

Enhancing Audit Report Quality through Auditor Professionalism: Regional Inspectorate Office of Central Sulawesi Province Evidence

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Abstract

This study aims to determine the effect of independence, competence, and accountability on audit quality among auditors at the Regional Inspectorate Office of Central Sulawesi Province. The research method used is quantitative with a survey approach. Data were collected through questionnaires distributed to 40 active auditors. Data analysis techniques employed multiple linear regression with the assistance of SPSS version 25. The results of the study indicate that, simultaneously, independence, competence, and accountability have a significant influence on audit quality. Partially, each independent variable also has a positive and significant influence. These findings emphasize the importance of improving the professional integrity of auditors to produce high-quality audits.

1. Introduction

Internal audits play an important role in ensuring the effectiveness of financial management and public accountability. In the context of local government agencies, auditors from the Inspectorate Office have a strategic responsibility to ensure that budget management is carried out efficiently, transparently, and in accordance with regulations (Aqsha et al., 2025). However, the quality of the audit results depends heavily on several factors, particularly the professionalism of the auditors, which includes their independence, competence, and accountability.

Based on agency theory, auditors act as independent parties who assess the conformity of reporting with actual conditions (Salma, 2022). Independence is necessary for auditors to provide objective assessments without interference from other parties. Competence reflects the technical and professional abilities of auditors, while accountability refers to the responsibility of auditors to account for their work (Anggriani et al., 2025; Tempomona et al., 2023).

This study aims to empirically analyze the influence of independence, competence, and accountability on audit quality. Thus, this study is expected to contribute to the

improvement of the internal audit system in the local government environment.

The hypotheses developed in this study are:

H1: Independence has a positive effect on audit quality.

H2: Competence has a positive effect on audit quality.

H3: Accountability has a positive effect on audit quality.

H4: Independence, competence, and accountability simultaneously affect audit quality.

2. Research Methods

This study uses a quantitative approach with an associative research type, which is to determine the relationship or influence between two or more variables. The main objective of this approach is to test the extent to which independent variables, namely independence, competence, and accountability, influence the dependent variable, namely audit quality (Sugiyono, 2016, 2017).

The population in this study consists of all auditors working at the Regional Inspectorate Office of Central Sulawesi Province, totaling 40 individuals. Due to the relatively small population size, the sampling technique used is the census method, where all

members of the population are included as respondents.

Data collection was conducted using a questionnaire with a 1–5 Likert scale, which measured the respondents' level of agreement with various statements related to each variable. Before use, the instrument was tested for validity and reliability to ensure the suitability of the measuring tool.

The data analysis technique used is multiple linear regression analysis, which aims to test the simultaneous and partial effects between independent and dependent variables. Before performing regression analysis, classical assumption tests are conducted, including:

1. Normality test
2. Multicollinearity test
3. Heteroscedasticity test
4. Autocorrelation test

The linear regression model used in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

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With the following explanations:

Y = Audit Quality

X₁ = Independence

X₂ = Competence

X₃ = Accountability

α = Constant

β₁, β₂, β₃ = Regression coefficients for each independent variable

ε = Error term (disturbance)

3. Results and Discussion

This study aims to examine the influence of independence, competence, and accountability on audit quality among auditors at the Central Sulawesi Provincial Inspectorate Office. The analysis was conducted using validity and reliability tests, classical assumption tests, and multiple linear regression analysis.

Validity Testing

Validity testing was conducted by examining the correlation between each item indicator and the total score for each variable. The test results showed that all Pearson correlation values were significant below 0.05. Thus, all items in the variables of independence, competence, accountability, and audit quality were declared valid.

Correlation results:

X1.1 – Total; X1: 0.895, sig. = 0.000

X2.1 – Total; X2: 0.921, sig. = 0.000

X3.1 – Total; X3: 0.918, sig. = 0.000

Y.1 – Total; Y: 0.785, sig. = 0.000

Reliability Testing

Reliability testing was conducted using Cronbach's Alpha technique on all questionnaire items. The results showed that Cronbach's Alpha value was 0.974, which was well above the minimum threshold of 0.7. This means that the instruments used in this study were highly reliable.

Table 1. Reliability Result

Reliability Statistic	Value
Cronbach's Alpha	0.974
Questionnaire Final	20

Normality Testing

Normality was tested using the Kolmogorov-Smirnov Test on unstandardized residuals. The significance value was 0.112 (> 0.05), so it can be concluded that the data is normally distributed.

Table 2. Normality Result

Statistic	Value
N	33
Mean Residual	0.0000000
Std. Deviation Residual	1.21757252
Kolmogorov-Smirnov Z	0.138
Asymp. Sig. (2-tailed)	0.112

Simultaneous (F-Test)

The F test was conducted to determine the simultaneous effect of independence,

competence, and accountability on audit quality. An F value of 81.228 with a significance of 0.000 (< 0.05) indicates that the three variables together have a significant effect on audit quality.

Table 3. F Testing Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	398.628	3	132.876	81.228	0.000
Residual	47.439	29	1.636		
Total	446.067	32			

Parsial (T-Test)

The t-test results show that the variables of competence and accountability have a significant effect on audit quality, while independence has no significant effect.

Table 3. T Testing Results

Variabel	Koefisien (B)	T	Sig.	Kesimpulan
(Konstanta)	0.682	0.513	0.612	-
Independensi (X1)	0.082	0.721	0.477	Tidak signifikan
Kompetensi (X2)	0.288	2.949	0.006	Signifikan
Akuntabilitas (X3)	0.608	4.807	0.000	Signifikan

R-Squares Testing

An R Square value of 0.894 indicates that 89.4% of the variation in audit quality can be explained by the three independent variables in the model. The remaining 10.6% is explained by other variables outside the model.

Discussion of Testing Result

The t-test results show that only the variables of competence and accountability have a significant effect on audit quality, while independence does not have a significant effect. These results need to be analyzed further with reference to theory and previous research results.

The Influence of Independence on Audit Quality

Theoretically, independence is a mental attitude that is free from the influence of any party so that auditors can provide objective

and impartial opinions. In the public sector, especially in the Regional Inspectorate, challenges to independence arise because auditors are in the same structure as the audited party (Haryanto & Susilawati, 2018; Pakaya et al., 2024; Sanjaya, 2017). The results of this study are in line with the findings of Efendy (2010), Sukriah (2009), and Elfarini (2007), which show that personal and external pressures can reduce the objectivity of auditors, thereby impacting audit quality.

The Influence of Competence on Audit Quality

Competence encompasses the knowledge, skills, and experience required to perform audits. Competent auditors are better able to identify material errors and provide relevant recommendations. This study shows that competence has a positive and significant effect on audit quality, supporting the findings of Adipraja (2021). This highlights the importance of continuous training and capacity building for auditors.

The Influence of Accountability on Audit Quality

Accountability is responsibility for the audit process and results. Auditors with high accountability tend to work with greater transparency and integrity. This finding is in line with the research Asaolu et al. (2016), which states that accountability plays an important role in supporting audit quality, especially in the public sector, which emphasizes transparency and compliance.

Research Findings and Position on Previous Research

This study reinforces the view that competence and accountability are important factors in producing quality audits. However, the finding that independence does not have a significant effect suggests that there are organizational dynamics or structural pressures that influence the objective conduct of audits. This is an important note for

improving the internal audit system within the Regional Inspectorate.

4. Conclusion

This study found that three factors, namely independence, competence, and accountability, collectively influence audit quality at the Regional Inspectorate Office of Central Sulawesi Province. However, when viewed individually, only competence and accountability have a significant effect on audit quality. Independence, on the other hand, does not have a significant effect. The research results also show that these factors can explain nearly 90% of the audit quality, while the remainder is influenced by other factors not discussed in this study. Additionally, the measurement tools used have been proven accurate, and the data obtained can be trusted.

To improve the quality of audits at the Central Sulawesi Provincial Inspectorate Office, it is recommended that more focus be given to improving the competence and accountability of auditors through training and strict supervision. Although independence was not found to have a significant effect in this study, it is still important to ensure that auditors can work objectively and professionally. In addition, future research should consider other factors that may affect audit quality in order to obtain more comprehensive results.

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