

## Determinant Factors on Audit Quality at the Inspectorate Office of South Sumatra Province



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**ABSTRACT:** The expected objective of this research is to examine empirical evidence regarding the influence of independence, integrity, editor ethics, experience, and audit time limits on audit quality at the Inspectorate Office of South Sumatra Province. The population in this study were all Civil Servants (PNS) as government internal control officers at the Inspectorate of South Sumatra Province, totaling 111 people, with sampling using saturated sampling so that all populations were sampled. The data analysis technique uses SEM PLS by testing the hypothesis by looking at the probability value and the t statistic. For the probability value, the p-value with an alpha of 5% is less than 0.05 and the t-table value for an alpha of 5% is 1.96. The results of the study show that the variables of independence, integrity, and auditor ethics have an effect on audit quality, while the variables of auditor experience and audit time limits have no effect on audit quality

**KEYWORDS:** Independence, Integrity, Editor Ethics, Audit Experience, Audit Time Limits, Audit Quality

### INTRODUCTION

One problem related to audit quality in Indonesia is the problem faced by Garuda Indonesia. The Ministry of Finance announced sanctions imposed on Public Accountant Kasner Sirumapea and Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners for audit errors in the 2018 financial statements of PT Garuda Indonesia Tbk. Garuda's Annual Financial Statements were declared flawed after it was found that Garuda Indonesia recognized revenue related to the collaboration with PT Mahata Aero Teknologi for payments that Garuda would receive after the signing of the agreement, which had an impact on Garuda's Income Statement. In light of this, two of Garuda's commissioners did not sign the 2018 Financial Statements. (Hadiyanto, 2019).

The Ministry of Finance through the Center for Financial Professional Development then conducted an examination of Public Accountant Kasner Sirumapea and KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners (a member of the international audit organization BDO) who audited the Financial Statements of PT Garuda Indonesia Tbk for the 2018 financial year and sanctioned the KAP in the form of license suspension for 12 months. As for PT Garuda Indonesia Tbk, OJK gave a written order to correct and restate the annual financial statements for the 2018 fiscal year and imposed an administrative sanction in the form of a fine of 100 million rupiah. Fines of 100 million rupiah each were imposed on all members of the Garuda Board of Directors and 100 million rupiahs jointly and severally on all members of the Board of directors and Board of Commissioners who signed the Annual Report of PT Garuda Indonesia Tbk for the 2018 financial year (Hadiyanto, 2019).

Other problems in South Sumatra Province The Chairman of the State Financial Accountability Committee (BAKN) of the House of Representatives of the Republic of Indonesia regrets that the audit results of the Supreme Audit Agency (BPK) Representative of South Sumatra Province on the implementation of the Special Allocation Fund (DAK), both physical and non-physical for 2017-2020 for the provincial, district/city levels throughout South Sumatra are less biting and not so specific. This is due to the lack of supervision of BPK South Sumatra on the implementation of the DAK, where the DAK budgeting process is not transparent. (Sanjaya, 2021). In another case that occurred in the Inspectorate, a report based on BPAN LAI DPC OKUT by Syarif, namely in 2019 covering up corruption cases, the Head of PMD and Inspectorate allegedly forced the Head of Sub-District and Head of Village to make false statements. Community and Village Empowerment (PMD) of East OKU Regency, where the Sub-District Head, Sub-District PMD Section Head, Village Head and Treasurer felt scapegoated by H. Rusman, to cover up the East OKU Village Fund Corruption case, the Sub-District Head and Village Head were forced to make a false statement that they had never asked for the 2018 APBN Village Fund to each Village Head by the Head of the East OKU PMD Office and the Inspectorate Team. The case of alleged corruption of the 2018 APBN Village Fund, East Ogan Komering Ulu Regency, from the results of the

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investigation all village heads from 305 villages in 20 sub-districts of the East OKU district received the disbursement of the Village Fund asking for millions of rupiah, or the first stage of Rp.5 million - Rp. 7 million, the second stage Rp. 7 million - Rp. 20 million and the third stage Rp.10 million - Rp. 12 million (Sumateranews.co.id, 2019).

The Inspectorate is a government agency that has a function as a supervisory institution in the region. The Inspectorate is a supporting element of the Regional Government in the field of supervision led by an agency head who is under and responsible to the regional head (Governor / Regent / Mayor) through the regional secretary. To carry out the audit function, the inspectorate is supported by the performance of its auditors. Auditors have an important role in carrying out the control and inspection functions of local government activities including assessing the effectiveness of internal control standards and assessing whether operational activities have been carried out in accordance with applicable government accounting standards (Muliadi, 2018).

One of the factors that affect audit quality is auditor independence, independence is the basis of the auditing profession which means that auditors must be neutral towards the entity so as to create an objective attitude. The public trusts the audit function more because auditors are independent (impartial) and recognize the obligation to be fair (Boynton, Johnson, & Kell, 2013). Various studies related to audit quality include Butcher (2013), Karim et al., (2022), Usman et al., (2014), Suyono, (2012), Sarwoko, I. & Agoes, K. (2014), Rahim et al., (2022) and Kartasari et al., (2018) the results showed that auditor independence has a positive effect on audit quality. However, in contrast to research conducted Kertarajasa et al., (2019), Baah, G. K. & Fogarty, T. J (2018) and Anam et al., (2021) where the results of their research indicate that independence has no effect on audit quality.

The implementation of the duties of the Inspectorate of South Sumatra Province has not in fact been carried out optimally, this is because in achieving the target there are problems and obstacles in the implementation of activities, both related to human resources, facilities, and infrastructure and finance which include: 1) The quantity of employees at the Regional Inspectorate of South Sumatra Province is sufficient, but in terms of quality, especially employees with educational backgrounds in Accounting, Civil Engineering, Agriculture, Computer Engineering and Pharmacy are still lacking. This is related to the implementation of special tasks concerning these problems which are many and must be resolved quickly; 2) Many findings of the BPK, Provincial Inspectorate, BPKP, and Inspectorate General of the relevant Ministries have not been followed up by regional apparatus within the Provincial and Regency / City Governments in South Sumatra; 3) The existence of facilities and infrastructure, namely 7 units of official vehicles that are felt to be very minimal, especially 5 of which have reached an age of more than 10 years and facilities that are also needed according to audit material, namely measuring instruments are still very limited. This has resulted in supervisory activities, especially the review of inspection locations in rural areas (outside the city) is still very dependent on the auditee and not optimal (Inspektorat Daerah Provinsi Sumatera Selatan, 2022).

Another factor that affects audit quality is integrity, where integrity is a person's impartial behavior in performing various services, this statement is in accordance with regulation 102 concerning integrity and objectivity, namely in the performance of each professional service a member must be able to maintain objectivity and integrity, must be free from conflicts of interest, and must not deliberately misrepresent facts or leave judgment to others. Integrity is an element of character that underlies professional recognition. Integrity is the uncompromising adherence to a code of moral values and the avoidance of deception, expediency, and falsehood. Integrity requires a person to be honest, transparent, prudent, and responsible in carrying out audits (Alvin et al., 2015). Various studies related to the effect of integrity on audit quality include Fitriani, I., & Hidayat, Y. L. (2013), Gaol, R. L. (2017), Kertarajasa et al., (2019), Baah, G. K. & Fogarty, T. J (2018), Rahim et al., (2022) and Alsughayer (2021) the results showed that auditor integrity has a positive effect on audit quality. However, in contrast to research conducted by Anam et al., (2021) and Siahaan & Simanjuntak (2019) where the results of their research show that integrity has no effect on audit quality.

Another variable that affects audit quality is auditor ethics, which is a moral principle and action that becomes the basis for a person's actions so that what he does is seen by society as a commendable act and increases one's dignity and honor, including in improving audit quality. The ethical role of an auditor is needed in the business world, so auditors have an obligation to maintain their ethical standards of behavior towards the organizations where they work, their profession, society and themselves (Munawir, 2015). Various studies related to the effect of auditor ethics on audit quality include Kurniati et al., (2022), Sandy et al., (2021), Usman et al., (2014), Zahmatkesha, S. & Rezazadeh, J. (2017) and Alsughayer (2021) the results showed that auditor ethics had a positive effect on audit quality. However, in contrast to research conducted by Yoanita, S. & Farida, (2019) where the results of his research indicate that professional ethics has no effect on audit quality.

Then the variable that affects audit quality is work experience which is the auditor's experience in auditing financial statements both in terms of length of time and the number of assignments that have been handled. The more experience the auditor has, the more he can produce various kinds of conjectures by explaining the audit findings. A more experienced auditor will have a

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higher level of professional skepticism and have a better scheme for defining errors than a less experienced auditor. An auditor's experience can be very important in terms of the results of the audit they perform. This can give a lot of confidence in the financial statements of the company or organization they work for. The more important the quality of work that an auditor has demonstrated, the more reliable his input to decision-makers will be (Moizer, 2016).

Various studies related to the effect of work experience on audit quality include Sandy et al., (2021), Zahmatkesha, S. & Rezazadeh, J. (2017) and Sari, N. Z. M, & Susanto, A. (2018) the results showed that work experience has a positive effect on audit quality. Then the research conducted by Ningtyas et al., (2018) where the results of his research indicate that audit experience has an effect on the detection of financial statement fraud. However, in contrast to research conducted by Kertarajasa et al., (2019), Suyono, (2012), Furiady, O & Kurnia, R. (2015) and Anam et al., (2021) the results of his research indicate that auditor experience has no effect on audit quality.

Another variable that affects audit quality is audit time limits. Audit time limit is the time limit given to an auditor in conducting an examination of an agency. If the actual time given is not enough, the auditor will carry out the task in a hurry according to his ability or do only part of the task. Time pressure can have an impact on the tendency to reduce auditor performance. If the condition of time constraints continues to occur, it will have an impact on the process of formulating audit considerations will also decrease. This will have an impact on the opinion on the audit of financial statements (Jusup, 2014).

Various studies related to audit time limits on audit quality include Siagian, O. & Meutia, I. (2016), Maulina, R. (2017), Yuniarti et al., (2021), Maulina et al., (2017) and AL-Qatamin (2020) the results of his research indicate that audit time limits have a positive effect on audit quality. However, different research conducted by Jaya et al., (2016), Suryantini et al., (2022) and Pratiwi et al., (2019) where the results showed that the audit time limit had no effect on audit quality.

Based on the description above, it is very important to study audit quality with various influencing factors. Therefore, the problem to be discussed in this study is whether independence, integrity, auditor ethics, auditor experience, and audit time limits affect audit quality.

## **LITERATURE REVIEW**

### **Behavioral Theory**

Pavlov, I. P., (1927) explains that behavior is actually nothing but a series of conditioned reflexes obtained through continuous training that forms experience. Behavior theory according to Gage, N. L., & Berliner, D. C., (1979) about changes in behavior as a result of experience, with its stimulus-response relationship model. Certain responses or behaviors by using training or habituation alone.

According to Ajzen (1987), behavior is determined by an individual's desire to do or not do a certain behavior or vice versa. Behavior refers to the degree to which a person has a favorable or unfavorable evaluation assessment. individual beliefs about behavior that describe subjective norms that behavior will produce certain results and evaluations describe implicit judgments. Subjective norms refer to the perceived social pressure to do or not do behavior, in this case, the pressure is in the form of a person being required to be independent, have integrity, and work based on his experience. Subjective norms are a function of a person's beliefs obtained from the views of other people related to him. Furthermore, Ajzen (1987) explains that behavior theory is interpreted as a model related to how human behavior is guided by applicable rules in this case such as ethics which are regulated based on ethical standards, length of work which is regulated by predetermined time limits and audit quality which is regulated based on predetermined audit standards.

According to human behavior, theory can be understood through the mutual interaction between behavior, cognition, and the environment. Basically, humans have the ability to think and manage time in doing something or direct themselves such as being independent, having integrity, and having good ethics so that they can also control the environment, besides humans are also shaped by their environment. thus, behavior is learned by individuals through interactions with the environment, and the development of their personality depends on these interactions (Bandura, 1963).

### **Audit Quality**

According to Mulyadi (2014) auditing is a systematic process for obtaining and evaluating evidence objectively regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and predetermined criteria, as well as delivering the results to interested users, viewed from the perspective of the public accounting profession.

A quality audit will be able to reduce the uncertainty factor related to the financial statements presented by management. Continuous improvement of audit quality must be carried out, so it is natural that audit quality is a topic that always receives deep attention from the accounting profession, government, and society as well as investors (Tandiontong, 2016). According to

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Arens et al., (2015), audit quality is how to tell an audit detects material misstatements in the financial statements, the detection aspect is a reflection of the auditor's competence, while reporting is a reflection of the auditor's integrity, especially the auditor independence.

### **Independence**

According to Mulyadi (2014), independence is a mental attitude that is free from influence, not controlled by other parties, and not dependent on others. Independence also means that there is honesty in the auditor in considering facts and there are objective and impartial considerations in the auditor in formulating and expressing his opinion.

Independence is a translation of the word independence which comes from English, which means "in a state of independence", while the meaning of the word independent means "not dependent or controlled by (other people or objects), not basing yourself on others, acting or thinking according to your heart's desire, free from the control of others, not influenced by others. Independence in auditing means taking an unbiased point of view. Independence is very important for auditors to maintain in carrying out their responsibilities (Arens et al., 2018).

According to Sawyer (2019), independence is freedom from obligation or relationship with the audited subject/employee. Apart from taking part in reviewing the cross-assessment, he has no conflict of interest. Not controlled by the company that controls the internal audit activity / no influence arising from current or past relationships.

### **Integrity**

Integrity is required as an ethical principle to maintain and expand public trust where members must carry out all their professional responsibilities with the highest level of integrity (Arens et al., 2018). Mulyadi (2014) explains that integrity is an element of character that underlies professional recognition. Integrity is the quality that underlies public trust and is a benchmark for members in testing all decisions they make.

### **Auditor Ethics**

Fahmi (2014) explains that the word ethics comes from the Greek ethos which means customs or habits. Taking an extension of this term, ethics can be interpreted as behavior that follows the rules where these rules have formed the morals of society in respecting the prevailing customs. Mulyadi (2014) explains that the rationale that underlies every profession required professional ethics is public trust because society will highly appreciate a profession that applies high-quality standards to the implementation of the work of its professional members.

### **Auditor Experience**

According to Agoes, S., (2017), an auditor experience is an auditor who has a better understanding, is able to provide a reasonable explanation for errors in the financial statements, and can classify errors based on audit objectives and the structure of the underlying accounting system. The Indonesian Institute of Accountants states that audit experience is obtained by public accountants working on their audit assignments. Experience will be gained if the assignment and supervision procedures go well (Ikatan Akuntansi Indonesi, 2018). According to Hasibuan (2020), auditor experience is the auditor's level of knowledge obtained from a long period of time and adds and expands his knowledge in dealing with material matters. A person's experience is shown by having done various jobs or the length of time someone has worked to gain actual knowledge apart from formal education. The longer the tenure and experience possessed by the auditor, the better and the better the resulting audit quality will be. Experienced auditors have more accuracy and good ability to complete their work.

### **Audit Time Limit**

The time budget is the length of time available that will be used to allocate the time required for each stage of the implementation of the audit program prepared at the initial stage of auditing, namely at the planning stage. It is so important to plan audit time well because a good time allocation will lead to better performance and better results, and vice versa (Arens et al., 2018).

Mulyadi (2014) suggests that auditors set a very strict audit time allocation, but as a result, it has side effects that are detrimental to the public, namely giving rise to behavior that threatens audit quality, including a decrease in the level of detection and investigation of qualitative aspects of misstatements, failing to examine accounting principles, conducting superficial document reviews, accepting weak client explanations and reducing work on one of the audit steps below the accepted level. Time constraints are a normal description and control system of auditors. The pressure generated by tight time constraints is consistently associated with dysfunctional behavior. Time constraints are circumstances that show auditors are required to make efficiency against the time budget that has been prepared or there is a very strict and rigid budget time discussion (Agoes, S. 2017).

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### Hypothesis

Independence as part of a person's behavior that will produce the quality of the work he does. According to human behavior theory, it can be understood through mutual interactions between behavior, cognition, and the environment. Basically, humans have the ability to think and manage time in doing something or direct themselves to be independent. The public trusts the quality of work more because of independence (impartiality) and recognizes the obligation to be fair (Bandura, 1963). There are three phases to the process of behavior change, starting from attention, understanding, to acceptance. Work is said to be of quality when the level of independence of the implementation of the work is high. To increase independence, a stimulus is needed in accordance with behavior theory, where a person moves based on a stimulus or stimulus as a trigger (Hovland, J., & Kelley, 1953). This is supported by research conducted by Butcher (2013) and Kartasari et al., (2018) his research shows that auditor independence has a positive and significant effect on audit quality. However, it is different from the research conducted by Anam et al., (2021) where the results of his research show that independence has no effect on audit quality. Based on the foregoing, the research hypothesis can be drawn, namely:

H1: Auditor independence has a significant effect on audit quality

Integrity is a person's impartial behavior in doing various jobs. Integrity is an element of character that underlies professional recognition. Integrity is an uncompromising adherence to a code of moral values and avoids fraud, expediency, and falsehood. Integrity requires a person to be honest, transparent, wise and responsible in carrying out work. According to behavior theory, individual beliefs about behavior to do work with high integrity describe subjective norms that refer to perceived social pressure to do a good job, in this case the pressure is that a person is required to have integrity at work based on his experience (Ajzen, 1987). This is supported by research conducted by Fitriani, I., & Hidayat, Y. L. (2013), Gaol, R. L. (2017), and Alsughayer (2021) the results of their research show that auditor integrity has a significant effect on audit quality. However, it is different from the research conducted by Anam et al., (2021) and Siahaan & Simanjuntak (2019) where the results of their research show that integrity has no effect on audit quality. Based on the foregoing, the research hypothesis can be drawn, namely:

H2 : Auditor integrity has a significant effect on audit quality

According to Thorndike, E. L., (1911) behavior theory is associated with behavior which is a process of interaction between stimulus and response. All human behavior is largely due to the influence of the surrounding environment. It is the environment that shapes human personality. Behaviorism explains the norms in humans, whether a human is classified as good, bad, ethical or unethical. It is expected that human behavior is as a result of interacting with the environment, and the pattern of interaction must be observable such as the ethics of a person in doing his work. According to Watson, J. B., (1913) the stimulus and response must be in the form of observable behavior. This real behavior is called over behavior, namely a person's ethics at work so as to produce quality in their work. This is supported by research conducted by Kamil et al., (2018), Dariana & Triastuti, R., (2018) and Alsughayer (2021) the results of their research show that auditor ethics have a positive effect on audit quality. However, it is different from research conducted by Yoanita, S., & Farida (2019) where the results of their research show that professional ethics have no effect on audit quality. Based on the foregoing, the research hypothesis can be drawn, namely:

H3 : Auditor ethics has a significant effect on audit quality

According to Ajzen (1987) in behavioral behavior theory, behavior is determined by an individual's desire to perform a certain behavior. Individual beliefs about behavior that describe subjective norms where a person is required to work based on his experience. Perception of one's behavior refers to the perception of ease based on past experience to anticipate obstacles and obstacles in doing work. Work experience which is a person's experience in doing his job both in terms of length of time and the number of assignments that have been handled. The more experience the more able to produce various kinds of conjectures by explaining the results of his work. A more experienced person will have a higher level of professional skepticism and have a better scheme for defining errors than a less experienced one. A person's experience can be very important in terms of the quality of the work they do. It can give a lot of confidence in the results of their work. The more important the quality of work that a person has shown, the more reliable his input to decision makers (Moizer, 2016). This is supported by research conducted by Dariana & Triastuti, R., (2018), and Putu, P., & Martini, N. R., (2021) the results of their research show that work experience has a significant effect on audit quality. However, it is different from the research conducted by Anam et al., (2021) where the results of their research show that auditor experience has no effect on audit quality. Based on the foregoing, the research hypothesis can be drawn, namely:

H4 : Auditor experience has a significant effect on audit quality

According to Ajzen (1987) behavior theory is related to subjective norms which are a function of a person's beliefs obtained from the views of other people who are related to him. Then behavior theory is interpreted as a model related to how human behavior is guided by the rules that apply in this case such as the length of work that is regulated by a predetermined time limit to produce quality work that is regulated based on predetermined standards. Audit time limit is a time limit given to an auditor

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in conducting an examination of an agency. If the actual time given is not enough, the auditor will carry out the task in a hurry according to his ability or do only part of the task. Time pressure can have an impact on the tendency to reduce auditor performance. If the condition of time constraints continues to occur, it will have an impact on the process of formulating audit considerations will also decrease. This will have an impact on the opinion on the audit of financial statements (Jusup, 2014). This is supported by research conducted by Maulina, R., (2017) and AL-Qatamin, K. I., (2020) the results of their research show that audit time limits affect audit quality. However, different research conducted by Jaya et al., (2016) where the results of his research show that the audit time limit has no effect on audit quality. Based on the foregoing, the research hypothesis can be drawn, namely:

H5 : Audit time limits have a significant effect on audit quality

### RESEARH METHODOLOGY

The population in this study were all Civil Servants (PNS) as government internal control apparatus at the Inspectorate of South Sumatra Province, totaling 111 people. In determining the sample in this study, researchers used saturated sampling (census). Based on this, it is known that the sample used in this study was 111 people. Data analysis was carried out using the Partial Least Square (PLS) method using SmartPLS software version 3. Research hypothesis testing is done by looking at the probability value and t statistics. For the probability value, the p-value with an alpha of 5% is less than 0.05 and the t-table value for alpha 5% is 1.96.

### RESULT AND DISCUSSION

Measurement model testing (outer model) is used to determine the specification of the relationship between latent variables and their indicators, including validity and reliability testing, each of which can be explained as follows:

Based on the results of data processing, the following results were obtained.

**Table 1. Outer Loadings**

| No | Independence | Integrity | Ethics Auditor | Auditor Experience | Audit Time Limit | Audit Quality |
|----|--------------|-----------|----------------|--------------------|------------------|---------------|
| 1  | 0.816        | 0.823     | 0.852          | 0.845              | 0.825            | 0.738         |
| 2  | 0.710        | 0.854     | 0.838          | 0.611              | 0.705            | 0.710         |
| 3  | 0.882        | 0.884     | 0.769          | 0.895              | 0.648            | 0.788         |
| 4  | 0.746        | 0.851     | 0.822          | 0.870              | 0.850            | 0.807         |
| 5  | 0.837        | 0.828     | 0.816          | 0.845              | 0.884            | 0.805         |
| 6  | 0.849        | 0.689     | 0.880          | 0.851              | -                | 0.785         |
| 7  | 0.855        | 0.812     | 0.881          | -                  | -                | 0.688         |
| 8  | 0.696        | 0.827     | 0.857          | -                  | -                | 0.796         |
| 9  | 0.603        | 0.784     | 0.883          | -                  | -                | 0.798         |
| 10 | 0.631        | 0.795     | 0.870          | -                  | -                | 0.797         |
| 11 | -            | 0.891     | 0.921          | -                  | -                | 0.880         |
| 12 | -            | -         | 0.873          | -                  | -                | 0.818         |
| 13 | -            | -         | 0.850          | -                  | -                | 0.878         |
| 14 | -            | -         | 0.538          | -                  | -                | 0.746         |
| 15 | -            | -         | -              | -                  | -                | 0.852         |
| 16 | -            | -         | -              | -                  | -                | 0.874         |
| 17 | -            | -         | -              | -                  | -                | 0.834         |
| 18 | -            | -         | -              | -                  | -                | 0.845         |

In table 1, it is known that there are indicators that are worth less than 0.7 so that they are declared invalid. The indicators are the Independence variable (IND) for statements 8, 9 and 10 which are worth 0.696, 0.603 and 0.631 respectively, the Integrity variable (INT) for statement 6 is worth 0.689, the Auditor Ethics variable (EA) for statement 14 is worth 0.538, the Auditor Experience variable (PA) for statement 2 is worth 0.611, the Audit Time Limit variable (BA) for statement 3 is worth 0.648 and the Audit Quality variable (KA) for statement 7 is worth 0.688.

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For these invalid indicators must be removed from the model. Removal of indicators will be followed by re-estimation. Re-estimation or re-estimation for measurement model evaluation is intended to re-examine the outer factor validity of each indicator with the following results.

**Table 2. Outer Loadings Re - Estimation To 1**

| No | Independence | Integrity | Ethics Auditor | Auditor Experience | Audit Time Limit | Audit Quality |
|----|--------------|-----------|----------------|--------------------|------------------|---------------|
| 1  | 0.854        | 0.819     | 0.854          | 0.846              | 0.814            | 0.736         |
| 2  | 0.733        | 0.856     | 0.846          | -                  | 0.687            | 0.714         |
| 3  | 0.896        | 0.891     | 0.771          | 0.893              | -                | 0.788         |
| 4  | 0.781        | 0.853     | 0.822          | 0.880              | 0.864            | 0.811         |
| 5  | 0.863        | 0.825     | 0.815          | 0.861              | 0.891            | 0.804         |
| 6  | 0.836        | -         | 0.877          | 0.861              | -                | 0.778         |
| 7  | 0.837        | 0.805     | 0.878          | -                  | -                | -             |
| 8  | -            | 0.830     | 0.859          | -                  | -                | 0.788         |
| 9  | -            | 0.786     | 0.884          | -                  | -                | 0.796         |
| 10 | -            | 0.797     | 0.874          | -                  | -                | 0.802         |
| 11 | -            | 0.905     | 0.921          | -                  | -                | 0.885         |
| 12 | -            | -         | 0.879          | -                  | -                | 0.823         |
| 13 | -            | -         | 0.847          | -                  | -                | 0.883         |
| 14 | -            | -         | -              | -                  | -                | 0.748         |
| 15 | -            | -         | -              | -                  | -                | 0.854         |
| 16 | -            | -         | -              | -                  | -                | 0.876         |
| 17 | -            | -         | -              | -                  | -                | 0.836         |
| 18 | -            | -         | -              | -                  | -                | 0.843         |

Based on table 2, it is known that only the Audit Time Limit (BA) variable still has indicators that are less than 0.7 so that it is declared invalid, namely for statement 2 with a value of 0.648. Therefore, the invalid statement was removed from the model and re-estimated with the following results:

**Table 3. Outer Loadings Re - 2nd Estimation**

| No | Independence | Integrity | Ethics Auditor | Auditor Experience | Audit Time Limit | Audit Quality |
|----|--------------|-----------|----------------|--------------------|------------------|---------------|
| 1  | 0.854        | 0.819     | 0.854          | 0.846              | 0.805            | 0.736         |
| 2  | 0.733        | 0.856     | 0.846          | -                  | -                | 0.714         |
| 3  | 0.896        | 0.891     | 0.771          | 0.893              | -                | 0.788         |
| 4  | 0.781        | 0.853     | 0.822          | 0.880              | 0.868            | 0.811         |
| 5  | 0.863        | 0.825     | 0.815          | 0.861              | 0.904            | 0.804         |
| 6  | 0.836        | -         | 0.877          | 0.861              | -                | 0.778         |
| 7  | 0.837        | 0.805     | 0.878          | -                  | -                | -             |
| 8  | -            | 0.830     | 0.859          | -                  | -                | 0.788         |
| 9  | -            | 0.786     | 0.884          | -                  | -                | 0.796         |
| 10 | -            | 0.797     | 0.874          | -                  | -                | 0.802         |
| 11 | -            | 0.905     | 0.921          | -                  | -                | 0.885         |
| 12 | -            | -         | 0.879          | -                  | -                | 0.823         |
| 13 | -            | -         | 0.847          | -                  | -                | 0.883         |
| 14 | -            | -         | -              | -                  | -                | 0.748         |
| 15 | -            | -         | -              | -                  | -                | 0.854         |
| 16 | -            | -         | -              | -                  | -                | 0.876         |
| 17 | -            | -         | -              | -                  | -                | 0.836         |
| 18 | -            | -         | -              | -                  | -                | 0.843         |

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Based on table 3 above, it is known that all variables including Independence (IND), Integrity (INT), Auditor Ethics (EA), Auditor Experience (PA), Audit Time Limit (BA) and Audit Quality (KA) all have outer loadings values above 0.7 so that all statements in the indicators on this research variable are declared valid.

The convergent validity of a construct with reflective indicators is evaluated by *Average Variance Extracted (AVE)*. The AVE value should be equal to 0.5 or more. An AVE value of 0.5 or more means that the construct can explain 50% or more of the variance of its items. Based on data processing using Smart PLS, the following results are obtained:

**Table 4. Average Variance Extracted (AVE) Validity Test Results**

| No | Variables             | AVE   | Description       |
|----|-----------------------|-------|-------------------|
| 1  | Independence (X1)     | 0.689 | AVE > 0.5 = Valid |
| 2  | Integrity (X2)        | 0.702 | AVE > 0.5 = Valid |
| 3  | Audit Ethics (X3)     | 0.734 | AVE > 0.5 = Valid |
| 4  | Audit Experience (X4) | 0.754 | AVE > 0.5 = Valid |
| 5  | Audit Time Limit (X5) | 0.740 | AVE > 0.5 = Valid |
| 6  | Audit Quality (Y)     | 0.658 | AVE > 0.5 = Valid |

Based on table 4, it is known that all variables including the variables Independence (X<sub>1</sub>), Integrity (X<sub>2</sub>), Auditor Ethics (X<sub>3</sub>), Auditor Experience (X<sub>4</sub>), Audit Time Limit (X<sub>5</sub>) and Audit Quality (Y) have an *Average Variance Extracted (AVE)* value all greater than 0.5. This means that all constructs have achieved convergent validity requirements because the AVE values are all > 0.50.

*Construct reliability* is measuring the reliability of latent variable constructs. The value that is considered reliable must be above 0.70. *Construct reliability* is the same as *Cronbach alpha*. Based on data processing, the following results are obtained:

**Table 5. Construct Reliability Test Results**

| No | Variables             | Cronbach's Alpha | rho_A | Composite Reliability |
|----|-----------------------|------------------|-------|-----------------------|
| 1  | Independence (X1)     | 0.924            | 0.929 | 0.939                 |
| 2  | Integrity (X2)        | 0.952            | 0.953 | 0.959                 |
| 3  | Audit Ethics (X3)     | 0.970            | 0.970 | 0.973                 |
| 4  | Audit Experience (X4) | 0.919            | 0.930 | 0.939                 |
| 5  | Audit Time Limit (X5) | 0.828            | 0.870 | 0.895                 |
| 6  | Audit Quality (Y)     | 0.967            | 0.968 | 0.970                 |

Based on table 5, it can be seen that all constructs have a Cronbach's Alpha value > 0.6 and even all of them > 0.7, so it can be said that all of these constructs are reliable.

Based on data processing, the F square value is obtained for the variables Independence (X<sub>1</sub>), Integrity (X<sub>2</sub>), Auditor Ethics (X<sub>3</sub>), Auditor Experience (X<sub>4</sub>), Audit Time Limit (X<sub>5</sub>) and Audit Quality (Y) as follows:

**Table 6. F Square**

| No | Variables             | Audit Quality (Y) |
|----|-----------------------|-------------------|
| 1  | Independence (X1)     | 0.042             |
| 2  | Integrity (X2)        | 0.345             |
| 3  | Audit Ethics (X3)     | 0.218             |
| 4  | Audit Experience (X4) | 0.003             |
| 5  | Audit Time Limit (X5) | 0.003             |

Based on the F Square value table above, for the Independence, Audit Experience, and Audit Time Limit variables, the f value is less than 0.02 - 0.15, which means it has a small effect size (influence) on the Audit Quality variable (Y). The Audit Ethics variable has a value of f<sup>2</sup> in the range of 0.15 to 0.35 which means it has a medium effect size (influence) on the Performance Accountability variable (Y). Then for the Integrity variable has a value of f<sup>2</sup> above 0.35 which means it has a large effect size (influence) on the Performance Accountability variable (Y).

The coefficient of determination is a number that shows the contribution of the influence given by exogenous latent variables on endogenous latent variables. Based on the test results using SmartPLS 3.0 software, the following results are obtained:



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Table 7. R Square

| Variables      | R Square | R Square Adjusted |
|----------------|----------|-------------------|
| Kualitas Audit | 0,984    | 0,983             |

Based on table 7, the R Square value is 0.984, which means that the ability of the Independence ( $X_1$ ), Integrity ( $X_2$ ), Auditor Ethics ( $X_3$ ), Auditor Experience ( $X_4$ ), and Audit Time Limit ( $X_5$ ) variables to explain the Audit Quality (Y) variable is 98,4% is greater than 75%, so the influence of all exogenous constructs of Independence ( $X_1$ ), Integrity ( $X_2$ ), Auditor Ethics ( $X_3$ ), Auditor Experience ( $X_4$ ), and Audit Time Limits ( $X_5$ ) is in the strong or large category, while the remaining 1.6% is influenced by other variables.

Based on the results of data processing, the results of hypothesis testing are as follows:

Table 8. Path Coefficient

| Variables                           | T Statistic | P Value |
|-------------------------------------|-------------|---------|
| Independence -> Audit Quality       | 2.322       | 0.021   |
| Integrity -> Audit Quality          | 5.718       | 0.000   |
| Auditor Ethics -> Audit Quality     | 4.430       | 0.000   |
| Auditor Experience -> Audit Quality | 0.575       | 0.566   |
| Audit Time Limit -> Audit Quality   | 0.642       | 0.521   |

Based on the table above, it can be explained that the variables that have an influence on audit quality are independence, integrity, and auditor ethics while auditor experience and audit time limits have no effect on audit quality.

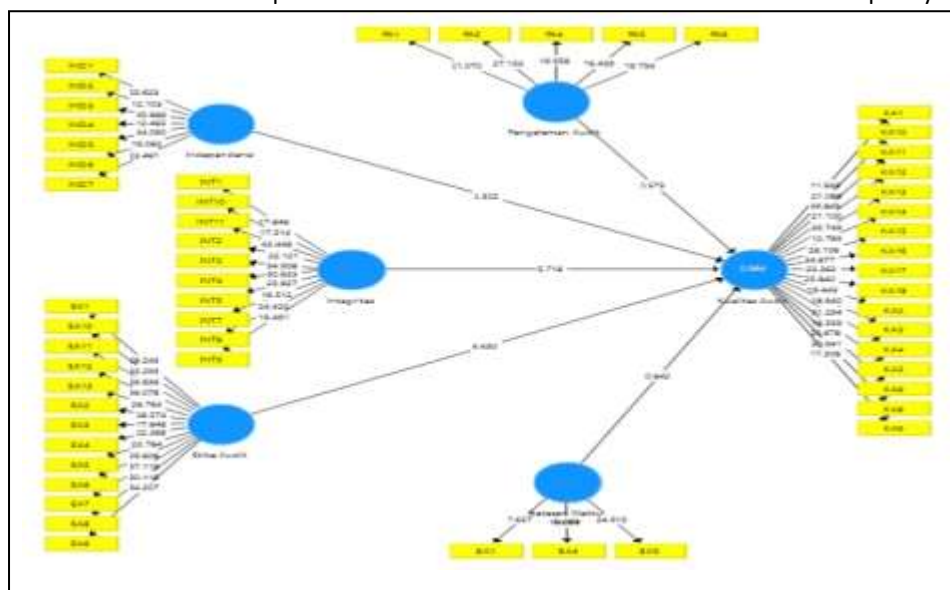


Figure 2. Determinant Factors of Audit Quality

The statistical T value for the Independence variable is  $2.322 > 1.96$  with a P-Value of  $0.021 < 0.05$ . This shows that the Independence variable has a significant effect on Audit Quality at the Inspectorate Office of South Sumatra Province. The regression coefficient of the independence variable is positive, which means that the more independent the auditor, the better the resulting audit quality. Behavior theory explains that humans can be understood through the mutual interaction between behavior, cognition, and the environment. Basically, humans have the ability to think and manage time in doing something or direct themselves to be independent. The public trusts the quality of work more because of the attitude of independence (impartiality) and recognizes the obligation to be fair (Bandura, 1963). There are three phases to the process of behavior change, starting from attention, understanding, to acceptance. Work is said to be of quality when the level of independence of the implementation of the work is high. To increase independence, a stimulus is needed in accordance with behavior theory, where a person moves based on a stimulus or stimulus as a trigger (Hovland, J., & Kelley, 1953). One of the factors that affect audit quality is auditor independence, independence is the basis of the auditing profession which means that auditors must be neutral towards the entity so as to create an objective attitude. The public trusts the audit function more because auditors are

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independent (impartial) and recognize the obligation to be fair (Boynton et al., 2013). This is supported by research conducted by Butcher (2013) and Kartasari et al., (2018) his research shows that auditor independence has a positive and significant effect on audit quality.

The statistical T value for the Integrity variable is  $5.718 > 1.96$  with a P-Value of  $0.000 < 0.05$ . This shows that the Integrity variable has a significant effect on Audit Quality at the Inspectorate Office of South Sumatra Province. The regression coefficient value of the integrity variable is positive, which means that the more the auditor has integrity, the better the resulting audit quality. Integrity is a person's impartial behavior in doing various jobs. Integrity is an element of character that underlies professional recognition. Integrity is an uncompromising adherence to a code of moral values and avoids fraud, expediency, and falsehood. Integrity requires a person to be honest, transparent, wise and responsible in carrying out work. According to behavior theory, individual beliefs about behavior to do work with high integrity describe subjective norms that refer to perceived social pressure to do a good job, in this case, the pressure is in the form of a person being required to have integrity at work based on his experience (Ajzen, 1987). Integrity is a person's impartial behavior in performing various services, this statement is in accordance with regulation 102 concerning integrity and objectivity, namely in the performance of each professional service a member must be able to maintain objectivity and integrity, must be free from conflicts of interest, and must not intentionally make misrepresentations of fact or leave judgment to others. Integrity is an element of character that underlies professional recognition. Integrity is the uncompromising adherence to a code of moral values and the avoidance of deception, expediency, and falsehood. Integrity requires a person to be honest, transparent, prudent and responsible in carrying out audits (Alvin et al., 2015). This is supported by research conducted by Fitriani, I., & Hidayat, Y. L. (2013), Gaol, R. L. (2017), and Alsughayer (2021) the results of his research indicate that auditor integrity has a significant effect on audit quality.

The statistical T value for the Audit Ethics variable is  $4.430 > 1.96$  with a P Value of  $0.000 < 0.05$ . This shows that the Audit Ethics variable has a significant effect on Audit Quality at the Inspectorate Office of South Sumatra Province. The regression coefficient value of the auditor ethics variable is positive, which means that the better the auditor ethics, the better the resulting audit quality. According to Thorndike, E. L., (1911) in his behavior theory which is associated with behavior which is a process of interaction between stimulus and response. All human behavior is largely due to the influence of the surrounding environment. It is the environment that shapes human personality. Behaviorism explains the norms in humans, whether a human is classified as good, bad, ethical or unethical. It is expected that human behavior is as a result of interacting with the environment, and the pattern of interaction must be observable such as the ethics of a person in doing his work. According to Watson, J. B., (1913) the stimulus and response must be in the form of *observable behavior*. This real behavior is called *over behavior*, namely a person's ethics at work so as to produce quality in their work. Auditor ethics is a moral principle and action that becomes the basis for a person's actions so that what he does is seen by society as a commendable act and increases one's dignity and honor, including in improving audit quality. The ethical role of an auditor is needed in the business world, so auditors have an obligation to maintain their ethical standards of behavior towards the organizations they work for, their profession, society and themselves (Munawir, 2015). This is supported by research conducted by Kamil et al., (2018), Dariana & Triastuti, R., (2018) and Alsughayer (2021) the results of his research indicate that auditor ethics has a positive effect on audit quality.

The statistical T value for the Auditor Experience variable is  $0.575 < 1.96$  with a P-Value of  $0.566 > 0.05$ . This shows that the Auditor Experience variable has no significant effect on Audit Quality at the Inspectorate Office of South Sumatra Province. Work experience is a person's experience in doing his job both in terms of length of time and the number of assignments that have been handled. The more experience the more able to produce various kinds of conjectures by explaining the results of his work. A more experienced person will have a higher level of professional skepticism and have a better scheme for defining errors than a less experienced one. A person's experience can be very important in terms of the quality of work they do. It can give a lot of confidence in the results of their work. The more important the quality of work that a person has demonstrated, the more reliable their input to decision-makers will be (Moizer, 2016). According to Ajzen (1987) in the theory of behavior behavior is determined by the desire of individuals to perform a certain behavior. Individual beliefs about behavior that describe subjective norms where a person is required to work based on his experience. Perception of one's behavior refers to the perception of ease based on past experience to anticipate obstacles and obstacles in doing work. This study shows that the experience of auditors has no effect on audit quality, this is because experience alone is not enough to guarantee the creation of good audit quality, the behavior of the auditors is also needed. If an auditor does not have a behavior that complies with regulations, of course it will have an impact on poor audit quality. This condition can be seen from the results of the audit of the Supreme Audit Agency (BPK) Representative of South Sumatra Province on the implementation of the Special Allocation Fund (DAK), both physical and non-physical for 2017-2020 for the provincial level, districts / cities throughout South Sumatra are less biting and not so specific. This is due to the lack of BPK South Sumatra supervision of the implementation of the DAK, where the DAK budgeting process has not been transparent. Another condition is that in 2019 there was a problem of covering up corruption cases, the PMD Kadin

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and Inspectorate allegedly forced the Head of Sub-District and Village Head to make false statements. To cover up the East OKU Village Fund Corruption case, the Sub-District Heads and Village Heads were forced to make false statements that they had never requested the 2018 APBN Village Fund to each Village Head by the Head of the East OKU PMD Office and the Inspectorate Team. The case of alleged corruption of the 2018 APBN Village Fund, East Ogan Komering Ulu Regency, from the results of the investigation all village heads from 305 villages in 20 sub-districts of the East OKU district received the disbursement of the Village Fund asking for millions of rupiah, or the first stage of Rp.5 million - Rp. 7 million, the second stage of Rp. 7 million - Rp. 20 million and the third stage of Rp.10 million - Rp. 12 million. This is supported by research conducted by Anam et al., (2021) where the results of his research show that auditor experience has no effect on audit quality.

The statistical T value for the Auditor Experience variable is  $0.642 < 1.96$  with a P-Value of  $0.521 > 0.05$ . This shows that the Audit Time Limit variable has no significant effect on Audit Quality at the Inspectorate Office of South Sumatra Province. According to Ajzen (1987) behavior theory is related to subjective norms which are a function of a person's beliefs obtained from the views of other people who are related to him. Then behavior theory is interpreted as a model related to how human behavior is guided by the rules that apply in this case such as the length of work that is regulated by predetermined time limits to produce quality work that is regulated based on predetermined standards. Audit time limit is a time limit given to an auditor in conducting an examination of an agency. If the actual time given is not enough, the auditor will carry out the task in a hurry according to his ability or do only part of the task. Time pressure can have an impact on the tendency to reduce auditor performance. If the condition of time constraints continues to occur, it will have an impact on the process of formulating audit considerations will also decrease. This will have an impact on the opinion on the audit of financial statements (Jusup, 2014). This study shows that audit time limits have no effect on audit quality, this is because in this study all respondents were employees who had worked for more than 25 years so they already had a lot of experience. Even though the time given is limited, the auditors have the ability to manage their time in carrying out the audit process. This is supported by research conducted by Jaya et al., (2016) where the results of his research show that the audit time limit has no effect on audit quality.

## CONCLUSION, LIMITATIONS, AND SUGGESTIONS

Independence, Integrity, and Audit Ethics have a significant effect on Audit Quality at the Inspectorate Office of South Sumatra Province. Meanwhile, Auditor Experience and Audit Time Limits have no significant effect on Audit Quality at the Inspectorate Office of South Sumatra Province.

This study only discusses audit quality which is influenced by independence, integrity, ethics, experience and audit time limits, while there are still other variants that are not included in this study such as professionalism, ESQ, locus of control, competence, professional proficiency, reputation, expertise, responsiveness, training programs, auditor compliance and others.

It is hoped that auditors will pay more attention to and comply with the provisions of the code of ethics and professional standards for public accountants that apply so that the resulting audit quality is better. Then it is better before becoming an auditor, first take part in auditor training. So that you can better understand the implementation, not just know the theory. This is because what is in the book is the ideal, but the actual reality in the field is that many are not in accordance with the book.

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