

The Role of Independence, Competence, Communication, Professional Skepticism: A Model of Analysis of Audit Quality

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ABSTRACT

This study aims to examine the effect of independence, competence, communication, and professional skepticism, on the quality of audit results. The object of this research is the Regency and City Inspectorate in North Sumatra Province, with the research subjects being auditors and PPUPD in the Regency and City Inspectorate in North Sumatra Province. Respondents in this study amounted to 400 auditors. The approach used is the quantitative explanation with a random sampling technique for all district/city auditors in North Sumatra. In addition, this study uses path analysis to develop a research model via smart pls. The results of the study explain that independence has a positive effect on audit quality. Furthermore, competence has a positive effect on audit quality, and independence positively affects audit quality through auditor competence. On the other hand, competence has a positive effect on audit quality. Fifth, communication has a positive effect on audit quality. Furthermore, professional skepticism has a positive effect on audit quality. This study clearly defined the differences between the direct effects of independence, competence, communication, and professional skepticism on audit quality.

Keywords: Independence, Competence, Communication, Professional Skepticism, Audit Quality

INTRODUCTION

The development of knowledge about audit quality has been widely debated, but more needs to be understood. Experts have done much research on audit quality (Al-ahdal & Hashim, 2021; Phan et al., 2020; Jusoh et al., 2013; Fooladi & Shukor, 2012). Several studies show that audit quality improves the performance outcomes of both government and private organizations (Sayyar, 2015; Ching et al., 2015b; Afza & Sajid Nazir, 2014; Sulong et al., 2013). Audit quality depends on the auditor who performs it, and the auditor must maintain objectivity and be free from conflicts of interest in fulfilling professional obligations. Auditors who are free from conflicts of interest will be able to act pretty without being influenced by pressure or demands from certain parties. Auditors who carry out audits can define *high audit quality* as completing all tasks required by the audit firm's methodology. An auditing firm may evaluate high audit quality as one whose work can be defended against challenges in inspections or trials. Regulators may view a high-quality audit as one that conforms to professional standards. Finally, society may perceive a high-quality audit as avoiding economic problems for companies or markets (Phan et al., 2020). This suitability indicates higher audit quality. Research (Afza et al., 2014) argues that companies audited by large auditing firms will disclose accurate, complete, and authentic financial reports based on independent and professional auditors.

According to the findings (Deangelo, 1983), the auditor must be independent, not easily influenced, and is not justified in favoring the interests of anyone in the framework of carrying out the task. Therefore, auditor independence is vital to produce quality audit results that are good and correct. This statement is also in line with the statement (Zahmatkesh et al., 2017) that auditor independence produces quality audit reports according to the auditor's competence. Auditor competence is also important as a determining factor for quality audit results. The auditor's professional competence is the ability of an auditor to apply this knowledge and experience in conducting audits so that the auditor can carry out audits carefully, accurately, and objectively (Carolita & Rahardjo, 2012). The higher the level of competence and professional skepticism of the auditor, the higher the quality of the audit

(Sukriah et al., 2009). The variables of independence and competence are closely related to the audit results, which have a positive relationship with the duration of implementation and completion of audit operations (Rafiee, Karimian, Mahmoudi, & Haghghi, 2013). Improved personal qualities, general knowledge, and specific skills will increase—the auditor's professional competence and expertise and provide higher audit quality.

Auditors need good communication to carry out their duties properly (Ziaee, 2014). In this study, one factor was added, which had not been explored much before, namely communication. Effective communication is required within the audit team to support the auditor's performance in conducting inspections and supervision. This makes work results can be achieved optimally. This is supported by research results (Prabhawa, 2014); studies in his research stated that teamwork success is strongly influenced by audit team communication. Communication between members of the internal audit team is crucial to provide appropriate recommendations for the party being audited. Further said (Feizizadeh, 2012), that the existence of effective communication between the auditor and the audit can improve the effectiveness of the internal audit. Audit partners routinely interact with clients throughout the audit to request explanations and evidence regarding financial statement account balances (Malekian & Tavakolnia, 2014). Because client management may be motivated to misrepresent their financial statements during an audit, management's communication with the auditor may need to be more transparent and complete. The communication becomes essential to produce good audit quality (Knechal et al., 2014). This research aims to review and synthesize the academic literature on the factors that influence audit quality, namely auditor independence, auditor competence, auditor communication, and auditor professional skepticism in analyzing audit results. This knowledge is essential for auditing firms that produce audits to improve their audits, people who rely on the accounting information being audited, and regulatory agencies who monitor auditors and oversee audit quality.

Literature review and hypothesis development

Auditor independence – Quality of Audit

Independence in the principle of responsibility requires the auditor to maintain independence in mental attitude and appearance. Independence in mental attitude, the auditor is expected to be impartial and not discriminate by respecting all professional judgments and all audited financial reports (Louwers, 2015). Meanwhile, independence in appearance is related to the perceptions of users of financial reports on auditor independence (Phan et al., 2020). Independence can protect the auditor's ability to form opinions so that the auditor can be neutral in the audit process (SA SECTION 200 A.15, SPAP 2013). Francis (2011) states that a quality audit is when the auditor can work competently and independently. According to (Arrens et al., 2014), auditing is the process of collecting and evaluating facts or evidence regarding information that can be taken into account in economic entities to ensure and report the level of conformity or conformity between information and the establishment of criteria. According to the findings (Deangelo, 1983), the auditor must be independent and not easily influenced and is not justified in favoring the interests of anyone in the framework of carrying out the task.

Auditor independence is essential to produce quality audit results that are good and correct. This statement is also in line with the statement (Zahmatkesh et al., 2017) that auditor independence produces quality audit reports according to the auditor's competence. These findings explain that independence affects the competence of auditors in carrying out their duties. Auditor competence is also important as a determining factor for quality audit results. The auditor's professional competence is the ability of an auditor to apply his knowledge and experience in conducting audits so that the auditor can carry out audits carefully, accurately, and objectively (Carolita & Rahardjo, 2012). According to the theory (De Angelo, 1981) states that *audit quality* can be defined as the possibility that (a) the auditor will report violations (b) If the auditors are not independent, they tend not to report irregularities, thereby impairing audit quality. Legally auditing (Francis, 2011) is divided into two, "audit failure" and "audit success." Audit failure occurs when the auditor needs to act independently or when the independent auditor mistakenly issues a clean audit report because he needed to gather sufficient audit evidence following auditing standards. Audit failures have economic consequences for auditors, clients, and third parties. A successful audit occurs when the auditor carries out an audit following auditing standards and issues an audit opinion that is

by the conditions of the client's financial statements at a level consistent with audit risk (Mocadlo, 2021). The research results (Jamal et al., 2011; Lin, 2014; Haerindistia et al., 2019) found that auditor independence can influence the quality of audit results. Then, the hypothesis is taken:

H1: Auditor independence affects the quality of audit results

H2: Auditor independence affects auditor competence

H3: Auditor competence mediates Auditor Independence affects the quality of audit results

Auditor Competency - Quality of Audit

Auditing standards state that an audit should be carried out by a person or persons who have retained the necessary expertise and participated in technical training as auditors. It also states that in carrying out audits and preparing reports, an auditor must apply his professional expertise appropriately and accurately throughout (Halim, 2015). Therefore, auditing standards demand technical competence from an auditor who performs an audit. This competency is determined by three factors: formal education in a university's accounting study program, including the auditor's professional test; practical training and experience in auditing; and continuing professional education during a career as a professional auditor. (Shintya et al., 2016) Argues that the auditor's competence is the competency possessed by an auditor to conduct an audit by applying extensive knowledge and particular expertise. The competency is acquired through education and experience. Every auditor must strive to achieve a high level of professionalism as implied in the Ethical Principles in carrying out his duties and responsibilities. Auditor competence is also a determining factor for quality audit results (Lambert et al., 2017). The auditor's professional competence is the ability of an auditor to apply his knowledge and experience in conducting audits so that the auditor can carry out audits carefully, accurately, and objectively (Carolita & Rahardjo, 2012). The higher the competency level, the higher the audit quality (Sukriah et al., 2009). Audit quality is the auditor's work, as indicated by a reliable audit report based on predetermined standards (Sukriah et al., 2009). Audit quality is positively influenced by work experience, professional competence, motivation, accountability, and objectivity. Research conducted by (Saripudin et al., 2012) shows a simultaneous positive influence between independence, experience, due professional care, and accountability on audit quality. The findings (Ramadhans, 2012) found that professional competence, independence, and motivation positively affect audit quality. Research results by (Sukria et al., 2009) also found that auditors' work experience, independence, objectivity, integrity, and professional competence simultaneously affect audit quality. Then, the hypothesis is taken:

H4: Auditor competence affects the quality of audit results

Auditor Communication – Quality of Audit

One of the elements in the government's internal control system is information and communication (PP No.60/2008). Effective communication is required for conveying information, such as by providing and utilizing various forms and means of communication and ongoing management, development, and updating of information systems. Feizizadeh (2012) states that effective communication between auditors and audits can increase the effectiveness of the internal audit. Effective communication is needed in the audit team to support the performance auditor in conducting inspections and supervision so that work results can be achieved optimally. This is supported by the results of Prabhawa's research (2014) in his research book, which states that the communication audit team dramatically influences the success of teamwork. The findings (Feizizadeh (2012) state that effective communication between the auditor and the auditor can increase the effectiveness of an internal audit. Effective communication is needed within the audit team to support the auditor's performance in conducting inspections and supervision so that work results can be achieved optimally. Existing communication between members of the internal audit team is essential to be able to provide appropriate recommendations for the audit. Communication between members of the internal audit team is essential to provide appropriate recommendations to the party being audited.

Furthermore, it is said (Feizizadeh, 2012) that effective communication between the auditor and the audit can increase the effectiveness of the internal audit. Audit partners routinely interact with clients throughout the audit to request explanations and evidence regarding financial statement account balances (Malekian & Tavakolnia, 2014). Because client management may be motivated to misrepresent their financial statements during the audit, communication with the auditor may be intentionally unclear or incomplete, so communication becomes essential to produce good audit quality (Knechal et al., 2014). The study's results (Setyaningrum et al., 2019) found that auditor communication affects the quality of audit results. Then, the hypothesis is taken:

H5: Auditor Communication affects the quality of audit results

Auditor Professional Skepticism – Quality of Audit

Professionalism is the main requirement of an auditor. According to Baotham (2007) in Sumartono (2019), auditor professionalism refers to professional abilities and behavior. *Capability* is defined as knowledge, experience, adaptability, technical ability, and technological ability. It allows the auditor's professional behavior to include additional factors such as transparency and responsibility; these are essential to ensure public trust. Azizah's research (2019) on professionalism significantly affects audit quality, while Sumartono's (2019) shows that professionalism does not affect audit quality. *Professionalism* is a responsibility that is imposed more than just fulfilling the responsibilities assigned to it and more than just fulfilling community regulations and laws (Arens & Loobecke, 2014). Arlia's research (2017) states that auditor professionalism influences audit quality. According to Agusti and Pertiwi (2013), this professionalism is the main requirement for an external auditor, as found in KAP, because, with high professionalism, the freedom of the auditor will be guaranteed. Greg and Graham (2013) found that the professionalism of auditors influences audit quality. According to Marieta et al. (2013), the attitude of professionalism is a responsibility that is imposed more than just fulfilling the responsibility that is imposed. *Professional skepticism* is an attitude that includes a questioning mind and critical examination of evidence. Collecting and testing objectively requires the auditor to consider the evidence's relevance, competence, and adequacy. Because evidence is gathered and tested during the internal auditing process, professional skepticism should be exercised.

Anugerah and Akbar (2014) stated that there is a relationship between auditors' professional skepticism and the resulting audit quality. Meanwhile, according to Arens (2009), professionalism is the responsibility to behave more than the responsibility given to the auditor and more than to comply with the law (written) and community rules (unwritten). As professional individuals, the auditor acknowledges a responsibility to the client's management, organization, and others, including to behave, even if it is a personal sacrifice. The research results of Hayatun and Rahmawati (2015) and Effendi et al. (2015) state that an auditor's professional skepticism positively affects audit quality. Adnyani et al. (2014) stated that professional skepticism significantly affects auditors' responsibility to detect fraud and errors in financial statements. Research by Syamsuddin et al. (2014) states that ethics, independence, and competence have a positive effect on audit quality, moderated by the auditor's professional skepticism. Different results are presented in the studies of Mustika et al. (2013) and Naibaho et al. (2014), where the study's results prove that the professional skepticism of government auditors does not have a significant effect on audit quality. Then, the hypothesis is taken:

H6: Auditor's skepticism affects the quality of audit results

Methods

This quantitative research (explanatory research) aims to determine the relationship between research variables, namely auditor independence, auditor competence, auditor communication, and auditor professional skepticism in analyzing audit results. The variable quality of audit results has dimensions, namely Audit Practices by Internal Audit Standards, Quality of Personal Auditors, and Quality of Supervision (Francis, 2011); auditor independence variables have dimensions, namely independent planning, independent implementation, and independence of reporting (Phan et al., 2020); auditor competency variables have dimensions namely general competence, special competence, and latifative competence (Shintya et al., 2016); Auditor communication variables have dimensions,

namely how to communicate, the parties involved in the communication, the code used in the communication. This research obtained 280 data from APIP in the District/City Inspectorate in North Sumatra. All data is fully filled in from the questionnaires collected and can be used entirely for data analysis. Of all the respondents involved in collecting this data, 100 (36%) were male, while 180 (64%) were female. In this condition, it appears that women tend to be dominant in the gender composition of this study sample. Furthermore, 74 (26%) of respondents were APIP with Primary positions, 134 (48%) of respondents were APIP with Junior positions, and 72 (26%) of respondents were APIP with Middle positions. From an age point of view, the composition of the respondents is the same as the composition of years of service. This naturally occurs because the age group is very identical to the length of service. After all, generally APIP careers start at a similar period. 57 (20%) of the respondents consisted of the 25-40 age group with 0-10 years of service, 151 (54%) of the respondents consisted of the 42-50 age group with 11-20 years of service, and 72 (26%) of the respondents consisted of 51-58 age group with 21-30 years of service. Then, from the point of view of final education, respondents were dominated by APIP with a bachelor's degree, consisting of 210 (75%) respondents, and the rest were APIP with a master's degree (S2), consisting of 70 (25%) respondents.

RESULTS

Descriptive statistics

The results of the descriptive statistics show an interesting variation in the data. The range of responses to the data shows that respondents have a reasonably broad response, namely with a minimum response on a scale of one (1), especially on the APIP Synergy variable with BPK, and a maximum response on a scale of five (5). However, for the audit quality variable, the respondents have a minimum response on a scale of three (3), and the other six variables have a minimum response on a scale of two (2). Furthermore, the average response indicates a high respondent's perception in the eight variables as measured by the average number above equal to four (≥ 4). This indicates the tendency of respondents to have a high perception of the variables being measured.

Furthermore, from the size of the spread, it can be seen that all variables have a size distribution below one (< 1). This indicates that the data distribution has variations with gaps that are narrow enough. Thus, the consistency of the data between respondents is likely perfect and representative data to describe the population. Regarding the standard deviation, the PKPT quality variable has the highest standard deviation, 0.724. However, this figure is still quite good regarding the spread size. The results of a complete descriptive statistical analysis can be observed in Table 1 below.

Table 1. Results of Descriptive Statistics

No.	Variable	Code	Min	Max	Rerata	St.Dev	Varians
1	Audit Quality	Y2	3	5	4,1	0,253	0,064
2	Independence	X1	2	5	4,2	0,249	0,062
3	Competence	Y2	2	5	4,1	0,241	0,058
4	Communication	X2	2	5	4,2	0,213	0,046
5	Professional skepticism	X3	2	5	4	0,305	0,093

Data Analysis

Validity and reliability

Table 2. Covergent Validity, Construct Reliability, AVE, Cronbachs Alpha

	Item	Convergent Validity	Construct Reliability	AVE	Cronbachs Alpha
Audit Quality	AQ1	0,935	0,863	0,611	0.789
	AQ13	0,707			

	AQ2	0,867			
	AQ5	0,945			
	AQ6	0,800			
	AQ8	0,955			
	AQ9	0,918			
Independence	IDP1	0,812	0,885	0,607	0.838
	IDP2	0,703			
	IDP3	0,784			
	IDP7	0,873			
	IDP8	0,710			
Competence	CMP3	0,793	0,857	0,600	0.787
	CMP4	0,798			
	CMP5	0,807			
	CMP6	0,726			
Communication	CMN2	0,867	0,895	0,740	0.830
	CMN3	0,884			
	CMN6	0,828			
Professional skepticism	PS1	0,782	0,880	0,649	0.818
	PS2	0,749			
	PS5	0,899			
	PS6	0,784			

Source: Primary Data, 2022

The convergent validity test reviews the loading factor figures and the Average Variance Extracted (AVE) numbers. The loading factor number was observed with criteria > 0.6 in the observed items (Hair et al., 2010). Observed items that have a loading factor below < 0.6 are removed from the measurement model and retested in the measurement model (Hair et al., 2011). After all the remaining items have a loading factor below < 0.6 , the measurement model meets convergent validity. In this study, several items had to be excluded from the measurement model because they needed to meet the criteria. The items issued are a) IDP4, IDP5, IDP6 items from the independent variables; b) items AQ3, AQ4, AQ7, AQ10, AQ11, AQ12, AQ14 from the variable Audit Quality; d) CMN1, CMN4, CMN5, CMN7, CMN8 items from the Communication variable; e) CMP1, CMP2 items from competency variables; f) items CMN4, CMN5, CMN7, CMN8, CMN9 from competency variables, g) PS3, PS4 items from Professional Skepticism variables. After removing these items from the measurement model, the researcher found that all the remaining items had a loading factor > 0.6 . The results of calculating this loading factor can be reviewed in the table below. Furthermore, the measurement related to convergent validity is reconfirmed by reviewing the AVE value. The AVE value was observed with criteria > 0.5 .

Based on the results of calculating the AVE value, which can be seen in table 5.5 below, the AVE value possessed by each construct meets the criteria. Thus, the measurement model with the remaining items meets convergent validity. The discriminant validity test in this study used the Fornell & Larcker criteria (1981). These criteria are reviewed by inputting the AVE root value diagonally into the correlation matrix of the observed research variables. The research construct meets discriminant validity if the AVE root number is greater than the correlation coefficient between the variables below it in the correlation matrix. The results of the Fornell Larcker criteria in this study can be reviewed in table 2 below. Based on the table, it can be seen that all variables have an AVE number that is greater than the correlation coefficient between variables. Thus, the constructs of this study have met discriminant validity. The reliability test in this study was carried out with two observations, namely by observing Cronbach's alpha and composite reliability. The criteria for the two observations are the same, namely above 0.7 (Hulland, 1999; Hair et al., 2011). The analysis results of the two reliability tests are summarized in table 2. based on the reliability test results, it can be seen that all variables have a reliability score above 0.7, both from Cronbach's alpha and composite reliability tests. The audit quality variable has the highest reliability score,

while the professional skepticism variable has the lowest reliability score. The results of the reliability test showed that the instrument used is reliable in measuring the observed variable phenomenon.

MODEL TESTING

Hypothesis testing in this study was carried out using Structural Equational Modeling (SEM). This structural or inner model is tested by observing the path coefficients, t-statistical values, and p-values. Structural model analysis was carried out with the help of the intelligent PLS 3.0 application. Criteria for the significance of the effect in this study were obtained by reviewing the t-statistics with criteria > 1.96 and p-value < 0.05 with $\alpha = 5\%$. Meanwhile, for $\alpha = 10\%$, the criterion used is p-value < 0.1 (Hair et al., 2011). The results of testing the structural model are summarized in table 3 below.

Tabel 3 Hasil Pengujian

H	Path	Koef.	t-stat	p-value	Results
H1	Independence → Audit Quality	0,458	9,108	0,000**	supported
H2	Independence → Competence	0,236	4,176	0,000**	supported
H4	Competence → Audit Quality	0,169	4,076	0,000**	supported
H5	Communication → Quality Audit	0,163	4,197	0,000**	supported
H6	Professional Skepticism → Audit Quality	0,108	4,26	0,000**	supported
H3	Competence Intervening → Auditor Independence → Audit Quality	0,006	4,175	0,061*	supported

Source: Primary Data, 2022

The results of the structural model test show that Auditor Independence has a significant positive effect on audit quality with a path coefficient of 0.458, a t-statistic of 9.108 (> 1.96), and a p-value of 0.000 (< 0.05). This finding supports the first hypothesis. In the auditor independence variable, a path coefficient of 0.236 was found with a t-statistical value of 4.176 (> 1.96) and a p-value of 0.000 (< 0.05). These findings indicate that auditor independence has a positive and significant effect on auditor competence. Thus the second hypothesis is supported. In the auditor competency variable, a path coefficient of 0.169 was found with a t-statistical value of 4.076 (> 1.96) and a p-value of 0.000 (< 0.05). These findings indicate that auditor competence has a positive and significant effect on audit quality. Thus the fourth hypothesis is supported. Furthermore, the auditor communication variable was also found to have a positive and significant influence on audit quality with a path coefficient of 0.163, a t-statistic of 4.197 (> 1.96), and a p-value of 0.000 (< 0.05) so that the fifth hypothesis is supported. Furthermore, the variable auditor's professional skepticism was found to have a positive effect of 0.108 on the path coefficient, 4.026 (> 1.96) on the t-statistic, and 0.000 (< 0.05) on the p value on audit quality. Thus it is known that the auditor's professional skepticism has a positive and significant effect on audit quality, so that the sixth hypothesis is supported. In the intervening variable auditor competence on independence and auditor quality found a positive and significant effect. The competence variable as partially intervening is 0.006 with a t-statistic of 4,175 (< 1.96) and a p-value of 0.061 (< 0.1).

DISCUSSION

The test results state that auditor independence has a positive effect on the quality of audit results (the first hypothesis is accepted). The position of "free" for an auditor in carrying out their duties is the most important thing. This means that the independence of the auditor is also in the pre-planning, planning, implementation, and reporting stages. Independence at the pre-planning stage can be seen in the activities of gathering information to determine orientation, situation, mission, execution, administration and logistics, and orders (O-SMEAC/Orientation, Situation, Mission, Execution, Administration & Logistics, and Command) (Siahaan et al., 2019; Umar, 2012c). Independence can protect the auditor's ability to form opinions, so that the auditor can be neutral in carrying out the audit process (SA SECTION 200 A.15, SPAP 2013). According to Francis (2011) states that a quality audit is when the auditor can work competently and independently. According to (Arrens et

al., 2014), auditing is the process of collecting and evaluating facts or evidence regarding information that can be taken into account in economic entities to ensure and report the level of conformity or conformity between information and the establishment of criteria. According to the findings (Deangelo, 1983) explains that the auditor must be independent who is not easily influenced, is not justified in favoring the interests of anyone in the framework of carrying out the task.

Auditor independence is important to produce quality audit results that are good and correct. This statement is also in line with the statement (Zahmatkesh et.al, 2017) that auditor independence produces quality audit reports according to the auditor's competence correctly. These findings explain that independence affects the competence of auditors in carrying out their duties. Auditor competence is also important as a determining factor for quality audit results. The auditor's professional competence is the ability of an auditor to apply the knowledge and experience he has in conducting audits so that the auditor can carry out audits carefully, accurately and objectively (Carolita & Rahardjo, 2012). This hypothesis is in line with research (Inapty & Martiningsih, 2016) which states independence, work experience, objectivity, integrity and competence influence the quality of audit results. This means that the more independent an auditor is, the better the quality of the audit results. The results of this study are also in line with Agung's research (2017) which states that partial independence has a positive and significant effect on auditor performance. An attitude of independence must be owned by an auditor because when conducting an audit, the auditor must be free from anyone's influence, especially the influence of the auditee.

The test results state that auditor independence has a positive effect on competence (the second hypothesis is accepted). Independence in the principle of responsibility requires the auditor to maintain independence in mental attitude and independence in appearance. Independence in mental attitude, the auditor is expected to be impartial and not discriminate by respecting all professional judgments and all audited financial reports According to (Louwers, 2015). According to Francis (2011) states that a quality audit is when the auditor can work competently and independently. According to the findings (Deangelo, 1983) explains that the auditor must be independent who is not easily influenced, is not justified in favoring the interests of anyone in the framework of carrying out the task. Auditor independence is important to produce quality audit results that are good and correct. This statement is also in line with the statement (Zahmatkesh et.al, 2017) that auditor independence produces quality audit reports according to the auditor's competence correctly. These findings explain that independence affects the competence of auditors in carrying out their duties. Auditor competence is also important as a determining factor for quality audit results. The auditor's professional competence is the ability of an auditor to apply the knowledge and experience he has in conducting audits so that the auditor can carry out audits carefully, accurately and objectively (Carolita & Rahardjo, 2012).

The test results state that auditor independence has a positive effect on the quality of audit results through auditor competence (the third hypothesis is accepted). Auditor independence is important to produce quality audit results that are good and correct. This statement is also in line with the statement (Zahmatkesh et.al, 2017) that auditor independence produces quality audit reports according to the auditor's competence correctly. These findings explain that independence affects the competence of auditors in carrying out their duties. Auditor competence is also important as a determining factor for quality audit results. The auditor's professional competence is the ability of an auditor to apply the knowledge and experience he has in conducting audits so that the auditor can carry out audits carefully, accurately and objectively (Carolita & Rahardjo, 2012). According to the theory (De Angelo, 1981) states that audit quality can be defined as the possibility that (a) the auditor will report violations (b) If the auditors are not independent, they tend not to report irregularities, thereby impairing audit quality. Legally auditing (Francis, 2011) is divided into two, "audit failure" or "audit success". Audit failure occurs when the auditor actually did not act independently, or when the independent auditor mistakenly issues a clean audit report because he failed to gather sufficient audit evidence in accordance with auditing standards. Audit failures have economic consequences for auditors, clients and third parties. A successful audit occurs when the auditor carries out an audit in accordance with auditing standards and issues an audit opinion that is in accordance with the conditions of the client's financial statements at a level consistent with audit risk (Mocadlo, 2021). The results of research conducted by (Jamal et.al, 2011; Lin, 2014; Haerindistia et.al, 2019) found that auditor independence is able to influence the quality of audit results through the competence of the auditor.

The test results state that auditor competence has a positive effect on the quality of audit results (the fourth hypothesis is accepted). Internal audit requires professional staff who collectively have the education, training, experience and professional qualifications to carry out the various audits required by their mandate (Al-Twaijry et al., 2004). For this reason, auditors must meet professional requirements and standards issued by professional organizations (IIA, 2016), including standards relating to skill and conscientiousness, including IAA 1200 standard, which requires that the internal auditor's mission must be carried out with competence. According to (Shintya et.al, 2016) argues that the competence of the auditor itself is the competency possessed by an auditor to conduct an audit by applying extensive knowledge and special expertise. The competency is acquired through education and experience. Every auditor must strive to achieve a high level of professionalism as implied in the Ethical Principles in carrying out his duties and responsibilities. Auditor competence is also important as a determining factor for quality audit results (Lambert et al., 2017). The auditor's professional competence is the ability of an auditor to apply the knowledge and experience he has in conducting audits so that the auditor can carry out audits carefully, accurately and objectively (Carolita & Rahardjo, 2012). The higher the competency level, the higher the audit quality (Sukriah et al., 2009). Audit quality is the work of the auditor as indicated by a reliable audit report based on predetermined standards (Sukriah et.al, 2009).

Audit quality is positively influenced by work experience, professional competence, motivation, accountability and objectivity. Research conducted by (Saripudin et.al, 2012) shows that there is a simultaneous positive influence between independence, experience, due professional care and accountability on audit quality. The findings (Ramadhanis, 2012) found that professional competence, independence and motivation together have a positive effect on audit quality. Research results by (Sukria et.al, 2009) also found that work experience, independence, objectivity, integrity and professional competence of auditors simultaneously affect audit quality. Several studies have been carried out by relevant competencies Efendy (2010), Kurnia et al., (2014), Mufidah (2015), Bouhawia et al., (2015), and Dityatama (2015) which show that competence has a positive effect on the quality of results audits. This is in line with research conducted by Naibaho (2014), showing that competence has a significant effect on audit quality. In addition, Syamsuddin et al., (2014) stated that competence has a positive effect on audit quality, moderated by professional auditor skepticism. Nur Lazimatul and Siwin Mohamad (2020) in *The Influence of Auditor Competence and Independence on Audit Quality (Case Study of BPKP Representatives of Gorontalo Province)*. The results showed that auditor competence partially had a positive and significant effect on audit quality, auditor independence partially had a positive and significant effect on audit quality with a significant level and auditor competence and auditor independence simultaneously had a significant effect on audit quality.

The test results state that auditor communication has a positive effect on the quality of audit results (the fifth hypothesis is accepted). The definition of communication within a group, according to Ivancevich and Matteson (1987) in Halimatusyadiah (2003) is the transmission of information by one member of the group to other members by using certain symbols. Halimatusyadiah's research (2003) shows that the variables of leadership style and organizational culture have a significant influence on the formation of quality and quantity or the smooth communication of the audit team. In contrast to previous studies, this study used the communication variable in the audit team as the independent variable to measure the performance of the BPKP auditor as the dependent variable. Effective communication is needed in the audit team to support the auditor's performance in conducting inspections and supervision so that work results can be achieved optimally. The findings (Feizizadeh (2012) state that the existence of effective communication between the auditor and the auditor can increase the effectiveness of internal audit. Effective communication is needed within the audit team to support the auditor's performance in conducting inspections and supervision so that work results can be achieved optimally.

Existing communication between members of the internal auditor team is very important to be able to provide appropriate recommendations for the audit. Communication that exists between members of the internal auditor team is very important to be able to provide appropriate recommendations to the party being audited. Furthermore it is said (Feizizadeh, 2012) that there is effective communication between the auditor and the audit can increase the effectiveness of internal audit. Throughout the course of the audit, audit partners routinely interact with clients to request explanations and evidence regarding financial statement account balances (Malekian & Tavakolnia,

2014). Research conducted by Dyah and Cris (2019) reveals prove that competence, audit work and communication have a positive effect on the effectiveness of internal audit. Effective communication between the auditor and the auditee must also be improved in oral and written form regarding the submission of audit reports to monitoring the follow-up of audit recommendations. Ria and Darwis (2017) examined the effect of communication, coordination, effort and equality on the contribution to internal audit effectiveness. The research results show that communication, coordination, effort and equal contribution in a team are factors that greatly influence the effectiveness of internal audit. Research conducted by Marshal and Ido (2015) found that expertise, independence, audit communication and ethics have a significant effect on the quality of auditors at the Inspectorate of Banten Province, but what has the greatest influence on auditor quality is communication.

The test results state that the auditor's professional skepticism has a positive effect on the quality of audit results (the sixth hypothesis is accepted). Professional development is a learning process that can encourage personal growth, enhance auditing skills, revolutionize work procedures, and improve the quality of audit reports. Due to the many uncertainties of the audit process and the unobservable characteristics of results, audit specialization has been shown to be related to the capacities of error detection, procedure analysis, audit risk evaluation, and disclosure of internal deficiencies (Stephens 2011). According to Agusti and Pertiwi (2013), this professionalism is the main requirement for an external auditor as found in KAP, because with high professionalism the freedom of the auditor will be guaranteed. Greg and Graham (2013) found that the professionalism of auditors has an influence on audit quality. The attitude of professionalism according to Marieta et al. (2013) is a responsibility that is imposed more than just fulfilling the responsibility that is imposed. Professional skepticism is an attitude that includes a questioning mind and critical examination of evidence. Collection and testing objectively requires the auditor to consider the relevance, competence and adequacy of the evidence. Because evidence is gathered and tested during the internal auditing process, professional skepticism should be exercised throughout the process.

According to Anugerah and Akbar (2014) stated that there is a relationship between auditors' professional skepticism and the resulting audit quality. Meanwhile, according to Arens (2009), professionalism is the responsibility to behave more than the responsibility given to the auditor and more than to comply with the law (written) and community rules (unwritten). As professional individuals, the auditor acknowledges a responsibility to the client's management and organization and to others including to behave, even if it is a personal sacrifice. The research results of Hayatun and Rahmawati (2015), Effendi et al., (2015), state that auditor's professional skepticism has a positive effect on audit quality. Adnyani et al., (2014), stated that professional skepticism has a significant effect on the auditor's responsibility to detect fraud and error financial statements. Research by Syamsuddin et al., (2014) states that ethics, independence, and competence have a positive effect on audit quality, moderated by the auditor's professional skepticism. The results of the same research were also revealed by Pratiwi & Pratiwi (2020) that the skeptical attitude shown by the auditor can help to see an increase in risk in the audit process so that appropriate considerations can be determined in determining an audit opinion. Maryani & Ilyas (2017) added that the higher the skeptical attitude shown by the auditor during the audit process, the stronger the auditor's ability to detect fraud and be able to provide a better audit judgment.

CONCLUSION

This research aims to review and synthesize the academic literature on the factors that influence audit quality, namely auditor independence, auditor competence, auditor communication, and auditor professional skepticism in analyzing audit results. This knowledge is essential for auditing firms that produce audits to improve their audits, people who rely on the accounting information being audited, and regulatory agencies who monitor auditors and oversee audit quality. Based on the results of research conducted on the influence of auditor independence, auditor competence, auditor communication, professional skepticism of the quality of audit results. First, Independence has a positive effect on audit quality. Second, competence has a positive effect on audit quality. Third, independence has a positive effect on audit quality through auditor competence. Fourth, competence has a positive effect on audit quality. Fifth, communication has a positive effect on audit quality. Furthermore, professional skepticism has a positive effect on audit quality.

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