

The Influence of Auditor's Intrinsic and Extrinsic Factors on Audit Quality

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Abstract

Keywords:

Audit Quality, Audit Structure, Competence, Independence, Professional Skepticism, and Role Stress

This study aims to determine whether independence, competence, professional skepticism, audit structure and role stress affect audit quality. This research was conducted on auditors who work at the Financial and Development Supervisory Agency (BPKP) RI Representatives of the Special Region of Yogyakarta (DIY). This study uses non-probability sampling and obtained a sample of 34 people. Data was collected using a questionnaire method distributed to respondents. The results of this study indicate that independence, competence, professional skepticism and audit structure partially have a positive and significant effect on audit quality. Meanwhile, role stress (role conflict and role ambiguity) has a negative effect on audit quality.

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Abstraks

Kata Kunci:

Independensi, Kompetensi, Kualitas Audit, Struktur Audit, Skeptisisme Profesional, dan Stres Peran

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Penelitian ini bertujuan untuk mengetahui apakah independensi, kompetensi, skeptisisme profesional, struktur audit dan stres peran berpengaruh terhadap kualitas audit. Penelitian ini dilakukan pada auditor yang bekerja pada Badan Pengawasan Keuangan dan Pembangunan (BPKP) RI Perwakilan Daerah Istimewa Yogyakarta (DIY). Penelitian ini menggunakan non-probability sampling dan diperoleh sampel sebanyak 34 orang. Pengumpulan data dilakukan dengan menggunakan metode kuesioner yang dibagikan kepada responden. Hasil penelitian ini menunjukkan bahwa independensi, kompetensi, skeptisisme profesional dan struktur audit secara parsial berpengaruh positif dan signifikan terhadap kualitas audit. Sedangkan role stress (konflik peran dan ambiguitas peran) berpengaruh negatif terhadap kualitas audit.

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1. Introduction

Each government entity is required to submit an accountability report in the form of a financial report for one period. As mandated in the Preamble to the 1945 Constitution of the Republic of Indonesia that state finances are one of the main elements in the administration of state government and have very important benefits in realizing the state's goal of achieving a just, prosperous and prosperous society. To achieve these goals, the management and accountability of state finances requires a free, in-

dependent, and professional audit agency to create a government that is clean and free from corruption, collusion and nepotism. Based on the constitutional mandate, the Financial and Development Supervisory Agency (BPKP) is an institution that is believed to be able to realize good, transparent and accountable state financial governance (good governance).

BPKP is an organization assigned by the government to check transparency in reporting and management practices of public sector budget real-

ization, oversee the realization of regional budgets obtained from the central government, and also aims to develop economic aspects in the region. BPKP is the Government Auditor, among others there are the Company's Internal Auditor and External Auditor (KAP). Auditors are parties who play an important role in controlling and maintaining the public interest in fields related to finance. The auditor is responsible for planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error.

According to Presidential Regulation of the Republic of Indonesia number 192 of 2014, BPKP is the government's internal supervisory apparatus which is under and responsible to the President in terms of supervision of state or regional finances and national development. BPKP's position is as the Government's Internal Auditor. Examinations conducted by BPKP sometimes encounter obstacles in their implementation where there are considerations of a sense of humanity, kinship and togetherness. According to news submitted on the bpk.go.id page on October 18, 2021, the Chairman of the Supreme Audit Agency (BPK) Agung Firman Sampurna delivered the 16th Certification of Government Chief Audit Executive (CGCAE) Training organized by the Financial Supervisory Agency and Development (BPKP) in Jakarta that BPK Audit Results in the last three years as contained in the Semester Examination Results Summary (IHPS) revealed 34,631 audit findings reported in 3,151 Financial, Performance and Compliance Audit Results Reports (LHP). From the LHP on the Financial Reports of Ministries of Institutions (LKKL) and Regional Government Financial Reports (LKPD) revealed 19,322 related findings regarding SPI weaknesses or reached 55.75% of the total findings disclosed (Humas BPK, 2021)

This is a strong illustration that audit quality is an important matter to be considered and continuously improved. Some of the problems faced are attitudes/behaviors, the ability of the supervisory apparatus to carry out inspections, so that the supervision carried out can run in a fair, effective and efficient manner. Government internal auditors who work for the Representatives of the Financial and Development Supervisory Agency are expected to be clean, authoritative, orderly and orderly in carrying out their duties and functions in accordance with applicable regulations. Provisions that apply to government internal auditors consist of the Code of Ethics and Government Internal Audit

Auditor Standards or APIP. The code of ethics is intended so that the government's internal auditors can maintain behavior in carrying out their duties, while the Audit Standards are intended to maintain the quality of the results of the audits carried out.

The existence of the APIP Code of Ethics and APIP Auditing Standards still gives rise to fraudulent practices such as cases of corruption and fraud. This threat has an impact on the commitment of the government's internal auditors to the code of ethics and audit standards, especially in the examination of financial statements so that audit quality can be maintained and improved. This audit quality is important because a good audit quality will produce financial reports that can be trusted by users of financial statements to make decisions. One of the reasons why audit quality is a priority is because with high audit quality, reliable financial reports will be produced as a basis for decision making which will indirectly become a benchmark for the performance of the auditor. Concerns about the spread of financial scandals can erode public confidence in audited financial reports and the auditor profession (Glory, 2017; and Akther & Xu, 2020).

Of course, there are factors that influence the auditor in compiling audit quality in reporting. A competent auditor, both in terms of knowledge and experience, can certainly carry out the audit process. The quality of the audit produced by the auditor is very important, for that an auditor must have good skills and competencies to collect and analyze audit evidence so that they can provide the right opinion (Favere-Marchesi, 2000; Zahmatkesh & Rezazadeh, 2017; and Taqi et al., 2020). Professional skepticism can also affect the accuracy of the auditor in providing an opinion. These factors are of course not only intrinsic, such as skepticism, independence and competence, but also extrinsic factors such as role conflict, unclear roles and audit structure.

Professional skepticism can also affect the accuracy of the auditor in providing an opinion. Professional skepticism is an attitude in which an auditor always questions and evaluates audit evidence critically (IAPI Public Accountant Professional Standards, 2016). Nurjanah & Kartika (2016); Mardijuwono & Subianto (2018); dan Kusumawati & Syamsuddin (2018) states that if an auditor has a high attitude of professional skepticism, the resulting audit quality will be better. The high quality of the audit determines the quality of the auditors themselves in carrying out the assigned tasks (Jimenez & Thi, 2021). This explains that the higher

the audit quality, the higher the level of confidence in the audited financial statements.

According to Pinatik (2021) that audit quality is also determined by two things, namely competence and independence. An auditor must have good knowledge of methods, processes and techniques in conducting audits so that they can make a good, effective and efficient contribution. This is important in the activity of detecting findings and providing appropriate information and solutions for these findings. Auditors must have and improve knowledge of audit methods and techniques as well as all matters relating to government such as organization, functions, programs, and government activities (BPKP, 1998).

Competence alone is not enough for a government internal auditor to carry out and carry out his duties. It is also not easy to maintain the independence and professionalism of the government's internal auditors. Various facilities provided during the examination period can affect the professionalism of the auditor, it is not impossible for the auditor to be dishonest in disclosing facts that indicate the auditor's independence is affected.

Audit structure is a systematic approach to auditing which is characterized by audit determination steps, logical sequence procedures, decisions, documentation using a set of tools, comprehensive and integrated audit policies to help auditors perform audits (Browin, 1998; and Barghathi et al., 2021). The auditor structure can assist the auditor in carrying out the audit process to be more effective and efficient. If an auditor does not have knowledge of the audit structure, it will tend to experience difficulties and can lead to failure in the ability to detect findings. This can affect the audit quality output.

Role conflict and role ambiguity are important factors in producing quality auditor reports. Role conflict occurs when an auditor has more than one role in carrying out assignments, which will affect the audit quality that is not optimal. In addition to role conflicts, unclear roles in the assignment to carry out audit tasks so that auditors feel confused about the jobdesk of each auditor. If role ambiguity is not handled properly it will affect the quality of the audit produced in the auditor's report. The role conflict has a significant effect on auditor performance

The findings of Atmadja & Saputra (2018) research show that role conflict has no effect on auditor performance. The The findings of Amiruddin

(2019) research show that role conflict has effect on auditor performance.

2. Hypotheses Development

The Effect of Independence on Audit Quality

According to Arens et.al (2013), independence in auditing means taking an unbiased point of view in conducting audit tests, evaluating audit evidence on test results and issuing audit reports. Based on the PSAK, (IAPI, 2016), it states that independence is an attitude and action in carrying out audits to be impartial to anyone and not influenced by anyone. All components in BPK that carry out audits must be objective and free from conflicts of interest in carrying out their professional responsibilities. Based on this understanding, it can be concluded that independence is one of the ethical components that must be maintained by the auditor. Independence means that the auditor must be honest, not easily influenced and not take sides with anyone's interests, because he is doing his job in the public interest.

Independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there are objective considerations in formulating and expressing opinions (Sugiarmini & Datrini, 2017). Based on research conducted by Sugiarmini & Datrini (2017) that partially the independence variable has a positive effect on audit quality in a positive direction. This condition illustrates that the higher the independence of an auditor, the higher the quality of the audit produced. The implication of the importance of independence is applied, if an auditor has a high independence attitude, the auditor will not be easily influenced by any party and is impartial in carrying out the work so that he can carry out the audit well as well.

H₁: Independence has a positive effect on audit quality

The Effect of Competence on Audit Quality

Competence as sufficient expertise that can explicitly be used to conduct an audit objectively (Lee & Stone, 1995; Khudhair et al., 2019; and Al-Jalahma, 2022). Auditors must have adequate knowledge, understanding, experience, education and training competencies. This is very necessary because to find out the problem when conducting an audit, the auditor is required to think critically.

Competence is a professional skill possessed by an auditor as a result of formal education, professional examinations and participation in training, seminars, symposiums and others. With the competence possessed by an auditor, it is expected that the auditor will carry out his professional attitude and will be more proficient in carrying out his duties (Sugiarmini & Datrini, 2017).

Based on research conducted by Sugiarmini & Datrini (2017) it shows that partially the competence variable has a positive effect on audit quality in a positive direction. This condition illustrates that the higher the competence of the auditor, the better the quality of the audit produced. The auditor as the person conducting the audit is obliged to continue to expand his knowledge. The more maximal the knowledge possessed by the auditor is of course accompanied by the more experience gained. With the competencies possessed, the auditor can carry out his audit tasks easily.

H₂: Competence has a positive effect on audit quality

The Effect of Professional Skepticism on Audit Quality

Ikatan Akuntan Indonesia or IAI (2001) states that professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence. Auditors use the knowledge, skills, and abilities required by the public accounting profession to carry out with due care and diligence, with good faith and integrity, the collection and assessment of audit evidence objectively. Based on research conducted by Sugiarmini & Datrini (2017) shows that partially the Professional Skepticism variable has a positive effect on audit quality in a positive direction. This condition illustrates that the higher the professional skepticism of the auditor, the higher the audit quality produced by the BPK RI auditors representing the Province of Bali. With the implementation of professional skepticism by the auditor, it will increase the auditor's prudence in receiving or processing information provided by the client so that audit quality can be maintained.

H₃: Professional Skepticism has a positive effect on audit quality

The Effect of Audit Structure on Audit Quality

The audit structure shows the process or stages that an auditor goes through. In general, the stages of conducting the audit process are carried out systematically and in accordance with the procedures and standards used. A systematic au-

dit process will certainly increase the accuracy of the level of reliability of the audit process carried out. The audit structure includes what must be done, instructions on how the work should be done, tools for coordination, tools for monitoring and controlling audits and tools for assessing the quality of work performed. Understanding of a good audit structure can improve auditor performance. This is because the audit techniques and procedures used will be more effective and efficient resulting in better performance.

The audit structure shows the process or stages that are passed by an auditor. In general, the stages of conducting the audit process are carried out systematically and in accordance with PSAK procedures. A systematic audit process will certainly increase the accuracy of the level of reliability of the audit process carried out. Based on research conducted by Bandar and Ariyanto (2012), this research shows that the audit structure has a significant positive effect on auditor performance. Meanwhile, role ambiguity arises as a result of insufficient information needed to complete a given task or job in a satisfactory way (Fanani et al, 2008).

H₄: Audit structure has a positive effect on audit quality

The Effect of Role Stress on Audit Quality

Role Stress in the form of role conflict and role ambiguity. The stress that arises is often related to the existence of a role conflict and unclear roles in it (Sugiarmini & Datrini, 2017). Role Stress is measured by using several questions with indicators of role conflict and role ambiguity. Stress due to a role or task (role stress) is a condition in which a person has difficulty understanding what his job is, the role he plays is felt too heavy or plays various roles in the place where they work (Sopiah, 2008). However, the stress caused is often related to the existence of a role conflict and unclear roles in it. Role conflict arises because of a mismatch between the expectations conveyed to individuals within the organization and others inside and outside the organization. Based on research conducted by Bandar and Ariyanto (2012) shows that this study supports role conflict, which has a significant negative effect on auditor performance.

H₅: Role conflict has a negative effect on audit quality

Role Ambiguity

Role conflict and role ambiguity is something that is quite influential in a job which is not only for the auditor himself, in conjunction with work pres-

sure will have an impact, where job satisfaction is not appropriate, and a decrease in the level of performance of individuals working in an organization so that affect the quality of the work produced that is not in accordance with the expectations of the organization or each individual. Based on research conducted by Bandar and Ariyanto (2012) shows that this study cannot show the significant effect of role ambiguity on auditor performance.

H₆: Role ambiguity has a negative effect on audit quality

3. Data and Methods

Development Supervisory Agency (BPKP) of the Republic of Indonesia, Representative of the Special Region of Yogyakarta. The sample in this study used a non-probability sampling technique. According to Sugiyono (2010) nonprobability sampling is a sampling technique that does not provide opportunities or opportunities for each element or member of the population to be selected as a sample. The non-probability sampling technique used is purposive sampling. This was done because the researcher wanted to take a sample with certain considerations. This consideration is because the auditors who are allowed to conduct research are the Supervision Section of the Central Government Agency (IPP). This research was conducted by taking data from the auditors in the IPP Supervision Division who worked at the BPKP DIY Representative as many as 34 people. The data collection technique used primary data in the form of a questionnaire. This questionnaire contains statements related to the independent variables, namely independence, competence, professional skepticism, audit structure, and role stress. And the dependent variable is audit quality. In measuring the variables (independence, competence, professional skepticism, audit structure, role stress and audit quality) using a measurement scale with a Likert scale that has been modified so that it has a value range of 1 to 4.

Variable Operational Definition

Independence

Independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there are objective considerations in formulating and expressing opinions (Datrini, 2017). This variable was measured using 9 questions with an

interval scale of 1 to 4. As done by Riani (2013) in his research.

Competence

The competence of the auditor referred to in this study is more concerned with the education and experience of an auditor in the field of accounting and auditing which is used as the basis for formulating the right opinion. The questions contained in this research questionnaire focus on two indicators, namely the education and experience that an auditor must have and their impact on the accuracy of giving an opinion. This variable was measured using 14 questions with an interval scale of 1 to 4. As done by Dendron (2015) in his research.

Professional Skepticism

The attitude of professional skepticism referred to in this study is the main attitude that an auditor must have, namely an attitude that always questions and does not easily believe in audit evidence received and its impact on the accuracy of giving an opinion by the auditor. As with other variables, this variable will contain several questions about the attitude of skepticism. This variable was measured using 6 questions with an interval scale of 1 to 4. As did Dendron (2015) in his research.

Audit Structure

Audit structure is a process or stage that is passed by an auditor. In general, the stages of conducting the audit process are carried out systematically and in accordance with PSAK procedures. A systematic audit process will certainly increase the accuracy of the level of reliability of the audit process carried out (Budiman, 2016). The audit structure was examined using 5 questions with an interval scale of 1 to 4. As done by Fanani et al., (2008) in his research.

Role Stress

Role Stress in the form of role conflict and role ambiguity. The stress that arises is often related to the existence of a role conflict and unclear roles in it (Datrini, 2017). Role Stress is measured by using several questions with indicators of role conflict and role ambiguity. Role conflict was investigated using an instrument developed by Fanani et al., (2008) using 6 questions with an interval scale of 1 to 4. While role ambiguity was investigated using an instrument developed by Fanani et al., (2008) using 6 questions with a scale of 1 interval to 4.

Audit Quality

The dependent variable used in this study is audit quality. Audit quality as a possible probability, where the auditor will find and report violations that exist in the system based on accounting standards and auditing standards. This variable is measured using 7 questions with an interval scale of 1 to 4. As done by Riani (2013) in his research.

The research instrument has met the validity and reliability testing. The test results show that the research instrument is valid and reliable.

The data analysis method used in this research is multiple linear regression analysis (Multiple Regression Analysis). This analysis is used to measure the strength of the relationship between two or more variables, as well as to show the direction of the relationship between the dependent variable and the independent variable. This study uses six independent variables, so the equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

Where: Y = Audit Quality, α = Constanta, X_1 = Independency, X_2 = Competence, X_3 = Professional Skepticism, X_4 = Audit Structure, X_5 = Role Conflict, X_6 = Role Ambiguity β_{1-6} = Regression coefficient, dan e = error term.

4. Result

The results of testing the normality of the data using the One Sample Kolmogorov Smirnov Test showed that the data was normally distributed. Based on the classical assumption test, it shows that there is no multicollinearity and heteroscedasticity.

Data processing was carried out using the SPSS for windows computer program. Based on the results of data processing with the SPSS 20.0 program, it can be seen the magnitude of the regression coefficient value. The results of data processing using the regression model can be seen in table 1.

Table 1. Multiple Linear Regression Results

Variables	Coef	Prob.
(Constant)	0.533	
Independence	0.228	0.047
Competence	0.267	0.027
Professional Skepticism	0.247	0.021
Audit Structure	0.214	0.013
Role Conflict	-0.108	0.138
Role Obscurity	-0.014	0.891
R	0.881	
R ²	0.727	

Based on the results of the regression analysis, it shows that independence, competence, professional skepticism and audit structure have an effect on audit quality. Meanwhile, Role conflict and Role Obscurity have no effect on Audit Quality (Table 1).

5. Discussion

Influence of Independence on Audit Quality

The results showed that Independence had an effect on Audit Quality. The higher the independence, the higher the audit quality. Independence according to Sugiarmini & Datriani (2017) can be interpreted as a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there are objective considerations in formulating and expressing opinions. Auditors must not only be independent in fact, but must also be independent in appearance. Independent means that public accountants are not easily influenced. Public accountants are not allowed to side with anyone's interests. Public accountants are obliged to be honest not only with management and company owners, but also with creditors and other parties who place their trust in the work of public accountants. The independent mental attitude includes being independent in fact and in appearance. Government accountants will have their independence impaired if they have business, financial and management or employee relationships with their clients.

Thus, an auditor who has independence will have a mental attitude that cannot be easily influenced, not controlled by other parties and there is an impartial objective consideration within the auditor in formulating and expressing his opinion so as to produce a quality audit. The results of this study support the research of Sugiarmini and Datriani (2017) that partially independent variables have a positive effect on audit quality in a positive direction. This condition illustrates that the higher the independence of an auditor, the higher the quality of the audit produced. In addition, the results of this study support the research of Haeridistia & Agustin (2019) and Megayani et al. (2020) that independence has a significant positive effect on audit quality.

Effect of Competence on Audit Quality

The results of the analysis show that Competence has a positive effect on Audit Quality. The higher the auditor's ability, the higher the audit quality. Auditors who have higher quality, the au-

dit ability will be better. So that the quality of audits carried out will be more qualitative. This shows that Government Internal Auditor Competence has a positive effect on Audit Quality in the Financial Supervisory Agency and Representative Development of the Province of D.I Yogyakarta.

According to Prasanti et al. (2019) and Megayani et al. (2020) stated that audit quality can be achieved if the auditor has good competence and the results of his research found that competence has an effect on audit quality. Auditors as the spearhead of the implementation of audit tasks must always improve the knowledge they already have so that the application of knowledge can be maximized in practice. Competence is the skill of an expert. Where an expert is defined as someone who has a certain level of skill or high knowledge in a particular subject obtained from training and experience. Meanwhile, the competence of the auditor is a qualification required by the auditor to conduct an audit properly. In carrying out an audit, an auditor must have good personal qualities, adequate knowledge, and sufficient work experience.

The results of this study support the research conducted by Sugiarmini and Datrini (2017) which found that partially the competence variable had a positive effect on audit quality in a positive direction. This condition illustrates that the higher the competence of the auditor, the better the quality of the audit produced. The auditor as the person conducting the audit is obliged to continue to expand his knowledge. In addition, this study supports the research conducted by Rusvitaniady & Pratomo (2019) that partially competence has a significant effect on audit quality. Thus, the competence variable in this study the regression coefficient shows that there is a positive influence on audit quality. The higher the competence of BPKP RI auditors, the higher the audit quality produced.

Effect of professional skepticism on audit quality

The test results show that the variable of professional skepticism has a significant positive effect on audit quality. This indicates that the higher the professional skepticism of the Government Internal Auditor will be able to improve the audit quality.

That is, the higher the professional skepticism, the better the quality of government audits will be. This research is in accordance with agency theory. Agency theory is part of behavioral accounting, which is a branch of accounting that studies the relationship between human behavior and the accounting system. The scope of the behavioral

accounting field is very broad, not only covering the field of management accounting, but also involving research in the field of ethics, auditing.

The implication of the importance of professional skepticism is applied, if an auditor who has high professional skepticism then he will not be easily influenced and not easily controlled by other parties in considering the facts found during the examination and in formulating and expressing his opinion. An auditor must have an attitude of professional skepticism, by applying an attitude of professional skepticism it will affect the level of achievement of the implementation of a job that is getting better or in other words his performance will be better and having high professional skepticism will affect the quality of the audit that is getting better as well.

The results of this study support the research of Sugiarmini and Datrini (2017) showing that partially the professional skepticism variable has a positive effect on audit quality in a positive direction. This condition illustrates that the higher the professional skepticism of the auditors, the higher the audit quality produced by the BPKP RI auditors. In addition, this study supports research conducted by Kathy Hurtt et al. (2013); Peytcheva (2014); Nurjanah & Kartika (2016); Brazel et al. (2016); and Stevens et al. (2019) which shows professional skepticism has a significant positive effect on audit quality. This means that the higher the professional skepticism, the better the quality of government audits will be.

Effect of Audit Structure on Audit Quality

Based on the test results, the audit structure variable has a significant positive effect on audit quality. The findings of this study indicate that the better the structure of the Government's internal auditors will be able to increase the audit quality at the Financial and Development Supervisory Agency of the Province of D.I Yogyakarta.

The audit structure is a systematic approach to auditing which is characterized by audit determination steps, logical sequence procedures, decisions, documentation, and uses a set of comprehensive and integrated audit tools and policies to assist auditors in conducting audits (Bowrin, 1998). The use of an audit structure can assist the auditor in carrying out his duties to be better, so as to improve the performance of the auditor. Auditors who do not have knowledge of a good audit structure tend to have difficulty in carrying out their duties. This

relates to the coordination of work flow, authority, communication, and adaptability.

The Effect of Role Conflict on Audit Quality

The test results show that the role conflict variable has no effect on audit quality. This shows that the role conflict of auditors has no effect on audit quality at the Financial and Development Supervisory Agency of Yogyakarta D.I Province.

This study shows that role conflict is not a factor that plays an important role directly in determining the level of audit quality. This finding contradicts the results of Sugiarmini & Datrini (2017) research, which found role conflict to have a significant negative effect on audit quality. With the findings in this study that role conflict does not affect the quality of the audit produced by the auditor.

This is because the auditors sampled in this research questionnaire on average have more than 17 years of experience in auditing or it can be said that the auditors in this research sample are senior auditors of BPKP. So it can be said that the auditors in the sample of this study are auditors who are already professional, so it can be concluded that the auditor if given more than one task can complete it without experiencing difficulties.

The Effect of Unclear Role on Audit Quality

Based on the analysis results show that the role ambiguity variable has no effect on audit quality. This means that low or high role ambiguity will not affect audit quality. This study supports the research of Mukhtaruddin et al. (2019); and Jamaluddin & Syarifuddin (2014) which found that role ambiguity had no effect on audit quality.

This is because the auditors sampled in this research questionnaire on average have more than 17 years of experience in auditing or it can be said that the auditors in this research sample are senior auditors of BPKP. So it can be said that the auditors in this research sample are professional auditors, so it can be concluded that the auditors understand the plans and objectives of the auditors in the BPKP office very clearly. In addition, the auditors already know how to properly allocate time for the BPKP office and know their responsibilities at the BPKP office. The auditor also clearly knows what is expected of the BPKP office and understands his authority at the BPKP office so that the overall description of his position is very clear which shows what must be done at the BPKP office. So, this does not cause a decrease in the quality of the audit results.

6. Conclusion and Suggestion

Conclusion

This study indicate that independence, competence, professional skepticism and audit structure partially have a positive and significant effect on audit quality. Meanwhile, role stress (role conflict and role ambiguity) has a negative effect on audit quality.

Suggestions

This research is still very limited because the sample is limited and the factors that can affect audit quality are certainly many and extensive. For further research, it is recommended to expand the research of other state civil servants on the quality of the work produced. So that research results can be obtained at other government agencies or institutions. Includes variables of independence, competence, audit structure, professional skepticism, and role stress on the quality of work produced by state civil servants.

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