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Professional Scepticism, Independence, Information Technology, Auditor Competence, And Audit Quality

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ABSTRACT

Purpose: This study aims to obtain empirical evidence regarding the effect of professional scepticism, independence, information technology, and auditor competence on audit quality.

Methodology/approach: This study uses a quantitative approach with primary data in the form of questionnaires. Respondents of this study were 68 auditors of BPK RI Representative of Riau Province. Regression analysis using the PLS-SEM method.

Findings: The results showed that professional scepticism and BPK auditor competence significantly positively affected BPK audit quality. Other results show that independence and information technology do not significantly affect BPK audit quality.

Practical implications: These results provide a new understanding of independence and information technology in conducting audits in the public sector. Although BPK is an external auditor for all government agencies, the income of BPK employees or auditors comes from the government, so independence is not quite appropriate to be pinned on BPK auditors. Still, the objective attitude of each BPK auditor in carrying out audits at government agencies must be improved.

Originality/value: These results contribute to the development of literature on the determinants of audit quality.

Keywords: Audit Quality; Competence; Independence; Information Technology; Skepticism.

ABSTRAK

Tujuan penelitian: Penelitian ini bertujuan untuk mendapatkan bukti empiris terkait pengaruh skeptisisme profesional, independensi, teknologi informasi, dan kompetensi auditor terhadap kualitas audit.

Metode/pendekatan: Penelitian ini menggunakan pendekatan kuantitatif dengan jenis data primer berupa kuisioner. Responden dari penelitian ini adalah 68 auditor BPK RI Perwakilan Provinsi Riau. Analisis regresi menggunakan metode PLS-SEM.

Hasil: Hasil penelitian menunjukkan bahwa sikap skeptisisme profesional dan kompetensi auditor BPK berpengaruh signifikan positif terhadap kualitas audit BPK. Hasil lain menunjukkan sebaliknya, yaitu independensi dan teknologi informasi tidak berpengaruh signifikan terhadap kualitas audit BPK.

Implikasi praktik: Hasil penelitian ini memberikan pemahaman baru mengenai independensi dan teknologi informasi dalam melakukan audit di sektor publik. Meskipun BPK merupakan auditor eksternal bagi seluruh instansi pemerintah, namun penghasilan pegawai atau auditor BPK berasal dari pemerintah, sehingga independensi kurang tepat disematkan pada auditor BPK, namun sikap objektif setiap auditor BPK dalam melakukan audit pada instansi pemerintah harus ditingkatkan.

Orisinalitas/kebaharuan: Hasil ini berkontribusi pada pengembangan literatur tentang faktor-faktor penentu kualitas audit.

Kata kunci: Kualitas Audit; Kompetensi; Independensi; Teknologi Informasi; Skeptisisme.

INTRODUCTION

The Supreme Audit Agency (BPK) according to Law Number 15 of 2006 is a state institution tasked with examining the management and financial responsibility of the State as stipulated in the 1945 Constitution of the Republic of Indonesia. BPK is a state institution that is free and independent in examining the management and financial responsibility of the state domiciled in the national capital and has representatives in each province. BPK's audit duties include financial audit, performance audit and specific purpose audit. The examination of the management and financial responsibility of the state aims to support law enforcement on state financial irregularities ([Center for Audit Quality, 2010](#)). Although in reality there are still many cases of state financial irregularities that result in state losses ([Christiawan, 2002](#)). The causal factor is not only due to corruption, but also due to misuse of state finances both by the central government and by local governments. This situation is inseparable from the impact of nepotism in the administration of government in Indonesia.

Lack of transparency from state financial management officials and transparency in the use of state finances is also one of the contributing factors. Background The Supreme Audit Agency (BPK) is an institution established that is free and independent, domiciled in the national capital and has representatives in each province. The Supreme Audit Agency is an external financial audit body for managing state finances. The examination of financial statements by BPK is carried out to provide an opinion on the fairness of the financial information presented in the financial statements. BPK is the only external financial examiner in Indonesia that has great authority to provide opinions on reports of management and accountability of State finances. BPK examination includes financial examination, performance examination, and examination with a specific purpose, following the standards of state / regional financial audits whose results are submitted to the DPR, DPD, and DPRD following their authority for follow-up. BPK has the authority to assess and/or determine the amount of state losses caused by unlawful acts, either intentionally or negligently committed by the treasurer, state financial managers, institutions or agencies that organize state financial management. The examination of the management and responsibility of state finances aims to enforce the law on irregularities against state finances ([Center for Audit Quality, 2010](#)). However, many irregularities against state finances result in state losses ([Christiawan, 2002](#)). The causative factor is the misuse of state finances by the central government and local governments. This situation is inseparable from the impact of nepotism in the administration of government in Indonesia. Wana Alamsyah, a researcher in the Investigation Division of Indonesia Corruption Watch (ICW) in 2018, said that corruption cases have increased from 2016 to 2017. The following table shows the increase in corruption cases according to ICW.

Table 1 shows that the increase in corruption cases in Indonesia is 19.5%, and state losses have also increased by 62.5%. The entanglement of regional heads dominated the increase in corruption cases in 2017. 2016 only 21 regional heads became suspects, increasing to 30 people in 2017. The corruption cases that occurred were detrimental to the state. On the other hand, there are local governments whose officials are caught in corruption but get a fair or WTP opinion on their financial statements, which makes the public doubt the auditors. Public trust in the public accounting profession has decreased due to the emergence of several cases committed by unscrupulous public accountants or auditors from state institutions, namely the Supreme Audit Agency (BPK). Public doubts are also supported by violations committed by individuals from the BPK.

Cases of violations committed by BPK personnel are indirectly a lie to the public regarding the resulting audit opinion. Audit quality must be improved to restore public trust, especially among users of financial statements. The results of the audit examination carried out by an auditor will be determined by the audit quality in the form of the ability to find fraud findings. This study seeks empirical evidence on how independence, professional scepticism, information technology, and auditor competence affect audit quality in BPK auditors representing Riau Province. BPK Riau Province was chosen because it has received the title of informative public body several times, indicating that the audit quality and transparency of BPK Riau Province is very good. This study uses primary data with a questionnaire instrument as a data collection medium. This study's respondents were 68 BPK auditors representing Riau Province. The results showed that professional scepticism and auditor competence significantly positively affected auditor quality, while independence and information technology did not significantly affect audit quality.

Table 1. Number of corruption cases according to Indonesia Corruption Watch (ICW) in 2016-2017

Cases	Year	Losses	Suspect	Regional Head
482	2016	4 trillion	1101	21
576	2017	6,5 trillion	1298	30

Source: Indonesia Corruption Watch (ICW) (2017)

Generally, professions that require professional scepticism deal with collecting data, critically assessing evidence, and making decisions based on the evidence collected. To apply effective professional scepticism, it is necessary to form the perception that even the best internal control systems have gaps and allow fraud to occur ([Center for Audit Quality, 2010](#)). As stated in SPAP section 230 ([IAPI, 2011](#)), professional scepticism is an element contained in the third General Standard regarding the use of professional skills carefully and thoroughly in the performance of the auditor's work (due professional care). Specifically in auditing, the Public Accountant Professional Standards ([IAPI, 2011](#)) explain that professional scepticism is an attitude that always questions and evaluates audit evidence critically.

A similar definition is presented in the International Standards on Auditing ([IAASB, 2009](#)). Professional scepticism is an attitude that includes a questioning mind, alertness to conditions and circumstances that indicate the possibility of material misstatement caused by error or fraud, and critical assessment of audit evidence. Professional scepticism reflected in these standards is an attitude of always asking questions, being alert, and being critical in the audit process. According to [Louwers et al. \(2011\)](#), professional scepticism is the auditor's tendency not to agree with management assertions without corroborating evidence or to ask management to provide facts for their assertions (accompanied by evidence). [Basu \(2009\)](#) adds that the auditor's professional scepticism should not become excessive suspicion or make the auditor completely sceptical. In this case, auditors with professional scepticism will apply their scepticism only to the extent of carrying out their professional duties without being fully sceptical. Therefore, professional scepticism in the auditor will result in, for example, the auditor asking more than the usual investigative questions, analyzing the answers critically, and carefully comparing the results of his analysis with the evidence obtained.

H₁: Professional Skepticism has a significant positive effect on Audit Quality

The independence of auditors can provide an objective opinion. They must prioritize the public interest and be responsible for the tasks assigned by producing audit reports following the company's circumstances ([Kyriakou & Dimitras, 2018](#)). In their journal, [Mardijuwono & Subianto \(2018\)](#) define independence as an attitude of a person who is free from the influence of other parties and is always honest in objectively considering a fact. An auditor's independence can be seen from his ability to withstand pressure from outside parties and make objective judgments ([Abdelmoula, 2020](#)). To maintain auditor independence, the government makes rules requiring companies to change their audit partners every three years ([Martani et al., 2021](#)). [Mardijuwono & Subianto \(2018\)](#) and [Gita & Dwirandra \(2018\)](#) researched the effect of auditor independence on audit quality, with findings stating that auditor independence has a positive effect on audit quality. Thus, the following research hypothesis can be developed:

H₂: Independence has a positive effect on audit quality.

One that plays an important role in the world of auditing is information technology. Information technology is designing, implementing, developing, and managing computer-based information systems in hardware and software applications. Usually, information technology utilizes computer

devices to store, process, and transmit information securely. Research conducted by [\(Valsafah, 2021\)](#) on the role of information technology in supporting the quality and audit process in the digital era shows that information technology has a positive role in supporting the quality and audit process. and [\(Murfadila, 2019\)](#) states that information technology is very helpful for auditors in completing quality audit reports. And not only in terms of the quality of report submission but also in terms of timeliness.

By utilizing advances in Information Technology (IT), e-audit can support the implementation of more effective and efficient audits, especially in collecting and processing (transaction testing) data for audit purposes. E-audit is also expected to minimize fraud and increase financial accountability in state institutions. According to [Agoes \(2012: 13\)](#), an examination based on this system was developed to achieve three management principles in auditing: economy, effectiveness, and efficiency. Auditors in a company play an important role in checking the accounting information system in the company. An auditor must ascertain whether the information system has been carried out properly or has deviated from company policy. [Septiningtyas \(2010\)](#) says that the success of an information system depends on the ease and utilization of system users because technology will help individuals complete their tasks.

H₃ : Information Technology has a significant positive effect on Audit Quality

Auditor competence is the knowledge and experience possessed by the auditor so that he can explicitly conduct audits objectively, quickly, and thoroughly [\(Ardini, 2010\)](#). An auditor must have good personal qualities, special expertise, and sufficient knowledge in carrying out his audit duties. Auditors who take formal education professional exams and participate in seminars or training will have competence with professional expertise. [Nurjanah & Kartika \(2016\)](#) state that auditor competence is an auditor with the ability, knowledge, and experience to be applied in his audit work. Thus, the audit must be carried out by someone with sufficient technical ability and training as an auditor. The competence of an auditor is an expertise that can be used to conduct audits objectively [\(Ilmiyati and Suhardjo, 2012\)](#). According to [Rai \(2008\)](#), competence is a qualification that auditors must have to carry out audit tasks correctly.

According to [Tuannakota \(2011\)](#), competence is obtained through education and experience. Members should not describe themselves as having reliability or experience that they do not have. According to Arens, Randal, Mark, and Amir in their book entitled Audit and Assurance Services [\(2013: 71\)](#), in terms of professional competence and accuracy. Auditors must maintain their professional knowledge and skills at a high enough level and be diligent in applying their knowledge and skills when providing professional services. Competence is the professional expertise of an auditor obtained through formal education, professional examinations, and participation in training, seminars, symposiums, and others. Professional competence includes education and experience. Based on the general standards in the revised regulation of the 2016 State Financial Audit Standards (SPKN), it states that professional competence is not only measured quantitatively by how long the examination experience is because this cannot accurately describe the type of experience the examiner has. The most important element for examiners is maintaining professional skills through a commitment to learning and development throughout the examiner's professional life [\(Sugiarmini et al., 2017\)](#).

H₄: Auditor competence has a significant positive effect on Audit Quality

RESEARCH METHODS

This research is a quantitative study that will test the influence between the exogenous and endogenous variables. This research data is of the primary data type by collecting data using a questionnaire. Respondents are employees at the Supreme Audit Agency of the Republic of Indonesia, representative of Riau Province, with 68 employees. Respondents are all auditors who work at BPK Riau Province. The selection of respondents used probability sampling techniques.

This study uses the SEM-PLS method to conduct regression analysis and hypothesis testing. However, previously, the validity and reliability tests were carried out on the questionnaire and respondents' answers. The equation of this research model can be explained as follows.

$$KA = \alpha + \beta_1 SP + \beta_2 IND + \beta_3 TI + \beta_4 KMPA + \beta_5 CJK + \beta_6 CUSIA + \beta_7 CLB + \beta_8 CJBTN + \beta_9 CPDDKN + \varepsilon$$

where:

KA : Audit Quality (Dependent variable)

SP : Professional Skepticism (independent variable)

INDP : Independence (independent variable)

IT : Information Technology (independent variable)

KMPA: Auditor Competence (independent variable)

CJK : Gender (control variable)

CUSIA : Age (control variable)

CLB : Length of Service (control variable)

CJBTN : Position (control variable)

CPDDKN : Education (control variable)

ε : error term

This study uses two types of variables: exogenous and endogenous variables. The dependent variable in this study is auditor quality. Audit quality is the quality of the auditor's work, indicated by a reliable examination report based on predetermined standards (Sukriah et al., 2009). This variable is measured using statement items adopted from (Sukriah et al., 2009) using indicators of conformity with audit standards and quality of inspection reports.

The independent variables in this study are professional skepticism, independence, audit competence, and information technology. Professional skepticism is the act of emphasizing a critical attitude toward audit evidence (Sugiarmini & Datrini, 2017). In applying professional skepticism, an auditor can evaluate all evidence from the audit. This variable is measured using question items adopted from (Sudrajat et al., 2015) using indicators of carrying out tasks with a diligent and careful attitude, not easily believing audit evidence, questioning and evaluating audit evidence, and collecting detailed and sufficient audit evidence. This study uses a 5-point scale.

Independence is an attitude and action in examining to be impartial to anyone and not be influenced by anyone. This variable is measured using question items adopted from (Sukriah et al., 2009) using indicators of program preparation independence, preparation implementation independence, and reporting independence. Meanwhile, auditor competence is the qualification required by the auditor to carry out a correct performance audit. In conducting an audit, an auditor must have good personal qualities, adequate knowledge, and special expertise in his field (Rai, 2008, p. 63). This variable is measured using question items adopted from (Sukriah et al., 2009) using indicators of personal quality, general knowledge, and special expertise.

RESULT & DISCUSSION

Table 2 shows information about the characteristics of the 68 respondents in this study. Some indicators that can show the characteristics of respondents are gender, age, length of work, position, and education. In gender, respondents were dominated by men, with a percentage of 63.24%, while female respondents were 36.76%. In the age group, BPK RI Riau Province employees who became respondents were dominated by the age group between 30 years and 40

years, with a percentage of 66.18%. In the indicator of the length of service, respondents' period of work at BPK RI is dominated in the range of 0 - 5 years with a percentage of 42.65%. Meanwhile, in the indicators of functional positions and education levels, the characteristics of BPK RI Riau Province employees who were respondents in this study were dominated by the functional position of the First Examiner and the S-1 education level, with a percentage of 75% and 77.94% respectively.

Table 2. Respondent Characteristics

Sex		
Male	43	63,24%
Female	25	36,76%
Age		
> 20 year - 30 year	19	27,94%
> 30 year - 40 year	45	66,18%
> 40 year - 50 year	4	5,88%
Length of Service		
> 0 year - 5 year	29	42,65%
> 5 year - 10 year	11	16,18%
> 10 year - 15 year	25	36,76%
> 15 year - 20 year	2	2,94%
> 20 year	1	1,47%
Position		
Pemeriksa Pertama	51	75,00%
Pemeriksa Muda	15	22,06%
Pemeriksa Madya	2	2,94%
Education		
S-1	53	77,94%
S-2	15	22,06%

S-3 0 0,00%

Table 3 shows the mean value and standard deviation of the results of respondents' answers to this research questionnaire. Of all 33 questions, the mean value ranges from 4.00 - 4.80, meaning that most respondents' answers to the questionnaire questions are in the agreed range. Meanwhile, the standard deviation value in Table 3 ranges from 0.51 - 0.85, which means that the variation in respondents' answers is low.

Table 3. Descriptive Statistics

Survey Items	Mean	SD	Factor loading	P values
Professional Skepticism				
SP 1	4,221	0,619	0,856	< 0.001
SP 2	4,309	0,629	0,906	< 0.001
SP 3	4,412	0,579	0,915	< 0.001
SP 4	4,235	0,694	0,81	< 0.001
SP 5	4,471	0,585	0,814	< 0.001
Independence				
IND 1	4,632	0,571	0,368	< 0.001
IND 2	4,279	0,643	0,463	< 0.001
IND 3	4,618	0,519	0,418	< 0.001
IND 4	4,515	0,702	0,357	< 0.001
IND 5	2,147	1,352	0,648	< 0.001
IND 6	2,088	1,255	0,647	< 0.001
IND 7	2,338	1,217	0,679	< 0.001
IND 8	3,500	1,086	0,614	< 0.001
IND 9	3,000	1,222	0,61	< 0.001
Information Technology				

TI 1	4,265	0,683	0,905	< 0.001
TI 2	4,353	0,641	0,933	< 0.001
TI 3	4,279	0,643	0,917	< 0.001
TI 4	4,25	0,608	0,962	< 0.001
TI 5	4,235	0,601	0,943	< 0.001
Auditor Competency				
KMPA 1	4,176	0,791	0,761	< 0.001
KMPA 2	4,25	0,677	0,888	< 0.001
KMPA 3	4,103	0,694	0,899	< 0.001
KMPA 4	4,456	0,558	0,783	< 0.001
KMPA 5	4,397	0,65	0,613	< 0.001
Audit Quality				
KA 1	4,294	0,575	0,787	< 0.001
KA 2	4,574	0,606	0,692	< 0.001
KA 3	4,25	0,76	0,711	< 0.001
KA 4	4,471	0,559	0,758	< 0.001
KA 5	4,471	0,61	0,857	< 0.001
KA 6	4,515	0,56	0,821	< 0.001
KA 7	4,338	0,614	0,851	< 0.001
KA 8	4,441	0,678	0,755	< 0.001
KA 9	4,456	0,609	0,712	< 0.001
KA 10	4,647	0,481	0,712	< 0.001
KA 11	4,588	0,496	0,808	< 0.001

This study tests the hypothesis using a quantitative approach by applying partial least square-structural equation modelling (PLS-SEM). PLS-SEM can test several dependent and independent variables simultaneously. This approach does not require normal distribution assumptions and has been widely applied in business and social sciences ([Sarstedt et al., 2014](#)). Five outcome components are required to assess the reflective measurement model using PLS-SEM ([Hair et al., 2017](#)). The five components are factor loading value, Composite reliability, Cronbach's alpha,

average variance extracted (AVE), and discriminant validity. According to them, a good factor loading value is >0.5. Based on Table 3, the factor loading values of all indicators have met the criteria. Cronbach's alpha and composite reliability values are used to measure construct reliability with a criterion value of >0.7 (Manley et al., 2020). Meanwhile, convergent and discriminant validity are used to assess the validity of the measurement scale. According to Hair et al. (2020), convergent validity is a measure used to evaluate the extent to which an indicator positively correlates with alternative indicators of the same construct. To assess convergent validity, the average variance extracted (AVE) value with the rule of thumb is > 0.5. Based on Table 4, Cronbach's alpha, composite reliability, and AVE values have met the criteria.

Table 4. Validity and Reliability Test

Constructs	Cronbach's alpha	Composite reliability	AVE
Independence	0,698	0,786	0,3
Professional Skepticism	0,912	0,935	0,742
Information technology	0,962	0,971	0,869
Auditor competency	0,85	0,894	0,633
Audit quality	0,931	0,941	0,595

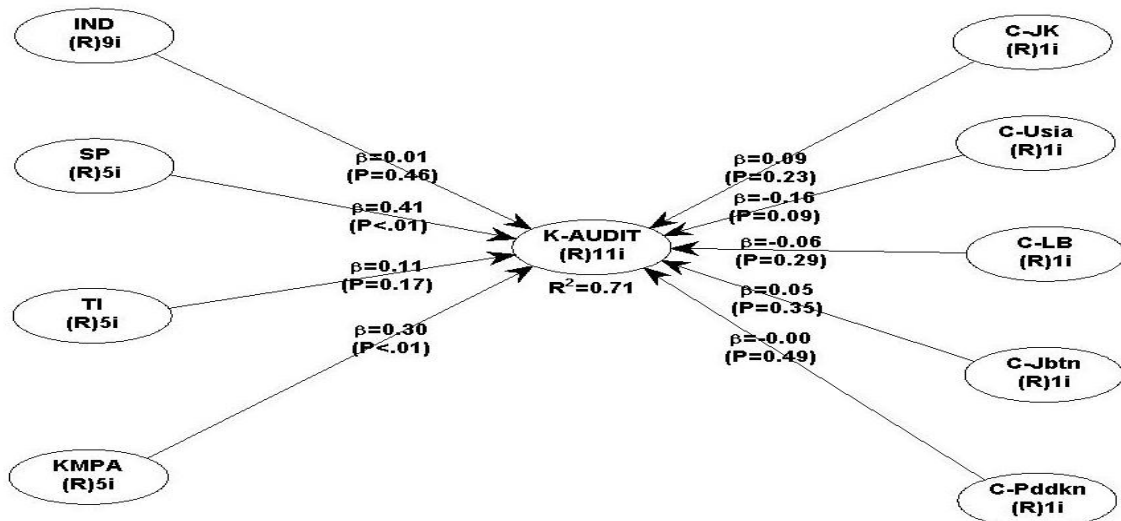


Figure 1. PLS-SEM test

Table 5. Hypothesis Test

Direct Effect	β Coefficient	Probability	Decision
SP --> KA	0,41	$p < 0,001^{***}$	H1 supported
IND --> KA	0,013	$p = 0,456$	H2 not supported
TI --> KA	0,111	$p = 0,174$	H3 not supported
KMPA --> KA	0,299	$p = 0,004^{**}$	H4 supported

***sig 1%, ** sig 5%, *sig 10%

Table 5 shows the results of this study's hypothesis testing. In Table 5, the results of hypothesis testing show that the p-value of professional scepticism is <0.001 , which means that auditor scepticism has a significant positive effect on audit quality or supports H1. International Standards on Auditing ([IAASB, 2009](#)), professional scepticism is an attitude that includes a questioning mind, being alert to conditions and circumstances that indicate the possibility of material misstatement caused by error or fraud and critical assessment of audit evidence. The concept of professional scepticism reflected in the standard is an attitude of always asking questions, being alert, and being critical in carrying out the entire audit process. Based on the results of this study, it is known that professional scepticism has a positive coefficient on the quality of audit results. This shows that professional scepticism directly influences the quality of audit results. Professional scepticism is a supporting factor for the quality of audit results. In other words, auditors with high professional scepticism will impact the quality of their audit results. In fact, according to [Tuanakotta \(2011\)](#), one of the causes of audit failure is low professional scepticism.

Audit quality can be achieved if auditors in carrying out audit tasks are always accompanied by an attitude that always questions and evaluates audit evidence critically. In this study, it can also be seen that the respondents' answers were more dominant in understanding audit evidence, especially in the statement that they would not rush to make decisions. According to [Louwers et al. \(2011\)](#), professional scepticism makes an auditor not agree with management assertions without corroborating evidence or asking management to ask for facts for their assertions (accompanied by evidence). In addition, most of the respondents in this study have more than six years of service in the audit field, so the respondents' answers related to the statement regarding the indicator of understanding audit evidence tend to produce positive answers. The results of this study are in line with the results of previous research from [Kalau \(2013\)](#), [Sari et al. \(2015\)](#), [Nurjanah & Kartika \(2016\)](#), [Latrini & Triarini \(2016\)](#), and [Sugiarmini et al. \(2017\)](#) which found that auditor professional scepticism has a positive and significant effect on the quality of audit results.

The results of the hypothesis test for auditor independence show a p-value of 0.456, which means that auditor independence has no significant effect on audit quality, or these results do not support H2. These results agree with the research of [Samelson et al. \(2006\)](#), which states that there is no relationship between independence and audit quality. This is because measuring auditor independence is not derived from the auditor's mental attitude. Other research that supports these results is by [Widiastuty & Febrianto \(2010\)](#), which states that

research on audit quality will be better if it considers the use of quality measures derived from the auditor's mental attitude. The use of independence variables in research should be proxied by four sub-variables, namely (a) length of relationship with the client, (b) pressure from the client, (c) review from fellow auditors, and (d) non-audit services.

The results of the hypothesis test for information technology show a p-value of 0.174, which means that information technology has no significant effect on audit quality, or this finding does not support H3. Technology-based audits or electronic audits can help auditors make the right decisions and process data quickly and accurately so that it is hoped that the opinion on the financial statements can be correct and can be used as a reference for decision-making by users of financial statements. Even so, the real audit quality is how an auditor provides an opinion based on his professional judgment. The results of hypothesis testing show that the p-value of auditor competence is 0.004, which means that auditor competence has a significant positive effect on audit quality or supports H4. This shows that the more extensive the auditor's knowledge, the better the audit quality will be, the higher the level of an auditor's ability to identify, the better the audit quality will be. The auditor will use his knowledge and experience in carrying out his duties so that the auditor's expertise and knowledge will always develop and support the auditor's ability to audit. Auditing demands high expertise and professionalism. This expertise is not only influenced by formal education but also by experience. Therefore, it can be understood that a competent auditor who has sufficient audit knowledge and experience will understand and know various problems more deeply and more easily following increasingly complex developments in the audit environment. Attribution theory and competence are related because, in terms of auditing, the ability and independence of an auditor can determine the quality of the audit results to be carried out. After all, it is a factor in a person that can determine a person's behaviour and attitude. In addition, some external factors can strengthen and weaken internal factors, such as the audit method used. Applying the right audit method can guide auditors to determine activities that produce quality audit results. However, if the audit method is inappropriate, the audit will not be effective and efficient. This theory can also explain the effect of competence, where an auditor must have a competent attitude to formulate his opinion properly and accurately. This research is in line with research conducted by ([Cristiawan, 2002](#); [Alim et al., 2007](#)), which states that the higher the auditor's competence, the better the quality of the audit results. ([Ardini, 2010](#)) states that competence has a significant effect on audit quality.

CONCLUSION

The results showed that professional scepticism and auditor competence significantly positively affected audit quality, while independence and information technology did not significantly affect audit quality. These results can contribute both theoretically and practically. Theoretically, these results can develop existing literacy about the determinants of audit quality, especially in the realm of public sector auditors. These results provide a new understanding of independence and information technology in conducting audits in the public sector. Although BPK is an external auditor for all government agencies, the income of BPK employees or auditors comes from the government, so independence is not quite appropriate to be pinned on BPK auditors. Still, the objective attitude of each BPK auditor in carrying out audits at government agencies must be improved. This is also relevant to the use of information technology in conducting audits by the BPK. The speed of data collection and processing with computer-aided audits can indeed provide faster work results. However, an auditor cannot rely on information technology in providing audit opinions. Still, the professional judgment of each auditor will determine the quality of the audit carried out.

This research uses primary data with a questionnaire as a data collection tool. One of the

disadvantages of primary data using questionnaires is that the answers from respondents are limited to the answer options available in the questionnaire, so it is possible to develop more comprehensive answers. Therefore, in future research, data collection with questionnaires can be combined with observations and interviews with several BPK stakeholders.

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