulent financial reporting, a minor proportion. The impact of losses occurs between Indonesian rupiah (IDR) 100 million and IDR 500 million per case, where corruption is detected in a reasonably short period (less than 12 months). A survey conducted by the ACFE in 2019 shows that corruption accounts for most of the losses above IDR 10 million. However, the most common fraud is caused by fraudulent financial reporting”. This indicates that the incidence of fraud in Indonesia remains quite high, including within the government. The role of auditors is very important in this regard to detect any fraud committed by individuals or government agencies.

The research conducted (Hudaya & Smark, 2016) titled The Role of Case-study Research in Investigating Local-government Accountability Reporting: Evidence from Indonesia mentioned that “The task force sends a formal request to work units, which are compiled into the LGUS accountability report. Each work unit sends the LPPD and LKPj to the task-force secretariat at the LGUS Bureau of Governance”. This has to do with the Local Government Accountability (APD) service product that can be offered to all provincial, city, and district governments, as well as services per Work Unit (SKPD). It also has to do with the auditing process that government auditors carry out.

Researchers focus on the Competency, Independence, Professionalism, and Integrity of Auditors. This is based on the Noble Values of BPKP, which are encapsulated in the acronym PIONIR, standing for Professional, Integrity, User Orientation, Conscience and Common Sense, Independent, and Responsible. These values must be applied by all BPKP employees and reinforced by the attitudes that Auditors must possess according to the Code of Ethics for Government Internal Auditors of Indonesia (KE-AIPI). The interest in factors influencing the quality of audits conducted by Auditors at the Representative Office of the Financial and Development Supervisory Agency (BPKP) in South Kalimantan Province is a primary focus of this research, as there are quite several regions in this province, namely 11 regencies and 2 cities, further emphasized by the existence of cases indicating fraud discovered by the Investigative Audit Team of the BPKP Representative Office in South Kalimantan Province, which highlights the importance of audit quality.

The study (Wijayanto, 2017) on the impact of professionalism, independence, and competency on the caliber of audits carried out by the Government Internal Auditors of the BPKP Representative Office in the Special Region of Yogyakarta is the basis for this investigation. The researcher adds one independent variable, namely integrity, as it aligns with the noble values of BPKP.

2 Literature Review and Hypothesis Development

2.1 Literature Review

2.1.1 Attribution Theory

Fritz Heider was one of the first psychologists to define attribution. According to Heider, there are two meanings of attribution, namely, attribution as a process of perception and two, attribution as an assessment of causality. Attribution theory assumes that people try to determine why people do what they do (Pendidikan et al., 2014). Both internal and external factors, such as the quality of the audit the auditor provides—which is influenced by internal factors like competence, independence, professionalism, and integrity—can have an impact on a person's behaviors or thoughts.

The use of attribution theory in this study stems from the researcher's empirical investigation, which involved distributing questionnaires to determine the factors that impact the quality of the audit performed by the auditor, particularly the auditor's personal traits. It is, after all, an internal aspect that affects the quality of the audit that is conducted by an auditor.

2.1.2 Audit and Government Audit Standards

The purpose of an audit, according to BPKP RI Regulation Number 1 of 2019 concerning Agency Internal Audit Work Standards Financial and Development Supervision, is to identify an issue, analyze and evaluate the evidence in an independent, objective, and professional manner using audit standards. The goal is to determine the truth, accuracy, credibility, effectiveness, and efficiency of the information government agencies use and how well they carry out their duties. Internal audit is an independent, objective activity that takes the form of assurance (assurance activities) and consultation (consulting activities). It is intended to add value and enhance an organization's operational activities, according to the Indonesian Government's Internal Audit Standards (Revised 2014) (Pendidikan et al., 2014). Financial audits, performance audits, and PDTTs (Examinations with Specific Objectives) are among the categories of state financial audits, according to the State Financial Audit Standards. According to Chapter III, Article 50, paragraph (1) of Indonesian

Government Regulation Number 60 of 2008 concerning Government Internal Control Systems, APIP audits include both performance audits and audits with particular goals.

2.1.3 Audit Quality

The ability of an auditor to identify significant mistakes in a financial report's presentation is known as audit quality, and it is influenced by the auditor's skill set (Arens, Elder, & Beasley, 2015). APIP Audit Standards in section 4300 of 2008 explains that the audit report carried out by the Auditor must be timely, complete, accurate, objective, convincing and clear, and as concise as possible. Good quality audit results present a complete report containing all the necessary information, the evidence presented is correct and the findings are presented appropriately.

2.1.4 Competency

The AIPI code of ethics defines competence as a person's ability and trait that encompasses the knowledge of attitudes, behavior, and skills required to perform the tasks of the position (AAIPI, 2014). Competency is defined as an individual's knowledge, education, experience, and/or expertise, whether or not it is relevant to audits or specific topics/fields, in the State Financial Audit Standards. The examiner must have adequate professional competence in carrying out inspection tasks which can be proven by a professional certificate issued by an official institution or other documents that can prove expertise.

2.1.5 Independence

Independence is interpreted by SPKN, or State Financial Audit Standards, as an attitude, behavior, and actions taken during the execution of an examination that are impartial and unaffected by other influences. In BPKP's noble values, it is stated that independence includes two things, namely independence in attitude and appearance. This independence is still required by Internal Supervisory Apparatus including BPKP. In the Indonesian Government's Internal Audit Standards (Revised 2014) it is explained that independence is freedom from a condition that could threaten the ability of internal audit activities to carry out objective internal audit responsibilities.

2.1.6 Professionalism

SPKN or State Financial Audit Standards states that professionalism is expertise, professional ability and commitment to carrying out tasks equipped with thoroughness, the principle of due care, thoroughness and using standards and provisions of laws and regulations as guidelines.

Professionalism in BPKP's noble values is defined as a standard of quality skilled work that can guarantee the trust of the public in general and service users in particular because it is based on work patterns, thought patterns and attitude patterns based on minimum skill standards that have been set by professional organizations and/or legislation.

2.1.7 Integrity

SPKN or State Financial Audit Standards states that integrity is a characteristic, quality, or a state of being in a unified whole, and having the characteristics of hard work, honesty and competence adequate. BPKP's noble values define Integrity as a value that has a combined meaning of objectivity, honesty, consistency, courage, and consequences. Apart from depending on the supervisor's competence, integrity also greatly influences the value of the supervision carried out by the Auditor.

2.2 Hypothesis Development

2.2.1 The Influence of Competency on Audit Quality

The code of ethics (AAIPI, 2014) which applies to all auditors and civil servants assigned by the Government Internal Audit Apparatus (APIP) explains that audits must be carried out by a team which collectively must have the necessary competencies to carry out internal audits. The findings of earlier research by Wijayanto (2017) indicated that audit quality is significantly impacted by expertise. This is corroborated by research (Susilawati & Yanti, 2019) that shows competency significantly and favorably affects audit quality. On the basis of this, the following hypothesis can be developed:

H1: Competency influences audit quality.

2.2.2 The Influence of Independence on Audit Quality

In the Regulation of the Head of BPKP Number Per-118/K/Su/2010, it is stated that, organizationally, BPKP is under the President and will never make BPKP independent of the President. However, when the BPKP can participatorily formulate a supervisory agenda based on the President's needs, then whatever the BPKP supervises, the BPKP's attitude of independence can factually be applied (“Keputusan Kepala BPKP Tahun 2010”). Independence has a major impact on audit quality, given to research findings (Wijayanto, 2017). Owing to study, independence affects the quality of internal audits (Fadelly, Diah, & Herawaty, 2020). This leads to the formulation of the following hypothesis:

H2: Independence influences audit quality.

2.2.3 The Influence of Professionalism on Audit Quality

The Regulation of the Head of BPKP Number Per-118/K/Su/2010, states that professionalism is the main key to success in carrying out BPKP duties because professionalism is the basis for developing the image of BPKP to become an Auditor or Supervisory Apparatus as a consequence of trustworthy ("Keputusan Kepala BPKP Tahun 2010"). In line with earlier studies' findings (Wijayanto, 2017), professionalism improves audit quality. This supports research showing that professionalism improves audit quality (Candra Pratiwi, Ayu Suryandari, & Ari Susandya, 2020). This leads to the formulation of the following hypothesis:

H3: Professionalism influences audit quality.

2.2.4 The Influence of Integrity on Audit Quality

Regulation of the Head of BPKP Number Per-118/K/Su/2010, states that integrity is a value that has a combined meaning of objectivity, honesty, consistency, courage and consequences ("Keputusan Kepala BPKP Tahun 2010"). Integrity significantly affects audit quality, according to the findings of earlier research by Rahim, Sari, Wardaningsi, and Muslim (2020). This is corroborated by research showing integrity affects audit quality (Elyasinta, 2022). On the basis of this, the following hypothesis can be developed:

H4: Integrity influences audit quality.

3 Methods

A quantitative approach and causality (associative) study were used in this research. A questionnaire was submitted as part of the data collection. The selected population was the representative Auditors of the Financial and Development Supervisory Agency (BPKP) of South Kalimantan Province in Banjarbaru. Thirty-five respondents made up the study's sample. Purposive sampling combined with nonprobability sampling was the method employed in this study. Data collection was carried out by distributing questionnaires via Google form to representative Auditors of BPKP South Kalimantan Province who met the criteria. Each statement of the variable to be studied uses a Likert scale (Sugiyono, 2019) and each statement is given a score with a value of 1 to 5. In this study, SPSS software was used in the data analysis procedure. Multiple linear regression analysis was the data analysis method employed.

Table 1. Operational Measurement of Variables

Variable	Indicator
Competency (X1)	1. Auditor Skills
	2. Auditor Knowledge
	3. Auditor Experience
	4. Objective
	5. Effective and Efficient
	6. Procedural Skills
Independence (X2)	1. Not Easily Influenced
	2. Carrying out work in the public interest
	3. Not taking sides with anyone
	4. Defending Freedom of Opinion
	5. Be honest with anyone
Professionalism (X3)	1. Devotion to the Profession
	2. Social Obligations
	3. Behavioural Attitude
	4. Upholding the Professional Code of Ethics
	5. Relationships with Fellow Professionals
Work Environment (X4)	1. Auditor Honesty
	2. Auditor Courage
	3. Auditor's Discreet Attitude
	4. Auditor's Responsibilities
Audit Quality (Y)	1. Accuracy of Findings
	2. Skeptical Attitude
	3. Report Clarity
	4. Benefits of Auditing
	5. Follow Up on Audit Results

Source: SPSS Output (Reprocessed Data, 2024)

4 Results and Discussion

4.1 Descriptive Analysis

Table 2. Operational Measurement of Variables

	N	Minimum	Maximum	Mean	Std. Deviation
Competency	35	44	65	54,17	5,469
Independence	35	45	75	61,54	8,089
Professionalism	35	33	55	46,97	5,393
Integrity	35	42	70	62,57	7,026
Audit Quality	35	30	50	41,86	5,424
Valid N (listwise)	35				

Source: SPSS Output (Reprocessed Data, 2024)

4.2 Validity Test

Table 3. Operational Measurement of Variables

Variable	Statement Items	Variable		
		R Count	**R Table**	**Information**
Competency (X1)	X1-1	0,486	0,3338	Valid Statement
	X1-2	0,553	0,3338	Valid Statement
	X1-3	0,353	0,3338	Valid Statement
	X1-4	0,471	0,3338	Valid Statement
	X1-5	0,503	0,3338	Valid Statement
	X1-6	0,359	0,3338	Valid Statement
	X1-7	0,523	0,3338	Valid Statement
	X1-8	0,535	0,3338	Valid Statement
	X1-9	0,481	0,3338	Valid Statement
	X1-10	0,563	0,3338	Valid Statement
	X1-11	0,567	0,3338	Valid Statement
	X1-12	0,551	0,3338	Valid Statement
	X1-13	0,530	0,3338	Valid Statement
Independence (X2)	X2-1	0,632	0,3338	Valid Statement
	X2-2	0,704	0,3338	Valid Statement
	X2-3	0,652	0,3338	Valid Statement
	X2-4	0,761	0,3338	Valid Statement
	X2-5	0,339	0,3338	Valid Statement
	X2-6	0,490	0,3338	Valid Statement
	X2-7	0,530	0,3338	Valid Statement
	X2-8	0,380	0,3338	Valid Statement
	X2-9	0,665	0,3338	Valid Statement
	X2-10	0,452	0,3338	Valid Statement
	X2-11	0,553	0,3338	Valid Statement
	X2-12	0,753	0,3338	Valid Statement
	X2-13	0,555	0,3338	Valid Statement
	X2-14	0,549	0,3338	Valid Statement
	X2-15	0,568	0,3338	Valid Statement

Professionalism (X3)	X3-1	0,832	0,3338	Valid Statement
	X3-2	0,477	0,3338	Valid Statement
	X3-3	0,555	0,3338	Valid Statement
	X3-4	0,643	0,3338	Valid Statement
	X3-5	0,525	0,3338	Valid Statement
	X3-6	0,655	0,3338	Valid Statement
	X3-7	0,563	0,3338	Valid Statement
	X3-8	0,684	0,3338	Valid Statement
	X3-9	0,584	0,3338	Valid Statement
	X3-10	0,687	0,3338	Valid Statement
	X3-11	0,442	0,3338	Valid Statement
Integrity (X4)	X4-1	0,830	0,3338	Valid Statement
	X4-2	0,803	0,3338	Valid Statement
	X4-3	0,624	0,3338	Valid Statement
	X4-4	0,756	0,3338	Valid Statement
	X4-5	0,802	0,3338	Valid Statement
	X4-6	0,741	0,3338	Valid Statement
	X4-7	0,793	0,3338	Valid Statement
	X4-8	0,750	0,3338	Valid Statement
	X4-9	0,565	0,3338	Valid Statement
	X4-10	0,505	0,3338	Valid Statement
	X4-11	0,755	0,3338	Valid Statement
	X4-12	0,800	0,3338	Valid Statement
	X4-13	0,855	0,3338	Valid Statement
	X4-14	0,840	0,3338	Valid Statement

Source: SPSS Output, 2024

4.3 Reliability Test

Table 4. Reliability Test Results

Variable	*Cronbach's Alpha*	Information
Competency (X1)	0,727 > 0,70	Reliable Data
Independence (X2)	0,840 > 0,70	Reliable Data
Professionalism (X3)	0,808 > 0,70	Reliable Data

Integrity (X4)	0,930 > 0,70	Reliable Data
Audit Quality (Y)	0,869 > 0,70	Reliable Data

Source: SPSS Output, 2024

4.4 Normality Test

Table 5. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			35
Normal Parameters[a,b]	*Mean*		0.0000000
	Std. Deviation		3,44713620
Most Extreme Differences	*Absolute*		0.192
	Positive		0.092
	Negative		-0.192
Test Statistic			0.192
Asymp. Sig. (2-tailed)			.002[c]
Monte Carlo Sig. (2-tailed)	*Sig.*		.135[d]
	99% *Confidence Interval*	*Lower Bound*	0.126
		Upper Bound	0.144

Source: SPSS Output (Reprocessed Data, 2024)

From Table 5, it can be seen that the Monte Carlo significance value is 0.135. A significance score greater than 0.05 indicates that the data is regularly distributed, this is supported by the results.

4.5 Multicollinearity Test

Table 6. Multicollinearity Test Results

Variable	*Tolerance*	VIF	Information
Competency (X1)	0,371	2,696	Multicollinearity does not occur
Independence (X2)	0,311	3,217	Multicollinearity does not occur
Professionalism (X3)	0,204	4,906	Multicollinearity does not occur
Integrity (X4)	0,271	3,687	Multicollinearity does not occur

Source: SPSS Output (Reprocessed Data, 2024)

Table 6 displays the test findings, which indicate that each independent variable has a tolerance value greater than 0.10 and a VIF value less than 10. Stated differently, multicollinearity between the independent variables is not evident in the regression model used in this study.

4.6 Heteroscedasticity Test

Table 7. Heteroscedasticity Test Results

Variable	Sig.	Information
Competency (X1)	0,379	Heteroscedasticity does not occur
Independence (X2)	0,180	Heteroscedasticity does not occur
Professionalism (X3)	0,693	Heteroscedasticity does not occur
Integrity (X4)	0,273	Heteroscedasticity does not occur

Source: SPSS Output (Reprocessed Data, 2024)

Each independent variable has a probability significance value greater than 0.05 based on the data in the table. Thus, it can be said that the regression model does not contain heteroscedasticity.

4.7 Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression Results

Coefficients[a]								
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	T	*Sig.*	*Collinearity Statistics*	
		B	*Std. Error*	*Beta*			*Tolerance*	*VIF*
1	(Constant)	-,276	6,666		-,041	,967		
	Competency	,414	,189	,418	2,192	,036	,371	2,696
	Independence	-,130	,140	-,194	-,933	,358	,311	3,217
	Professionalism	,597	,258	,594	2,312	,028	,204	4,906
	Integrity	-,006	,172	-,007	-,033	,974	,271	3,687

Source: SPSS Output (Reprocessed Data, 2024)

The multiple linear regression model can be described as follows:

$Y = \alpha + \beta 1\ X1 + \beta 2\ X2 + \beta 3\ X3 + \beta 4\ X4 + \varepsilon$

$Y = -0{,}276 + 0{,}414X1 + (-0{,}130)X2 + 0{,}597X3 + (-0{,}006)X4) + \varepsilon$

a. The multiple linear equation above shows a constant value of -0.276, which means that if the four independent variables in this study are assumed to remain unchanged (constant), then the value of Y is -0.276. These results show that the variables competency, independence, professionalism and integrity greatly influence audit quality so if the value of these 4 variables is 0 then the audit quality is -0.276, which means it is not good.

b. The regression coefficient for competency is positive, indicating that there is a unidirectional relationship between competency and audit quality of 0.414, meaning that if the competency variable increases by 1 while the other variables are considered constant, then audit quality will increase by 0.414.

c. The independence regression coefficient is negative, indicating a unidirectional relationship between independence and audit quality of 0.130. This means that audit quality will drop by 0.130 if the independence variable rises by 1 while the other variables remain constant.
d. The professionalism regression coefficient is positive, suggesting a unidirectional relationship between professionalism and audit quality of 0.597. This means that with all other variables held constant, audit quality will rise by 0.597 if the professionalism variable rises by 1.

4.8 Model Fit Test

4.8.1 R^2 Test

Table 9. R^2 Test Results

Model	R	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	,772[a]	,596	,542	3,670

Source: SPSS Output (Reprocessed Data, 2024)

The R2 value is 0.542. This figure represents the degree to which the independent variables—competence, independence, professionalism, and integrity—can account for 54.2% of the variances in the dependent variable, audit quality.

4.8.2 F Test

Table 10. F Test Results

Model		*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*
1	*Regression*	596,272	4	149,068	11,069	,000[b]
	Residual	404,013	30	13,467		
	Total	1000,286	34			

Source: SPSS Output (Reprocessed Data, 2024)

It may be inferred from the preceding F test findings that the regression model in this study is appropriate for use in population prediction since Fcount is 11.069, greater than Ftable of 2.69, and the significance threshold is 0.00 < 0.05.

4.9 Hypothesis Testing (t-Test)

Table 11. t Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,276	6,666		-,041	,967
	Competency	,414	,189	,418	2,192	,036
	Independence	-,130	,140	-,194	-,933	,358
	Professionalism	,597	,258	,594	2,312	,028
	Integrity	-,006	,172	-,007	-,033	,974

Source: SPSS Output (Reprocessed Data, 2024)

4.10 Discussion of Research Results

4.10.1 The Influence of Competency on Audit Quality

The first hypothesis states that competency influences audit quality. The test results, as shown in Table 11, indicate that the t-value of 2.192 is greater than the critical t-value of 2.042, and the significance level of 0.036 is smaller than 0.05. Therefore, it can be concluded that H1 is accepted, demonstrating that the competency variable influences audit quality. This finding indicates that the higher the competency of a BPKP Representative Auditor in South Kalimantan Province, the higher or better the audit quality they produce. This is in accordance with the AIPI code of ethics (AAIPI, 2014), which states that one of the ethical principles of Government Internal Auditors is competency. The findings of this study are also consistent with research by Wijayanto (2017), Susilawati & Yanti (2019), and Nabir (2019), which all discovered that expertise significantly and favorably affects audit quality.

4.10.2 The Influence of Independence on Audit Quality

The second hypothesis states that independence influences audit quality. The test results, as shown in Table 11, indicate that the t-value of 0.933 is smaller than the critical t-value of 2.042, and the significance level of 0.358 is greater than 0.05. Therefore, it is concluded that H2 is rejected, indicating that the independence variable does not influence audit quality. The findings suggest that independence does not affect audit quality because the BPKP Representative Auditor for South Kalimantan Province is an Internal Government Auditor. In preparing the audit program, there is still influence from interested parties, who may determine, eliminate, or modify the parts to be examined. Furthermore, especially in performance audits and audits with defined goals, government internal auditors make suggestions for enhancing the evaluated elements rather than expressing an opinion on the audit results. These findings are in line with earlier studies by Nam, Oktavia Tenggara, and Karlinda Sari (2021), which likewise concluded that audit quality is unaffected by independence.

4.10.3 The Influence of Professionalism on Audit Quality

The third hypothesis states that professionalism influences audit quality. The test results, as shown in Table 11, indicate that the t-value of 2.312 is greater than the critical t-value of 2.042, and the significance level of 0.028 is smaller than 0.05. Therefore, it can be concluded that H3 is accepted, demonstrating that the professionalism variable influences audit quality. BPKP's noble ideals, which operate as guidelines for BPKP auditors when performing audits, corroborate the finding that professionalism is a crucial component of audit quality. These findings are also in line with earlier research that demonstrated professionalism improves audit quality, such as that conducted by Wijayanto (2017). Furthermore, the results are consistent with studies by Digita Malik (2020) and Candri Pratiwi et al. (2020), which both came to the conclusion that professionalism significantly and favorably affects audit quality.

4.10.4 The Influence of Integrity on Audit Quality

The fourth hypothesis states that integrity influences audit quality. The test results, as shown in Table 11, indicate that the t-value of -0.033 is smaller than the critical t-value of 2.042, and the significance level of 0.974 is greater than 0.05. Consequently, it may be said that H4 is disregarded, proving that audit quality is unaffected by the integrity variable. A possible explanation for this finding is the high percentage (51.43%) of respondents holding the position of Skilled Auditor. A Lead Auditor serves as the Quality Controller (PM), a Middle Auditor serves as the Team Leader (KT), and a First Auditor, Supervising Auditor, Advanced Managing Auditor, or Managing Auditor serves as a Team Member (AT), including the Skilled Auditor, in accordance with Rules of the Head of BPKP Number 11 of 2016 concerning Audit Assignments within BPKP. As the Skilled Auditor holds the most junior position and remains a team member during the audit process, this may have influenced the responses, leading to the conclusion that integrity does not influence audit quality. These outcomes are in line with those of (Anam et al., 2021), who also came to the conclusion that integrity had no bearing on audit quality.

5 Conclusions

The following conclusions were reached in light of the study's findings: First, audit quality (Y) is influenced by the competency variable (X1). The competency of an auditor is crucial, as higher levels of competence enable auditors to perform their tasks more effectively, resulting in improved audit quality. Second, the independence variable (X2) does not influence audit quality (Y). This outcome is attributed to the fact that the BPKP Representative Auditor in South Kalimantan Province is a Government Internal Auditor. As such, the audit program preparation is subject to influence from interested parties, who may dictate, omit, or modify aspects of the audit process. Third, the professionalism variable (X3) positively influences audit quality (Y). Auditors with a strong professional attitude are more likely to carry out their duties effectively, producing audits that are both accurate and beneficial in enhancing audit quality. Fourth, the integrity variable (X4) does not influence audit quality (Y). This finding is explained by the fact that a majority of auditors in the sample hold the position of Skilled Auditor, which is the most junior role. As team members in the audit process, these auditors work under the direction of the team leader, which can limit their autonomy and decision-making. Consequently, the level of integrity displayed does not significantly impact audit quality.

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