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FACTORS AFFECTING AUDIT QUALITY IN INTERNAL AUDITORS

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ABSTRACT

Purpose: This study aims to analyze the influence of competence, independence, objectivity, ethical sensitivity, and experience of auditors on the quality of audit results at the Tulungagung Regency Inspectorate.

Methodology/approach: This research uses a quantitative methods using questionnaires distributed to auditors and P2UPD at the Tulungagung Regency Inspectorate. Data were analysed using a statistical application SmartPLS 3.

Findings: The results show, that independence, ethical sensitivity, and auditor experience significantly affect the quality of audit results. Meanwhile, competence and objectivity do not significantly affect the quality of audit results.

Practical and Theoretical contribution/Originality: Currently, the Tulungagung Regency Inspectorate was asked to conduct a re-audit because it was known that the results of previous audits differed from field data or facts obtained by the Tulungagung District Attorney team.

Research Limitation: This study was only conducted at the Tulungagung Regency Inspectorate. So that the respondents were limited to 33 examining staff or auditors and P2UPD in the Tulungagung Regency Inspectorate

Keywords: Auditor Experience, Audit Quality Competence, Ethical Sensitivity, Independence, Objectivity

ABSTRAK

Tujuan penelitian: Tujuan penelitian ini adalah untuk menganalisis pengaruh kompetensi, independensi, objektivitas, sensitivitas etika dan pengalaman auditor terhadap kualitas hasil audit pada Inspektorat Kabupaten Tulungagung.

Metode/pendekatan: Penelitian ini adalah jenis penelitian yang menggunakan metode kuantitatif dengan menggunakan kuisioner yang disebarkan kepada staf pemeriksa atau auditor dan P2UPD di Inspektorat Kabupaten Tulungagung. Analisis dilakukan dengan menggunakan aplikasi statistik yaitu SmartPLS 3

Hasil: Hasil penelitian menunjukkan bahwa independensi, sensitivitas etika dan pengalaman auditor berpengaruh secara signifikan terhadap kualitas hasil audit. Sedangkan kompetensi dan



objektivitas tidak berpengaruh secara signifikan terhadap kualitas hasil audit.

Kontribusi Praktik dan Teoretis/Orisinalitas:

Inspektorat Kabupaten Tulungagung yang mana beberapa waktu yang lalu yang diminta untuk melakukan audit ulang karena diketahui bahwa hasil audit yang sebelumnya sudah dilakukan tidak sama dengan data lapangan atau fakta yang didapatkan oleh tim Kejaksaan Negeri Tulungagung.

Keterbatasan Penelitian: *Studi hanya dilakukan di Inspektorat Kabupaten Tulungagung. Sehingga responden dibatasi 33 staf pemeriksa atau auditor dan P2UPD di Inspektorat Kabupaten Tulungagung.*

Kata kunci: *Independensi, Kompetensi, Objektivitas, Pengalaman Auditor, Sensitivitas Etika*

INTRODUCTION

A good accountability report has to pass through an audit carried out by a public or government sector auditor and follows audit criteria. The Financial and Development Supervisory Agency (BPKP), the Inspectorate General of Ministries, and the Inspectorates of Provinces, Districts, and Municipalities are internal auditors with an independent and competent attitude that generates great audit results. The Audit Board serves as the external auditor. In this instance, the Tulungagung Regency Inspectorate is responsible for conducting inspections correctly and offering relevant recommendations as an internal auditor.

An internal and external apparatus similar to that in the government sector has been charged with reviewing accountability records or government financial accounts. The Government Internal Supervisory Apparatus (APIP) and the Financial Supervisory Agency (BPK) perform government audits internally and internationally. This governmental machinery overseas inspects and avoids graft, collusion, and nepotism in the executive branch. Regarding the federal government's internal control system, see Government Regulation No. 60 of 2008 ([Syahrir & Nabila, 2022](#)).

An article mentions at [kongkrit.com](#) a case of alleged misappropriation of Village Original Income (PADesa) in one of the villages in Kauman District, Tulungagung Regency. It is related to the quality of the audit carried out by the Tulungagung Regency Inspectorate, which some time ago was asked to re-audit because, on October 11 2021, it was known that the results of the previous audit were not the same as the field data or facts obtained by the Tulungagung State Prosecutor's team. Because the examination of the team from the Tulungagung Inspectorate on Monday (11/10/2021) on collecting information materials (Pulbaket) and looking for witnesses, it turned out that the examination results from the Inspectorate were not connected with the facts owned by the Tulungagung State Prosecutor's team. Then the response of the Tulungagung State Prosecutor's Office. Therefore, the study wants to know the factors that can affect audit quality with several variables, including competence, independence, objectivity, ethical sensitivity, and auditor experience ([kongkrit.com, 2022](#)).

This research uses the attribution theory first proposed by Fritz Heider. Attribution theory is a theory that explains the cause of a person's behavior. The cause itself can come from internal or external factors. If it comes from internal, it is like personal traits and characters, while external factors are examples such as pressure, certain situations or circumstances that can affect a person's behavior.

Attribution theory is related to perceptions or also called the causes of casual relationships. The theory is described as conveying information to the audience and its response to the information obtained ([Hartini et al., 2021](#)).

So this study wants to assess the competence, independence, objectivity, ethical sensitivity, and experience of internal auditors in providing audit quality based on behavior and experience obtained according to internal and external conditions ([Hartini et al., 2021](#)). Previous research by ([Anggara, Putra, 2017](#)) and ([Azhari et al., 2020](#)) entitled "The Effect of Competence, Independence, Professionalism of Government Internal Auditors on Audit Quality" stated that all independent variables, including auditor competence, independence, and professionalism has a substantial and beneficial effect on the quality of the audit. In between studies from ([Ilham et al., 2019](#)) and ([Sembel & Mulya, 2022](#)) states that competence does not affect audit quality. The research conducted by ([Syahrir & Nabila, 2022](#)) and ([Azhari et al., 2020](#)) stated that independence has a positive and significant effect on the quality of audit results. Meanwhile, research conducted by ([Anam et al., 2021](#)) and states that independence does not affect audit quality.

Research conducted by ([Lohonauman et al., 2018](#)) stated that objectivity has a significant effect and has a unidirectional relationship, so the higher the value of objectivity, the better the audit results of an auditor. This is also supported by research ([Laksita & Sukirno, 2019](#)) that objectivity has a positive and significant influence. However, it is different from the research conducted by ([Nainggolan, n.d.](#)) and ([Panggabean & Pangaribuan, 2022](#)). The research also conducted by ([Usanto, 2022](#)) and ([Jurnal et al., 2022](#)) states that ethical sensitivity has a major impact and positive correlation. Previous research conducted by ([Basuki, 2023](#)), ([Imron et al., 2017](#)) said that auditor experience has a positive and significant effect on the quality of audit results. Meanwhile, research conducted by ([Setyana et al., 2021](#)) and ([Anam et al., 2021](#)) said that work experience or auditor experience has no affect on audit quality.

This study focuses on examining how competence, independence, objectivity, ethical sensitivity, and work experience of auditors affect the quality of audit results at the Tulungagung Regency Inspectorate. The difference from previous studies is to use ethical sensitivity variables as independent variables because most of the previous studies used ethical sensitivity as a moderation variable. So this study wants to know how much influence ethical sensitivity if it becomes an independent variable that affects the quality of audit results. Auditor competence is an auditor with sufficient knowledge and can conduct an audit objectively, carefully, and thoroughly. Highly educated auditors will have much knowledge about their field to know various problems in more depth. It is related to attribution theory because the knowledge already possessed will help auditors understand and understand problems well so that the quality of the audit provided will be better.

In several previous studies, it was stated that competence affects audit quality. It is evidenced by research by ([Azhari et al., 2020](#)) that auditor competence has a positive and significant effect on Audit Quality at the Financial Supervision and Development Agency of West Sulawesi Province. It is also supported by ([Tjahjono & Adawiyah, 2019](#)) that competence positively affects the quality of audit results.

However, it differs from research by [Muhammad Ilham](#) (2019), It argues that competency has no impact on the quality of the audit. Furthermore, study by ([Sembel & Mulya, 2022](#)), ([Munawarah, 2023](#)) revealed that expertise has little impact on the caliber of audit outcomes. Consequently, the first hypothesis in this research is

H1: Competence positive effect on the quality of audit results.

The auditor must appear independent in addition to being factually fair. When an auditor can keep their objective during the audit, they are independent. Where as independence in appearance results from other interpretations of this independence. It is related to attribution theory, where an auditor can be independent of his work and produce good audit quality as well. The previous research on the influence of independence on audit quality was conducted by ([Astakoni et al., 2021](#)) and ([Sembel & Mulya, 2022](#)) aid that independence had a substantial and positive effect on audit quality.. Meanwhile, research was completed by ([Anam et al., 2021](#)), said that independence does not affect the quality of audit results. Hence the second hypothesis is:

H2: Independence has a positive effect on the quality of audit results

An auditor must always act objectively based on authentic evidence obtained during the examination. Then before reporting the audit results, it is necessary to review and re-examine the data, facts, or information obtained. Research conducted by ([Kusumawardani & Riduwan, 2017](#)) tates that objectivity positively affects audit quality. The relationship with attribution theory is that if an auditor can act objectively, the quality of the audit or audit report provided will also be good and feasible. Besides that, the recommendations given will also be appropriate. It is also supported by research that stated that objectivity has a positive effect on audit quality. Meanwhile, in the research of ([Nainggolan, n.d.](#)) and ([Panggabean & Pangaribuan, 2022](#)) objectivity has a negative and insignificant effect on audit quality. Therefore the third hypothesis in this study is

H3: Objectivity positive effect on the quality of audit results.

Auditor with ethical sensitivity is considered capable of deciding by considering the basic nature of ethics when inspection process. The higher the ethical sensitivity attitude possessed by the auditor, will improve the quality of the audit. In this case, attribution theory is related to this study because a sensitive attitude to what attitude should be done by an auditor when facing problems will provide good audit quality. It is supported by research conducted by ([Usanto, 2022](#)) The results indicate that auditors' ethical sensitivity can strengthen organizational ethical culture's implications for the audit quality. The research also conducted by ([Jurnal et al., 2022](#)) The implications for the audit quality auditors' ethical sensitivity can strengthen organizational ethical culture's influence on audit quality. The research also conducted by ([Sunarsih, 2017](#)) states that ethical sensitivity does not affect the quality of audits Therefore, the fourth hypothesis in this study is

H4: Sensitivity positive effect on the quality of audit results.

The auditor's ability to conduct an examination is related to the experience of an auditor, especially in examining the client's financial statements. Audit experience is an internal auditor's experience in carrying out audits of financial statements or accountability reports that can be measured by the length of time or the number of assignments he has done. It is related to attribution theory because the more tasks an auditor has done, his experience will increase, so the quality of the audit provided will also be better.

In research conducted by ([Basuki, 2023](#)) and ([Setyana et al., 2021](#)) it was stated that auditor experience had a positive effect. In contrast to research conducted by ([Anam et al.,](#)

2021) auditor experience does not affect audit quality. Therefore the fifth hypothesis in this study is

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H5: Auditor experience has a positive effect on the quality of audit results

METHOD

This research is a type of research that uses quantitative methods with a research design that will be used to answer the research question of whether " Factors Affecting Audit Quality In Internal Auditors (Case Study at the Tulungagung Regency Inspectorate)." The population used in this study is the examining staff working in the Tulungagung Regency Inspectorate, including auditors and also the Supervisor of Local Government Affairs (P2UPD).

Then, the slovin formula was used for the sampling technique, and 30 results were obtained. However, because the number of examining staff is only 33, all will be examined. The data used in this study are primary. In this study, primary data is in the form of answers according to the perceptions of respondents to various questions in the questionnaire regarding related variables. The Likert scale used in this study is a 5-point scale assuming the value of each answer, namely from Strongly Agree until Strongly Disagree. For respondent data analysis Partial Least Square Structural Equation Modeling (PLS-SEM) using the SmartPLS 3 application with tests carried out including multicollinearity tests, outer models (validity and reliability tests), inner models by looking at the results of R-square tests and hypothesis tests using bootstrapping.

An auditor must be competent, professional, and have other skills to carry out auditor responsibilities. The auditor's competence is usually measured by critical factors such as education level and the amount of training the auditor has completed. The competency indicators are special skills, personal quality, and general knowledge.

The auditor's independent attitude, due diligence, and thoroughness in all actions of all audit opinions given by the auditor and their presentation follow the guidelines set out in the auditing standards. The indicators used are the independence of program preparation, freedom of work implementation, and independence of reporting.

Objectivity is the freedom of individuals from the influence of other stakeholders' subjective views to express their valid opinions. The objectivity indicators are free from various interests and disclosure of conditions following facts.

The sensitivity of the auditor's ethics is understanding the nature of ethics in the auditor's professional situation. The indicators of ethical sensitivity used are integrity, confidentiality, and professional behavior.

Cooperation experience with auditor experience in conducting audits which is assumed based on the length of work as an auditor and the number of audit tasks that have been carried out. The indicators of work experience used are the number of examination tasks and the length of work.

The quality of audit results is defined as an estimate of the work of auditors who carry out audits with auditing standards. The quality indicators of audit results used are the quality of audit reports and conformity with audit standards.

RESULTS AND DISCUSSION

Respondents Characteristics

Table 1.
Description of
respondents
by gender

	Frequency	Percent
Male	11	33,3
Female	22	66,7
Total	33	100

Source: Data processed(2023)

Based on Table 1 above, it is known that the percentage of men is 33.3% lower than the percentage of women of 66.7%

Table 2.
Description of
respondents
by age

	Frequency	Percent
20-30	7	21,2
31-40	3	9,1
41-50	11	33,3
>50	12	36,4
Total	100	100

Source: Data processed (2023)

Based on table 2 above, it is known that the highest percentage is the examining staff aged >50 years at 36.4%, and the least is those aged 31-40 years with a percentage of 9.1%.

Table 3.
Description of
respondents
by education

	Frequency	Percent
S1	29	87,9
S2	4	12,1
Total	33	100

Source: Data processed (2023)

Based on Table 3 above, it is known that the percentage with an S1 education background is 87.9% more than the percentage with an S2 education background 12.1%.

Table 4.
Description of
respondents
by work
experience

	Frequency	Percent
<5 years	8	24,2
6-15 years	4	12,1
15-20 years	8	24,2
>20 years	13	39,4
Total	33	100

Source: Data processed (2023)

Based on Table 4 above, it is known that the highest percentage is examining staff with work experience for more than 20 years at 39.4%, while the least percentage is with work experience for 6-15 years at 12.1%.

	Frequency	Percent
Auditor Pertama	8	24,2
Auditor Muda	2	6,1
Auditor Madya	2	6,1
P2UPD Pertama	4	12,1
P2UPD Muda	6	18,2
P2UPD Madya	11	33,3
Total	33	100

Table 5.
Description of respondents by job title

Source: Data processed (2023)

Based on Table 5 above, it is known that the highest percentage of auditors is young auditors at 24.2% and for P2UPD is Intermediate P2UPD at 33.3%.

	Quality of Audit Results	Audit Information
Competence	1,355	Multicollinearity-Free
Independence	1,112	Multicollinearity-Free
Objectivity	1,452	Multicollinearity-Free
Ethical Sensitivity	1,027	Multicollinearity-Free
Auditor Experience	1,264	Multicollinearity-Free

Table 6.
Multicollinearity Test Results

Source: SmartPLS 3

The results of the multicollinearity test in the table above are known that each variable has a VIF value below 10. Then it can be concluded that all variables' test results are independent of multicollinearity, and the research can continue.

Outer Model Test Results

Convergent Validity Results

The convergent validity of the indicator reflective measurement model is assessed based on the correlation between score items. As an individual reflective measure has a correlation with the measured construct of greater than 0.70, it is considered to be high.

	IND	KOMP	KHA	OBJ	PA	SE
IND 1	0,803	0,326	0,392	0,180	0,076	0,085
IND 2	0,508	0,179	0,242	0,117	0,370	-0,022
IND 3	0,742	0,103	0,271	0,007	-0,039	0,003
IND 4	0,839	0,208	0,200	-0,017	-0,223	0,190
IND 5	0,726	0,092	0,047	-0,043	-0,200	0,309
IND 6	0,774	0,254	0,252	0,042	-0,174	0,045
KHA 1	0,241	0,342	0,701	0,434	0,451	-0,362
KHA 2	0,364	0,384	0,772	0,194	0,340	-0,125
KHA 3	0,204	0,101	0,821	0,131	0,449	-0,266
KHA 4	0,374	0,377	0,657	0,232	0,317	-0,149
KHA5	0,188	0,346	0,726	0,439	0,206	-0,111
KOMP 1	0,130	0,828	0,353	0,277	0,017	-0,044

Table 7.
Validity results

	IND	KOMP	KHA	OBJ	PA	SE
KOMP2	0,099	0,740	0,141	0,364	0,212	0,047
KOMP 3	0,223	0,879	0,395	0,313	0,368	0,026
KOMP 4	0,197	0,717	0,202	0,380	0,284	-0,036
KOMP 5	0,423	0,826	0,441	0,432	0,219	0,086
OBJ 1	0,075	0,319	0,441	0,866	0,461	-0,053
OBJ 2	0,025	0,314	0,291	0,838	0,285	0,149
OBJ 3	0,204	0,401	0,124	0,722	0,257	0,319
OBJ 4	0,151	0,572	0,080	0,561	0,200	0,310
PA1	0,004	0,160	0,285	0,168	0,718	-0,010
PA2	-0,030	0,180	0,378	0,218	0,892	-0,103
PA3	0,027	0,263	0,579	0,536	0,922	0,020
PA 4	0,027	0,290	0,338	0,464	0,844	-0,008
SE 1	-0,141	-0,070	-0,279	-0,144	-0,042	0,680
SE 2	0,100	0,098	-0,062	0,118	0,070	0,786
SE 3	0,082	0,218	-0,035	0,535	0,198	0,664
SE 4	0,220	0,029	-0,223	0,155	-0,072	0,820
SE 5	0,164	0,068	-0,246	0,214	0,002	0,878

Source: SmartPLS 3

The table above illustrates the value of the loading factor (convergent validity) of each variable. The value of the loading factor > 0.7 can be said to be valid. From this table, it is known that most of the loading factor values of Competency (X1), Independence (X2), Objectivity (X3), Ethical Sensitivity (X4), Auditor Experience (X5) and quality of audit results (Y) are between 0.5 to >0.7. This indicates that all indicators in the variable are valid.

Reliability Test Results

The reliability test results can be seen from the Cronbach alpha and composite reliability values. The construct value can be declared reliable if the value of Cronbach's alpha and composite reliability is above 0.7. Here are the results of Cronbach alpha and composite reliability output:

Table 7.
Reliability test

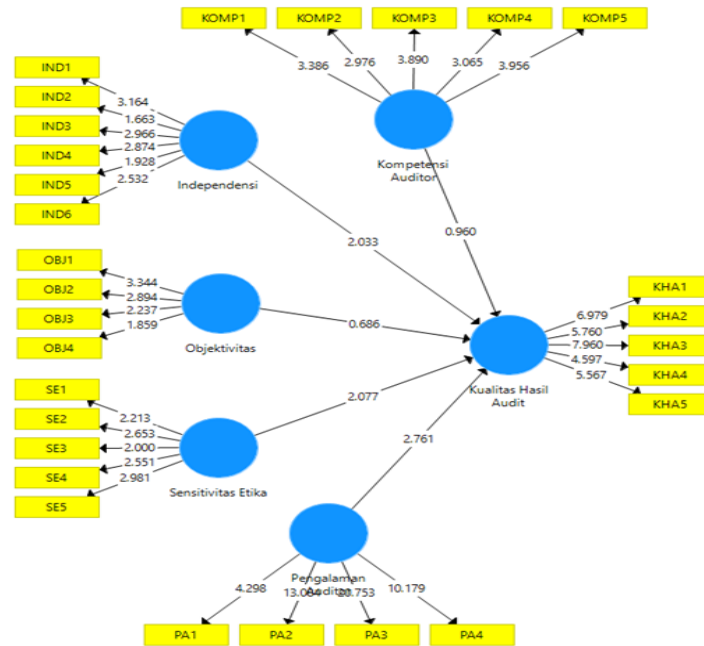
	<i>Cronbach alpha</i>	<i>Composite Reliability</i>	
Competence	0,835	0,876	Reliable
Independence	0,866	0,899	Reliable
Objectivity	0,791	0,856	Reliable
Ethical Sensitivity	0,795	0,839	Reliable
Auditor Experience	0,870	0,910	Reliable
Audit Quality	0,843	0,878	Reliable

Source: Smart PLS 3

Research shows the results of Cronbach alpha and composite reliability above 0.7 on all indicators or variables in this research, so reliable data and research can be continued.

Inner Model Test Results

Bootsrapping Test Results



Source: SmartPLS3

Figure 1. Inner Weight Bootstrapping

Hypothesis testing can be done by comparing t-statistics with t-tables. Where can be influential if t-static > t-table (or t-statistical value > 1.96) in addition to t-statistics to see how much and the level of significance between variables is the output of p-value of p > 0.05. Source: Smart PLS 3

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values	Information
Auditor Competence- > Quality of Audit Results	0,166	0,177	0,177	0,960	0,338	Insignificant
Independence -> Quality of Audit Results	0,338	0,308	0,308	2,033	0,043	Significant
Objectivity -> Quality of Audit Results	0,166	0,154	0,154	0,686	0,493	Insignificant
Ethical Sensitivity -> Quality of Audit Results	-0,336	-0,319	-0,318	2,077	0,038	Significant
Auditor Experience -> Quality of Audit Results	0,366	0,345	0,345	2,761	0,006	Significant

Table 9. Bootsraping Results

Table 10.
R-Square
Test Result

	R Square
Quality of Audit Results	0,544

Source: Smart PLS 3

This study has one fixed variable, namely the quality of audit results which is influenced by other independent variables, including Competence (KOMP), IND Independence), objectivity (OBJ), Ethical Sensitivity (SE), and Auditor Experience (PA). The table above shows that the R-square value for the audit result quality variable is 0.544 or 54.4%. At the same time, the remaining 45.6% was influenced by other variables outside the study.

The Effect Of Auditor Competence On The Quality Of Audit Results

By the study results, the first hypothesis is that competence does not affect the quality of audit results. Based on the indicators used in this study include personal quality, general knowledge, and special skills. In the personal quality indicator, it is known that every inspection staff in the Tulungagung Regency Inspectorate has good and adequate personal quality abilities to carry out inspections. Second, general knowledge by the results of general knowledge research is obtained from the educational background of auditors. Also, in P2UPD in the Tulungagung Inspectorate, the number of auditors and P2UPD S1 are 29 people or 87.9%, and S2 is four people or 12.1%.

Furthermore, the third is that special skills are not only obtained when the examining staff undergoes formal education such as S1 or S2 but such as training or training that must be undertaken to meet learning time and increase knowledge and what is lacking in the cause of competence does not have a significant effect is the several unfulfilled pieces of training that must be carried out by auditors and other examining staff in the Tulungagung Regency Inspectorate. It is because it is constrained by costs for auditors and examining staff to conduct the training or training. In addition, this also supports the attribution theory that having good competence will impact the quality of audit results provided by an auditor. This is because the auditors and P2UPD who are still attending the training are still around 10 people.

The findings of this study agree with studies conducted by researchers ([Sembel & Mulya, 2022](#)), ([Gusfiardi et al., 2019](#)) and ([Kusuma, 2021](#)). However, it differs from research that states that competence positively affects the quality of audit results ([Astakoni et al., 2021](#))

The Effect of Independence on the Quality of Audit Results

In the second hypothesis, it is known that independence positively affects the quality of audit results. The indicators used in this study include independence of program preparation, work implementation, and reporting. The audit staff or auditors and P2UPD at the Tulungagung Regency Inspectorate have carried out their work independently. It is evidenced by being a willingness to rearrange the audit program and then also conduct a re-audit which then also makes a new audit report related to Kejari's findings that the results of the previous audit are different from the facts obtained by Kejari without the influence of the problematic agency.

Based on the research results that independence affects the quality of audit results, independence supports attribution theory. In this case, it can be said that the stronger the auditor and P2UPD in the Tulungagung Regency Inspectorate maintain their independence when carrying out an audit or audit process, it can be ascertained that the quality of the audit and the results of the examination obtained will increase and be free from fraud. It aligns with research conducted by ([Laksita & Sukirno, 2019](#)) dan ([Azhari et al., 2020](#)). Good audit results can also impact audit results that are disclosed as audit results that are in accordance with the facts found in the implementation of audits in the field.

The Effect of Objectivity on the Quality of Audit Results

The third hypothesis is that objectivity does not affect the quality of audit results. In the first indicator, as an auditor, it is important to be objective and free from various interests. In contrast, the Tulungagung Regency Inspectorate inspection staff is well and objectively free from various interests. The second indicator is the disclosure of conditions by the facts; it is true that following the information disclosed by one of the respondents by an explanation using an example without mentioning the name of the agency, if at the time of conducting the initial review, an error is found, such as not reporting or paying taxes, then when the inspection is carried out, the agency has carried out its obligations so that it is void as a finding by the examining staff. It can be a reduction in the objectivity of auditors and other examining staff who already disclose conditions in accordance with existing facts.

An auditor is supposed to have an obligation to conduct an audit based on objectivity, but it is possible, in reality, that an element of subjectivity may arise. Objectivity is an essential ethical rule for auditors, so it is absolute when carrying out their professional assignments. This element must indeed be inherent in an auditor. It is in line with research conducted by ([Sihombing & Triyanto, 2019](#)) and ([Panggabean & Pangaribuan, 2022](#)).

The Effect Of Ethical Sensitivity On The Quality Of Audit Results

In this study, ethical sensitivity affects the quality of audit results. Because this attitude allows auditors to understand and apply ethical values according to the accountants' and auditors' code of ethics, which can increase public trust in auditors, it is by the indicators used in the study, namely integrity, confidentiality, and professional behavior, and is evidenced by the examining staff can keep agency secrets from parties who have no connection with their work and duties. Then, with integrity and professionalism, the Tulungagung Regency Inspectorate is willing to conduct a re-audit with BPKP on agencies with problems. Based on the results of the research that ethical sensitivity affects the quality of audit results, it means that ethical sensitivity supports attribution theory; in this case, it can be said that the better the auditors and P2UPD in the Tulungagung Regency Inspectorate show an attitude of ethical sensitivity. The discoveries of this study are consistent with studies by ([Jurnal et al., 2022](#)) and ([Indonesia et al., 2023](#)). Therefore, it means that the higher the value of ethical sensitivity, the better the influence of ethical sensitivity on audit quality.

The effect of auditor experience on the quality of audit results

The research results show that auditor experience has a positive effect on the quality of audit results by audit staff in the Tulungagung Regency Inspectorate. Minimize errors that will result in good audit quality. It following the indicators used in this study, namely the length of work and the number of examination tasks, known from demographic data that more auditors and P2UPDs are more senior or serve as associate auditors and Associate P2UPDs who have certainly experienced many cases before, so that they can deal with each case well.

Then it means that the auditor's experience is by attribution theory that the more an examiner, in this case, is an auditor and P2UPD has much experience, it will be able to where it is easier to find the cause of errors, and as the internal auditor, it will also be easier to provide recommendations to minimize errors that will. The results of this study are in line with research conducted by ([Totok Rudianto et al., 2020](#)) and ([Limonu et al., 2021](#))

CONCLUSION

From the previous research and discussion, researchers can conclude that the variables of independency, ethical sensitivity and auditor experience significantly affect the quality of audit results. So that when independence, ethical sensitivity and auditor experience are carried out well, it will produce good audit quality as well. Meanwhile, the variables of competence and objectivity are relatively insignificant in the quality of audit results.

Research on the influence of competence, independence, objectivity, ethical sensitivity and auditor experience on the quality of audit results in this study was only conducted at the Tulungagung Regency Inspectorate. So that the respondents were limited to 33 examining staff or auditors and P2UPD in the Tulungagung Regency Inspectorate.

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