



Research Paper

The Effect of Auditor Professional Skepticism, Competence and Independence on Audit Quality

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This research aims to determine the effect of auditor competence on professional skepticism, the effect of competence on independence, the effect of auditor professional skepticism on audit quality, the effect of independence on audit quality, and the influence of competence on audit quality, which was carried out by the inspectorate of West Sulawesi Province. This research is quantitative. The relationship or influence studied includes auditors' professional skepticism, competence, independence on the quality of audit results in the government environment. The results of this research are: 1) Competence has a positive and significant effect on professional skepticism at the West Sulawesi Provincial Inspectorate Office, 2) Competence has a positive and significant effect on independence at the West Sulawesi Provincial Inspectorate Office, 3) Competence has a positive and significant impact on audit quality in Inspectorate Office of West Sulawesi Province, 4) Professional skepticism has a positive and significant effect on audit quality at the Inspectorate Office of West Sulawesi Province, and 5) Independence has a positive and significant effect on audit quality at the Inspectorate Office of West Sulawesi Province.

Keywords: Competence, Independence, Professional Skepticism, Audit Quality

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I. INTRODUCTION

According to Boynton in Effendy (2010) the function of the internal auditor is the executor of the internal audit function who serves as an independent appraiser in an organization to test and evaluate the organization's activities carried out. In addition, internal auditors are expected to be able to complement the organization by providing improvements through assessments, recommendations, consultations and information from the activities that have been reviewed, in order to improve organizational performance. Thus, local government internal auditors play a very important role in the process of creating accountability and transparency in financial management in the regions.

The inspectorate as the government's internal auditor has a role to do 3 (three) things. First, supervision is in the form of prevention of reporting and accountability errors, prevention of negligence by regional employees in implementing systems and procedures, prevention of errors in the use of authority by SKPD officials and preventing embezzlement and corruption that occurs in the regions. Second, examination is a systematic process to collect evidence related to transactions that have occurred and assess the suitability of these transactions with predetermined criteria or rules. The auditor, in carrying out the audit function, must be able to find errors, both material and immaterial, that occur in regional financial management. Third, coaching is to provide technical guidance on proper financial management according to the applicable laws and regulations in accordance with the principles of accountability and transparency. Mardiasmo, (2005).

Professional skepticism is one of the factors that affect audit quality. According to Theodorus (2015: 323), regarding professional skepticism, states that "Professional skepticism is the auditor's obligation to use and maintain professional skepticism, throughout the assignment period, especially vigilance over the possibility of fraud".

Government Internal Supervisory Apparatus (APIP) in carrying out its assignment must be able to consider the information received in assessing or evaluating the government agency for the operational activities it carries out. So that the auditor must apply an attitude of skepticism in his audit assignment to the audit evidence received.

APIP must also have high competence in conducting inspections or supervision in order to detect fraud in a government agency. Auditors must have the ability, expertise and experience in understanding the criteria and in determining the amount of evidence needed to be able to support the conclusions to be drawn (Rahayu & Suharyati, 2013, p. 2). Auditors must have the necessary competencies to carry out their responsibilities. With the auditor having high competence, the auditor can identify, examine and test for indications of fraud.

APIP must also have independence in performing audit assignments. The higher the independence of an auditor, the better the quality of the audit that will be produced. Independence increases if the internal auditor function has adequate access to communication with the leadership and supervisory board of the organization. The auditor must have an objective, impartial mental attitude and avoid the possibility of a conflict of interest. APIP in carrying out its assignments will have audit complexity that makes it difficult for an auditor to make decisions.

II. THEORETICAL REVIEW

2.1 Attribution Theory

Attribution is the process of inferring the motives, intentions and characteristics of others by looking at their apparent behavior (Baron and Byne, 1979 in Rakhmat, 2012). Attribution theory explains the relationship of behavior to attitudes and individual characteristics. A person will form ideas about other people and situations in the surrounding environment that cause a person's behavior in social perceptions called dispositional attributions and situational attributions. Dispositional attributions refer to individual behavior that exists within a person (internal factors) such as competence and independence of an auditor, and situational attributions refer to the surrounding environment that influences behavior (external factors) such as pressure and rules (Hadi, et al, 2017).

2.2 Skepticism Theory

The theory of skepticism in Ahmad Saifulloh (2011) explains that to build knowledge, a strong doubtful attitude is needed towards everything. This theory was put forward by the French philosopher Rene Descartes (1596 – 1650 AD). He argues that if humans always doubt (the truth) of something, then at the same time, He will find something that is not in doubt. This attitude is also used to doubt the truth of all beliefs, by which a definite truth will be found. Auditors demonstrate professional skepticism by being skeptical or exhibiting dubious behavior. Additional audits and direct inquiries are a form of auditor behavior in following up on the auditor's doubts about the client.

2.3 Audit Quality

According to De Angelo, 1981 as the probability that the auditor will be good and right in finding reports of material errors, omissions, or omissions in the client's financial statements. Government Accountability Office, 1986 defines audit quality as compliance with professional standards and the terms of the agreement, which must be considered. The ability of the supervisory apparatus to find fraud or fraud depends on their competence or expertise, while the ability of the supervisory apparatus to disclose and report findings depends on the independence of the supervisory apparatus. The quality of the government supervisory apparatus has a very important role in obtaining quality supervisory audit results so as to reduce the potential for fraud by government officials.

2.4 Audit Competence

Competence relates to the professional expertise possessed by the auditor as a result of formal education, examinations, professional as well as participation in training, seminars, Ida symposiums, 2005. Auditors must have adequate expertise about the government environment in accordance with the main tasks and functions of the units served by APIP.

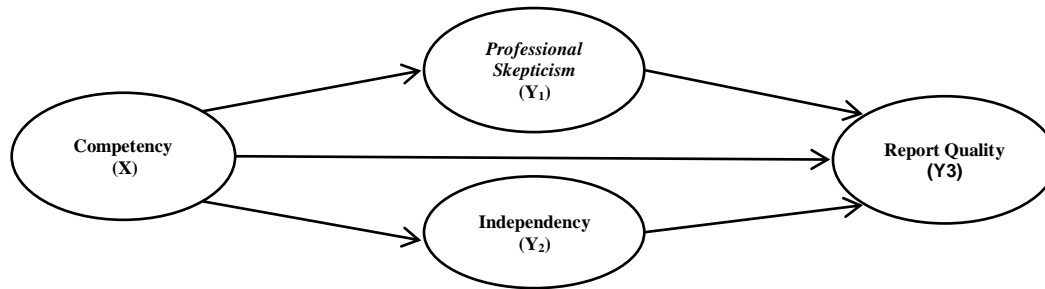
A competent auditor is an auditor who has the right or authority to conduct an audit according to law and has the appropriate skills and expertise. sufficient to perform the audit task. Auditors as institutions have the right or authority to conduct audits based on the legal basis of the organization's establishment (audit mandate) or assignments.

2.5 Independency

According to (Simamora, 2002) independence means that the auditor must be impartial and unbiased towards the financial information being audited as well as to the compilers and users of financial statements. Therefore, the auditor must be independent in fact and in appearance.

III. CONCEPTUAL FRAMEWORK

3.1 Conceptual Framework



3.2 Hypothesis

1. Competence Effect Towards Auditor's Professional Skepticism

H1: Competence affects significantly towards auditor's professional skepticism

2. Competence Effect Towards Independence

H2: Competence affects significantly towards independence

3. Auditor's Professional Skepticism Effect Towards Audit Quality

H3: Auditor's professional skepticism affects significantly towards audit quality

4. Independence Effect Towards Internal Audit Result Quality

H4: Independence affects positively and significantly towards audit quality

5. Competence Effect Towards Internal Audit Result Quality

H5: Competence affects positively and significantly towards internal audit result quality

6. Competence Effect Towards Internal Audit Result Quality Through Professional Skepticism

H6: Competence affects positively and significantly towards audit quality through professional skepticism

7. Competence Effect Towards Audit Result Quality Through Independence

H7: Competence affects positively and significantly towards audit quality through independence

IV. RESEARCH METHOD

4.1 Research Location

The location of the research on the factors that affect the quality of the audit of the internal control apparatus of West Sulawesi Province, was conducted at the Office of the Inspectorate of West Sulawesi Province at Jalan H. Abd Malik Pattana Endeng, Governor's Office Complex in Kec. Simboro and the Islands, Mamuju Regency, West Sulawesi 91512.

4.2 Population and Sample

The population of this research is the auditor who works at the inspectorate office of West Sulawesi Province as many as 54 respondents. The reason for choosing this population as the research location is because of its role as a supervisory organization for provincial or regional apparatuses in administering the government to always carry out their duties in an integrated and sustainable manner to improve internal control in Regional Apparatus Organizations (OPD) for the Scope of West Sulawesi Province. Auditors who were appointed to the position of auditor for more than 2 years totaling 54 respondents. The sampling technique was carried out using the census method, namely distributing questionnaires to all populations.

4.3 Operational Variable Definition and Research Indicators

Variable	Definisi	Indikator	Skala
Auditor's Professional Skepticism (X1)	Attitudes that include a questioning mind and critical evaluation are audit-proofed (Agung Waluyo, MM)	1. Denies statements without proof 2. Asks frequently 3. Needs more information 4. Needs time to make decision 5. Makes a decision if all information is gathered 6. Finds new information 7. Studying new things is fun 8. Proving something is fun	Likert
Competence (X2)	A person's ability that can be observed which includes knowledge, skills and attitudes in completing a job or task in accordance with the specified performance (Rivai dan Sagala, 2013:302)	1. Expertise in its field 2. Adequate knowledge 3. Adequate skills 4. Understands Finance Accounting Standard (SAK)	Likert

Variable	Definisi	Indikator	Skala
Independency (X3)	Public accountants are not easily influenced. (IAI, 2009),	1. Relationship with clients 2. Pressure with client 3. Review from fellow auditor 4. Free from personal interest	Liker
Internal Audit Quality (Y)	The possibility that an auditor will find or report a violation in his client's accounting. Nizarul Alim, et. al., (2007)	1. Profession Responsibility 2. Public Importance 3. Integrity 4. Objectivity 5. Cautiousness 6. Professionality 7. Technical Standards	Liker

4.4 Research Design

This research is quantitative. This study aims to test the hypothesis in the form of a relationship or influence between variables. In this study, the relationship or influence studied includes professional auditor skepticism, competence, independence on the quality of audit results in the government environment.

4.5 Data Sources

1. Primary Data Source

In this study, the primary data used were questionnaires which were distributed directly to auditors or audit staff working at the West Sulawesi Provincial Inspectorate Office.

2. Secondary Data Source

Secondary data sources can be obtained through library research by studying books or written materials that are related to the topic to be studied, from internet sources, journals, theses, theses, and other written data originating from the institution that is the object of research.

4.6 Data Gathering Technique

The research uses a survey method (survey method) in this study, namely by distributing a list of questions (questionnaires) that have previously been prepared in writing, structured and systematic, which are given to respondents to be submitted, filled out and answered by respondents to obtain data as well as the collection is taken. directly from the respondent in accordance with the promise.

V. ANALYSIS AND DISCUSSION

5.1 Research Result Analysis

This study aims to determine the effect of competence on audit quality through Auditor Professional Skepticism and Independence as intervening variables at the Inspectorate of West Sulawesi Province. This study uses one independent variable, namely Competence (X), then Auditor Professional Skepticism (Y1) and independence (Y2) as the intervening variable, and audit quality (Y3) as the dependent variable.

5.1.1 Validity Test Results

The validity test is carried out by correlating the score of each item with the total score of each attribute, the coefficient formulation used is the Pearson Product Moment Test with SPSS version 25 program. Validity is a measure that indicates the validity or validity of an instrument. So the validity test refers to the extent to which an instrument performs its function.

Validity Test Results

Variable	Indicator	Corrected Item- Total Correlation	Information
Competence (X)	X.1	0,768	Valid
	X.2	0,737	Valid
	X.3	0,825	Valid
	X.4	0,670	Valid
Professional Skepticism (Y1)	Y1.1	0,762	Valid
	Y1.2	0,748	Valid
	Y1.3	0,752	Valid
	Y1.4	0,862	Valid
	Y1.5	0,777	Valid
	Y1.6	0,794	Valid
Independency (Y2)	Y2.1	0,779	Valid
	Y2.2	0,884	Valid
	Y2.3	0,850	Valid
	Y2.4	0,821	Valid
	Y2.5	0,879	Valid

Audit Quality (Y3)	Y3.1	0,762	Valid
	Y3.2	0,788	Valid
	Y3.3	0,734	Valid
	Y3.4	0,812	Valid
	Y3.5	0,783	Valid
	Y3.6	0,674	Valid
	Y3.7	0,762	Valid

5.1.2 Reliability Test

Variable	Cronbach's Alpha	Information
Competence (X)	0,730	Reliable
Professional Skepticism (Y1)	0,869	Reliable
Independency (Y2)	0,896	Reliable
Audit Quality (Y3)	0,872	Reliable

In Table 4.2 it can be seen that the reliability coefficient can be accepted using Cronbach's Alpha reliability > 0.60 (Zeithaml Berry, 1996), where the Cronbach's Alpha coefficient for the Competence variable is 0.730, the Cronbach's Alpha coefficient for the Professional Skepticism variable is 0.869, the coefficient of Cronbach's Alpha for the independence variable is 0.896, and the coefficient of Cronbach's Alpha for the audit quality variable is 0.872. The test results as shown in the table above show results greater than 0.6 (> 60%), then the measurement is reliable.

5.1.3 Research Variable Description

5.1.3.1 Competence (X)

No	Statement	Respondents' Answer Levels					Average
		1	2	3	4	5	
		SD	D	N	A	SA	
1.	I understand and am able to perform audits in accordance with applicable accounting and auditing standards	-	-	-	41	13	4,24
2.	As my tenure as an auditor increases, my auditing skills also increase	-	-	2	32	20	4,33
3.	Obtain certification or recognition of expertise from colleagues or superiors.	-	2	5	33	14	4,09
4.	On my own initiative, I try to improve my accounting and auditing mastery by reading literature or attending training outside the Inspectorate	-	-	2	37	15	4,24
Average							4,22

Based on the table above, the respondent's responses regarding competence have an average value of 4.22 which is in the lime range, which is very high. Based on each indicator, the indicator that has the lowest score of 4.09 is regarding the acquisition of certification or recognition of expertise from colleagues or superiors. the highest average score with an average score of 4.33.

5.1.3.2 Professional Skepticism (Y1)

No	Statement	Respondents' Answer Levels					Average
		1	2	3	4	5	
		SD	D	N	S	SD	
1.	Denies statement without proof	-	1	3	28	22	4,31
2.	Frequently asks if there is something not understood	-	-	-	35	19	4,35
3.	Need more information to improve quality	-	-	1	24	29	4,51
4.	I will consider all available information before making a decision	-	-	1	26	27	4,48
5.	Learn new things about improving quality in audit	-	-	-	33	21	4,38
6.	I ask the auditee for additional evidence if I feel the evidence I get is not convincing enough	-	-	1	26	27	4,48
Average							4,41

Based on the table above, it is related to respondents' responses regarding Professional Skepticism with an average value of 4.41 which is in the range of five, which is very high. Based on each indicator, where the indicator that has the lowest value of 4.35 is Frequently asking if there is something that is not known, and the

indicator regarding Needing more Information to improve quality has the highest average score with an average value score 4.51.

5.1.3.3 Independency (Y2)

No	Statement	Respondents' Answer Levels					Average
		1	2	3	4	5	
		SD	D	N	S	SD	
1.	In every audit behavior, public accountants adhere to a code of ethics of independence	-	-	-	31	23	4,42
2.	I strive to remain independent in auditing clients	-	-	-	32	22	4,40
3.	The attitude of independence is a measure of the professionalism of an auditor	-	-	2	32	20	4,33
4.	The examination is free from personal interests or other parties to limit all audit activities.	-	-	1	33	20	4,35
5.	An independent attitude is needed by the auditor so that he is free from the interests and pressures of several parties, so that if the fraud has been detected, the auditor does not participate in securing the fraudulent practice.	-	-	1	32	21	4,37
Average							4,37

Based on table 4.9 above, related to respondents' responses to independence with an average value of 4.37 which is in the range of five, which is very high. Based on each indicator, where the indicator that has the lowest value of 4.33 is regarding the attitude of independence is a measure of the professionalism of an auditor, and the indicator regarding In every audit behavior, public accountants adhere to the code of ethics of independence having the highest average score with a value of the average score is 4.42.

5.1.3.4 Audit Quality (Y3)

No	Statement	Respondents' Answer Levels					Average
		1	2	3	4	5	
		SD	D	N	S	SD	
1.	The audit report can be accounted for by the auditor, to improve audit quality.	-	-	-	33	21	4,38
2.	The report produced must be accurate, complete, objective, convincing, clear, concise, and timely so that the information provided is maximally useful.	-	-	-	27	27	4,50
3.	In carrying out the audit, the auditor must comply with the established code of ethics	-	-	-	24	30	4,55
4.	The audit result report contains objective audit findings and conclusions, as well as constructive recommendations.	-	-	-	31	23	4,42
5.	Auditors must be thorough and careful in carrying out their duties.	-	-	-	25	29	4,53
6.	Auditors always report any violations to their clients.	-	1	6	35	12	4,07
7.	In carrying out their duties, the auditor plans the materiality of the financial statements based on auditing standards generally accepted in Indonesia	-	-	1	36	17	4,29
Average							4,39

Based on table 4.10 above, it is related to respondents' responses to audit quality with an average value of 4.39 which is in the range of five, which is very high. Based on each indicator, where the indicator that has the lowest value of 4.07 is regarding the Auditor always reporting about a violation to his client, and the

indicator regarding In carrying out the audit, the auditor must comply with the code of ethics that is set to have the highest average score with a value of the average score is 4.55.

5.2 Classic Assumption Test

1. Path Analysis

Path analysis is defined as a technique used to test or analyze causal relationships in multiple regression if the independent variables affect the dependent variable not only directly, but also indirectly. The tool used for statistical calculation of path analysis is regression analysis and using SPSS 25 program.

Regression Result

Variable	Beta Coefficient	T count	P value	Information
Competence (X) ➔ Professional Skepticism (Y1)	0,554	4,801	0,000	Significant
Competence (X) ➔ Independency (Y2)	0,571	5,017	0,000	Significant
Competence (X) ➔ Audit Quality (Y3)	0,503	4,192	0,000	Significant
Professional Skepticism (Y1) ➔ Audit Quality (Y3)	0,296	2,339	0,023	Significant
Independency (Y2) ➔ Audit Quality (Y3)	0,584	4,617	0,000	Significant

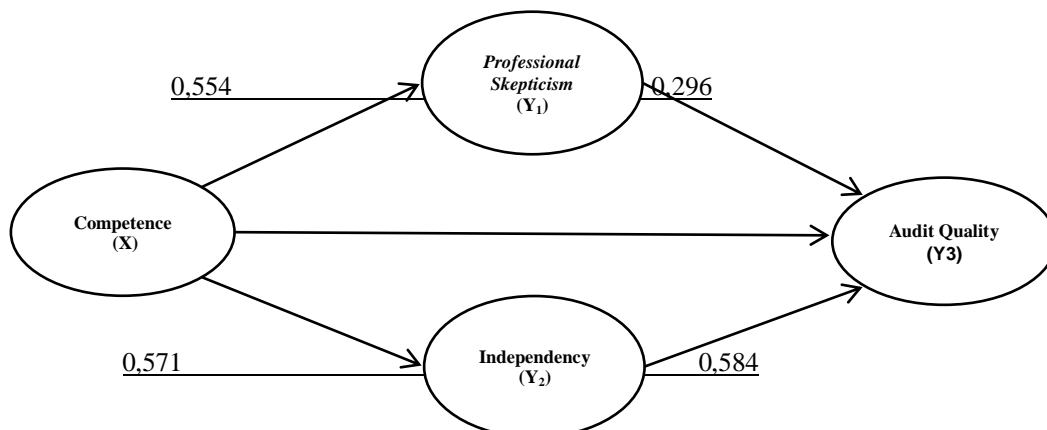
Based on table 4.12 above, it can be seen that the direct effect of the independent variable on the dependent variable is as follows:

1. The Standardized Coefficients beta value shows the contribution of the competence variable to the intervening variable, namely Professional Skepticism of 0.554 and this proves that the fluctuations in competence can affect Professional Skepticism of 0.554.
2. The competency variable on independence with the Standardized Coefficients beta value of 0.571 is declared to have a positive effect and this proves that the ups and downs of competence can affect the independence of 0.571.
3. The Standardized Coefficients beta value shows the contribution of the competency variable to the dependent variable, namely the audit quality of 0.503 which is declared to have a positive effect and this proves that the ups and downs of competence can affect the audit quality of 0.503.
4. The Standardized Coefficients beta value shows the contribution of the Professional Skepticism variable to the dependent variable, namely audit quality of 0.296, which is declared to have a positive effect and this proves that the rise and fall of Professional Skepticism can affect audit quality by 0.296.
5. The value of Standardized Coefficients beta shows the contribution of the independent variable to the dependent variable, namely audit quality of 0.584, which is declared to have a positive effect and this proves that the rise and fall of independence can affect audit quality by 0.584.

5.3. Hypothesis Test

1. T Test

The t-test aims to examine the effect of each independent variable included in this study on the dependent variable. The t-test can be determined by comparing the probability value with the standard significant value of 0.05. If the probability value is smaller than the standard value is significant, then the variable has a significant effect individually.



In this study used a significant level = 0.05 with degrees of freedom ($n-k-1$; $54 - 3 - 1 = 50$). at 5% so that the t table value is 1.675

From the description of the t test using the SPSS version 25 data analysis program, it is known that the three independent/independent variables (X) have a positive and significant effect on audit quality at the West Sulawesi Provincial Inspectorate office with the following summary:

1. The competency variable on Professional Skepticism, with a value of t arithmetic $>$ t table $4.801 > 1.675$ and significant = $0.000 < 0.05$, which means that the competency variable has a partial and significant effect on Professional Skepticism at the Inspectorate Office of West Sulawesi Province.
2. The competence variable on independence, with a value of t arithmetic $>$ t table $5.017 > 1.675$ and significant = $0.000 < 0.05$, which means that the competency variable has a partial and significant effect on independence in the West Sulawesi Provincial Inspectorate office.
3. The competence variable on audit quality, with t value $>$ t table $4.192 > 1.675$ and significant = $0.000 < 0.05$, which means that the competency variable has a partial and significant effect on audit quality at the Inspectorate Office of West Sulawesi Province.
4. Professional Skepticism variable on audit quality, with t value $>$ t table $2.339 > 1.675$ and significant = $0.023 < 0.05$, which means that Professional Skepticism variable has a partial and significant effect on audit quality at the Inspectorate Office of West Sulawesi Province.
5. The independence variable on audit quality, with a value of t arithmetic $>$ t table $4.617 > 1.675$ and significant = $0.000 < 0.05$, which means that the independence variable has a partial and significant effect on audit quality at the Inspectorate Office of West Sulawesi Province.

In addition to the direct influence between Competence (X) on audit quality (Y3) through Professional Skepticism (Y1) and Independence (Y2) as intervening variables that mediate the relationship between the independent variable and the dependent variable, there is also an indirect effect (Indirect effect). To calculate the indirect effect, the following formula is used:

a. Competition (X) effect towards audit quality (Y3) through Professional Skepticism (Y1)

$$X \rightarrow Y1 \rightarrow Y3 = (0,554 \times 0,296) = 0,163 (16,3\%)$$

b. Competition (X) effect towards audit quality (Y3) through Independency (Y2)

$$X2 \rightarrow Y2 \rightarrow Y3 = (0,571 \times 0,584) = 0,333 (33,3\%)$$

5.4. Discussion

5.4.1. Competence Effect Towards Professional Skepticism on Inspectorate of West Sulawesi Province

The results of testing this hypothesis indicate that competence has a positive and significant influence on Professional Skepticism. From the above statement it is stated that auditors with adequate knowledge, experience, education and training can conduct audits objectively and carefully. As evidence is collected and assessed during the audit process, professional skepticism should be exercised throughout the process. Therefore, it can be seen that there is a relationship between auditor competence and auditor professional skepticism. (Lauw Tjun Tjun, Elyzabet and Santi, 2012). This study uses attribution theory because attribution theory is widely used to explain the auditor's judgment, performance appraisal, and decision making by auditors. Attribution relates to judgment and describes how an auditor behaves.

5.4.2. Competence Effect Towards Independence on Inspectorate of West Sulawesi Province

The results of testing this hypothesis indicate that competence has a positive and significant effect on independence. Independence is one of the most important characteristics for auditors and is the basis of the principles of integrity and objectivity. So that the financial statements audited by a professional and competent auditor will certainly be a report that can be trusted by users of the financial statements and is expected to be free from material misstatement and in accordance with generally accepted accounting standards in Indonesia.

5.4.3. Competence Effect Towards Audit Quality on Inspectorate of West Sulawesi Province

Internal auditors in carrying out their duties and functions are required to have adequate competence. Auditor competence is the auditor's ability to apply the knowledge possessed in carrying out audit tasks carefully, carefully, intuitively, and objectively. Every government internal supervisory apparatus is required to have expertise regarding audit standards, policies, procedures and audit practices as well as adequate expertise regarding the government environment. The government's internal supervisory apparatus must have technical competence in the fields of auditing, accounting, government administration, engineering, and communication. Tampubolon (2005) states that the expertise of an auditor can be obtained through continuous education and training as well as adequate experience in carrying out audits. The results of testing this hypothesis indicate that competence has a positive and significant effect on audit quality.

5.4.4. Professional Skepticism Effect Towards Audit Quality on Inspectorate of West Sulawesi Province

Professional skepticism is an external factor in attribution theory because it includes behavior caused by the situation faced by the auditor to produce a good audit quality. With good audit quality, the needs of information users can be met and there is no information imbalance between principals and agents as stated in agency theory. The results of testing this hypothesis indicate that professional skepticism has a positive and significant effect on audit quality.

5.4.5. Independency Effect Towards Audit Quality on Inspectorate of West Sulawesi Province

The results of testing this hypothesis indicate that independence has a positive and significant effect on the quality of internal audit, the influence of independence on the quality of audit/audit results is supported by attribution theory that the independence of an auditor can be influenced by internal factors and external factors, so that it can also affect the quality of audit results. Internal auditors who are able to maintain an independent attitude will create quality audit results.

5.4.6. Competence Effect Towards Internal Audit Result Quality through Professional Skepticism

The results of this study which were tested with the Sobel test showed that the influence of competence on audit quality through professional skepticism had a positive and significant effect. So, the variable of professional skepticism can mediate the relationship between competence and audit quality. In this study, the researcher uses attribution theory because the researcher will conduct an empirical study to determine the factors that influence the auditor's quality of audit results, especially the personal characteristics of the auditors themselves. Basically, the personal characteristics of an auditor is one of the determinants of the quality of the audit results to be carried out because it is an internal factor that encourages someone to carry out an activity.

5.4.7. Competence Effect Towards Internal Audit Result Quality through Independency

The results of this study which were tested with the Sobel test showed that the influence of competence on audit quality through independence had a positive and significant effect. Thus, the independence variable can mediate the relationship between competence and audit quality. This is in line with attribution theory which states that if we observe social behavior, the first thing we have to do is determine in advance what causes it, namely situational or personal factors commonly called external and internal causality, where competence is a personal factor that can affect the quality of audit results.

VI. CONCLUSION

6.1 Conclusion

1. Competence has a positive and significant effect on professional skepticism at the West Sulawesi Provincial Inspectorate Office. This study explains attribution theory. Attribution relates to judgment and describes how an auditor behaves.
2. Competence has a positive and significant effect on independence at the West Sulawesi Provincial Inspectorate Office. Attribution theory because in this study examines auditor behavior, namely competence to independence where attribution theory explains the relationship between behavior and individual attitudes and characteristics to produce accountable and trustworthy audit quality as the basis for decision making.
3. Competence has a positive and significant effect on audit quality at the Inspectorate Office of West Sulawesi Province. Attribution theory in this study is used to explain the influence of competence on the quality of audit results where competence is an internal factor within the auditor that can affect the quality of audit results.
4. Professional skepticism has a positive and significant effect on audit quality at the West Sulawesi Provincial Inspectorate Office. The results of this study are in accordance with attribution theory which refers to how a person explains the causes of the behavior of others or himself which will be determined whether from internal such as nature, character, attitude or external such as situational pressure.
5. Independence has a positive and significant effect on audit quality at the Inspectorate Office of West Sulawesi Province. Independence is an internal factor in attribution theory because independence includes individual behavior that comes from within so that it will affect the results of examinations on tests and evaluations. Auditors enforce the attitude of independence carried out during the audit process will result in good audit quality
6. Competence has a positive and significant impact on audit quality through professional skepticism at the West Sulawesi Provincial Inspectorate Office. In this study, the researcher uses attribution theory because the researcher will conduct an empirical study to determine the factors that influence the auditor's quality of audit results, especially the personal characteristics of the auditors themselves. Basically, the personal characteristics of an auditor is one of the determinants of the quality of the audit results to be carried out because it is an internal factor that encourages someone to carry out an activity.

7. Competence has a positive and significant impact on audit quality through independence at the West Sulawesi Provincial Inspectorate Office. In addition to the experience factor that has an important role in increasing auditor expertise, namely in the effort to develop an auditor's behavior and attitude as stated by psychological experts, that development is an increase in the potential for behavior, in accordance with the theory used in this study, namely attribution theory.

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