



Effect Of Professional Competence And Skepticism On Audit Quality At The Papua Provincial Inspectorate

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi profesional dan skeptisisme terhadap kualitas audit pada Inspektorat Provinsi Papua. Populasi penelitian terdiri dari 32 orang auditor yang bekerja di Kantor Inspektorat Provinsi Papua dengan masa kerja minimal 2 tahun, pengalaman audit, dan tingkat pendidikan akhir S1. Kuesioner digunakan untuk mengumpulkan data primer dari responden. Analisis data menggunakan analisis regresi linier berganda pada SPSS 26. Hasil penelitian menunjukkan bahwa kompetensi profesional dan skeptisisme mempunyai pengaruh positif signifikan terhadap kualitas audit yang dibuktikan dengan uji t. Studi ini memberikan kontribusi terhadap pemahaman tentang faktor-faktor yang mempengaruhi kualitas audit dan dapat menjadi referensi untuk penelitian masa depan mengenai topik tersebut.

Kata Kunci : kompetensi, skeptisisme profesional, kualitas audit.

This study aims to investigate the effect of professional competence and skepticism on audit quality at the Papua Provincial Inspectorate. The research population consists of 32 auditors working in the Papua Provincial Inspectorate Office with a minimum of 2 years of service, auditing experience, and a final education level of S1. Questionnaires were used to collect primary data from the respondents. The data was analyzed using multiple linear regression analysis in SPSS 26. The results indicate that both professional competence and skepticism have a significant positive effect on audit quality, as confirmed by the t-tests. The study contributes to the understanding of factors influencing audit quality and can serve as a reference for future research on the topic.

Keywordi : competence, professional skepticism, audit quality.

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PENDAHULUAN

Governance requires reliable supervision in accountability for the use of funds for governance. Good government financial management must be supported by quality public sector audits. The Inspectorate as an internal auditor is expected to make a significant contribution to its role as an auditor by implementing the audit plan professionally. In addition, the inspectorate can provide reliable information in the form of audit results to reflect the quality of the audit (Queena & Rohman, 2012;). Quality auditing provides audited government organizations with appropriate information regarding weaknesses, fraud, and irregularities in internal control in accordance with the provisions of laws and regulations (State Financial Inspection Standards, 2017) that occur within the organization.

The phenomenon that brought the number one person in Papua Province involved in graft cases as quoted in (<https://20.detik.com/>) where the Corruption Eradication Commission (KPK) has determined that there are at least 3 Papua Provincial Government projects that have led to gratuities. 1). Entrop-Hamadi multi-year road improvement project with a project value of Rp. 14.8 M, then a multi-year project to rehap facilities and infrastructure supporting Paud Inegrasi with a project value of Rp. 13.3 M and the last 3). The multi-year project for the arrangement of the outdoor shooting denus environment with a project value of Rp. 12.9 M. This case illustrates the agreement that has been agreed to receive a project fee presentation of 14% of the total contract value after deducting the value of income tax and VAT.

This phenomenon is proven that financial abuse by government officials in Papua Province still occurs today and affects the emergence of considerations that affect public responses, especially users of financial statements who expect quality audited financial statements. There are several factors that can affect the quality of an audit, namely competence and professional skepticism. The number of auditors is small compared to the cases that occur in many provinces due to financial fraud that still occurs making the division of provinces result in the audit process can interfere with auditors even though they are competent.

Supported by studies (Hurtt et al., 2013; Jaya et al., 2016; Marx & Harber, 2020; Puspitasari et al., 2019; Savira et al., 2021) affects audit quality, this result is because competence is a fundamental thing that must be possessed by an auditor, the more knowledge the auditor has about auditing, the easier it is for auditors to perform their duties. Then, studies (Dewi, 2022; Hilman et al., 2021; Koswara, 2016; Syahrani et al., 2023; Wulandari, 2023) explain that professional skepticism has a positive effect on audit quality. This is due to skepticism that can make auditors more careful in receiving and processing information from the audit, so that it will improve audit quality.

Based on this phenomenon, the author is interested in conducting research that is replicated from research (Savira et al., 2021). What distinguishes this study from the previous is the addition of classical assumption test instrument testing and different research locations. This study aims to test and analyze the Effect of Professional Competence and Skepticism on Audit Quality at the Papua Provincial Inspectorate.

This study aims to test and analyze the effect of competency on audit quality at the papua provincial inspectorate and examine and analyze the effect of professional skepticism on audit quality at the Papua Provincial Inspectorate.

The attribution theory (Harvey et al., 1981; Malle, 2011) describes a person's behavior. This theory is based on a combination of internal factors (internal forces) and external factors (external forces). Internal factors are influential based on the characteristics that a person has, while external factors are based on influences that come from outside a person that can be influenced by his environment. Attribution theory to determine audit quality, specifically factors that influence the behavioral characteristics of auditors. Attribution Theory deals with Professional Skepticism which explains how a person's behavior is caused by internal factors and fexternal actors that force a person to perform certain actions. Attribution theory is the basis of this study to assess the competence and professionalP keptism of an auditor in providing K quality Audit based on behavior and knowledge obtained according to internal and external conditions that have been experienced.

Auditors are expected to be able to have adequate competence in accordance with their duties and responsibilities to obtain quality audit results. Knowledge and work experience are important factors to improve competence. This is because the auditor has really understood the technique or how to solve it. Therefore, it can be understood that an auditor who has adequate competence (knowledge and experience) will better know and understand the client's financial condition and financial statements. Research (Harvey et al., 1981; Savira et al., 2021), shows that Competence and Quality that have Audit results have a positive and significant influence. This result is because competence is a fundamental thing that must be possessed by an auditor, the more knowledge the auditor has about auditing, the easier it is for the auditor to perform his duties. However, research (Kusuma, 2021) shows that competence has no effect on audit quality. This is due to the lack of application of knowledge and experience possessed by an auditor. The difference in research results underlies the development of hypotheses, as follows:

H1: Competency has a positive effect on Audit Quality

Professional skepticism is the auditor's attitude in conducting audit assignments where this attitude includes a mind that always questions and

critically evaluates audit evidence (IAI). An auditor (examiner) should not assume that the management of the organization being examined is dishonest, but also should not assume that the honesty of such management is beyond doubt. An auditor needs to apply his or her professional skepticism during the examination, in order to gain sufficient confidence that material misstatements or significant inaccuracies in the data will be detected, whether due to errors, fraud, unlawful acts or regulatory violations. The adequate application of professional skepticism by auditors in every examination has the impact of achieving quality audit results. Research (Hilman et al., 2021) shows that Professional Skepticism and Quality of Audit Results have a positive and significant influence. The quality of the examination results will improve with an increase in the professional skepticism of auditors. The higher the professional skepticism of an auditor, the more qualified the audit results provided. In contrast to the results of the study (Fayza et al., 2023; Novaldi et al., 2023; Novita et al., 2023; Salsadilla et al., 2023) explained that professional skepticism does not affect audit quality. This is due to the relatively low skepticism of auditors due to auditors not conducting audits with carelessness and thoroughness. The difference in research results underlies the development of hypotheses, as follows:

H2: Professional Skepticism positively affects Audit Quality

METODE PENELITIAN

Population in an object or subject whose existence in an area meets certain conditions related to existing research problems (Unaradjan, 2019). The population in this study is all auditors in the Papua Provincial Inspectorate as many as 32 people. Furthermore, the sample of this study is based on the purposive sampling method with the aim of obtaining a representative sample (representative of the population) according to predetermined criteria. The criteria for determining the sample used in this study are as follows: a) Auditors who work at the Papua Provincial Inspectorate Office have a minimum of 2 years of service. b) Auditors who have experience in auditing. c) Auditors who have S1 final education.

This study used quantitative data, sourced from primary data collected by researchers using questionnaires that were disseminated directly. Data collection techniques used by researchers are the distribution of questionnaires and literature data. The measurement used in the study was the likert scale to measure respondents agree or disagree attitude towards the submitted statement with a score of 5 (SS = Strongly Agree), 4 (S = Agree), 3 (N = Neutral), 2 (TS = Disagree), 1 (STS = Strongly Disagree). In testing a questionnaire or hypothesis depends on the quality of the data used in the test. Research data must have a high level of reliability and validity.

Therefore, in this study questionnaire testing needs to be tested for reliability and validity through validity tests and reality tests (Pattiasina et al., 2021).

This study uses multiple linear regression analysis, so it is necessary to test the assumptions hinted at in multiple linear regression analysis. Classical assumption tests in this study include normality, multicollinearity, and heteroscedasticity tests. According to (Kamayanti, 2020), a multiple linear regression analysis aims to determine the effect of the independent variable (X) on the bound variable (Y) formulated, as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + \dots + b_n X_n + e$$

Description:

- Y : Audit Quality
- X1 : Competency
- X2 : Professional Skeptisme
- a : Number Constant
- b : Regression coefficient
- e : Standart Error

Test the hypothesis

Test the coefficient of determinant (R²). The R² test aims to determine the proportion or percentage of total variation in the dependent variable described by the independent variable.

Partial Test (Test t). The partial t test is used to determine whether the independent variable partially has a significant effect or not on the dependent variable (Gunawan, 2020).

Analysis Tools

Data analysis is part of the data testing process after the data selection and collection stage in the study. Data analysis in this study used multiple linear regression analysis with the help of a computer program, namely SPSS 26.

HASIL DAN PEMBAHASAN

Hasil

The results of instrument testing conducted in this study showed that the questionnaire as a data collection method used was declared valid and reliable so that the data could be used in this study.

Tabel 1.
Multiple Linear Regression Analysis Output

Variabel	Standardized Coefficients	t hitung	Sig	Keterangan
Constant	1,525			

Competence	0,384	3,344	0,002	signifikan
Scepticisme Profesional	0,474	3,302	0,003	signifikan
Adjusted R Square	0.913			
t tabel	1.693			

a. Dependent Variable: Kualitas_Audit

Source: Processed primary data, 2022

Based on data processing, regression results are obtained as follows:

$$Y = 1.525 + 0.384 X_1 + 0.474 X_2 + e$$

From the equation above, it can be seen that there are:

The result of the regression equation, a constant value of 1.525, means that professional competence and skepticism are considered constant then the Audit Quality level is constant at 1.525.

The value of the coefficient of the variable is 0.384 X_1 this means that with increasing the competence of one unit, it will improve the quality of the audit by 0.384 units and the form of influence on Y is positive. X_1

The value of the coefficient of the variable is 0.474 X_2 this means that with increasing professional skepticism of one unit, it will increase the quality of the audit by 0.474 units and the form of influence on Y is positive. X_2

Test the hypothesis

Determinant Coefficient Test (R^2)

The Coefficient of Determination serves to determine what percentage of influence variable X simultaneously gives to variable Y. Table 1 is the result of the coefficient of determination test.

Based on the results of the analysis of the coefficient of determination shown by the Adjusted R Square of the regression equation produces a value of 0.907. This shows that the magnitude of the influence of the independent variable consisting of competence and professional skepticism on the dependent variable, namely audit quality, is 90.7%, while the remaining 9.3% is influenced by other factors that are not studied in this study. This means that there are still many other factors that affect the quality of the audit.

Partial Test (Test t)

Based on the table above, it can be concluded about the partial hypothesis test results of each independent variable as follows:

The Effect of Competency on Audit Quality at the Papua Provincial Inspectorate. Based on the results of data processing that has been carried out, it is known that the Competency variable has a significant effect at a significant level of 0.05 with a significant value of 0.002. This is confirmed by the calculated t value of 3.344, which shows that t count > ttable (3.344 > 1.693). Thus, the results of the data processing can be interpreted that

competence has a positive effect on Audit Quality at the Papua Provincial Inspectorate. The results of an analysis of this study show that competence partially has a significant effect on Audit Quality at the Papua Provincial Inspectorate. Thus, it can be concluded that the first hypothesis is accepted, namely competence has a positive effect on audit quality. In line with attribution theory which explains that a person's behavior is related to individual attitudes and characteristics so that attitudes and characteristics are able to deal with situations in all environments. Internal factors that influence competence, namely knowledge of the learning process and increased behavioral development obtained from formal and non-formal education, can be said to be a process that leads a person to a higher pattern of behavior. External factors that affect competence are the ability or expertise of auditors in detecting financial statement errors, because this theory also explains about a process how we determine causes and motives about a person's behavior. It can be used by auditors in understanding the causes and motives of audit objects when making mistakes. The results of this study reinforce research conducted by (Kusuma, 2021; Savira et al., 2021) which states that competence has a significant effect on the quality of audit results. In this study, competency variables are internal factors that affect audit quality where an auditor must have adequate competence. Based on the results of research with indicators that state training and certification is one way to increase work experience, so that competence affects audit quality because auditors in carrying out their duties agree and support the auditor's statement can detect errors and experience in financial statements using assertions completeness and equipment to ensure the audit process.

The Effect of Professional Skepticism on Audit Quality in the Papua Provincial Inspectorate. The results of the data processing in the table above show that the Professional Skepticism variable has a significant effect of 0.05 with a significant value of 0.003. This is confirmed by the t count of 3.302 which shows that the $t > t_{table}$ ($3.302 > 1.693$) so that the results can be interpreted that Professional Skepticism has a positive effect on Audit Quality at the Papua Provincial Inspectorate. The results of this research analysis show that Professional Skepticism partially has a significant effect on Audit Quality at the Papua Provincial Inspectorate. Thus, the second hypothesis is accepted, namely Professional Skepticism has a significant positive effect on the Quality of Audit Results. In line with attribution theory, the variable of professional skepticism is an internal factor that can affect the quality of audits where skeptical auditors have an attitude that always questions every incident they face, so that doubts arise and want to find out more about something they do. This study reinforces research conducted by (Koswara, 2016; Lastri et al., 2022) explaining that an auditor needs to apply professional skepticism during the examination, in order to obtain sufficient confidence that material misstatements or significant inaccuracies in the data will be detected, whether due to errors, fraud, unlawful acts or

regulatory violations. The adequate application of professional skepticism by auditors in every examination has the impact of achieving quality audit results. Based on the results of research with statement indicators that state the need for more information can improve quality, so that professional skepticism affects audit quality because auditors in carrying out their duties agree and support professional skepticism statements it is very important for an auditor to run an audit process that can detect and prevent the possibility of fraud that will occur, with high skepticism ability Of course, it will result in a good audit process.

KESIMPULAN

Based on the discussion of research results, it can be concluded that:

- 1) The first hypothesis is accepted. Competency positively affects audit quality. In line with attribution theory which explains that a person's behavior is related to individual attitudes and characteristics so that attitudes and characteristics are able to deal with situations in all environments. The results of this study reinforce research conducted by (Kusuma, 2021; Savira et al., 2021) which states that competency variables are internal factors that affect audit quality where an auditor must have adequate competence. Training and certification are one way to increase work experience, so that competence affects audit quality because auditors in carrying out their duties agree and support auditors' statements can detect errors and experience in financial statements using assertions completeness and equipment to ensure the audit process.
- 2) The second hypothesis is accepted. Professional skepticism positively affects the Quality of Audit Results. In line with attribution theory, the variable of professional skepticism is an internal factor that can affect the quality of audits where skeptical auditors have an attitude that always questions every incident they face, so that doubts arise and want to find out more about something they do. This study strengthens the research conducted by (Hilman et al., 2021; Kusuma, 2021) where the application of professional skepticism by auditors adequately in every examination has the impact of achieving quality audit results. The need for more information can improve quality, so professional skepticism affects audit quality (Koswara, 2016; Nofiyanti, 2012).
- 3) Because auditors in carrying out their duties agree and support professional skepticism statements are very important for an auditor to have to produce a good audit process.

Based on the conclusions and limitations of the study above, researchers can further consider the following:

- 1) This research is expected to be a reference source for future research that has the same topic and theme.
- 2) In addition to using questionnaires, writing can be added using interviews or interviews.
- 3) Further researchers are expected to carry out research with wider respondents so that research can be used universally.
- 4) Researchers are then expected to add other research variables, so that other variables that affect audit quality can be known.

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