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THE EFFECT OF AUDITOR COMPETENCE, INDEPENDENCE, AND INTEGRITY ON AUDIT QUALITY: A CASE STUDY ON BPKP AUDITORS

[1*]Mohammad Insanuadi, [2]Muhyarsyah
Universitas Mercu Buana, Jakarta, Indonesia
Email: mohammad.insanuadi@bpkp.go.id, muhyarsyah@mercubuana.ac.id

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Abstract

Auditor competence plays a crucial role in ensuring technical proficiency, accurate analysis, appropriate decision-making, and maintaining the credibility and quality of an objective and reliable audit. This study aims to analyze the effect of auditor competence, auditor independence, and auditor integrity on audit quality. A quantitative approach using multiple linear regression analysis was employed to analyze the research data. The research findings reveal that the three independent variables: auditor competence, independence, and integrity have a positive and significant effect on audit quality. These findings reaffirm that auditor competence, independence, and integrity are crucial factors in enhancing audit quality. Additionally, this study contributes to policy development aimed at improving audit quality, particularly in the public sector, by emphasizing the strengthening of the auditor's role in ensuring high-quality audit outcomes.

Keywords: **Competence, Independence, Integrity, Quality, Audit, BPKP**

INTRODUCTION

In the era of globalization and rapid technological advancements, the management of state finances must adhere to the principles of transparency and accountability. Therefore, the government refers to strategies for enhancing the role of the Government Internal Supervisory Apparatus (Indonesian: *Aparat Pengawasan Intern Pemerintah*; *APIP*), particularly the Financial and Development Supervisory Agency (Indonesian: *Badan Pengawasan Keuangan dan Pembangunan*; *BPKP*), which is responsible for ensuring that state financial management aligns with these principles (Alfianto, 2019). In this context, the effectiveness of oversight by auditors becomes crucial, and audit quality plays a key role in determining the success of such supervision.

According to regulations outlined in Law No. 1 of 2004 (Undang-Undang 1, 2004) on State Treasury, the Indonesian government mandates that state financial management must adhere to clear principles, ensuring the effective implementation of internal control. This is where the role of the Government Internal Supervisory Apparatus (APIP) becomes crucial, as it must possess high capability in auditing the use of state budgets. BPKP, as a government oversight agency, holds a significant responsibility in ensuring that budgets managed by government institutions are utilized efficiently, effectively, and in accordance with their intended purposes (BPKP, 2016; Peraturan Kepala BPKP, 2017). The capability of auditors in carrying out their duties is directly related to the quality of the audits they produce.

In reality, the implementation of effective internal control principles faces various challenges and obstacles in achieving the expected audit quality. One of the key factors influencing this is auditor competence. Competence encompasses knowledge, skills, and technical abilities that auditors possess in identifying and assessing risks as well as providing appropriate recommendations during the audit process. A previous study by Ilmiyati & Suhardjo (2012) found that audit quality is significantly influenced by auditor competence. Highly competent auditors are more capable of conducting accurate evaluations of financial reports, thereby ensuring the quality of audit outcomes.

Furthermore, audit quality can also be affected by auditor independence. An auditor must be free from influence or pressure that could affect their judgment. This is essential to ensure that auditors can provide objective and unbiased opinions during the audit process. According to Bawono & EM (2010), auditor independence has a significant relationship with the quality of audit findings. An honest opinion, free from any external intervention, can only be achieved when an auditor maintains independence.

In reality, many obstacles are associated with auditor independence, particularly regarding conflicts of interest or pressure from certain parties. For instance, in some cases, auditors may be influenced by personal or professional relationships with the audited entity, which can compromise the objectivity of the audit. Prasetyo et al. (2015) found that although independence is crucial, in certain circumstances, auditors still face significant challenges in maintaining their independent stance.

In addition to competence and independence, auditor integrity also plays a crucial role as a determinant factor in producing high-quality audit results. Auditor integrity refers to honesty, ethics, and a strong commitment to moral principles in every action taken. Auditors with high integrity will adhere to professional standards and uphold public trust. Mulyadi (2002) stated that auditor integrity plays a crucial role in producing reliable audit results. Without integrity, audit outcomes may be affected by personal interests or external parties, which would undermine audit quality.

BPKP, as Indonesia's internal government oversight agency, must ensure that assigned auditors are competent, independent, and possess integrity to achieve optimal audit quality (BPKP, 2014). A study by Chadegani (2011) revealed that the combination of competence, independence, and integrity can significantly enhance audit quality. This is highly relevant in the context of BPKP, as an institution mandated by the state to strategically oversee public finances, requiring objectivity and a high level of accuracy.

The objective of this study is to analyze the effect of auditor competence, independence, and integrity on audit quality conducted by BPKP. The focus is on auditors working at BPKP Representative Offices in Lampung Province, Banten Province, and the Deputy for State Accountants. By understanding the relationship between these three factors, this study aims to provide deeper insights into the efforts needed to enhance audit quality in Indonesia.

The findings of this study can serve as recommendations for BPKP and other relevant institutions in improving the quality of internal government oversight. High-quality audits have a direct impact on the efficiency, transparency, and accountability of state financial management. Therefore, it is essential to continuously enhance auditor competence, independence, and integrity to support the state's objective of achieving good governance and a corruption-free environment.

Extensive research has been conducted on audit quality, particularly on the factors influencing it, such as competence, independence, and integrity. Competence is defined as the skills, expertise, and experience that auditors possess to carry out their duties professionally (Iswara Dewi & Sudana, 2018). Several studies have shown that auditors with a higher level of competence are more capable of performing audit tasks accurately and efficiently, leading to high-quality audit results (Bawono & EM, 2010). In this context, auditor competence includes technical knowledge of audit procedures as well as a comprehensive understanding of applicable accounting standards (Institute of Internal Auditors, 2017). Therefore, competence is considered a determinant factor in the audit examination process.

In auditing, independence is a key factor in determining audit quality. Auditor independence refers to the auditor's freedom to carry out their duties professionally, without being affected by any party (Angelina, 2017). A study by Wirasuasti & Sulindawati (2014) revealed that audit quality is determined by auditor independence. Auditors who lack independence are more likely to produce biased or non-objective audit reports, thereby reducing the quality and credibility of the audit. Therefore, accurate and reliable audit reports for stakeholders can only be produced by auditors who can maintain their independence.

Integrity also plays a crucial role in maintaining audit quality. Pusdiklatwas BPKP (2008) states that high integrity enhances trustworthiness in conducting audits, as auditors with integrity prioritize valid and objective evidence when preparing audit reports. In this context, auditor integrity is also closely related to professionalism, which must be upheld in every task performed. A study by Sukriah, Akram, and Biana (2009) found that audit quality is significantly affected by auditor integrity, as auditors with integrity adhere to ethical standards and produce accurate and reliable audit reports.

Several previous studies have examined the effect of competence, independence, and integrity and analyzed their impact on the quality and value of audit reports in audit examinations. For example, DeAnggelo (1981) stated in his study that audit quality is determined by an auditor's competence to detect and systematically report material misstatements in a client's financial assertions. In this context, auditor competence significantly affects this ability, as competent auditors can more effectively identify existing errors. Additionally, auditor independence plays a crucial role in maintaining objectivity in assessments, ensuring that audit results remain reliable.

Palmrose (1988) also contributed to the understanding of audit quality by emphasizing the importance of assurance in audit outcomes. A high-quality audit report should be measured by the reliability of the financial statements produced, which, in turn, is influenced by auditor attributes, training received, and adherence to ethical standards. In this regard, auditor competence, independence, and integrity play a crucial role in determining the final audit outcome, as these factors directly impact the reliability of audited financial statements.

Several studies also indicate that audit quality is not solely determined by technical aspects but also by ethical factors and auditor attitudes. Epstein & Geiger (1994) proved that audit quality highly depends on an auditor's ethical orientation, where their moral stance and professionalism can influence the audit outcomes. Therefore, the development of technical competence, ethics, and auditor integrity is crucial in enhancing the quality of financial examinations.

In the context of audit examinations in the public sector, such as those conducted by BPKP auditors, audit quality becomes even more critical, as audit results can influence decision-making that impacts state finances. A study by Mulyadi (2002) found that an auditor's independent stance ensures that the audited financial statements remain free from external influence, including political interests or other interested parties.

Auditor integrity is also a highly relevant factor in public sector auditing, as auditors are expected to uphold honesty and courage in providing objective opinions. For example, a study by Sukriah & Biana Adha Inapty (2009), found that auditor integrity is directly related to the preparation of audit reports. Auditors with high integrity are more likely to boldly disclose audit findings that may be detrimental to certain parties, which in turn enhances the quality and credibility of the audit.

Another relevant study is the research by Rayburn & Rayburn (1996), which showed that an auditor's personality type is directly related to their ethical orientation, which in turn may have a significant influence on audit outcomes. Therefore, a strong personality and a high level of ethical orientation are more likely to result in high-quality audits, as such auditors are less susceptible to external pressure when carrying out their duties.

METHOD

This study used a quantitative approach for data analysis. In terms of research type, it adopted an associative research design to analyze the effect of multiple variables. According to Sugiyono (2022), quantitative research focuses on collecting numerical data and using statistical analysis to test predefined hypotheses. In this context, the study examined the effect of auditor competence, independence, and integrity on audit quality by administering a questionnaire to BPKP auditors as a measurement tool. This approach aimed to obtain a clear and measurable representation of the variables under study.

This study involved a population of auditors distributed across the BPKP Representative Office in Lampung Province, the BPKP Representative Office in Banten Province, and the Deputy for State Accountants. The researcher selected a sample from this population using Slovin's formula to obtain a representative sample (Slovin, 1960). With a total population of 308 auditors and a tolerable margin of error of 5%, the determined sample size was 174 respondents. The auditors who completed the questionnaire were those selected based on predefined criteria, specifically auditors with a minimum of one year of experience in assurance or consulting activities.

Each variable was measured using relevant indicators, including auditor-auditee relationships and reporting as indicators of independence (Institute of Internal Auditors, 2017). Integrity was assessed based on honesty, courage, prudence, and responsibility (Pusdiklatwas, 2008). The measurement of audit quality according to

Palmrose (1988) is an adjustment to the established guidelines and generally accepted auditing standards.

The Likert scale was used to assess respondents' perceptions of auditor competence, independence, and integrity, with response options ranging from "strongly disagree" to "strongly agree" (Sugiyono, 2021, 2022). This scale makes data analysis easier by assigning weighted values to each response. The data was analyzed using descriptive statistics, validity testing, Cronbach's Alpha reliability test, and multiple linear regression analysis, including tests for the coefficient of determination (R^2), t-test, and F-test.

RESULT AND DISCUSSION

The respondents were from the BPKP Representative Office in Lampung Province, the BPKP Representative Office in Banten Province, and the Deputy for State Accountants at BPKP Headquarters. Data was collected through questionnaires distributed via Google Forms, with a response rate of 81% (141 out of 174 questionnaires). The participating respondents had a minimum of one year of experience and were not currently enrolled in an official study leave program. Based on respondent characteristics, the majority were from the Deputy for State Accountants at BPKP Headquarters (46.1%), with most respondents being male (63.8%) and aged between 30 and 50 years (75% of respondents).

The analysis of respondents' demographic characteristics shows that the majority hold a bachelor's degree (Strata 1) as their highest education level (60.3%) and have more than 10 years of experience as auditors (59%). In terms of job positions, most respondents are Junior Auditors (37.6%), followed by Senior Auditors (15.6%), and Senior Auditors serving as Supervision Coordinators (13.5%). This indicates that the study involves experienced auditors with relevant positions within the organization, which is expected to provide valuable contributions to the research.

Table 1. Respondent Characteristics

Category	Sub-Category	Total	Percentage (%)
Workplace	BPKP Representative Office of Lampung Province	48	34
	BPKP Representative Office of Banten Province	28	19.9
	Deputy for State Accountant Affairs, BPKP Central Office	65	46.1
Gender	Male	90	63.8
	Female	51	36.2
Age	20 to 30 years	12	8.5
	Above 30 to 40 years	56	39.7
	Above 40 to 50 years	18	12.8
	More than 50 years	55	39
Latest Education	Diploma 3	20	14.2
	Diploma 4/Bachelor's Degree (S1)	85	60.3
	Master's Degree (S2)	34	24.1
	Doctoral Degree (S3)	2	1.4
Position	Senior Auditor as Supervisory Coordinator	19	13.5

Category	Sub-Category	Total	Percentage (%)
	Senior Auditor	22	15.6
	Junior Auditor	53	37.6
	First-Level Auditor	19	13.5
	Supervising Auditor	12	8.5
	Implementing/Advanced Auditor	7	4.9
	Skilled/Proficient Auditor	9	12.7
Experience as Auditor	Less than 2 years	1	0.7
	Above 2 to 10 years	24	17
	Above 10 to 20 years	49	32.8
	Above 20 to 30 years	30	21.3
	More than 30 years	37	26.2

The analysis results show the distribution of respondents based on work unit, gender, age, education, position, and experience. This data is essential for understanding the sample characteristics in the study and identifying factors influencing audit quality, such as auditor competence, independence, and integrity. The diversity of these characteristics also supports the analysis of the relationship between the studied variables and audit quality.

In the descriptive statistical analysis, data is presented by measuring the mean (average), standard deviation, variance, skewness, kurtosis, range, as well as maximum and minimum values. These statistical measures provide an overview of the quality of the data collected in the study.

Auditor competence is assessed through various aspects, such as collaborative ability, understanding of Financial Accounting Standards (Indonesian: Standar Akuntansi Keuangan; SAK), and Indonesia Government Internal Audit Standards (Indonesian: Standar Audit Intern Pemerintah Indonesia; SAIPI). The analysis results show that the average competence score ranges from 4.16 to 4.79, with a standard deviation between 0.444 and 0.733. The majority of respondents provided positive assessments of auditor competence, as indicated by the right-skewed data distribution and negative skewness. This suggests that most respondents assigned high scores to auditor competence.

Table 2. Auditor Competence

Competence Aspect	Mean	SD (Standard Deviation)	Range	Skewness
Teamwork Ability	4.16 – 4.79	0.444 – 0.733	2	Negative
Understanding of SAK	4.16 – 4.79	0.444 – 0.733	2	Negative
Understanding of SAIPI	4.16 – 4.79	0.444 – 0.733	2	Negative

Auditor independence reflects the auditor's ability to maintain objectivity without being influenced by external pressure. According to the data, the average score for this variable ranges from 4.36 to 4.53, with a standard deviation between 0.688 and 0.794. The negative skewness indicates that the majority of respondents assigned high ratings to auditor independence, although some items showed minimal variation.

Auditor integrity is a fundamental principle that reflects honesty and responsibility in performing duties. According to the data, the average score for auditor integrity ranges from 4.49 to 4.77, with a standard deviation between 0.420 and 0.693. The majority of respondents provided positive evaluations of auditor integrity, as indicated by the right-skewed data distribution (negative skewness), which suggests a strong positive perception of this aspect.

Audit quality reflects the extent to which an audit is conducted professionally and in accordance with applicable guidelines. The analysis results show that the average audit quality score ranges from 4.51 to 4.77. The highest-rated item, Y5 (4.77), indicates that respondents strongly agreed with the statement regarding audit quality. The standard deviation falls within the range of 0.420 to 0.650, with negative skewness, suggesting that most respondents assigned high scores to the audit quality items.

Table 3. Auditor Independence, Integrity, and Audit Quality

Variable	Mean Value	Standard Deviation (SD)	Range	Skewness
Auditor Independence	4.36 – 4.53	0.688 – 0.794	4	Negative
Auditor Integrity	4.49 – 4.77	0.420 – 0.693	4	Negative
Audit Quality	4.51 – 4.77	0.420 – 0.650	2	Negative

The auditor competence variable shows a relatively consistent data distribution, with smaller standard deviations in most items. The range of values for the majority of items is 2, except for item 3, which has a range of 3, indicating greater variation in respondents' assessments of auditor competence. The auditor independence variable shows consistency in evaluations, although some items display slight variations, with a range of values reaching 4. The negative skewness indicates that most respondents provided positive responses regarding auditor independence, reflecting a strong perception of auditor objectivity and honesty.

The data on auditor integrity shows a distribution skewed toward higher values, with most items having a mean greater than 4.5. The range of values for some items reaches 4, indicating a greater variation in assessments for those specific items. This suggests that respondents have a highly positive perception of auditor integrity.

The data quality testing in this study includes validity and reliability tests to ensure that the research instrument accurately and consistently measures the variables. The validity test was conducted using Pearson Correlation in SPSS, showing that all items in the competence, independence, auditor integrity, and audit quality variables were valid, as the calculated r-value was greater than the critical r-value. Furthermore, the reliability test, conducted using Cronbach's Alpha formula, indicated that all tested variables had a Cronbach's Alpha value greater than 0.6, confirming that the research instrument is reliable. These findings demonstrate that all variables meet the required reliability criteria for further analysis.

This study used multiple linear regression using the Ordinary Least Squares (OLS) method to analyze the effect of auditor competence, auditor independence, and auditor integrity on audit quality. The resulting regression equation is:

$$\hat{Y} = 6.591 + 0.228X1 + 0.130X2 + 0.717X3$$

This equation indicates that all three independent variables have a positive effect on audit quality. A classical assumption test was conducted to ensure that the regression model meets the BLUE (Best Linear Unbiased Estimator) criteria. The normality test results indicated that the residuals were normally distributed (p-value = 0.200 > 0.05). Additionally, tests for linearity, multicollinearity, heteroscedasticity, and autocorrelation confirmed that the regression model does not exhibit any violations, ensuring that the model estimation is reliable.

Table 4. Auditor Independence, Integrity, and Audit Quality

Analysis Aspect	Method Used	Results and Explanation
Validity Test	Pearson Product-Moment Correlation	All items in the auditor competence, auditor independence, auditor integrity, and audit quality variables are valid, as the calculated r-value > the critical r-value.
Reliability Test	Cronbach's Alpha	All variables (auditor competence, auditor independence, auditor integrity, audit quality) have Cronbach's Alpha > 0.6, indicating good reliability.
Regression Analysis	Multiple Linear Regression (OLS)	Regression equation: $\hat{Y} = 6.591 + 0.228X_1 + 0.130X_2 + 0.717X_3$. All independent variables (auditor competence, auditor independence, auditor integrity) have a positive effect on audit quality.
Classical Assumption Tests	Normality Test, Linearity Test, Multicollinearity Test, Heteroscedasticity Test, Autocorrelation Test	**Normality Test:** Residuals are normally distributed (*p-value* = 0.200 > 0.05).
		Linearity Test: Significant linear relationship.
		Multicollinearity Test: No multicollinearity detected.
		Heteroscedasticity Test: No heteroscedasticity detected.
		Autocorrelation Test: No autocorrelation detected.

Hypothesis Testing

Following the classical assumption test, the study proceeded with hypothesis testing, which included the Simultaneous Test (F-test), Partial Test (t-test), and the Coefficient of Determination (R^2) to assess the effect of the independent variables on the dependent variable. The test results indicate that auditor competence, independence, and integrity have a statistically significant effect on audit quality. The F-test results show an F-statistic of 155.185, which exceeds the critical F_0.05 value of 2.67, with a p-value of 0.000, confirming a significant simultaneous effect of the independent variables on audit quality. Furthermore, the t-test results demonstrate that all three independent variables exert a positive and statistically significant effect on audit quality, with significance values of 0.000, 0.031, and 0.000, respectively. The coefficient of determination (R^2) analysis reveals that 76.8% of the variance in audit quality can be explained by the combined effect of auditor competence, independence, and integrity, while the remaining 23.2% is attributed to other factors not included in this research model.

Table 5. Hypothesis Testing Results

Hypothesis Test	Statistical Value	Explanation
F-Test (Simultaneous Test)	*F-statistic = 155.185*	The F-statistic is greater than the critical F_0.05 value (2.67), with a p-value of 0.000, indicating a statistically significant simultaneous effect of the three independent variables on audit quality.
t-Test (Partial Test)	**Auditor Competence:** 0.000	All significance values are < 0.05, indicating a positive and significant effect of each independent variable on audit quality.
	Auditor Independence: 0.031	
	Auditor Integrity: 0.000	
Coefficient of Determination (Adjusted R-squared)	0.768	The independent variables (auditor competence, auditor independence, and auditor integrity) explain 76.8% of the variation in audit quality, while the remaining 23.2% is explained by other factors.

CONCLUSION

This study indicates that auditor competence, auditor independence, and auditor integrity have a positive and significant effect on audit quality. Based on the results of multiple linear regression analysis, these three independent variables significantly contribute to improving audit quality. All variables show a positive effect, with significance values below 0.05 in the t-test, and the F-test results indicate a statistically significant simultaneous relationship. Thus, this study reinforces the importance of competence, independence, and integrity in ensuring higher audit quality.

Additionally, the coefficient of determination test (adjusted R-squared) indicates that the three independent variables explain 76.8% of the variation in audit quality, while the remaining 23.2% is influenced by other factors not identified in this model. This finding suggests that while auditor competence, independence, and integrity are critical factors, other external factors beyond the model also play a role in determining audit quality. This study provides a significant contribution to the understanding of factors influencing audit quality and serves as a foundation for policy development aimed at enhancing audit quality in the public sector.

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