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Determinants of audit quality: A study of auditors at the supreme audit agency of the Republic of Indonesia

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Abstract

The purpose of this study was to examine the influence of competence, work experience, independence, professional skepticism, self-efficacy, and professional ethics on audit quality among auditors at the Supreme Audit Agency of the Republic of Indonesia (BPK RI) Representative Office of the Special Region of Yogyakarta. The study population was all 51 auditors working at the BPK RI Representative Office of the Special Region of Yogyakarta. The sample consisted of 41 active auditors working at the BPK RI Representative Office of the Special Region of Yogyakarta, selected using a purposive sampling technique. The results of this study provide evidence that the competency variable has a significant positive effect on audit quality. Meanwhile, work experience, independence, professional skepticism, self-efficacy, and professional ethics do not significantly influence audit quality. The results of this study are expected to contribute to the BPK RI institution's efforts to improve audit quality, one of which is by improving auditor competence in accordance with applicable standards.

Introduction

The Audit Board of the Republic of Indonesia (BPK) is the state authority mandated to oversee the management and accountability of national finances (BPK RI, 2017). To fulfill its role effectively, the BPK must strategically leverage all available resources when auditing central and local government financial statements. High-quality audits are defined by their adherence to the State Financial Audit Standards (SPKN) and the core values of the institution. Consequently, auditors are expected to maintain peak professional performance while remaining vigilant against any influences that might compromise their independence, integrity, or professionalism (BPK RI, 2019).

Considering that there are still many cases that occur, it can cause the level of trust in BPK RI to decrease and can result in low audit quality. In the case that occurred in 2022, the KPK designated 8 suspects for the alleged bribery case to members of the BPK West Java Representative audit team for the management of the Bogor Regency Government's financial statements for the 2021 Fiscal Year in order to obtain the title of Reasonable Without Exception (Saptohutomo, 2022). This case can occur due to BPK's internal supervision that has not been carried out properly. If BPK auditors carry out their duties with full integrity, independence, and professionalism, in accordance with applicable rules and standards and uphold the code of ethics, the resulting audit will be of quality and able to prevent similar cases from occurring.

Several researchers have previously examined factors that affect audit quality, but the factors studied and the results vary. Research by Pesudo et al. (2023), Siregar et al. (2022), and Yefni and Sari (2021) found that competence has a positive influence on audit quality. However, the research of Fau et al. (2021) states that competence does not have a positive influence on audit quality. Research by Kharisma and Budiarta (2022), Rosini and Hakim (2021), and Yefni and Sari (2021) concluded that auditors' experiences have a positive influence on audit quality.

Research by Sangadah (2022), Yefni and Sari (2021), and Rahayu and Suryanawa (2020) found that independence has a positive influence on audit quality. However, the results of Siregar et al.'s (2022) research concluded that independence did not have a positive influence on audit quality. Rahayu and Suryanawa (2020) research concluded that professional skepticism has a positive influence on audit quality. However, research by Yulanda et al. (2021) states that professional skepticism does not have a positive effect on audit quality.

Kharisma and Budiarta (2022) stated that self-efficacy had a positive effect on audit quality, while research by Djaddang and Lysandra (2022) stated that self-efficacy had a negative effect on audit quality. The results of studies related to professional ethics have been conducted by Fau et al. (2021), Rahayu and Suryanawa (2020), and Yulanda et al. (2021) who found that professional ethics have a positive influence on audit quality. However, in contrast to Djaddang and Lysandra (2022) who found that professional ethics have a negative influence on audit quality.

Attribution theory according to Heider (1958) states that individual behavior is influenced by two factors, namely internal factors that come from oneself and external factors that come from external influences on oneself (Utama & Rohman, 2023). The application of attribution theory as *a grand theory* is because this research is related to the characteristics or characteristics of individual behavior in organizations, especially auditors. Therefore, attribution theory is the basis for this study to examine the determinants of audit quality which include competence, work experience, independence attitude, professional skepticism, self-efficacy, and professional ethics of an auditor in producing quality audits based on individual behavior in accordance with internal and external factors.

Because previous research showed inconsistent results, the novelty of this study is to overcome inconsistencies or differences in results from previous studies regarding factors that affect audit quality. By examining additional variables and using specific theoretical foundations, this study seeks to provide more consistent and relevant results. The purpose of this study is to find out whether competence, work experience, independence attitude, professional skepticism, self-efficacy, and professional ethics affect the quality of audits conducted by BPK auditors in the Special Region of Yogyakarta.

Literature Review

Attribution Theory

The attribution theory proposed by Heider (1958) explains whether individual behavior is caused by the influence of internal factors such as character, traits, behavior, etc. or external factors such as pressure from a certain situation or situation (Abimanyu & Suhartini, 2023). Attribution theory is closely related to individual attitudes and characteristics that can be used to estimate a person's behavior in the face of certain conditions (Evia et al., 2022). Pesudo et al. (2023) state that individual characteristics will affect a person's behavior in behaving, making decisions, and completing his responsibilities at work. The better a person's behavior and responsibility at work, the better the quality of work will be.

Improving audit quality is related to Attribution Theory, which focuses on how individuals analyze the causes of behavior from within themselves, originating from internal factors, and behavior from outside themselves, originating from external factors (Kharisma & Budiarta, 2022). Internal factors influencing audit quality conducted by auditors in this study include competence,

work experience, independence, self-efficacy, and professional skepticism. Meanwhile, professional ethics is an internal factor within an auditor that will influence individual behavior, particularly in improving audit quality. In the research of Evia et al. (2022), work experience, independence, and competence support the attribution theory that an auditor who is increasingly experienced, able to maintain an attitude of independence, and the increase in his ability can improve audit quality. The relationship between self-efficacy and audit quality is based on attribution theory where the higher the auditor's self-efficacy, the better it will be able to improve audit quality (Kharisma & Budiarta, 2022). Professional skepticism is in accordance with attribution theory as an external factor in the form of regulatory demands that require auditors to use their skills carefully and carefully to produce good audit quality (Rahayu, 2020). Attribution theory supports the influence of professional ethics on auditor performance which is one of the internal factors that function as the foundation of an auditor in doing his job (Wardana & Ramantha, 2023).

Audit Quality

Audit quality is the results obtained by an auditor from the audit process of financial statements in detecting misstatements in financial statements (Nurbaiti & Prakasa, 2022). A quality audit is an audit process that is carried out in accordance with set standards and the auditor can detect errors in the presentation of the *auditee's financial statements* so that an evaluation can be carried out to improve the fairness of a financial statement (Sihombing & Triyanto, 2019). According to Firmansyah et al. (2020), the quality of the audit results is the final result of the audit report that can be accounted for in accordance with applicable standards. Auditors who have a professional attitude will carry out their work with an objective attitude, have good ethics, are highly integrated, and make good use of the time given. This will affect the quality of the resulting examination.

Research Hypothesis

The effect of competency on audit quality

Auditor competence is the qualifications required to conduct a proper audit (Rahmi et al., 2021). Based on Attribution Theory, competence is an internal factor within an auditor. Competent auditors will be more confident in making professional decisions and can complete complex tasks. Therefore, the attribution of good performance is strongly related to their internal capabilities.

Competence can be measured from the ability and knowledge that auditors have in carrying out audits. Competence will affect the quality of audits when auditors apply their abilities and knowledge in performing their professional services (Pesudo et al., 2023). Audits will be of higher quality if they are carried out by auditors who have a high level of competence and update the knowledge obtained regularly, especially through training programs to align with current needs (Yefni & Sari, 2021). Yefni and Sari (2021) found that auditor competence has a significant positive effect on audit quality. Likewise, research by Pesudo et al. (2023) and Siregar et al. (2022) shows that competence has a significant positive influence on audit quality. Based on the description above, the research hypothesis can be formulated as follows:

H₁: Competence has a positive effect on audit quality

The influence of work experience on audit quality

Work experience is a person's level of ability derived from the number of tasks performed and completed, as well as the length of time they have worked (Basuki, 2023). A professional auditor must have sufficient experience in their duties and responsibilities (Kharisma & Budiarta, 2022). Experienced auditors tend to be more capable of detecting fraud in financial reports or organizations and can provide more comprehensive explanations for their findings (Rosini & Hakim, 2021). According to attribution theory, work experience is an internal factor for an auditor.

Work experience can be measured through the length of time worked and the number of inspection tasks performed. The more complex and complex tasks an auditor handles, the more the auditor will add and expand the auditor's insight into the work he or she is engaged in (Rosini & Hakim, 2021). With the complexity of these tasks, the more enriching the experience of the auditor and the auditor will be more skilled and master the work he is engaged in. This explanation is supported by the results of research conducted by Yefni and Sari (2021), Rosini & Hakim (2021) and Kharisma and Budiarta (2022) which states that auditors' experience has a positive influence on audit quality. Based on the description above, the research hypothesis can be formulated as follows:
H₂: Work experience has a positive effect on audit quality

The influence of independence on audit quality

Independence is the auditor's attitude to not have personal interests, not easily influenced, and impartial in giving conclusions (Siregar et al., 2022). According to attribution theory, independence is an internal factor of an auditor. In carrying out their duties, the independence of auditors can produce good audit quality so that the audited financial statements can be trusted (Sangadah, 2022). If during the implementation of the audit process, the auditor applies an attitude of independence according to the standards that have been set, it can produce high audit quality (Yefni & Sari, 2021). This explanation is supported by the results of research conducted by Rahayu and Suryanawa (2020), Yefni and Sari (2021), Sangadah (2022) which states that auditor independence has a positive effect on audit quality. Based on the description above, the research hypothesis can be formulated as follows:

H₃: Independence has a positive effect on audit quality

The influence of professional scepticism on audit quality

Professional skepticism is an auditor's attitude of constantly questioning and critically evaluating audit evidence (Rahayu & Suryanawa, 2020). According to Attribution Theory, professional skepticism is an internal factor within an auditor. Rahayu and Suryanawa (2020) stated that auditors in carrying out their audit duties, are not only required to comply with their professional code of ethics, but also required to apply their professional skepticism. The auditor's inability to detect fraud and errors in financial statements reflects the low professional skepticism that auditors have.

Auditors who have a high skepticism can search for and find objective audit evidence so that they can improve the quality of audits. The higher the professional skepticism the auditor has, the better the quality of the audit will be. This explanation is supported by the results of research conducted by Rahayu & Suryanawa (2020) which shows that professional skepticism has a significant positive influence on audit quality. Based on this description, the following hypotheses can be formulated:

H₄: Professional skepticism has a positive effect on audit quality

The effect of self-efficacy on audit quality

Self-efficacy reflects a person's belief in their ability to manage and perform the actions necessary to achieve a certain level of performance (Kharisma & Budiarta, 2022). According to Attribution Theory, self-efficacy is an internal factor within an auditor. Self-efficacy can be realized with dedication, social obligation, independence, and relationships with fellow professionals (Djaddang & Lysandra, 2022). Kharisma and Budiarta (2022) stated that an auditor who has high self-efficacy will have better performance in producing good audit quality.

An auditor who has high self-efficacy will minimize doubts in himself and auditors tend not to give up easily in overcoming increasingly complicated and complex work. The higher the self-efficacy, the better it will be able to improve the quality of the audit. The above explanation is strengthened by the findings of a study conducted by Kharisma and Budiarta (2022) which states

that self-efficacy has a positive influence on audit quality. Based on the description above, the research hypothesis can be formulated as follows:

H₅: Self-efficacy has a positive effect on audit quality

The influence of professional ethics on audit quality

Professional ethics are guidelines for its members to regulate their behavior in carrying out their duties responsibly and objectively in accordance with the provisions of their professional code of ethics (Yulanda et al., 2021). According to Fau et al. (2021), professional ethics can motivate an auditor to continue working professionally and deliver the best results without violating established standards. According to Attribution Theory, professional ethics is an external factor for an auditor.

In carrying out his duties, an auditor is important to obey regulations and codes of ethics by upholding professional ethics as a form of responsibility for the profession he is engaged in (Fau et al., 2021). Wardhani and Sudaryati (2021) stated that BPK auditors are required to uphold ethical principles, namely independence, integrity, and professionalism in carrying out audit functions. By adhering to the code of ethics, auditors can improve the quality of Audit Results Reports (LHPs), increase credibility, and public trust. The more auditors uphold professional ethics, the better the quality of audits and affect public trust in the auditor profession (Rahayu & Suryanawa, 2020). The above explanation is reinforced by findings from research conducted by Rahayu and Suryanawa (2020), Fau et al. (2021), and Yulanda et al. (2021) which states that professional ethics have a significant positive influence on quality. Based on the description above, the research hypothesis can be formulated as follows:

H₆: Professional ethics have a positive effect on audit quality

Research Methods

Population and Research Sample

The population of this study is all auditors working at the BPK Provincial Representative of the Special Region of Yogyakarta, which is 51 auditors. The sampling technique used in this study is *purposive sampling*. This study uses primary data obtained by distributing questionnaires on December 4 – 21, 2023 to active auditors working at the BPK Provincial Representative of the Special Region of Yogyakarta as many as 51 questionnaires. The questionnaires that were not returned amounted to 10 questionnaires, so the questionnaires that could be analyzed in this study were 41 questionnaires. The following table presents the questionnaire distribution process:

Table 1. Questionnaire Distribution

Explanation	Amount	Percentage (%)
The questionnaire was distributed	51	100.00
Questionnaire not returned	(10)	19.60
Analyzable questionnaire	41	80.40

Source: Primary data

Data Sources and Data Collection Techniques

The data used in this study is primary data collected by distributing questionnaires to respondents to obtain data on competence, work experience, independence attitudes, professional skepticism, self-efficacy, and professional ethics and audit quality. Respondents were asked to fill in the answers to the statements listed in the questionnaire. This questionnaire was measured using a likert scale modification with values of 1 – 4 to minimize neutral or hesitant answers, namely: 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Agree (S), 4 = Strongly Agree (SS)

Variable Definition and Measurement

The variables used in this study consist of dependent and independent variables. The dependent variable is audit quality, while the independent variables include competence, work experience, independence, professional skepticism, self-efficacy, and professional ethics. Each variable is operationally defined and measured using specific indicators and instruments developed in previous studies.

Audit quality refers to the results obtained by an auditor from the process of auditing financial statements in detecting misstatements contained in those statements (Nurbaiti & Prakasa, 2022). In this study, the measurement of audit quality adopted a questionnaire developed by Oklivia and Marlinah (2014) and Pangesti (2021). The variable is measured using two indicators, namely the conformity of the audit with auditing standards and the quality of the audit report results, which are represented by a total of 11 statement items.

Competence is defined as the adequate knowledge and ability possessed by an auditor in carrying out and completing audit tasks (Saifudin et al., 2022). This variable is measured using three indicators, namely personal quality, general knowledge, and special expertise. The measurement instrument consists of 12 statement items derived from questionnaires developed by Oklivia and Marlinah (2014) and Kusumawardhani (2023).

Work experience refers to the level of a person's ability that is obtained from the number of tasks completed and the length of time the individual has worked in a particular field (Basuki, 2023). In this study, work experience is measured using two indicators, namely the length of work as an auditor and the number of audit assignments completed. The measurement instrument consists of eight statements adapted from the questionnaire developed by Oklivia and Marlinah (2014).

Independence is defined as the mental attitude of an auditor who is not influenced, controlled, or dependent on other parties in performing audit tasks (Sangadah, 2022). The independence variable is measured through three indicators: independence in program preparation, independence in work implementation, and independence in reporting. The measurement consists of 11 statements adapted from instruments developed by Oklivia and Marlinah (2014) and Wulandari (2022).

Professional skepticism refers to the attitude of an auditor who consistently questions and critically evaluates audit evidence during the audit process (Rahayu & Suryanawa, 2020). In this research, professional skepticism is measured using an instrument developed by Tangke and Tungabdi (2020), which consists of eight statement items.

Self-efficacy is defined as an individual's belief in their ability to achieve goals by utilizing their skills and competencies in certain situations (Djaddang & Lysandra, 2022). The measurement of the self-efficacy variable also adopts the instrument developed by Tangke and Tungabdi (2020), consisting of 10 statements.

Professional ethics refers to the guidelines that regulate the behavior of members of a profession in carrying out their duties responsibly and objectively in accordance with the provisions of the professional code of ethics (Yulanda et al., 2021). In this study, professional ethics is measured using an instrument developed by Pangesti (2021), which includes eight indicators: professional responsibility, public interest, integrity, objectivity, professional competence and due care, confidentiality, professional behavior, and compliance with standards. The measurement instrument consists of 14 statement items.

Data Analysis Techniques

The analysis technique used to test the hypothesis of this study is multiple linear regression analysis with the following equations:

$$\text{Audit quality} = \alpha + \beta_1\text{Competence} + \beta_2\text{Work experience} + \beta_3\text{Independence} + \beta_4\text{Professional Skepticism} + \beta_5\text{Self-efficacy} + \beta_6\text{Professional ethics} + \epsilon \dots \dots \dots (1)$$

Note: α = Constant, β_1 - β_6 = Regression coefficient, ε = Error term

Results and Discussion

Respondent Description

The respondents' descriptions were grouped based on several characteristics, namely gender, age, last education, length of work as an auditor, and training in the field of auditing that respondents had participated in. The following table 2 presents a description of respondents based on some of these characteristics.

Table 1. Respondent Descriptions

Characteristics	Amount	Percentage (%)
Gender		
Male	18	43.9
Female	23	56.1
Total	41	100
Age		
21-30 years old	1	2.4
31- 40 years old	12	29.3
years old	23	56.1
> 50 years old	5	12.2
Total	41	100
Last education		
D3/D4	0	0
S1	18	43.9
S2	23	56.1
S3	0	0
Others	0	0
Total	41	100
Length of Work as an Auditor		
< 1 years	0	0
1-5 years	3	7.3
6-10 years	2	4.9
> 10 years	36	87.8
Total	41	100
Training in the Field of Audit		
Never	0	0
1-3 times	1	2.4
4-6 times	0	0
7-9 times	0	0
Over 10 times	40	97.6
Total	41	100

Source: primary data

Based on table 2 above, it shows that the number of female respondents is more than male respondents. The number of female respondents was 23 people (56.1%), while the number of male respondents was 18 people (43.9%). The largest age group of respondents in this study was 41 to 50 years old with a total of 23 people (56.1%). The number of respondents in the age group of 31 to 40 years was 12 people (29.3%), while respondents over 50 years old amounted to 5 people (12.2%). On the other hand, there was only 1 person (2.4%) of respondents in the age group of 21 to 30 years. Thus, it can be concluded that the largest age group of the respondents of this study was 41 to 50 years.

The majority of respondents in this study were respondents with the last S2 education amounting to 23 people (56.1%) and respondents with the last S1 education amounting to 18 people (43.9%). The respondents in this study who worked as auditors for more than 10 years amounted to 36 people (87.8%). Respondents with a working period of 1 to 5 years amounted to 3 people (7.3%) and respondents with a working period of 6-10 years amounted to 2 people (4.9%). A total of 40 people (97.6%) of the respondents in this study have participated in training in the field of audit more than 10 times, while only 1 person (2.4%) has participated in training in the field of audit 1-3 times.

Statistics Descriptive

Descriptive statistics consisting of minimum, maximum, *mean*, and standard deviation values of all research variables are presented in table 3. In addition, in this study, all research variables are grouped into 3 (three) categories, namely low, medium, and high based on the interval class. While Table 4 presents the interval classes for the three categories.

Table 3. Descriptive Analysis Results

Variable	Minimum	Maximum	Mean	Std. Dev	Category
Competence	2.92	4.00	3.58	.38	Medium
Work Experience	2.88	4.00	3.58	.40	Medium
Independence	2.73	4.00	3.44	.40	Medium
Professional Skepticism	2.88	4.00	3.59	.42	Medium
Self-efficacy	2.30	4.00	3.34	.44	Medium
Professional Ethics	3.00	4.00	3.69	.41	High
Audit Quality	3.00	4.00	3.83	.28	High

Source: Data processing results

Table 4. Variable Category Range

Variable	Class Interval Length	Category Range		
		Low	Medium	High
Competence	0.36	2.92 - 3.28	3.28 - 3.64	3.64 - 4.00
Work Experience	0.37	2.88 - 3.25	3.25 - 3.62	3.62 - 4.00
Independence	0.42	2.73 - 3.15	3.15 - 3.57	3.57 - 4.00
Professional Skepticism	0.37	2.88 - 3.25	3.25 - 3.62	3.62 - 4.00
Self-efficacy	0.56	2.30 - 2.86	2.86 - 3.42	3.42 - 4.00
Professional Ethics	0.33	3.00 - 3.33	3.33 - 3.66	3.66 - 4.00
Audit Quality	0.33	3.00 - 3.33	3.33 - 3.66	3.66 - 4.00

Source: Data processing results

Table 3 above shows that all research variables have a mean value above their standard deviation. This indicates that the data from all research variables are homogeneous. Based on the value of the category range, the dependent variable, namely audit quality (Y), has a mean value of 3.28 which is included in the high category. Likewise, the variable of Professional Ethics (X6) is included in the high category. Meanwhile, the other five independent variables, namely competence, work experience, independence attitude, professional skepticism, and self-efficacy, are included in the medium category.

Validity and Reliability Tests

The results of the validity test with *pearson correlation* showed that all correlation values between the score of each statement item and its total score were > 0.500 with a significance value of < 0.05 . This shows that all items of the statement instrument for all variables can be used in this study. The results of the reliability test showed that the seven research instruments which included

competence, work experience, independence attitude, professional skepticism, self-efficacy, professional ethics, and audit quality had a *Cronbach's alpha* > value of 0.60 so that all variable questionnaire statement items in this study could be declared reliable or consistent. The results of the reliability test are presented in Table 5.

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	N of Items	Explanation
Competence	0.914	12	Reliable
Work Experience	0.908	8	Reliable
Independence	0.838	11	Reliable
Professional Skepticism	0.920	8	Reliable
Self-efficacy	0.880	10	Reliable
Professional Ethics	0.979	14	Reliable
Audit Quality	0.933	11	Reliable

Source: Data processing results

Classical Assumption Test Results

The classical assumption test carried out in this study includes the normality test, the multicollinearity test, and the heterokedasticity test. The normality test in this study was carried out with the aim of finding out whether the regression model or residual variables were distributed normally. Based on the *Kolmogorov-Smirnov* test, it shows that the *value of Exact. Sig. (2-tailed)* of .133 indicates that the residual data used in this study is normally distributed.

The multicollinearity test was carried out with the aim of finding out whether there is a correlation between independent variables in the regression model. The test results showed that there was no multicollinearity in the regression model because all independent variables had a tolerance value of < 0.10 and a VIF value of > 0.10. Next, a heterokedasticity test was carried out to test whether there were differences or diversity between variants and residuals. Based on *the glasjer test*, it was shown that the significance value of each independent variable was > 0.05, meaning that the regression model did not occur heterokedasticity.

Hypothesis Test Results

The analytical technique used to test the hypothesis of this study is multiple linear regression analyst. The results of the hypothesis test are presented in Table 6.

Table 6. Hypothesis Test Results

Model	Regression Coefficient	t-statistic	Sig. t
(Constant)	1.792	5.296	.000
Competence	.391	2.347	.025*
Work Experience	.167	1.054	.299
Independence	-.025	-.184	.855
Professional Skepticism	-.071	-.404	.689
Self-efficacy	-.063	-.625	.536
Professional Ethics	.161	.958	.345
F statistic=6.825, Sig. F=0.000, Adj R Square=.466			

Source: Data processing results

*significant at the 0.05 level

Based on the table above, the regression equation model is stated as follows:

$$Y = 1.792 + 0.391 \text{ Competence} + 0.167 \text{ Work Experience} - 0.025 \text{ Independence} - 0.071 \text{ Professional Skepticism} - 0.063 \text{ Self-efficacy} + 0.161 \text{ Professional Ethics} \dots\dots\dots(2)$$

From the test results of 6 hypotheses, only the first hypothesis (H1) is supported by data, while H2 and H6 are not supported by data. This result shows that the coefficient of the variable X1 is 0.391 with a significance of 0.025. The statistical F-value is 2,194 with sig. F of 0.035 indicates that the regression model has passed the model suitability test so that it is suitable for use as a basis for analysis. The Adj R square value of 0.466 indicates that the ability of the six independent variables consisting of competence, work experience, independence attitude, professional skepticism, self-efficacy, and professional ethics in explaining the variation in audit quality variables of 44.6%, while the remaining 55.4% is influenced by other variables that are not included in this research model.

Discussion

The influence of competency on audit quality

The results of the hypothesis test show that H1 is supported, meaning that competence is proven to have a significant positive effect on audit quality. The results of this study are in line with the findings of Yefni and Sari (2021) which stated that auditor competence has a significant positive effect on audit quality. Auditors who have higher education tend to have broader and more comprehensive knowledge. Auditors who have higher education also have a better depth of understanding of the problems they face because of the wealth of knowledge about the field they are engaged in. To improve the quality of audits, it is important for an auditor to have a high level of competence and to keep their knowledge updated and improve their understanding through training programs on a regular basis so that they can stay relevant to the latest developments. Thus, the higher the level of competence that an auditor has, the higher the quality of the audit produced. The results of this study show that audit quality can be attributed to internal auditor factors, namely competence. When an auditor has sufficient knowledge, skills, and experience, he or she tends to perform his or her duties more thoroughly and accurately, which directly improves the quality of the audit. Competent auditors will be more confident in making professional decisions and can complete complex tasks, so the attribution to good performance is very strong with regard to their internal capabilities.

Effect of work experience on audit quality

Based on the results of the hypothesis test, it shows that H2 is not supported, meaning that work experience has not been proven to have a significant positive effect on audit quality. The results of this study are not in line with the research conducted by Yefni and Sari (2021), Rosini and Hakim (2021) and Kharisma and Budiarta (2022) which concluded that auditors' experience has a positive influence on audit quality. However, the results of this study are in line with the findings of Anam et al. (2021) who stated that auditors' experience has no effect on audit quality. This result may be due to auditors who have worked for a long time or have received many assignments, but during the period of service or assignment they are always given similar tasks or low complexity, it will not improve the quality of the audit carried out by the auditor. In addition, it is also possible that the experience that the auditor has still needs time to carry out the learning process in conducting audits.

These findings suggest that work experience as an internal factor is not directly a key determinant of audit quality. According to Attribution Theory, this could mean that the quality of an auditor's audit is not only determined by how long he or she has worked, but rather by other factors. Experience may not be effective if the auditor does not continue to learn or adapt. In other words, the attribution to high audit quality does not come solely from the length of experience, but rather from how the experience is used or developed, which may be influenced by situational factors (external factors) or other dispositions (internal factors) that are more powerful.

The influence of independence on audit quality

Based on the results of the hypothesis test, it shows that H3 is not supported, meaning that the attitude of independence has not been proven to have a significant positive effect on audit quality.

The results of this study are not in accordance with the research of Yefni and Sari (2021) which states that if during the implementation of the audit process, an auditor applies an attitude of independence according to the standards that have been set, it can produce high audit quality. However, the results of this study are in line with the findings of Anam et al. (2021) who stated that auditor independence has no effect on audit quality. This is likely because when measuring the auditor's independence is not derived from the auditor's mental attitude because independence itself is an inherent thing in the auditor, so it does not affect the quality of the audit. Not only emphasizing the important value of independence to auditing, but also in appearance and in *fact*.

The findings et al. (2019) also concluded that independence does not affect the quality of the audit, which may be due to the fact that the audit is still not free from the audit object to determine the audit activity so that there are still auditors who feel the need to cooperate with the audit object. In addition, in conducting audit assignments to auditees, where both the auditor and the auditee are fellow Civil Servants, which allows the auditor's independence to be disturbed.

According to Attribution Theory, these results show that independence (internal factors/attitudes) is not the main attribute of good audit quality (behavior). This can happen if the auditor's work environment (external factors), such as pressure from management or clients, is more dominant in influencing audit decisions. Although auditors have an independent attitude internally, strong external factors can make that attitude not fully realized in action. Therefore, the quality of the resulting audit tends not to be attributed only to the auditor's independence attitude.

The influence of professional skepticism on audit quality

Based on the results of the hypothesis test, it is shown that H4 is not supported, meaning that professional skepticism has not been proven to have a significant positive effect on audit quality. The results of this study are not in accordance with the findings of Rahayu and Suryanawa (2020) who stated that auditors who have a high skeptical attitude can look for and find objective audit evidence so that they can improve the quality of audits. The higher the professional skepticism the auditor has, the better the quality of the audit will be. However, the results of this study are in line with the findings of Yulanda et al. (2021) who stated that professional skepticism has no effect on audit quality. This is likely due to the lack of complete data as audit evidence needed in carrying out the audit process. The completeness of the data provided by the client will also affect the audit process carried out by the auditor. The auditor's inability to detect fraud and errors in audited reports reflects the low professional skepticism of auditors (Rahayu & Suryanawa, 2020).

These findings indicate that professional skepticism (internal/attitudinal factors) is not the main cause of audit quality (behavior). Based on Attribution Theory, this can mean that even if auditors have a skeptical attitude, it doesn't always translate into actions that improve audit quality. External factors, such as time constraints, pressure, or even a lack of strong evidence, may limit auditors in applying their skepticism. The attribution to good audit quality in this case leads more to other factors, not to skepticism.

The effect of self-efficacy on audit quality

Based on the results of the hypothesis test, it shows that H5 is not supported, meaning that self-efficacy has not been proven to have a significant positive effect on audit quality. The results of this study are not in accordance with the research of Kharisma and Budiarta (2022) which states that an auditor who has high self-efficacy will have better performance in producing good audit quality. However, the results of this study are in line with the findings of Widiartari et al. (2022) who stated that the lack of effect of self-efficacy on audit quality may be due to a lack of confidence in the auditor in completing difficult tasks, lack of ability to achieve predetermined goals, and auditors lack confidence to be able to work effectively in providing optimal *judgment*.

According to Attribution Theory, these results show that auditor confidence (self-efficacy, as an internal factor) is not the main cause of audit quality (behavior). This may happen because the auditor's work environment (external factors) is not supportive. Even if auditors feel capable, a lack of resources, pressure, or unclear audit standards can prevent them from demonstrating their best performance. Attribution to good performance is more likely to be attributed to external factors than to auditor confidence.

The influence of professional ethics on audit quality

Based on the results of the hypothesis test, it shows that H6 is not supported, meaning that professional ethics have not been proven to have a significant positive effect on audit quality. The results of this study are not in accordance with the research of Rahayu and Suryanawa (2020) which found that the more auditors uphold professional ethics, the better the quality of audits and affect public trust in the auditor profession. However, the results of this study are in line with the findings of Agustina et al. (2021) which stated that professional ethics have no effect on audit quality. This is likely because professional ethics refers more to actions not to discredit the auditor profession. This means that the auditor should not make excessive statements about his professional services. Auditors should also not make comparisons that are not supported by evidence against the results of other auditors' work.

These results imply that professional ethics (internal factors) are not the main attribution of high audit (behavioral) quality. Although internal auditors understand and uphold the code of conduct, external factors, such as pressure from superiors or complex company conditions, can limit the application of the code of conduct. Therefore, auditors' behavior (audit quality) is not exclusively attributed to their internal ethics, but also to the external situations they face.

Conclusions

The results of this study concluded as follows: (1) competence was proven to have a significant positive effect on the quality of audits conducted by BPK RI auditors in the Special Region of Yogyakarta Province, This means that the higher the auditor's competence, the better the audit quality, (2) Work experience, independence attitude, professional skepticism, self-efficacy, and professional ethics have not been proven to have a significant positive effect on the quality of audits conducted by BPK RI auditors of the Special Region of Yogyakarta Province.

The results of this study have implications for BPK institutions in improving audit quality. The results of this study can also be used as a means of evaluating the performance of BPK auditors in the Special Region of Yogyakarta Province to maintain and improve audit quality through improving auditor competence according to applicable standards. Improving auditor competence can be done with continuous education and auditor training programs in order to improve audit quality.

This research has several limitations, including: (1) the object of this research is limited to active auditors working at the Audit Board of the Republic of Indonesia (BPK RI) Representative of the Province of the Special Region of Yogyakarta so that the research results have a limited level of generalization. The next research is expected to expand the scope of the research sample by adding a sample of auditors of the Audit Board of the Republic of Indonesia (BPK RI) from various regions outside Yogyakarta or by conducting a comparative study of audit quality at several Representatives of the Audit Board of the Republic of Indonesia (BPK RI). (2) The data collection in this study was limited by distributing questionnaires to respondents, which caused the study of the results of this study to be less in-depth. The next research is expected to add data collection techniques other than questionnaires, for example by conducting interviews with respondents who are research samples so that a more in-depth study can be conducted.

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