The Effect of Independence, Professionalism, Competency and Auditor's Experience on the Quality of Audit Report (Empirical Study at BPK Perwakilan Provinsi Sulawesi Utara)

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**ABSTRACT**

This study aims to determine the effect of independence, professionalism, competency and auditor’s experience on the quality of audit report. This study using a survey with census method using questionnaires distributed to all auditors in BPK Perwakilan Provinsi Sulawesi Utara. There were 138 questionnaires distributed around June until July 2023, but only 125 questionnaires returned so that response rate was 90.58%. The research model used is the multiple linear regression. The results show that professionalism, competency and auditor’s experience have a positive and significant effect on the quality of audit report, while independence has no significant effect. The implication of these findings show that the increase of professionalism, competency and auditor’s experience improve the quality of audit report. Coefficient of determination shows that independence, professionalism, competency and auditor’s experience simultaneously influence the dependent variable (the quality of audit report) by 68.50%, while the remaining 31.5% is influenced by other factors.

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**Introduction**

Audit is the examination or inspection processes by auditors by collecting and evaluating evidence about economic events to ensure that the audited entity in its implementation complies with applicable provisions, namely accounting standards or regulations. Audits in Indonesia for the public sector are carried out by the Supreme Audit Institution (BPK) as regulated by The 1945 Constitution of the Republic of Indonesia.

Doing the inspection assignments, an auditor must be able to maintain professional behavior so that the quality of audit report of his work can be trusted. Auditors are required to provide accountability to the public (society) so an independent and objective attitude is also required. In response to this, professional ethical standards and rules are needed so that the public can have confidence in the quality of an auditor’s work. In audit assignment, BPK has basic values as a code of ethics that must be obeyed by auditors. The Code of Ethics states the principles and expectations so be able to prevent unethical behavior, to fulfill accountable work.
principles and to implement audit controls so that credible auditors can be created with optimal performance doing audits.

Independence is needed so that auditors can act fairly without taking sides against anyone and are not influenced by pressure or requests from certain parties who have an interest in the results of the audit. The audit organization and its auditors are responsible for maintaining their independence in such a way that opinions, conclusions, considerations or recommendations from the results of the audit are impartial and are seen as impartial by any party, thereby producing a quality audit.

Professionalism is the ability, expertise and commitment of a profession in carrying out its duties accompanied by the principles of due care, accuracy and thoroughness, as well as being guided by the standards and provisions of regulations. The auditors' professional attitude is manifested by always having professional skepticism during the examination/inspection process and prioritizing the principles of professional judgment. Auditors must use professional judgment in making conclusions based on the audit evidence obtained to ensure quality audit results.

Besides that, an auditors must also be required to have adequate competence and experience. According to Libby (1993) in Adityasih (2010), the expertise of a profession is obtained from a combination of knowledge and ability, where knowledge can be obtained from experience and instruction (professional education is included in instruction), while ability is the minimum competency that must be possessed by a profession. The same thing was also said by Baotham (2007) where a professional auditor is an auditor who has professional abilities and behavior as well. Work experience will also improve the auditor's ability to carry out audits. This experience influences the length and amount of work carried out by the auditor.

In conducting audits of the management and responsibility of government finances, the BPK has prepared audit standards called Government Financial Audit Standards (SPKN). This SPKN is binding on BPK and other parties that carry out audits of the management and responsibility of government finances. With SPKN, it is hoped that the results of government financial audits will produce a higher quality. Quality audit reports will be beneficial for better, accountable, transparent, economical, efficient and effective government financial management. They will have an impact on improving the welfare of the Indonesian people. With this Auditing Standards, all audit institutions are responsible for ensuring that each inspection is carried out by auditors who collectively have the knowledge, skills and experience required to do the task.

Previous research in accounting has been conducted to examine the factors that influence audit quality, but has shown inconsistent results. Watts and Zimmerman (1986) stated that the quality of audit services is determined by at least two main factors. First, the auditor's opportunity to find deviations (competence), and second, the auditor's willingness to disclose them (independence). Based on this argument, audit quality is more likely to be determined by the auditor's capability (also related...
to the audit technology used) and the auditor's independence. These two things are actually seen as the auditor's value in the eyes of the public. Sukriah, et al. (2009) conducted research and found that work experience, objectivity and competence had a positive effect on the quality of audit results, while independence and integrity had no significant effect on the quality of audit results.

Furthermore, Efendy (2010) in his research found that competence and motivation had a positive and significant effect on audit quality, while the independence variable did not have a significant effect on audit quality. The results of research conducted by Tarigan (2011) show that simultaneously work experience, independence, objectivity, integrity and competence influence the quality of examination results. Meanwhile, partially work experience does not have a significant effect on managerial performance.

Based on the above background and the inconsistent results of previous research, this research was conducted to further examine the factors that influence the quality of audit results produced by public sector auditors. This research is intended to examine the effect of independence, integrity, professionalism, competency and auditor’s experience positioned as independent variables to determine their effect/influence on the quality of audit report according to SPKN positioned as the dependent variable.

**Literature Review**

Previous research in the field of accounting has been conducted to examine the influence of independence, professionalism, competency and auditor's experience on the quality of audit reports, but has shown inconsistent results. Zahmatkesh and Rezazadeh (2017) in their research identified factors influencing audit quality that have not been studied adequately in Iran. The research results show that work experience, professional competence, accountability and objectivity of auditors show a positive and significant influence on audit quality. The latest research is research conducted by Mardijuwono and Subianto (2018) showing the results that auditor independence has a positive effect on audit quality but is not significant. The variable auditor professionalism has a positive and significant effect on audit quality. Likewise, the auditor's professional skepticism variable has a positive and significant effect on audit quality. The results of this research indicate that auditor independence, professionalism and professional skepticism have a positive effect on audit quality.

**Attribution Theory**

Attribution Theory was first declared by a German psychologist, namely Fritz Heider, in 1958. This theory explains the causes of various behaviors that affect a person (Darwati, 2015: 59). Attribution theory explains about understanding a person's reaction to events around them, by knowing their reasons for the events they experience. Attribution theory explains that there are behaviors that are related
to an individual's attitudes and characteristics, so it can be said that just by looking at their behavior you will be able to know the person's attitudes or characteristics and can also predict a person's behavior in facing certain situations. This attribution theory further explains the process of how to determine the causes and motives of a person's behavior which will be determined by internal or dispositional factors such as nature, character, attitude, etc. or external or environmental factors such as situational pressure or certain circumstances which will have an influence on the individual's behavior.

Quality of Audit Report

In the public sector, the Government Accountability Office (GAO) defines audit quality as compliance with professional standards and contractual obligations during audits (Lowenshon, et al., 2005). Audit standards provide guidance and measure the quality of an auditor's performance (Messier, et al., 2005). In carrying out audit duties, BPK has prepared audit standards called Government Financial Audit Standards (SPKN). Audit standards consist of general standards, implementation standards and audit reporting standards which must be guided by BPK and/or audits.

A quality audit is an audit that can be followed up by the auditee. This quality must be built from the start of the audit through to reporting and providing recommendations. Thus, the indicators used to measure audit quality include the quality of the process, whether the audit was carried out carefully, according to procedures, while continuing to maintain a skeptical attitude. Furthermore, SPKN states that the definition of quality of audit results is that an audit report that contains weaknesses in internal control, fraud, deviations from regulations and impropriety must be accompanied by a response from the leadership or official responsible for the entity being audited regarding the findings and recommendations and planned corrective actions.

Independence

SPKN Appendix I Conceptual Framework for Audit states that independence is an attitude and action in carrying out an audit that does not take sides with anyone and is not influenced by anyone. Auditors must be objective and free from conflicts of interest in carrying out their professional responsibilities. The auditor must also be responsible for continuously maintaining independence in thought (independence of mind) and independence in appearance, so that opinions, conclusions, considerations or recommendations from the results of the examination/inspection are impartial and are seen as impartial by any party so that produce quality audits.

H₁ : Independence has a positive and significant effect on the quality of audit report.

Profesionalisme
SPKN Appendix I Conceptual Framework for Examination states that professionalism is the ability, expertise and commitment of a profession in carrying out its duties accompanied by the principles of due care, accuracy and thoroughness, as well as being guided by the standards and regulations. The auditor's professional attitude is manifested by always having professional skepticism during the examination/inspection process and prioritizing the principles of professional judgment.

Professional skepticism means that the auditor does not assume that the responsible party is dishonest, but also does not assume that the responsible party's honesty is beyond question. Professional judgment is the application of collective knowledge, skills, and experience. Professional judgment is a judgment made by an auditor who is trained, has knowledge and experience so that he has the necessary competence to make a reasonable judgment. Auditors must use professional judgment in making conclusions based on the audit evidence obtained to ensure quality audit results.

H2 : Professionalism has a positive and significant effect on the quality of audit report.

Competency

In SPKN, competency is defined as education, knowledge, experience and/or expertise that a person has, both regarding examinations and certain matters or fields, while competent means being competent or capable in the field they master. Auditors collectively must have adequate professional competence to carry out inspection tasks. Auditors must act as professionals in the fields of accounting and auditing. The professional level must be achieved through formal education and expanded with experience in audit practice because the most important element for auditors is to maintain professional skills through a commitment to learning and development throughout the auditor's professional life so as to improve the quality of assigned audit results.

H3 : Competency has a positive and significant effect on the quality of audit report.

Auditor’s Experience

Apart from being measured quantitatively by how long the examination experience has been carried out, an auditor's ability is also an important element for the auditor, namely how accurate the examination experience that has been assigned is. Marinus et al, (1997) in Herliansyah et al, (2006) stated that specifically experience can be measured by the time span that has been spent on a job or task. Purnamasari (2005) in Asih (2006) concludes that an employee who has high work experience will have advantages in several things including: 1) detecting errors, 2) understanding errors and 3) looking for the causes of errors.
The aspect of audit experience is important for an examiner so as to form a trained examiner with the knowledge and experience necessary to make reasonable judgments.

H₄ : Auditor’s Experience has a positive and significant effect on the quality of audit report.

Method

The type of this research is quantitative research used to identify cause and effect. This study using a survey with census method using questionnaires distributed to all auditors in BPK Perwakilan Proinsi Sulawesi Utara. There were 138 questionnaires distributed around June until July 2023, but only 125 questionnaires returned so that response rate was 90.58%. The variables in this study consist of the dependent variable (Y), namely Quality of Audit Report (QA) whose statement indicators are taken from (SPKN, 2017) with some modifications and the independent variables (X), namely Independence (IND), Professionalism (PROF), Competency (COMP) whose statement indicators are taken from (SPKN, 2017) with some modifications and Auditor’s Experience (AE) whose statement indicators are taken from (Sukriah et al., 2009). The research model used is the multiple linear regression using SPSS software (IBM) version 29.0. The regression used to test the hypothesis is as follows:

\[ QA = \alpha + \beta_1 IND + \beta_2 PROF + \beta_3 COMP + \beta_4 AE + \varepsilon \]

The hypothesis test is used to determine the effect of each independent variable on a dependent variable, in part using the t-test. In this study, a partial test (t - test) was performed to determine the partial effect between the independent variable (X) and the dependent variable (Y). Significant value or Sig. > 0.05 shows that the null hypothesis (H₀) is accepted while H₄ is rejected, which means there is no significant effect of the X variable on Y. A significant value or Sig < 0.05 shows that H₀ is rejected while H₄ is accepted which means that the variable X has a significant effect on Y.

Result and Discussion

This study used an online questionnaire as a data collection method. This study using a survey with census method using questionnaires distributed to all auditors in BPK Perwakilan Proinsi Sulawesi Utara. There were 138 questionnaires distributed around June until July 2023, but only 125 questionnaires returned so that response rate was 90.58%. Before using multiple linear regression analysis to examine the effect, we test the data validity and reliability.

Validity test is carried out to determine whether the question items in the research questionnaire can represent the variables used. To test the data validity, this research uses the Pearson Product Moment correlation technique with the condition that if the calculated r count > r table then the question item is valid. With a total of 125 research data (n), it is known that the r table is 0.1757. The results of the validity test...
of the research instrument using IBM Statistics 29.0 show that all question items in the Quality of Audit Report; Independence; Professionalism; Competency; Auditor's Experience variable have r count that is greater than r table so it can be concluded that all instruments used are valid.

The reliability test was conducted to analyze whether the stability and consistency of an instrument measures a concept or a variable. This research reliability is measured by looking at Cronbach's alpha value. The results of Cronbach alpha and composite reliability measurements showed that each variable is reliable (above 0.6). The results of the reliability test analysis are as follows.

Table 1. Result Reliability Test using Cronbach's Alpha

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach’s Alpha</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independence</td>
<td>0.833</td>
<td>Very Reliable</td>
</tr>
<tr>
<td>Professionalism</td>
<td>0.866</td>
<td>Very Reliable</td>
</tr>
<tr>
<td>Competency</td>
<td>0.859</td>
<td>Very Reliable</td>
</tr>
<tr>
<td>Auditor's Experience</td>
<td>0.838</td>
<td>Very Reliable</td>
</tr>
<tr>
<td>The Quality of Audit Report</td>
<td>0.944</td>
<td>Very Reliable</td>
</tr>
</tbody>
</table>

Based on the test results in table 4.11 above, it can be concluded that the research instruments for all variables are declared reliable because they have a Cronbach's Alpha value greater than 0.60.

Table 2. Result Assumption Classic Test

<table>
<thead>
<tr>
<th>No.</th>
<th>Assumption Classic Test</th>
<th>Result</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Normality Test</td>
<td>Using Kolmogorov-Smirnov test shows Asymp Sig (2-tailed) value 0.074 (&gt; 0.05)</td>
<td>Data is normally distributed</td>
</tr>
<tr>
<td>2</td>
<td>Heteroskedasticity Test</td>
<td>Heteroskedasticity Test using Glejser Test shows that significant value for all variables are above 5% or 0.05 (Sig. value 5% &gt; 0.05)</td>
<td>There's no heteroscedasticity</td>
</tr>
<tr>
<td>3</td>
<td>Multicollinearity Test</td>
<td>VIF value for each independent variable (Independence, Professionalism, Competency and Auditor's Experince) &lt; 10; Tolerance Value for each independent variable (Independence, Professionalism, Competency and Auditor's Experince) &gt; 0.10</td>
<td>No indication of multicollinearity between variables used in the regression model</td>
</tr>
<tr>
<td>4</td>
<td>Autocorrelation Test</td>
<td>Durbin-Watson value = 1.819 dU (1.7745) &lt; d (1.819) &lt; 4-dU (2.2255)</td>
<td>There's no problem with autocorrelation</td>
</tr>
</tbody>
</table>
After the classical assumption test is met, the effect of the independent variable on the dependent variable will be seen using the Goodness of Fit test, which consists of the F test, t test and R² or R-Square test. The F test aims to determine the relationship between independent variables and independent variables.

Multiple linear regression model is evaluated using R-Square to see whether the predictive model of the proposed research model is good or not, then performs a t-statistic test to see the level of significance by seeing if the probability value must be below the value of 0.05.

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.828&lt;sup&gt;a&lt;/sup&gt;</td>
<td>.685</td>
<td>.675</td>
<td>.21426</td>
<td>1.819</td>
</tr>
</tbody>
</table>

Based on the test results, R Square value of 0.685 or 68.50% was obtained, indicating that the variables of independence, professionalism, competence and auditor’s experience were able to explain and influence the quality of examination results by 68.50% and the remaining 31.5% (100% - 68.50%) influenced by other variables outside the research.

Based on the table below shows the calculated F value of 65.343 at a significance value of 0.000. These results indicate a significance value that is smaller than the 5% error tolerance or 0.05 (0.000 <0.05). Based on these results it can be identified that in the regression model used, the independent variables consisting of independence, professionalism, competency and auditor’s experience simultaneously influence the dependent variable namely the quality of audit report.

### Table 3. Coefficient of Determination R Square

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>11.999</td>
<td>4</td>
<td>3.000</td>
<td>65.343</td>
<td>.000&lt;sup&gt;b&lt;/sup&gt;</td>
</tr>
<tr>
<td>Residual</td>
<td>5.509</td>
<td>120</td>
<td>.046</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>17.508</td>
<td>124</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Table 4. The Result of the F Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>.464</td>
<td>.271</td>
<td></td>
<td>1.709</td>
</tr>
<tr>
<td>Independence</td>
<td>.111</td>
<td>.064</td>
<td>.114</td>
<td>1.720</td>
</tr>
</tbody>
</table>

Based on the table above shows the calculated F value of 65.343 at a significance value of 0.000. These results indicate a significance value that is smaller than the 5% error tolerance or 0.05 (0.000 <0.05). Based on these results it can be identified that in the regression model used, the independent variables consisting of independence, professionalism, competency and auditor’s experience simultaneously influence the dependent variable namely the quality of audit report.
Hypothesis testing with the t test was carried out to determine the effect of each independent variable on the dependent variable. If t count > t table or Sig. value < 0.05 then Ha is accepted (there is a partial influence of the independent variable on the dependent variable). The interpretation of the partial t test result are presented below.

The Effect of Independence on the Quality of Audit Report

The first hypothesis states that independence has a positive and significant effect on the quality of audit report. Based on the analysis results of the regression show that t count = 1.720 meanwhile t tabel is 1.979 that means t count < t table (1.720 < 1.979) at a significance of 0.088 (>0.05). Based on the results show that H1 is rejected, so it is proven that independence has no significant effect on the quality of audit report in BPK Perwakilan Provinsi Sulawesi Utara.

This insignificance can be seen from the distribution of respondents' answers, the percentage of answers to questions on the independence instrument with answers of strongly disagree (value 1), disagree (value 2) and disagree (value 3) ranges from 1.60% to 8.00%. These results are quite reasonable because of the results of interviews with respondents who stated that there was still intervention of management in determining and modifying certain parts that would be inspected when preparing the audit program as well as intervention in the procedures that would be implemented during the audit.

For example, the intervention can be seen in one case of Arrest Hand Operation (OTT) by the Corruption Eradication Committee (KPK) which involved 4 auditors from BPK Perwakilan Provinsi Jawa Barat and Pemerintah Kabupaten Bogor where BPK auditors asked to issue Unqualified Opinion on the government financial reports for the financial year 2022. Those criminal acts involving BPK auditors still occur frequently, so this case illustrates that intervention of management or certain parties regarding certain interests is still happening among BPK auditors.

In order to response that case and to ensure independence in carrying out its duties and authority, BPK has actually prepared code of ethics which aims to provide guidelines that must be obeyed by Board Member, auditors and other BPK employees in order to create BPK that has integrity, independence and professionalism. The Code of Ethics contains in Peraturan BPK RI Nomor 3 Tahun 2016. The Code of Ethics is a social control for the community and the auditing profession so that among the auditors there is a culture to refuse gifts/gratifications in any form and not making promises in any form to anyone in carrying out their duties.
The results of research in BPK Perwakilan Provinsi Sulawesi Utara found that independence has no significant effect on the quality of audit report, which is in line with research conducted by Ika Sukiria, Akram, and Biana Adha Inapty (2009). This result also supports the conclusions of Muh. Taufiq Efendy’s research (2010) who found that independence has no significant effect on the quality of audit report. Agus Widodo Mardijuwono and Charis Subianto (2018) in their research also show that auditor independence is positively but not significantly correlated with the quality of audit. Therefore, auditor independence does not guarantee a quality of audit report.

The Effect of Professionalism on the Quality of Audit Report

The second hypothesis states that professionalism has a positive and significant effect on the quality of audit report. Based on the analysis results of the regression show that $t_{count} = 4.293$ meanwhile $t_{table}$ is 1.979 that means $t_{count} > t_{table}$ ($4.293 > 1.979$) at a significance of 0.000 ($<0.05$). Based on the results show that $H_2$ is accepted, so it is proven that professionalism has a significant effect on the quality of audit report in BPK Perwakilan Provinsi Sulawesi Utara. Besides that, the professionalism coefficient value of 0.321 indicates that the professionalism variable has a positive effect on the quality of audit report because it has a positive coefficient value so that the higher the professionalism an auditor has, the higher the quality of audit report of BPK Perwakilan Provinsi Sulawesi Utara.

In this research, the variable of auditor professionalism as a characteristic that an auditor must have is explained by attribution theory which is reflected in the attitude of due care, accuracy and thoroughness which attached on the qualities of the person or personality itself. The results of this research are in line with Government Financial Audit Standar (SPKN) which states that an auditor have to maintain professionalism which is manifested by always having professional skepticism during the audit process and prioritizing the principles of professional judgment. Professionalism is the ability, expertise and commitment of a profession in carrying out its duties accompanied by the principles of due care, accuracy and thoroughness as well as being guided by the standards and regulations.

The results of this research support previous research conducted by Agus Widodo Mardijuwono and Charis Subianto (2018) which stated that professionalism has a positive and significant effect on audit quality. An auditor must have a high sense of professionalism, to guarantee quality audit results. If all auditors are highly professional, the quality of the audit reports will also be high.

The Effect of Competency on the Quality of Audit Report

The third hypothesis states that competency has a positive and significant effect on the quality of audit report. Based on the analysis results of the regression show that $t_{count} = 3.874$ meanwhile $t_{table}$ is 1.979 that means $t_{count} > t_{table}$ ($3.874 > 1.979$) at a significance of 0.000 ($<0.05$). Based on the results show that $H_3$ is accepted, so it is proven that competency has a significant effect on the quality of audit report in BPK...
Perwakilan Provinsi Sulawesi Utara. Besides that, competency coefficient value of 0.286 indicates that competency variable has a positive effect on the quality of audit report because it has a positive coefficient value so that the higher competency an auditor has, the higher the quality of audit report of BPK Perwakilan Provinsi Sulawesi Utara.

The results of this research are in line with Government Financial Audit Standard (SPKN) which states that auditors must collectively have the knowledge, experience and competence required for audit. Competency is defined as the education, knowledge, experience and/or expertise that a person has, while competent means being competent or capable in the field they master. BPK must determine the competencies required to ensure that auditors have the appropriate skills to carry out audit assignments. Auditors who have adequate knowledge and expertise will carry out their work easily, quickly, and very rarely or never make mistakes so that the quality of the resulting audit results will increase. Auditors have to maintain professional skills through a commitment to learning and development throughout the auditor's professional life so that he or she is able to become a competent auditor.

The results of this research support previous research conducted by Ika Sukriah, Akram, and Biana Adha Inapty (2009) which stated that competency has a positive and significant effect on the quality of audit report. This research is also in line with the conclusion of Muh. Taufiq Efendy's research (2010) who found that competence has a positive and significant effect on audit quality.

The Effect of Auditor's Experience on the Quality of Audit Report

The forth hypothesis states that auditor's experience has a positive and significant effect on the quality of audit report. Based on the analysis results of the regression show that $t_{count} = 3.612$ meanwhile $t_{table} is 1.979$ that means $t_{count} > t_{table} (3.612 > 1.979)$ at a significance of 0.000 ($<0.05$). Based on the results show that $H_4$ is accepted, so it is proven that auditor’s experience has a significant effect on the quality of audit report in BPK Perwakilan Provinsi Sulawesi Utara. Besides that, auditor’s experience coefficient value of 0.205 indicates that auditor’s experience variable has a positive effect on the quality of audit report because it has a positive coefficient value so that the higher the auditor’s experience, the higher the quality of audit report of BPK Perwakilan Provinsi Sulawesi Utara.

The auditor’s experience is an internal aspect as explained by attribution theory which influences the behavior and motives of an auditor in providing audit reports based on the assignment. Experience as an auditor will be a good consideration for making quick decisions in your work. An experienced auditor should be aware for abnormal errors and would not do the same mistake repeatedly.

The results of this research support previous research conducted by Ika Sukriah, Akram, and Biana Adha Inapty (2009) which stated that work experience has a positive and significant effect on audit quality. This research is also in line with the results of research by Arumega Zarefar, Andreas, Atika Zarefar (2016) which states...
that auditor’s experience has a positive and significant effect on internal audit quality. The results of this research are also in line with SPKN which states that an important element for auditor is how accurate the audit experience that has been assigned. Tha audit experience is also important to make a trained auditor with the necessary knowledge and experience in making professional judgments.

**Conclusion**

Based on the research results that have been discussed, the conclusions in this research are:

1. Independence has a positive but not significant effect on the quality of audit results at BPK Perwakilan Provinsi Sulawesi Utara. This result shows that independence does not guarantee a quality of audit report.
2. Professionalism has a positive and significant effect on the quality of audit report in BPK Perwakilan Provinsi Sulawesi Utara. This result shows that the higher the professionalism an auditor has, the higher the quality of audit report of BPK Perwakilan Provinsi Sulawesi Utara.
3. Competency has a positive and significant effect on the quality of audit report in BPK Perwakilan Provinsi Sulawesi Utara. This result shows that the higher competency an auditor has, the higher the quality of audit report of BPK Perwakilan Provinsi Sulawesi Utara.
4. The auditor’s experience has a positive and significant effect on the quality of audit report in BPK Perwakilan Provinsi Sulawesi Utara. This result shows that the higher the auditor’s experience, the higher the quality of audit report of BPK Perwakilan Provinsi Sulawesi Utara.
5. Coefficient of determination shows that independence, professionalism, competency and auditor’s experience simultaneously influence the dependent variable (the quality of audit report) by 68,50%, while the remaining 31,5% is influenced by other factors.

The results of this study are expected to be a motivation to conduct further research. This research was only conducted on one research object, which caused the level of generalization of the research results to be very low and returning the questionnaire took a relatively long time. Further research is recommended to expand the research object and develop research within a larger scope so that the research results can be generalized.
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