




## Determinants of Audit Quality: The Role of Auditor Competence, Independence, and Professionalism

Fitri Nurjanah

Universitas Islam Lamongan

Article Info	ABSTRACT
<p><b>Keywords:</b> auditor competence, auditor independence, auditor professionalism, audit quality, internal auditor.</p>	<p>This study aims to analyze the effect of auditor competence, auditor independence, and auditor professionalism on audit quality among internal auditors at Inspectorates in East Java. This research employed a quantitative approach using primary data collected through questionnaires distributed to 144 internal auditors as respondents. The data were analyzed using Partial Least Squares Structural Equation Modeling with SmartPLS 3.0. The results show that auditor competence has a positive and significant effect on audit quality. This indicates that auditors with adequate knowledge, skills, experience, and technical ability are more capable of producing higher-quality audits. Auditor independence also has a positive and significant effect on audit quality, meaning that objectivity, freedom from pressure, and impartiality are important factors in producing reliable audit results. In addition, auditor professionalism has a positive and significant effect on audit quality, indicating that auditors with strong professional responsibility, compliance with standards, integrity, and work commitment tend to produce better audit reports. Therefore, improving internal audit quality can be achieved by strengthening auditor competence, maintaining auditor independence, and enhancing auditor professionalism.</p>
<p>This is an open access article under the <a href="#">CC BY-NC</a> license</p> 	<p><b>Corresponding Author:</b> Fitri Nurjanah Universitas Islam Lamongan fitrinurjanah@unisla.ac.id</p>

### INTRODUCTION

Financial statements play an important role in supporting transparency, accountability, and economic decision-making in both the private and public sectors. In the context of national development, reliable financial reporting is part of the foundation of good governance because financial information is used to assess performance, monitor the use of resources, and ensure that budget management is carried out in accordance with applicable regulations. The World Bank Centre for Financial Reporting Reform emphasizes that strengthening financial reporting, auditing, and public sector accounting practices is an important part of improving governance, business accountability, and sustainable development.

The reliability of financial statements cannot be separated from audit quality. Auditing aims to enhance the level of assurance of financial statement users by providing the auditor's opinion on whether the financial statements have been prepared, in all material respects, in accordance with the applicable financial reporting framework. Therefore, audit



quality is an important aspect because audit results serve not only as an administrative verification tool but also as a basis for strengthening public trust in state financial management.

In the government sector, the role of internal audit has become increasingly strategic because it is directly related to the effectiveness of supervision, the prevention of irregularities, and the improvement of organizational governance. Based on Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 15 of 2020, the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration has an organizational structure and work procedures that regulate the implementation of ministerial functions, including the supervisory function through the Inspectorate General. Thus, the Inspectorate General plays an important role in ensuring that the implementation of ministry programs and the use of budgets run effectively, efficiently, transparently, and in accordance with laws and regulations.

Recent phenomena indicate that the quality of supervision and internal audit remains an important concern. The Audit Board of the Republic of Indonesia (BPK) found potential losses in 27 ministries/institutions in its audit of the 2023 Financial Statements of Ministries/Institutions and the Financial Statements of the State General Treasurer, as reported in IHPS I of 2024. These problems included overpayments for work, assets controlled by other parties, and other potential loss issues such as receivables or revolving funds that might not be collectible and fixed assets whose existence could not be identified. BPK also recommended that leaders of ministries/institutions review expenditure accountability, collect revenue shortfalls, and optimize supervision over the administration of State-Owned Property. This phenomenon shows that the quality of internal supervision still needs to be strengthened so that it can prevent and detect problems in financial management at an early stage.

Specifically, at the Ministry of Villages and Development of Disadvantaged Regions, BPK submitted the Audit Report on the 2024 Financial Statements, and the ministry received an Unqualified Opinion. However, this opinion was still accompanied by recommendations for improvement. BPK recommended that Kemendes PDT identify and correct weaknesses in the applications used to support the accuracy of honorarium payments and operational assistance for Professional Assistance Personnel, as well as evaluate compliance and the accuracy of accountability for the use of other assistance expenditures. This condition shows that although the financial statements received a favorable opinion, aspects of internal control, compliance, and audit effectiveness still need to be improved.

Another phenomenon that reinforces the importance of this study is BPK's attention to the follow-up of audit recommendations. In 2026, BPK again emphasized the importance of monitoring the Follow-Up of Audit Recommendations as an instrument for continuously improving state financial governance. BPK also encouraged Kemendes PDT to accelerate the completion of follow-up actions on previous audit findings so that they do not become recurring problems. In addition, BPK reported a compliance audit of goods expenditure management for 2023 through the first semester of 2025 at Kemendes PDT and other

related agencies. This demonstrates that internal audit quality is highly needed to ensure that audit findings are followed up properly, rather than merely recorded in audit reports.

Strengthening internal audit has also become a concern of the Financial and Development Supervisory Agency (BPKP). In January 2026, BPKP and the Inspectorate General of Kemendes PDT coordinated to strengthen the synergy of supervisory results, quality assurance of organizational governance, the maturity of the Government Internal Control System, and APIP capability. During the meeting, APIP was viewed as an important instrument for leaders in identifying control weaknesses early, preventing fraudulent practices, and ensuring that organizational performance remains accountable. This phenomenon clarifies that internal audit quality depends not only on audit procedures but also on the quality of the auditors who carry them out.

One of the main factors affecting audit quality is auditor competence. Competence reflects auditors' knowledge, technical skills, experience, analytical ability, and understanding of applicable standards and regulations. Competent auditors are better able to understand audit risks, assess the adequacy of evidence, identify irregularities, and prepare relevant recommendations. Recent research at the Medan City Inspectorate shows that auditor competence has a positive and significant effect on audit quality, and competence can also improve auditors' ability to maintain objectivity and remain free from pressure from other parties.

In addition to competence, auditor independence is also an important element in producing quality audits. Independence reflects an objective attitude, freedom from the influence of certain parties, and impartiality in the audit process. Internal auditors in government environments often face challenges because they are within the same organization as the auditees. Therefore, independence is needed so that auditors can present findings honestly, objectively, and without being influenced by managerial interests. Gunawan and Lestari's study shows that auditor independence, professionalism, professional skepticism, and auditor competence have a positive and significant effect on audit quality in Indonesia.

The next factor is auditor professionalism. Professionalism is related to responsibility, integrity, accuracy, prudence, compliance with audit standards, and auditors' commitment to maintaining the quality of their work. Professional auditors not only possess technical competence but are also able to work in accordance with ethics, maintain objectivity, and prepare accountable audit reports. Recent research in Medan shows that auditor competence, independence, and professionalism have positive and significant effects on audit quality, both partially and simultaneously. Similar findings were also obtained by Natalie et al., who showed that professionalism, experience, accountability, competence, and auditor independence partially and simultaneously have significant effects on audit quality.

Nevertheless, previous studies still show differences in findings. For example, Astuti's study found that professionalism affects audit quality, whereas auditor competence and independence do not affect audit quality. These differences indicate a research gap that needs to be examined further, particularly in the context of government internal auditors.



Therefore, this study is important to provide empirical evidence regarding the effect of auditor competence, auditor independence, and auditor professionalism on audit quality.

## LITERATURE REVIEW

### Stewardship Theory

Stewardship Theory was developed by Donaldson and Davis (1991) as a theory explaining that managers or parties entrusted with responsibility do not always act in their own interests, but can act as stewards or guardians of organizational interests. This theory views individuals in organizations as having the motivation to work responsibly, maintain trust, and prioritize collective interests over personal interests. Thus, Stewardship Theory emphasizes the importance of trust, responsibility, commitment, integrity, and orientation toward achieving organizational goals.

In the public sector context, Stewardship Theory is relevant because government officials, including internal auditors, are viewed as parties entrusted with maintaining accountability in state financial management. Internal auditors do not only act as examiners but also help organizations ensure that activities have been carried out in accordance with the principles of transparency, accountability, effectiveness, efficiency, and compliance with laws and regulations. Therefore, internal auditors have a moral and professional responsibility to produce quality audits.

Stewardship Theory serves as the basis for explaining the relationship between auditor competence, auditor independence, auditor professionalism, and audit quality. Auditors with adequate competence will be better able to carry out their supervisory responsibilities because they possess the knowledge, skills, experience, and analytical abilities needed in the audit process. Competence enables auditors to understand risks, collect relevant audit evidence, identify irregularities, and prepare recommendations that are beneficial for organizational improvement. From the perspective of Stewardship Theory, auditor competence represents the steward's ability to perform responsibilities effectively.

Auditor independence is also consistent with Stewardship Theory because auditors entrusted with safeguarding organizational and public interests must be able to act objectively, be free from pressure, and remain impartial. Independent internal auditors will be more willing to report audit findings honestly and as they are. Independence is required so that audit results are not influenced by personal interests, work relationships, or pressure from the auditee. Thus, independence is an important part of auditors' responsibility as stewards who maintain public trust.

In addition to competence and independence, auditor professionalism is also an important aspect of Stewardship Theory. Professionalism reflects auditors' seriousness in performing duties based on audit standards, codes of ethics, accuracy, prudence, and professional responsibility. Professional auditors will strive to produce audit reports that are objective, accurate, and accountable. From the perspective of Stewardship Theory, professionalism reflects auditors' commitment to working not merely for individual interests but for the interests of the organization, society, and the quality of government governance.

Audit quality in this study can be understood as the result of auditors' responsibility in carrying out the supervisory function. A quality audit indicates that auditors are able to detect errors, reveal control weaknesses, assess compliance, and provide relevant recommendations for organizational improvement. If auditors have good competence, are able to maintain independence, and work professionally, the quality of the audit produced tends to improve.

Based on Stewardship Theory, internal auditors are viewed as parties trusted to maintain organizational accountability through the implementation of quality audits. Therefore, this study uses Stewardship Theory as the underlying theory to explain that auditor competence, auditor independence, and auditor professionalism are important factors that support auditors in carrying out their supervisory mandate. The higher the competence, independence, and professionalism of auditors, the greater the likelihood that they will produce good audit quality.

## Hypothesis Development

### The Effect of Auditor Competence on Audit Quality

Auditor competence is the auditor's ability to carry out audit tasks based on knowledge, skills, experience, and understanding of auditing standards. From the perspective of Stewardship Theory, auditors are viewed as parties entrusted with maintaining organizational accountability through responsible and quality audit implementation (Donaldson & Davis, 1991). Auditors with adequate competence will be better able to identify risks, collect relevant audit evidence, detect errors, and prepare appropriate recommendations for organizational improvement. The study by Vadia, Siregar, and Nasution (2025) at the Medan City Inspectorate shows that auditor competence has a positive and significant effect on audit quality, and that competence plays an important role in improving the quality of internal supervision in government. Octaviani, Sudarmanto, and Hidayat (2026) also found that auditor competence has a positive and significant effect on audit quality.

Based on this explanation, the higher the auditor's competence, the better the audit quality produced. Thus, the first hypothesis is formulated as follows:

*H1: Auditor competence has a positive effect on audit quality.*

### The Effect of Auditor Independence on Audit Quality

Auditor independence is an objective attitude that is free from pressure, impartial, and not influenced by the interests of certain parties in the audit process. In audit implementation, independence is an important requirement so that auditors can report findings honestly and in accordance with actual conditions. Based on Stewardship Theory, auditors as parties trusted by the organization and the public must maintain integrity and collective interests; therefore, independence is a form of auditors' responsibility in carrying out their supervisory mandate (Donaldson & Davis, 1991). Gunawan and Lestari (2025) found that auditor independence has a positive and significant effect on audit quality. Similar results were also found by Vadia et al. (2025), who showed that auditor

independence has a positive and significant effect on audit quality and plays a role in maintaining the integrity and credibility of audit results.

Based on this explanation, the higher the auditor's independence, the higher the audit quality that can be produced. Thus, the second hypothesis is formulated as follows:

*H2: Auditor independence has a positive effect on audit quality.*

### **The Effect of Auditor Professionalism on Audit Quality**

Auditor professionalism reflects responsibility, accuracy, prudence, compliance with audit standards, and auditors' commitment to maintaining the quality of their work. Professional auditors are required not only to possess technical abilities but also to perform their duties based on ethics, objectivity, and applicable auditing standards. From the perspective of Stewardship Theory, professionalism demonstrates auditors' commitment as trusted parties to prioritize organizational and public interests. Simarsoit and Sucipto (2025) show that auditor professionalism has a positive and significant effect on audit quality. Natalie, Simorangkir, Tanaka, Hutagalung, and Rajagukguk (2025) also found that auditor professionalism partially has a significant effect on audit quality.

Based on this explanation, the higher the auditor's professionalism, the better the audit quality produced. Thus, the third hypothesis is formulated as follows:

*H3: Auditor professionalism has a positive effect on audit quality.*

## **RESEARCH METHOD**

The research method used in this study is a quantitative method with a descriptive approach. The quantitative approach was used because this study aims to test the effect of auditor competence, auditor independence, and auditor professionalism on audit quality based on data obtained from respondents. The data used in this study are primary data, namely data obtained directly from respondents through questionnaire distribution.

The population in this study consisted of internal auditors working at Inspectorates in East Java. The research sample comprised 144 internal auditor respondents. The sample was determined by considering auditors who were directly involved in supervision, examination, review, evaluation, monitoring, or other internal audit activities. Thus, the selected respondents were considered to have relevant understanding of the research variables, namely auditor competence, auditor independence, auditor professionalism, and audit quality.

The data collection technique in this study was conducted through a questionnaire developed based on the indicators of each research variable. The questionnaire was distributed to internal auditors at Inspectorates in East Java as research respondents. Each statement in the questionnaire was measured using a Likert scale, so respondents' answers could be processed quantitatively to determine the relationships among research variables. The data analysis technique used in this study was Partial Least Squares Structural Equation Modeling, or PLS-SEM, with the assistance of SmartPLS version 3.0 software. PLS-SEM was used because it can analyze relationships among latent variables simultaneously and is suitable for research aimed at testing predictive models. Data analysis

was carried out in two stages, namely testing the measurement model or outer model and testing the structural model or inner model. The outer model test was conducted to assess the validity and reliability of the research instrument, while the inner model test was conducted to determine the effect of auditor competence, auditor independence, and auditor professionalism on audit quality.

## RESULTS AND DISCUSSION

### Descriptive Statistical Analysis

The internal auditor competence variable consists of two dimensions, namely general competence and technical supervisory competence, with a total of 11 indicators. The general competence dimension includes achievement drive, analytical thinking, user orientation, teamwork, stress management, and organizational commitment. Meanwhile, the technical supervisory competence dimension includes internal control, supervisory strategy, reporting of supervisory results, professional attitude, and communication. Based on the analysis results, all indicators of the internal auditor competence variable are in the very high category, which means that internal auditors have excellent abilities, knowledge, skills, and work attitudes in carrying out audit and supervisory tasks.

**Table 1.** Description of Internal Auditor Competence Indicators

No	Dimension	Indicator	Mean	Category
1	General competence	Achievement drive	4.498	Very high
		Analytical thinking	4.535	Very high
		User orientation	4.512	Very high
		Teamwork	4.560	Very high
		Stress management	4.506	Very high
		Organizational commitment	4.515	Very high
2	Technical supervisory competence	Internal control	4.365	Very high
		Supervisory strategy	4.348	Very high
		Reporting of supervisory results	4.360	Very high
		Professional attitude	4.398	Very high
		Communication	4.389	Very high

Source: SmartPLS Output, 2025.

Based on the table, the indicators of internal auditor competence as a whole are in the very high category. In the general competence dimension, the highest value is found in the teamwork indicator at 4.560, while the lowest value is found in the achievement drive indicator at 4.498. This shows that internal auditors have very good general abilities in supporting the implementation of audit tasks.

In the technical supervisory competence dimension, the highest value is found in the professional attitude indicator at 4.398, while the lowest value is found in the supervisory strategy indicator at 4.348. Nevertheless, all indicators remain in the very high category, so it can be concluded that internal auditors have adequate technical competence in carrying out supervisory activities.

The internal auditor independence variable consists of two dimensions, namely independence in programming and independence in implementation, with an average value of 4.279, which is included in the very high category. This means that auditors have very good independence, particularly in the independence-in-programming dimension with a score of 4.356, which is included in the very high category, and independence in implementation with a score of 4.201, which is included in the high category.

**Table 2.** Description of Internal Auditor Independence Indicators

No	Dimension	Indicator	Mean	Category
1	Independence in programming	Free from managerial intervention in the audit program	4.351	Very high
		Free from any intervention in audit procedures	4.327	Very high
		Free from any requirements for audit assignments other than those actually required for an audit process	4.386	Very high
2	Independence in implementation	Examinations are free from managerial efforts by the audit object to determine or designate the activities to be examined	4.452	Very high
		The examination process must cooperate with management during the examination process	4.405	Very high
		Free from personal or other parties' interests that limit examination activities	4.118	High
		Free from any managerial efforts to limit the activities examined or restrict the acquisition of evidence	4.026	High
		Free from personal interests that hinder audit verification	4.042	High

Source: SmartPLS Output, 2025.

The internal auditor independence variable consists of two dimensions, namely independence in programming and independence in implementation. In general, all indicators are in the high to very high categories. The highest value is found in the indicator

stating that examinations are free from managerial efforts by the audit object to determine the activities to be examined, with a mean of 4.452. The lowest value is found in the indicator concerning freedom from managerial efforts that limit examination activities or the acquisition of evidence, with a mean of 4.026. This shows that internal auditors have a good level of independence in carrying out the audit process, although strengthening is still needed in the aspect of auditors' freedom to obtain evidence and avoid restrictions from managerial parties.

**Table 3.** Description of Internal Auditor Professionalism Indicators

No	Dimension	Indicator	Mean	Category
1	Professionalism toward the profession	Dedication to the profession	4.446	Very high
		Social obligation	4.461	Very high
		Autonomy	4.258	Very high
2	Professionalism among auditors	Belief in the profession	4.247	Very high
		Relationship with fellow professionals	4.407	Very high

Source: SmartPLS Output, 2025.

Based on Table 3, all indicators of internal auditor professionalism are in the very high category. The highest value is found in the social obligation indicator at 4.461, while the lowest value is found in the belief in the profession indicator at 4.247. This shows that internal auditors have very good professionalism in carrying out audit duties, both in their commitment to the profession and in their relationships with fellow auditors.

**Table 4.** Description of Audit Quality Indicators

No	Dimension	Indicator	Mean	Category
1	Conformity of examination with audit standards	Review by superiors in stages before the audit report is prepared	4.226	Very high
		Maximum evidence collection and testing process to support related conclusions, findings, and recommendations	4.315	Very high
		Tasks are always based on generally accepted auditing standards in Indonesia	4.438	Very high
		Audits are always conducted in compliance with the code of ethics and established professional standards	4.367	Very high
2	Quality of audit reports and communication of engagement	Preparing audit reports, findings, audit conclusions, and constructive recommendations objectively	4.271	Very high

No	Dimension	Indicator	Mean	Category
	results			
		Preparing audit reports that are complete, objective, clear, concise, and timely so that the information provided is maximally useful	4.324	Very high
		Preparing reports that include explanations or responses from officials or audit object parties regarding audit results	4.238	Very high
		Preparing reports that disclose issues that cannot be resolved by the end of the audit	4.214	Very high

Source: SmartPLS Output, 2025.

### Hypothesis Testing

Based on Table 4, all audit quality indicators are in the very high category. The highest value is found in the indicator that tasks are always based on generally accepted auditing standards in Indonesia, at 4.438, while the lowest value is found in the indicator related to preparing reports that disclose issues that cannot be resolved by the end of the audit, at 4.214. This shows that the audit quality of internal auditors is already very good, especially in compliance with audit standards and the preparation of audit reports.

**Table 5.** Path Diagram Results and Hypothesis Testing

Relationship between variables	Original Sample (O)	T-Statistics	P-Values	Conclusion
Internal auditor independence → internal audit quality	0.217	2.071	0.039	Supported
Internal auditor competence → internal audit quality	0.326	3.284	0.001	Supported
Internal auditor professionalism → internal audit quality	0.281	2.756	0.006	Supported

Source: SmartPLS Output, 2025.

### Brief Interpretation

Based on Table 5, all relationships between variables have t-statistics values greater than 1.96 and p-values less than 0.05; therefore, all hypotheses are significant and supported. Internal auditor independence has a positive effect on internal audit quality with a coefficient value of 0.217. Internal auditor competence also has a positive effect on internal audit quality with a coefficient value of 0.326. In addition, internal auditor

professionalism has a positive effect on internal audit quality with a coefficient value of 0.281. These results indicate that the higher the independence, competence, and professionalism of internal auditors, the better the internal audit quality produced.

### **The Effect of Internal Auditor Competence on Internal Audit Quality**

The hypothesis testing results show that internal auditor competence has a positive and significant effect on internal audit quality. This is indicated by an original sample value of 0.326, a t-statistics value of  $3.284 > 1.96$ , and a p-value of  $0.001 < 0.05$ . Thus, the hypothesis stating that internal auditor competence affects internal audit quality is supported.

This result shows that the higher the competence of internal auditors, the better the audit quality produced. Auditor competence reflects the auditor's ability to understand audit standards, identify risks, collect audit evidence, analyze findings, and prepare relevant recommendations. Auditors with good knowledge, skills, experience, and technical abilities will be better able to carry out audits properly and produce accountable audit reports.

This finding is consistent with the study by Vadia, Siregar, and Nasution (2025) at the Medan City Inspectorate, which showed that auditor competence has a positive and significant effect on audit quality. That study also explained that auditor competence, which includes education, training, work experience, and analytical ability, can improve the quality of internal audits in the public sector. Thus, competence is an important factor in supporting the improvement of internal audit quality at Inspectorates in East Java.

### **The Effect of Internal Auditor Independence on Internal Audit Quality**

The hypothesis testing results show that internal auditor independence has a positive and significant effect on internal audit quality. This is indicated by an original sample value of 0.217, a t-statistics value of  $2.071 > 1.96$ , and a p-value of  $0.039 < 0.05$ . Thus, the hypothesis stating that internal auditor independence affects internal audit quality is supported.

This result indicates that internal auditors who are able to maintain their independence will produce audits that are more objective and reliable. Independence is needed so that auditors can conduct examinations without pressure, intervention, or personal interests that may affect audit results. In the context of Inspectorates, independence is important because internal auditors are in the same government organizational environment as the parties being audited.

This finding is in line with the study by Hartono, Widyastuty, Minrejo, and Pangaribuan (2025), which found that auditor independence has a positive and significant effect on audit quality. That study also showed that a professional code of ethics can strengthen the relationship between independence and audit quality. In addition, Vadia et al. (2025) also found that auditor independence has a positive and significant effect on audit quality and plays an important role in maintaining the integrity and credibility of audit results. Therefore, the stronger the independence of internal auditors, the higher the audit quality produced.

### The Effect of Internal Auditor Professionalism on Internal Audit Quality

The hypothesis testing results show that internal auditor professionalism has a positive and significant effect on internal audit quality. This is indicated by an original sample value of 0.281, a t-statistics value of  $2.756 > 1.96$ , and a p-value of  $0.006 < 0.05$ . Thus, the hypothesis stating that internal auditor professionalism affects internal audit quality is supported.

This result shows that the higher the professionalism of internal auditors, the better the internal audit quality produced. Auditor professionalism is reflected in responsibility toward the profession, compliance with audit standards, accuracy, prudence, integrity, and commitment to producing objective and useful audit reports. Professional auditors conduct audits not only as an administrative obligation but also as a form of responsibility to improve organizational governance.

This finding is consistent with the study by Gunawan and Lestari (2025), which showed that independence, professionalism, professional skepticism, and auditor competence have positive and significant effects on audit quality. Similar results were also found by Natalie, Simorangkir, Tanaka, Hutagalung, and Rajagukguk (2025), who stated that auditor professionalism, experience, accountability, competence, and independence have significant effects on audit quality, both partially and simultaneously. Thus, internal auditor professionalism is an important factor in producing quality audits.

Overall, the results of this study support Stewardship Theory, which explains that individuals in an organization can act as responsible parties who protect organizational and public interests (Donaldson & Davis, 1991). Internal auditors, as part of the Government Internal Supervisory Apparatus, have the responsibility to maintain accountability, transparency, and effectiveness in organizational management. Competence, independence, and professionalism are forms of auditors' abilities and attitudes in carrying out this mandate, thereby improving internal audit quality.

### CONCLUSION

Based on the research results and discussion, it can be concluded that internal auditor competence has a positive and significant effect on internal audit quality. This means that the higher the auditor's competence, the better the audit quality produced. Auditors with good knowledge, skills, experience, and analytical abilities will be better able to conduct audits properly and produce useful recommendations. Internal auditor independence has a positive and significant effect on internal audit quality. This shows that auditors who are able to maintain objectivity, remain free from pressure, and are not influenced by certain interests will produce more reliable audits. Internal auditor professionalism has a positive and significant effect on internal audit quality. This means that auditors with high professional responsibility, compliance with standards, integrity, and work commitment will be able to produce audit reports that are more objective, relevant, and of higher quality. Thus, the three variables in this study, namely internal auditor competence, internal auditor independence, and internal auditor professionalism, are proven to have positive and significant effects on internal audit quality. These findings indicate that improving internal

audit quality at Inspectorates in East Java can be achieved through strengthening auditor competence, protecting auditor independence, and enhancing professionalism in the implementation of audit duties.

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