

Professionalism to Motivation: Mapping Key Determinants of Audit Quality in Government Institution Auditors

Deasy Emalia^{1*}, Dinda Zanubaloka Arifah², Vika Fitranita²

1.2.3 Department of Accountancy, Universitas Bengkulu, Indonesia

*corresponding author e-mail: demalia@unib.ac.id

Article Info	Abstract
Keywords: Professionalism; Independence; Competence; Motivation; Audit Quality;	The aim of this study was to examine the influence of professionalism, independence, competence, and motivation on audit quality. For the research population are the auditors who work at the audit board of Bengkulu Provincial government. This study used a purposive sampling method in selecting the sample, with the criteria of being an auditor of the audit board of Bengkulu Provincial government at least 2 years. Quantitative approach was chosen to conduct this research. Primary data were collected through a questionnaire containing a list of written questions regarding the influence of professionalism, independence, competence and motivation on auditors of the audit board of Bengkulu Provincial government. To Analyze the independent variables against the dependent variable, a Smart Equation Modeling analysis by using the SmartPLS 3.0. Results obtained from all of the independent variables have a positive influence on audit quality. Therefore, it recommends to create regulations that focus on human resource development, meaning that the audit board of Bengkulu Provincial government needs to strengthen professionalism, maintain independence, improve competence, and motivate auditors.
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1. Introduction

Financial reports are crucial for a government. According to government regulation in law number. 71 of 2010 concerning about government accounting standards of financial reports help determine the value of economic resources used in conducting government operations, assess the financial condition, evaluate the effectiveness and efficiency of a reporting entity, and determine compliance with laws and regulations.

Financial reports may contain errors, and also fraud that can be committed by related parties, such as the case that occurred in Bengkulu Province where a party committed corruption from the absorption of the KONI Bengkulu Province grant budget of IDR 15 Billion which ultimately caused a state loss of IDR 11 Billion (news.detik.com, 2022). This makes the regional and central governments must have supervision and control to provide accurate and reliable information, have credibility, truth, accuracy and reliability of information regarding central and regional governments financial management.

Auditors are a profession that plays a crucial role in examining and ensuring information based on the data and facts they audit, resulting in a credible audit opinion that can be used as a consideration in decision-making. However, auditors can also make mistakes in carrying out their duties, such as the findings of the audit board of Bengkulu Provincial government regarding the audit of local government financial reports for the 2020 fiscal year, which stated that there were 611 recommendations for the 2020 local government financial reports worth IDR 130.45 billion that had not been followed up. However, the Head of the Bengkulu Province Inspectorate stated

that the recommendations reaching IDR 130 Billion were not all from the 2020 fiscal year report but some were from 2005 (regional.kompas.com, 2022). Therefore, auditors in carrying out their audits are guided by National Financial Audit Standards as stipulated in the audit board of Republic Indonesia Regulation No. 1 of 2017. To produce quality audit results, auditors in carrying out their duties must also comply with the code of ethics and professional standards that regulate professionalism, independence, competence and also technical standards for an auditor in carrying out their profession (Rahayu, N.K.S., & Suryanawa, 2020). Auditors who have a professional attitude, independence, competence and motivation are in accordance with stewardship theory which explains that an auditor must be independent, must not prioritize personal interests but prioritize the auditor's goals, namely producing a quality audit.

The difference between this study and Kurniawan, F., & Munari (2021) study lies in the motivational variables and the research object. The former was conducted at a public accounting firm, while the latter was conducted at the audit board of Bengkulu Province government due to the previously described case findings related to incorrect information provided by the audit board of Bengkulu Province government regarding the 2020 local government financial reports, which resulted in poor audit quality. Therefore, this study was conducted to examine the role of professionalism, independence, competence, and motivation on audit quality at the auditors of audit board of Bengkulu Province government.

Stewardship Theory

Stewardship theory was first proposed by Donaldson & Davis in 1991. According to them, this theory has psychological roots designed to explain the situation of managers as stewards who will act in the interests of the owner. In this theory, managers will behave according to the common interest, because this is a rational consideration in efforts to achieve organizational goals (Donaldson, L., & Davis, 1991). Another opinion regarding the basis for the emergence of this stewardship theory is from the basic nature of humans who are trustworthy, responsible, and humans are individuals with integrity so that it is hoped that management who manages the company can prioritize the interests of the company or organization over their personal interests (Jefri, 2018). This theory is a situation where auditors do not have personal interests but rather prioritize the principal (government). This theory describes the existence of a strong relationship between satisfaction and organizational success.

Based on trust and collective commitment to organizational goals, an agreement has been established between the Supreme Audit Agency (steward) and the government (principal) the audit board of government aims to provide services to the central government to audit and provide accountable reports on the performance of regional governments. Auditors of the audit board, in this theory, aim to balance their obligations to stakeholders. Stewardship is supported through an organizational structure that helps leaders generate interpersonal and institutional trust. Organizational strategy and intrinsic motivation in followers ultimately encourage followers to act with moral courage in serving the organization.

This stewardship theory assumes a relationship between organizational success and owner satisfaction. Auditors will conduct their audits properly in accordance with applicable regulations, resulting in a quality audit (Raharjo, 2007). The relationship with this research is that auditors must be able to provide good audit quality to achieve the entity's objectives, so that audit results can be used by decision-makers and can be accounted for. This theory explains that an auditor must be professional and independent to work well, able to separate personal interests from organizational goals. Competence in the form of knowledge and expertise is the basis for an auditor in conducting their audit, because without knowledge, they will not understand existing procedures and regulations. Motivation can also support auditor performance to produce a quality audit.

Attribution Theory

Attribution theory by Heider (1958) states that a person's behavior is determined by two factors, namely internal and external factors. External (situational) factors refer to a person's behavior caused by the situation the individual finds himself or herself in, while internal (personal) factors refer to the process of attributing the cause of behavior to some internal characteristics, such as ability and motivation. Although a person has various types of explanations for human behavioral events, Heider groups them into two factors, namely internal attribution and external attribution. When internal attributions are made, the cause of a behavior is attributed to an individual's characteristics, such as ability, personality, mood, effort, or attitude. When external attributions are made, the cause of a behavior is attributed to the circumstances in which the behavior is observed, such as events, other people, luck (the individual's surroundings or environment causing the behavior), or the social situation. Attribution theory, a part of behavioral theory, explains an individual's perception of the environment that influences them. Perceptions are the views held by one or more individuals based on their own experiences that can influence their attitudes and behaviors.

An auditor's personal characteristics are a key determinant of the quality of their audit results, as they are a driving factor in their performance. Therefore, the emergence of motivation in an auditor can impact audit quality.

Audit Quality

An auditor must produce good and reliable audit quality. According to Falatah, HF., & Sukirno (2018), audit quality is the auditor's actions in conducting an audit based on available evidence. The Indonesian Institute of Accountants (IAI) states that a quality audit result is one that meets auditing and quality control standards. Several factors can be used to measure audit quality, including audit accuracy, report clarity, audit benefits, and follow-up actions.

Professionalism

Professionalism is the ability and skill possessed by a person in performing work in their respective fields. Professionalism is seen in how a person acts or behaves in the workplace by carrying out their work well. This behavior can be seen in dedication to one's profession, social obligations, belief in regulations, and relationships with fellow professionals. In this case, the level of professionalism is seen based on how a person responds to their work. Auditor professionalism is the responsibility to act more, because auditors are not only responsible for themselves but must also be accountable to the community and the auditee. Professionalism can be said to refer to someone who has expertise, skills, reliability, and is always responsible in carrying out and completing tasks as part of their profession (Deby, CP., et al 2021). Auditors are required to work professionally in all their duties. If an auditor's professionalism is high, they can provide confidence in their reports. Because with a high professional perspective, they can make a good contribution and be trusted by decision-makers (Fietoria., & Manalu, 2016). The Result research of Azhari, Sri., et al (2020) showed that professionalism has a positive coefficient on audit quality. H1: Professionalism has a positive influence on audit quality

Independence

Independence is an attitude that describes a person's state of being independent of any party, meaning they are self-sufficient and unaffected by anyone. Independence can also be interpreted as requiring auditors to be honest and impartial throughout the audit process (Astakoni, IMP., et al, 2021). Auditors must possess and uphold an independent attitude to gain the trust of both the auditee and the public in the audit results.

The relationship or work period with the auditee has been regulated in finance minister's decision No. 423 / KMK.06 / 2002 concerning about public accounting services, it is stated that the minister's decision is to limit the auditor's work period with the same auditee to a maximum of 5 years for a public accounting firm, while in the audit board of government the length of

assignment in the same audit entity is limited to 2 years in accordance with the audit board government of Republic Indonesia Regulation Number. 2 of 2011 concerning the Code of Ethics of the Supreme Audit Agency. Long-term audit engagement can create closeness and loyalty between the auditor and the auditee, so that over time it can reduce the auditor's independence. If there is a relationship with the auditee, it will affect the results of their audit opinion where the auditor feels pressured to follow the auditee's side. Indirectly, independence becomes weak.

Auditors must adhere to all principles that ensure audit quality, including the audit procedures stipulated in national financial audit standards. One way auditors ensure audit quality is through cross-reviews. This ensures audit quality and ensures that audits are conducted in accordance with audit standards. Cross-reviews are beneficial for both auditees and auditors, reducing risk, providing a positive experience, enhancing work morale, and providing greater assurance to auditees regarding the quality of audit results. Cross-reviews are expected to improve audit quality. Research results of Sari, N.P.I.P., & Sudana (2013) show that auditor independence has a positive influence on audit quality. The higher the independence, the higher the audit quality.

H2: Independence has an influence on audit quality

Competence

Competence is a person's ability to perform a task or job in accordance with their skills and knowledge. According to Hernadianto., et al (2020) study, there is explanation, that definition of competence is a requirement for auditors to conduct proper audits. Competence can make auditors more sensitive and able to make judgments and make decisions more quickly. Auditors who possess advanced knowledge in their field can understand problems more deeply. Based on this explanation, competence means something a person possesses in the form of personal qualities, knowledge, and special skills that enable them to carry out their duties well. According to Yunawati (2018) study, an auditor's knowledge is crucial in decision-making. In addition to personal qualities and knowledge, which are indicators of an auditor's competence, expertise can also influence competence. Expertise is a person's ability to carry out their duties. With their expertise, auditors understand the systematics of conducting audits and have experience in identifying problems.

Research by Noor, SR., & Meli (2020), found that auditor competence has a positive and significant impact on audit quality. The higher the competence, the higher the quality of audit.

H3: Competence has a positive influence on audit quality

Motivation

Motivation is the drive an individual possesses that can influence someone to take action, which becomes the basis for why someone does something. Motivation can be said to be something that underlies someone's ability to do something (Eko, M., & Tjahjono, 2019). This means that motivation can be generated from the work environment and also appreciation. If working in a good environment, with coworkers who are on the same page, and comfortable with fellow colleagues, then the motivation within oneself to do a job will also be better. It is also not uncommon for receiving appreciation from those around us to make us more enthusiastic and confident in carrying out our work, and motivated to do better in the future. Research by Kamal, B., & Bukhari (2019), showed that motivation also has a positive and significant impact on audit quality.

H4: Motivation has a positive influence on audit quality

2. Research Method

This research is a descriptive quantitative study using primary data. Data collection was carried out by distributing questionnaires. The questionnaires were taken from previous research, it consisted of a list of written statements regarding professionalism, independence, competence, motivation, and audit quality, with a Likert scale of answers: score 1-5, answer score 1 strongly disagree (STS), score 2 disagree (TS), score 3 neutral (N), score 4 agree (S), score 5 strongly agree (SS). The population used in this study were 50 auditors at the audit board of government representative of Bengkulu Province and the sampling method used was the purposive sampling method, or sampling that meets certain criteria, namely: the auditors of the audit board of Bengkulu Province government who have had work experience as auditors for at least 2 years.

The data analysis method in this study begins with conducting descriptive statistical analysis which aims to provide an explanation and description of the demographics of respondents in the form of a description of the research variables by using index numbers to determine the degree of respondents' perception of the research variables. After that, further data analysis was carried out using a series of measurement models contained in the structural equation modeling (SEM) analysis technique as a tool to process primary data obtained from respondents to determine and explain the relationship between research variables or also known as a cause and effect model. Therefore, this research was conducted using the SEM PLS (Partial Least Square) data analysis method with the help of the SmartPLS software application. The PLS structural model in this study can be seen in Figure 1 below.

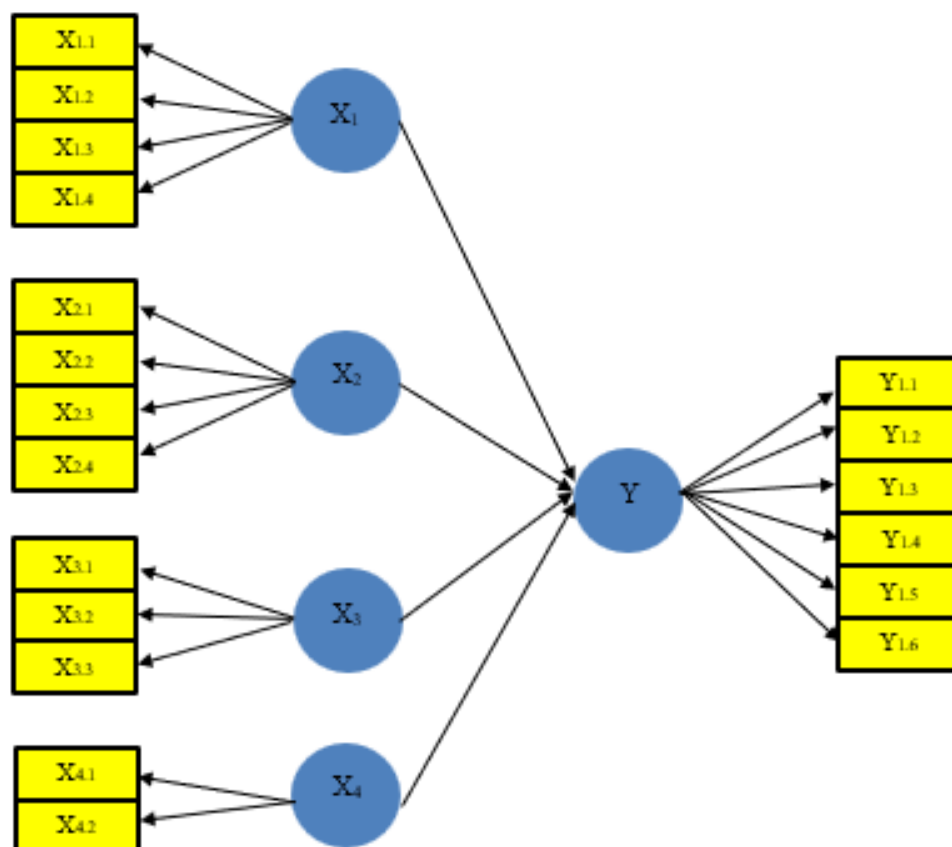


Figure 1. Structural Model

3. Results and Discussions

Descriptive Statistical Analysis

Table 1. Descriptive Statistics

	Theoretical Range				Actual Range			
	N	Min	Max	Mean	Min	Max	Mean	Std.dev
Professionalism (X1)	35	9	45	27	36	45	40.57	3.966
Independence (X2)	35	7	35	21	21	35	31.17	3.873
Competence (X3)	35	11	55	33	33	55	46.17	5.930
Motivation (X4)	35	7	35	21	27	35	31.28	3.203
Audit Quality (Y)	35	7	35	21	21	35	31.31	3.624

Source: Data processed 2022

Based on the results of Table 1 descriptive statistics above with the number of respondents (N) of 35 respondents, it can be seen that the theoretical range of the professionalism variable has a theoretical average value of 27 with a strongly agree answer, based on the results of the study the professionalism variable has the lowest answer score of 36 and the highest answer score is 45 with an actual mean value of 40,57. The actual mean value is greater than the theoretical mean, namely $40,57 > 27$, this shows that the average respondent answered the question with "strongly agree" ($40,57 : 9$ question items = 4,50). This explains that the auditors at the auditors of the audit board of Bengkulu Province have a professional attitude. This is indicated by the average respondent answering that the auditors carry out their duties professionally and use their knowledge in conducting audits, then the auditors are aware of the importance of their role and are ready to be responsible if deviations occur.

The independence variable has a theoretical average value of 21, based on the results of the study on the independence variable has 7 statement items in the questionnaire with the actual range of the lowest answer score from the distributed questionnaire of 36 and the highest answer score of 45 with an average value (mean) of 31,17. The actual mean value is greater than the theoretical mean, namely $31,17 > 21$, which means that the average respondent answered the statement with the answer "strongly agree" ($31,17 : 7$ question items = 4,45), this result shows that the auditor of the Bengkulu Province Representative Audit Board has a good independence attitude. This is indicated by the average respondent answering the questionnaire that even though they have established a relationship with the auditee, the auditors of audit board of Bengkulu Province government still reports the resultsFindings are consistent with available evidence, thus maintaining auditor independence and resulting in a quality audit. Furthermore, pressure from the auditee does not cause the auditor to lose their independence, allowing them to continue reporting findings consistent with available evidence.

In the competency variable, the theoretical average value is 33. Based on the research results, the competency variable has 11 statement items in the questionnaire with the lowest actual answer score range from the distributed questionnaire of 33 and the highest score of 55 with an average value (mean) of 46,17. The actual mean value is greater than the theoretical mean, namely $46,17 > 33$, which means that the average respondent answered the question with "agree" ($46,17 : 11$ question items = 4,19). This result shows that the auditors of the audit board of Bengkulu Province government have good competence. This is indicated by the average respondent answering that the auditors in carrying out their duties are able to work together in a team, then the knowledge they have is such as before carrying out the duties, the auditor knows and understandsFirst, the auditee to be audited must understand the government accounting standards and national financial audit standards, such as the standards for implementing government

planning, and understand the relationship between audits and strategic planning, assignment planning, developing findings, and supervision. These standards can assist auditors in conducting their audits.

In the motivation variable, it has a theoretical average value of 21, based on the research results, the motivation variable has 7 question items in the questionnaire with the lowest actual answer score range from the distributed questionnaire of 27 and the highest score of 35 with an actual average (mean) value greater than the theoretical one, namely $31,28 > 21$, which means that the average respondent answered the statement with "strongly agree" ($31,28 : 7 \text{ question items} = 4,46$). This explains that the auditors of the audit board of Bengkulu Province government have good and high motivation, indicated by the average auditor answering the statement in the questionnaire that the auditor likes his workplace and feels comfortable while working, then praise for good work from colleagues encourages auditors to work even better. This shows that a good workplace environment and appreciation given by colleagues and superiors can increase the motivation that is owned, so that with high motivation the quality of the audit produced also becomes better.

In the audit quality variable, the average value is in the theoretical range of 21. Based on the research results, the audit quality variable has 7 statement items in the questionnaire with the lowest actual answer score range of the distributed questionnaire of 21 and the highest score of 35 with an average value (mean) of $31,31$. The actual mean value is greater than the theoretical range, namely $31,31 > 21$, which means that the average respondent answered the statement with "strongly agree" ($31,31 : 7 \text{ question items} = 4,47$). This explains that the audit quality at the BPK of Bengkulu Province has been good. This is indicated by the auditor being confident in his audit and reporting audit findings in accordance with existing evidence without engineering, then the audit results are easy to understand and can be used for follow-up by the auditee, and the auditor continues to monitor the follow-up. So that makes the audit quality better.

Data analysis

After conducting general descriptive statistical analysis, the researchers conducted additional analyses using Structural Equation Modeling (SEM). Data analysis employed the Partial Least Squares (PLS) approach. External model testing began with parameter estimation using the PLS algorithm. Based on the analysis results, the measurement model (outer model) was evaluated using convergent validity, discriminant validity, and reliability tests.

Convergent validity testing was conducted to determine the factor loading values for each construct. Factor loading values above 0.7 are considered ideal or valid indicators for measuring the construct. Values between 0,5 and 0,6 are acceptable, while values below 0.5 must be excluded from the model (Ghozali, 2008). Based on data calculations using the PLS algorithm, the test results show that all loading factor values in the variables are greater than 0,7, indicating that the indicators are valid and suitable for use in this study. In addition to the value loading factor To meet convergent validity, the Average Variance Extracted (AVE) value must be known. The Average Variance Extracted (AVE) value must be greater than 0,5. The AVE value obtained from each construct is valid. Therefore, the construct has met convergent validity.

Discriminant validity testing is conducted to prove whether the indicators in a construct will have the largest loading factor on the construct it forms compared to the loading factor with other constructs. The discriminant validity of the reflective indicator can be seen in the cross-loading value between the indicator and the construct. Based on the cross-loading value obtained, it can be concluded that the correlation of each indicator with its construct is higher than other constructs as a requirement for fulfilling discriminant validity. This indicates that the latent construct can predict indicators in its own block better than indicators in other blocks and based on discriminant validity, all indicators are valid. Another method to assess discriminant validity is by comparing each square root of the AVE to the correlation value between constructs. If the

square root value of the AVE is higher than the correlation value between constructs, then it is declared to fulfill discriminant validity (Ghozali, 2015).

Reliability Test Results

In addition to validity testing, this study also conducted construct reliability testing, measured by composite reliability and Cronbach's alpha for the indicator blocks measuring the construct. Reliability testing is used to demonstrate the accuracy, consistency, and accuracy of the instrument in measuring the construct. A construct is considered reliable if the composite reliability value is greater than 0,7.

Table 2. Composite Reliability and Cronbach's Alpha Values

Variable	Comparative Reliability	Cronbach's Alpha	Result
Professionalism (X1)	0.967	0.961	Reliable
Independence (X2)	0.976	0.972	Reliable
Competence (X3)	0.979	0.977	Reliable
Motivation (X4)	0.966	0.959	Reliable
Audit Quality (Y)	0.963	0.955	Reliable

Source: Data processed 2022

Based on the information in Table 2, the composite reliability and Cronbach's alpha for each construct were above 0.70, indicating that the indicators used in this study had good reliability. Based on the results of the outer model test, which included convergent validity, discriminant validity, and reliability tests, it can be concluded that all indicators used to measure each variable are valid and reliable, in accordance with the research's conceptual framework.

Structural Model Test Results (Inner Model)

After the estimated model meets the criteria of convergent validity, discriminant validity, and reliability, and an ideal model has been obtained in accordance with the research conceptual framework, the next step is to test the structural model (inner model). Assessing the inner model is to see the relationship between latent constructs, by looking at the results of the estimated path parameter coefficients and their significance levels (Ghozali, 2008). Based on the results of data processing, it is known that the R-Square of audit quality is 0,492. This figure indicates that the influence of the variables of professionalism, independence, competence, and motivation has an influence of 49,2% on the audit quality variable, and the rest is explained by other factors.

Hypothesis Test Results

Based on the test results in Table 3, it is known that the t-statistics value is greater than the t-table (1,96) and the p-value is <0,05, so based on statistics, the hypothesis is accepted. Hypothesis 1, namely professionalism, shows that the results of the hypothesis test meet the 5% significance level = 1,96 with a p-value of 0,012 and for the original sample value is positive, then the first hypothesis in this study is accepted, meaning that professionalism has a positive effect on audit quality. This shows that the more professional the auditors of the BPK of Bengkulu Province are, the better the resulting audit quality. Based on the answers to the questionnaire statements, it shows that on average, the auditors of the BPK of Bengkulu Province answered strongly agree that in carrying out their duties, auditors work using their knowledge and adhere to their profession as auditors. The results of this study can support stewardship theory which explains that humans have a basic attitude of responsibility so that they prioritize company goals and do not prioritize their personal interests. The results of the study are in line with the research of Azhari, Sri., et al (2020)

which showed that professionalism has a positive coefficient on audit quality. This shows that professionalism is a supporting factor for audit quality. The more professional the auditor is, the better the impact on audit quality.

Table 3. Path Coefficient

Variable	Original Sample (O)	Sample Mean (M)	Standar Deviation (STDEV)	T-Statistic	T-Table	P-Value	Result
Professionalism (X1) --> Audit Quality (Y)	0.294	0.314	0.130	2.270	1.96	0.012	Accepted
Independence (X2) --> Audit Quality (Y)	0.268	0.281	0.133	2.008	1.96	0.023	Accepted
Competence (X3) --> Audit Quality (Y)	0.234	0.23	0.115	2.041	1.96	0.021	Accepted
Motivation (X4) --> Audit Quality (Y)	0.322	0.329	0.151	2.133	1.96	0.017	Accepted

Source: Data processed 2022

Hypothesis 2, independence based on the results of the hypothesis test meets the significance level of 5% = 1.96 with a p-value of 0.023 and the original sample value is positive, therefore the second hypothesis is accepted. These results state that independence has a positive effect on audit quality. This means that independence is one of the factors that can affect audit quality. This can be seen from the average auditor of the Bengkulu Provincial Government Audit Board answering the questionnaire statement that even though they have established a relationship with the auditee, the auditor of the Bengkulu Provincial Government Audit Board still reports findings in accordance with the available evidence, so that the auditor's independence attitude is maintained and produces a quality audit. The results of this study can support the stewardship theory which explains that humans have a basic attitude of trustworthiness and integrity. The results of this study are in line with the research of Sari, N.P.I.P., & Sudana (2013) that independence has a positive effect on audit quality. A high auditor's independence attitude, in carrying out the audit process, the auditor is objective in examining regardless of who the auditee is and does not prioritize personal interests.

Hypothesis 3, namely competence, obtained a hypothesis test that met the 5% significance level = 1.96 with a p value of 0.021 with a positive original sample value, meaning the first hypothesis was accepted. Therefore, it can be concluded that competence has a positive effect on audit quality. These results indicate that the more competent the auditor, the better the resulting audit quality will be. Auditors of the Supreme Audit Agency of the Bengkulu Provincial Government Representative have good competence. This is indicated by the average auditor of the Supreme Audit Agency of the Bengkulu Provincial Government Representative answering the questionnaire statement by agreeing, in carrying out their duties being able to work together in a team, then the knowledge possessed such as before carrying out the task the auditor knows and understands the auditee being audited, and understands government accounting standards and national financial audit standards. The results of this study can support the stewardship theory which states that in order for auditors to produce good, relevant, and reliable audit quality, auditors must have good competence. Competence in this study is one of the things that auditors must have in order to produce good audit quality. Thus, the acceptance of the competency hypothesis on audit quality in this study shows that the more competent the auditors of the Bengkulu Province Audit Board are, the better the quality of the audits they produce. This research aligns with research by Noor, SR., & Meli (2020), which states that auditor competency influences audit quality, as auditor competence indicates specialized knowledge and expertise in the audit field.

Hypothesis 4 is the motivation variable, the results of the hypothesis test meet the 5% significance level = 1.96 with a p-value of 0.017 with a positive original sample value, so the fourth hypothesis is accepted. This indicates that motivation has an influence on audit quality, and it can be said that the motivation of auditors of the Bengkulu Province Audit Board is good and can improve audit quality. This is indicated by the average BPK auditor of the Bengkulu Province government answering the statement in the questionnaire with a strong agreement, that auditors like their workplace and feel comfortable while working, then praise for good work results from colleagues encourages auditors to work even better. The results of this study confirm that the stewardship theory of motivation can support auditors to behave and work together well to achieve common interests. Then the attribution theory also supports the results of this study, where a person's behavior is determined by two factors, namely internal and external factors. Motivation can arise from internal and external factors, such as how the environment and getting appreciation from superiors and colleagues. Motivation can make someone have a high spirit to achieve goals and meet existing standards. Thus, the acceptance of the motivation hypothesis on audit quality in this study indicates that the higher the motivation of the auditors of the audit board of Bengkulu Province government, the better the resulting audit quality. This research aligns with Kamal, B., & Bukhari (2019), who stated that motivation has a positive and significant influence on audit quality. Motivation can drive individuals to achieve their goals.

4. Conclusions

This study was conducted to test and prove the influence of Professionalism, Independence, Competence, and Motivation on Audit Quality at the auditors of the audit board of Bengkulu Province government. From the data and analysis conducted in this study, it can be concluded that professionalism has a positive effect on audit quality. The results of this study indicate that the more professional the auditor is, the better the audit quality will be. Independence also has a positive effect on audit quality. The results of this study indicate that the stronger the independence of the auditor, the higher the audit quality. An independent auditor can carry out his duties and provide opinions freely, without interference from others so that he reports everything in accordance with the findings and evidence available. Competence has a positive effect on audit quality. The results of the study show that when an auditor has good competence, he will carry out his duties or audit with his abilities and expertise. Competence can help the auditor in carrying out the audit with understanding. Therefore, the higher the competence, the higher the audit quality produced by the auditor. Motivation has a positive effect on audit quality. Research shows that the higher the motivation, the higher the audit quality. The motivation you have can help you achieve your goals. The result of implication and recommendation based on this study, to create regulations that focus on human resource development, meaning that the audit board of Bengkulu Province government needs to strengthen professionalism, maintain independence, improve competence, and motivate auditors.

The limitations of this study provide suggestions and input for future researchers to expand the scope of internal auditors, including those related to auditor integrity and objectivity. Furthermore, it is hoped that data collection tools will be expanded by utilizing online questionnaires such as Google Forms to reach a wider range of respondents and provide easy access without time constraints.

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