

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

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Abstract

This study examines the influence of independence, competence, and accountability on audit quality among auditors at the Regional Inspectorate Office of Central Sulawesi Province. Using a quantitative approach with a survey design, data were collected through questionnaires distributed to 40 auditors and analyzed using multiple linear regression with SPSS 25. The results indicate that independence, competence, and accountability simultaneously have a significant effect on audit quality. Partially, competence and accountability show a positive and significant influence, while independence does not significantly affect audit quality. The findings reveal that competence and accountability are critical determinants of high-quality audit outcomes, reflecting the importance of continuous professional development and ethical responsibility among auditors. The coefficient of determination (R^2) value of 0.894 demonstrates that 89.4% of variations in audit quality can be explained by these three variables. This study contributes to strengthening the theoretical framework of public sector auditing by emphasizing the role of auditor professionalism in enhancing transparency and governance. It also provides practical implications for improving the performance of internal government auditors through targeted training programs and reinforcement of accountability mechanisms. Future research is suggested to explore other factors, such as organizational culture, leadership style, and digital audit systems, which may further influence the quality of audit results in public institutions.

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 adopts a **quantitative research design** with an **associative explanatory approach** to examine the influence of auditor independence, competence, and accountability on audit quality. The research was conducted at the **Regional Inspectorate Office of Central Sulawesi Province, Indonesia**, involving auditors as the primary unit of analysis.

2.1 Population and Sample

The population consists of all **40 auditors** employed at the Inspectorate Office. Given the limited population size, a **census sampling technique** was employed, meaning that all members of the population were included as respondents. This approach ensures complete data representation and minimizes sampling bias.

2.2 Data Collection

Primary data were collected using a **structured questionnaire** based on a **5-point Likert scale** (1 = strongly disagree to 5 = strongly agree). The instrument was adapted from validated scales in prior studies to measure the variables of independence, competence, accountability, and audit quality. A pilot test was conducted to assess the clarity and reliability of the instrument.

2.3 Validity and Reliability Testing

Instrument validity was tested using **Pearson correlation analysis**, and all items met the significance threshold ($p < 0.05$). **Reliability testing** using **Cronbach's Alpha** produced a coefficient of **0.974**, indicating excellent internal consistency and instrument reliability.

2.4 Data Analysis Technique

The data were analyzed using **multiple linear regression analysis** with the assistance of **SPSS version 25** to test both partial and simultaneous effects of the independent variables on audit quality. Prior to regression

testing, **classical assumption tests** were performed, including:

1. **Normality Test** (Kolmogorov-Smirnov)
2. **Multicollinearity Test** (VIF and Tolerance)
3. **Heteroscedasticity Test** (Glejser Test)
4. **Autocorrelation Test** (Durbin-Watson)

The regression model applied in this study is as follows:

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

where:

- **Y** = Audit Quality
- **X₁** = Independence
- **X₂** = Competence
- **X₃** = Accountability
- **α** = Constant
- **β₁-β₃** = Regression Coefficients
- **ε** = Error Term

2.5 Ethical Considerations

All respondents participated voluntarily, and their identities were kept confidential. The study followed research ethics and data protection guidelines consistent with the ethical standards of Tadulako University.

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

4.1. Conclusion

This study examined the influence of independence, competence, and accountability

on audit quality among auditors at the Regional Inspectorate Office of Central Sulawesi Province. The results demonstrate that, collectively, these three variables significantly affect audit quality, explaining 89.4% of its variance. However, when tested individually, only competence and accountability have a significant positive influence, whereas independence does not significantly contribute to improving audit outcomes. These findings highlight that technical proficiency and professional responsibility are the dominant factors driving high-quality audit reports in the public sector context.

4.2. Managerial and Theoretical Implications

From a **managerial perspective**, the study emphasizes the importance of continuous professional development programs to strengthen auditor competence and accountability. Training focused on technical expertise, ethical awareness, and compliance with audit standards is essential to enhance performance. Strengthening accountability mechanisms—through transparent reporting, peer reviews, and internal supervision—can further ensure credibility and public trust in audit results. From a **theoretical standpoint**, the study reinforces agency theory by demonstrating that the quality of audits depends on the auditor's ability to act independently while maintaining professional responsibility. It also contributes to the literature on public sector auditing by contextualizing how internal government auditors operate within organizational constraints that may influence their independence.

4.3. Limitations and Future Research Directions

This study is limited by its relatively small sample size and its focus on a single government institution, which may restrict the generalizability of the findings. Additionally, the research relies solely on perceptual data

obtained through questionnaires, which may introduce response bias. Future studies should employ mixed-method approaches—combining surveys with interviews or case studies—to gain deeper insights into behavioral and organizational factors affecting audit quality. Further research could also explore emerging variables such as digital auditing tools, ethical leadership, and organizational culture to better understand their influence on audit performance in the era of public sector transformation.

4.4. Practical Recommendations

To improve audit quality, it is recommended that the Regional Inspectorate strengthen the professional development system through structured certification programs, mentorship, and periodic evaluation of auditor performance. Additionally, organizational structures should be reviewed to ensure that auditors can maintain adequate independence while carrying out their supervisory functions objectively.

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