



Research Paper

The Influence Of Competence And Independence On The Quality Of Audits Through The Motivation Of The Inspectorate Apparatus Of West Sulawesi Province (Study On The Government Of West Sulawesi Province)

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This study aims to analyze the influence of competence and independence on the motivation of the Inspectorate apparatus of West Sulawesi Province both directly and when mediated by motivation. This type of research is quantitative research with the dissemination of questionnaires with data processed using path analysis with the help of SPSS software. The results of the study found that when competencies are well formed and auditors' independency is improved will affect the increased motivation of auditors in work that has implications for audit quality.

Keywords: Competence, Independence, Motivation, Audit Quality

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I. INTRODUCTION

According to Mardiasmo (2005), there are three main aspects that support the creation of good governance, namely supervision, control, and inspection. Supervision is an activity carried out by parties outside the executive, namely the community and the Regional People's Representative Council (DPRD) to oversee government performance. Control is a mechanism carried out by the executive to ensure that management systems and policies are implemented properly so that organizational goals can be achieved. While the examination (audit) is an activity carried out by parties who have independence and have professional competence to check whether the results of government performance are in accordance with the standards set.

The roles and functions of the Provincial, Regency/City Inspectorates are generally regulated in Article 4 of the Regulation of the Minister of Home Affairs No. 64 of 2007. In the article it is stated that in carrying out the task of supervising government affairs, the Provincial, Regency/City Inspectorate has the following functions: first, planning surveillance program; second, policy formulation and monitoring facilities; and third, inspection, investigation, testing, and assessment of supervisory duties.

Meanwhile, to carry out these tasks, the Inspectorate has the following authorities: first, to carry out inspections on the tasks of Regional Governments covering the fields of government and development, economy, finance and assets, as well as special fields; second, testing and evaluating the correctness of periodic or occasional reports from each unit/work unit; third, fostering functional supervisory staff within the Inspectorate and fourth, administering evaluation and reporting on the implementation of the Inspectorate's duties.

There are two things that cause the competence of the provincial inspectorate apparatus to be less than optimal. Functional education and training in the field of supervision. This is one factor in the lack of HR improvement for auditors in the auditor's functional environment. In addition, the existence of mutations between work units causes experienced officers to be replaced by inexperienced ones.

Like internal auditors in general, the inspectorate apparatus, including in West Sulawesi Province, is under the influence of policy makers. either kinship or other interest relations. This also affects the independence of the inspectorate apparatus of West Sulawesi Province.

Government audit is an important element in the enforcement of good government. However, the practice is often far from expected. Mardiasmo (2000) explains that there are several weaknesses in government

audits in Indonesia, including the unavailability of adequate performance indicators as a basis for measuring government performance, both central and local governments and this is commonly experienced by public organizations because the output produced in the form of public services is not easy to measure. In other words, the measure of audit quality is still a matter of debate.

Audit quality according to De Angelo quoted by Alim et al. (2007) is as the probability that the auditor will find and report violations in the client's accounting system. The probability of finding a violation depends on the technical ability of the auditor and the probability of reporting a violation depends on the independence of the auditor. In other words, competence and independence can affect audit quality.

II. LITERATURE REVIEW

2.1. Regional Budget Management

Regional financial management is divided into three major processes. The three processes are planning (including the activities of determining APBD/budgeting), administration (APBD implementation process) and reporting (APBD accountability). The accounting process is part of the reporting activity that requires each budget user/goods user to report all transactions into the financial statements. The APBD structure consists of regional revenues which are detailed based on regional government affairs, organizations, groups, types, objects, and details of revenue objects. So far, Indonesia has not regulated the government financial accounting standards which are the reference for compiling and making government financial reports. Although in 2002 and 2003 there have been a number of public hearings on 11 draft publications on government financial accounting standards. However, until now there has been no ratification so that it has an impact on the preparation of financial reporting and audits of local government financial reporting (Afiah, 2009).

2.2. Regional Budget Supervision

Supervision of government administration is needed to ensure that the implementation of government activities goes according to the plan and in accordance with the provisions of the applicable laws and regulations. In addition, in order to realize good governance and clean government, supervision is also needed to support the administration of government that is effective and efficient, transparent, accountable, and clean and free from KKN practices. Supervision of the administration of government can be carried out through inherent supervision, community supervision, and functional supervision (Cahyat, 2004). Functional supervision is supervision carried out by a supervisory agency/apparatus specially formed or appointed to carry out the function of independent supervision of the object being supervised.

2.3. Audit Quality

Auditors must produce quality audits so as to reduce the misalignment that occurs between management and owners. However, until now there is no definite definition of how and what good audit quality is. It is not easy to describe and measure service quality objectively with several indicators (Ayuningtyas, 2012: 18). Audit quality is influenced by several factors. The first factor that may affect audit quality is competence. Auditors need a competence. Competence is acquired through education and experience. Members should not describe themselves as having reliability or experience that they do not have (Mulyadi, 2002:58).

2.4. Competence

Webster's Ninth New Collegiate Dictionary (1983) in Sri Lastanti (2005) defines competence as the skill of an expert. Where an expert is defined as someone who has a certain level of skill or high knowledge in a particular subject obtained from training and experience.

2.5. Independence

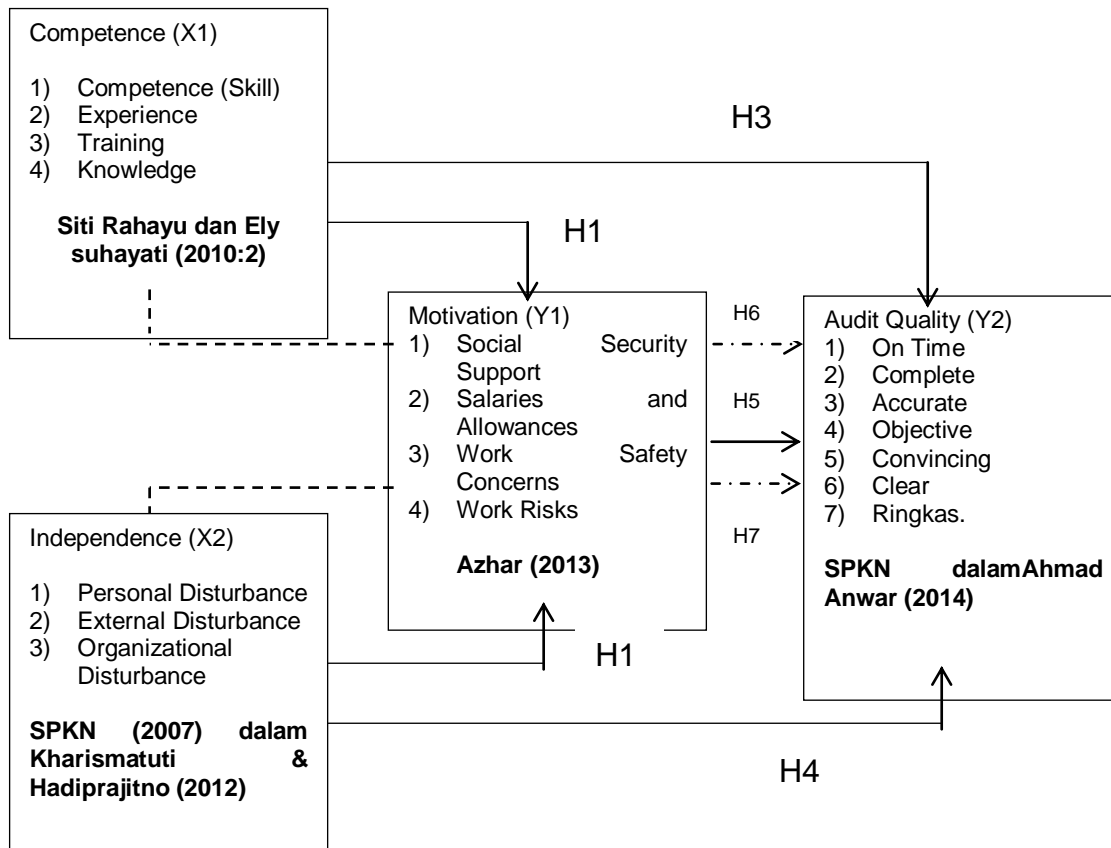
Arens, et.al.(2000) defines independence in auditing as "Using an unbiased perspective in conducting audit tests, evaluating the results of these tests, and reporting audit findings". Whereas Mulyadi (1992) defines independence as "a state of being free from influence, not controlled by other parties, not dependent on others" and an independent public accountant must be a public accountant who is not influenced and not influenced by various forces that come from outside the accountant in considering the facts found in the examination.

2.6. Motivation

Terry (in Moekijat, 2002) defines motivation as a desire in an individual that drives him to act. Meanwhile, according to the Committee on Management Terms of Educational Institutions and Management Development, motivation is a process or factor that encourages people to act or behave in a certain way; whose process includes: recognition and assessment of unsatisfied needs, determination of goals that will satisfy needs, and determination of actions required to satisfy needs.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



3.2. Hypothesis

1. Competence has a positive effect on the motivation of the Inspectorate apparatus in regional financial supervision.
2. Independence has a positive effect on the motivation of the Inspectorate apparatus in regional financial supervision.
3. Competence has a positive effect on the audit quality of the Inspectorate apparatus in regional financial supervision.
4. Independence has a positive effect on the audit quality of the Inspectorate apparatus in regional financial supervision.
5. Motivation has a positive effect on the audit quality of the Inspectorate apparatus in regional financial supervision.
6. Competence has a positive effect on audit quality through the motivation of the Inspectorate apparatus in regional financial supervision.
7. Independence has a positive effect on audit quality through the motivation of the Inspectorate apparatus in regional financial supervision.

IV. RESEARCH METHOD

4.1. Research Design

This study uses a quantitative approach which intends to explain the position of the variables studied and the relationship between one variable and another. Sugiyono (2010) This research is intended to test the hypothesis that has been formulated previously. This study will explain the causal relationship between the variables through hypothesis testing. In this study, the analytical method used is multiple linear regression path analysis

4.2. Time and Location

This research will be conducted for three months from May – July 2021, which is located at the Inspectorate of West Sulawesi Province.

4.3. Population and Sample

The population in this study were all officers of the Inspectorate of West Sulawesi Province who participated in the inspection task, as many as 38 people. Sugiyono (2010) stated that the population is a large group and the area that is the scope of research. The sampling technique in this study used the saturated sample technique. According to Sugiyono (2010) saturated sampling is a sample collection technique when all members of the population are used as samples. Therefore, the sample in this study amounted to 38 people.

4.4. Data Gathering Method

Data collection is carried out in various settings (Sugiyono, 2016), namely: 1) Observation, 2) Interview, 3) Documentation, and 4) Questionnaire

4.5. Measurement Scale

The scale used in this questionnaire is a Likert scale. With the consideration of this analytical tool, which could be better for data processing, the data is in the form of calculation of correlation coefficient or total score. The level of the size of the scale used is the size of the ordinal scale. In the Likert Scale questions are made into four weights, namely:

- 1) Strongly Agree = 5
- 2) Agree = 4
- 3) Neutral = 3
- 4) Disagree = 2
- 5) Strongly Disagree = 1

V. RESEARCH RESULTS

5.1. Descriptive Analysis

Respondents in this study were auditors in West Sulawesi Province. The sample in this study was 38 respondents who were used for data processing.

Description of respondents' responses regarding the variables Competence (X1) Independence (X2), Motivation (Z) Audit Quality (Y), can be seen in the following table:

Respondents' Answers Regarding Competence

No	Question	Respondents' Answer Percentage					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	Para pegawai telah memiliki kemampuan atau skill yang telah sesuai dengan bidang kerja	1	0	3	19	15	4.24
2	Para pegawai telah berpengalaman di bidang kerja masing-masing	1	0	1	18	18	4.37
3	Pelatihan yang dilaksanakan dapat meningkatkan Competence dari para pegawai	1	2	3	17	15	4.13
4	Pengetahuan yang dimiliki terkait bidang kerja dapat menunjang kinerja	1	5	1	18	13	3.97
Variable Responds Average							4.17

Respondents' Answers Regarding Independency

No	Question	Respondents' Answer Percentage					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	Masalah pribadi di lingkungan rumah tangga tidak mempengaruhi upaya untuk bekerja dengan baik	1	5	1	18	13	4.32
2	Pihak-pihak luar yang berupaya mengganggu proses bekerja tidaklah berpengaruh pada Independency bekerja seorang pegawai	1	0	1	20	16	3.87
3	Gangguan dari lingkungan kerja tidak mempengaruhi proses bekerja yang professional	1	3	9	20	5	3.66
Variable Responds Average							3.95

Respondents' Answers Regarding Motivation

No	Question	Respondents' Answer Percentage					Avg
		SD	D	N	A	SA	

		(1)	(2)	(3)	(4)	(5)	
1	Jaminan sosial yang diterima dapat memicu Motivation dalam bekerja	1	0	4	18	15	4.21
2	Sistem pemberian gaji dan tunjangan dapat membuat pegawai bersemangat untuk bekerja	1	2	5	17	13	4.03
3	Intansi telah memberi kepedulian keselamatan saat proses audit	1	3	6	20	8	3.82
4	Resiko pekerjaan sesuai dengan kompensasi, sistem bonus, kebutuhan pangan dan sandang tidak menjadi halangan untuk menyelesaikan semua pekerjaan yang telah diperoleh	1	0	5	19	13	4.13
Variable Responds Average							4.05

Respondents' Answers Regarding Audit Quality

No	Question	Respondents' Answer Percentage					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	Proses audit dapat dilaksanakan dengan tepat waktu	1	0	1	20	16	4.33
2	Pemeriksaan dilaksanakan dengan memperhatikan segala aspek dengan detail	1	3	1	20	13	4.08
3	Proses audit sesuai dengan petunjuk yang menjadi standar	1	6	3	20	8	3.74
4	Proses pemeriksaan dilakukan dengan objektif	1	2	4	18	13	4.05
5	Para auditor melakukan pekerjaan dengan hasil yang meyakinkan	1	0	2	20	15	4.26
6	Petunjuk untuk proses audit telah diuraikan dengan jelas sebelum kegiatan audit	1	0	7	19	11	4.03
7	Hasil audit yang dilaksanakan tidak bertele-tele	1	0	6	19	12	4.09
Variable Responds Average							4.08

5.2. Validity and Reliability Test

5.2.1. Validity Test

If $r_{count} > r_{table} = 0.30$; then the statement is valid.

If $r_{count} < r_{table} = 0.30$; then the statement is invalid

Variable	Question Items	r_{count}	r_{table}	Information
Competence(X1)	1	0.579	0,30	Valid
	2	0.782	0,30	Valid
	3	0.717	0,30	Valid
	4	0.696	0,30	Valid
Independence (X2)	1	0.510	0,30	Valid
	2	0.743	0,30	Valid
	3	0.780	0,30	Valid
Motivation (Z)	1	0.601	0,30	Valid
	2	0.795	0,30	Valid
	3	0.733	0,30	Valid
	4	0.609	0,30	Valid
Audit Quality(Y)	1	0.735	0,30	Valid
	2	0.748	0,30	Valid
	3	0.587	0,30	Valid
	4	0.721	0,30	Valid
	5	0.780	0,30	Valid
	6	0.639	0,30	Valid
	7	0.709	0,30	Valid

5.2.2. Reliability Test

A construct or variable is said to be reliable if it gives a Cronbach Alpha value of ≥ 0.60 (Sugiyono, 2016).

Variable	Combach's Alpha	Information
Competence(X1)	0,846	Reliable
Independence(X2)	0,813	Reliable
Motivation (Z)	0,847	Reliable
Audit Quality (Y2)	0,895	Reliable

5.3. Path Analysis

This study uses statistical analysis, namely path analysis. This analysis is used to examine the effect of the intervening variable where the use of regression analysis is to estimate the causality relationship between

variables (casual model). Path analysis is an extension of multiple linear regression analysis or path analysis is the use of regression analysis to estimate causality relationships between variables that have been previously determined based on theory. A direct relationship occurs if one variable affects another variable without any third variable mediating (intervening) the relationship between the two variables. the. An indirect relationship is if there is a third variable that mediates the relationship between these two variables (Siregar, 2012). Thus, in the model of the relationship between these variables, there are independent variables which in this case are called exogenous variables (exogenous), and dependent variables are called endogenous variables (endogenous). Through this path analysis, it will be possible to find which path is the most appropriate and short for an independent variable to the last dependent variable (Sugiyono, 2016).

a. 1st Path Model Regression

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.761	1.360		.560	.579
	KOMPETENSI	.508	.104	.516	4.876	.000
	INDEPENDENSI	.585	.137	.454	4.288	.000

a. Dependent Variable: MOTIVASI

Based on the 1st Path Model Regression Table:

$$Z = 0,516 X_1 + 0,454 X_2 + 0,457$$

The regression equation, shows that the Competence variable has a positive regression coefficient direction or is directly proportional to motivation while Independence has a positive regression coefficient direction or is directly proportional to motivation, this indicates that the Competence variable will have a positive influence on motivation and the Independence variable will have a positive effect. positive on motivation

5.3.1. Direct Effect Hypothesis Test

1. Hypothesis 1

The calculation results obtained that the t value for the Competence variable was 4.876 and by using a significance level of 5%, the t table was 1.690. Where t table is obtained from $dk = n - k (38 - 4) = 34$ (Siregar, 2012) which means that the value of t count is greater than t table, namely $4.876 > 1.690$. While the value of sig in the table is 0.000 because sig is smaller or less than 0.05, which shows that competence has a positive and significant influence on motivation. Thus, it can be concluded that the hypothesis that competence has a positive and significant influence on motivation is accepted.

2. Hypothesis 2

The calculation results obtained that the t value for the independent variable was 4.288 and by using a significance level of 5%, the t table was 1.690. Where t table is obtained from $dk = n - k (38 - 4) = 34$ (Siregar, 2012) which means that the value of t count is greater than t table, namely $4.288 > 1.690$. While the value of sig in the table is 0.000 because sig is smaller or less than 0.05, which shows that independence has a positive and significant influence on motivation. Thus, it can be concluded that the hypothesis that independence has a positive and significant influence on motivation is accepted.

Determination Coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.890 ^a	.791	.779	1.406

a. Predictors: (Constant), INDEPENDENSI, KOMPETENSI

Table above shows the test of determination from the value of R Square that is equal to 0.791 which means that the Competence and Independence variables can explain the motivational variable of 79.1% and the remaining 15.4% which are other variables not examined in this study. Meanwhile, the value of e1 can be found with the formula $e1 = \sqrt{(1 - 0.791)} = 0.457$

b. 2nd Path Model Regression

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.803	2.147		1.306	.200
	KOMPETENSI	.516	.212	.318	2.431	.020
	INDEPENDENSI	.656	.265	.309	2.475	.018
	MOTIVASI	.578	.266	.352	2.177	.037

a. Dependent Variable: KUALITAS.AUDIT

Based on the table above:

$$Y = 0,318 X1 + 0,309 X2 + 0,352 Z + 0,430$$

The regression equation shows that the competence, independence and motivation variables have a positive regression coefficient direction or are directly proportional to audit quality, this indicates that the competence, independence, and motivation variables will have a positive influence on audit quality.

3. Hypothesis 3

The calculation results obtained that the t-count value for the Competency variable was 2.431 and by using the level of significance (level of significance) of 5%, the t-table was 1.690. Where t table is obtained from $dk = n - k$ $(38 - 4) = 34$ (Siregar, 2012) which means that the value of t count is greater than t table, namely $2.431 > 1.690$. While the value of sig in the table is 0.020 because sig is smaller or less than 0.05, which shows that competence has a positive and significant influence on audit quality. Thus, it can be concluded that the hypothesis that competence has a positive and significant influence on audit quality is accepted.

4. Hypothesis 4

The calculation results obtained that the t value for the independent variable is 2.475 and by using a significance level of 5%, the t table is 1.690. Where t table is obtained from $dk = n - k$ $(38 - 4) = 34$ (Siregar, 2012) which means that the value of t count is greater than t table, namely $2.475 > 1.690$. While the value of sig in the table is 0.018 because sig is smaller or less than 0.05, which shows that independence has a positive and significant influence on audit quality. Thus, it can be concluded that the hypothesis that independence has a positive and significant effect on audit quality is accepted.

5. Hypothesis 5

The result of the calculation is that the t value for the motivation variable is 2.177 and by using a significance level of 5%, the t table is 1.690. Where t table is obtained from $dk = n - k$ $(38 - 4) = 34$ (Siregar, 2012) which means that the value of t count is greater than t table, namely $2.177 > 1.690$. While the value of sig in the table is 0.037 because sig is smaller or less than 0.05, which shows that motivation has a positive and significant influence on audit quality. Thus, it can be concluded that the hypothesis which states that motivation has a positive and significant influence on audit quality is accepted.

Determination Coefficient

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.903 ^a	.815	.799	2.210

a. Predictors: (Constant), MOTIVASI, INDEPENDENSI, KOMPETENSI

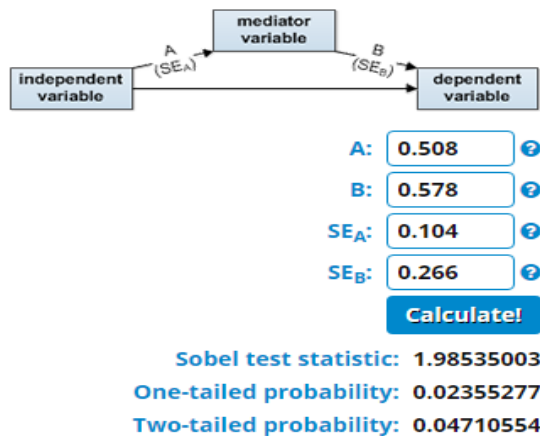
Table above shows the determination test of the R Square value of 0.815 which means that the variables of Competence, Independence and motivation can explain the audit quality variable of 81.5% and the remaining 18.5% which is another variable not examined in this study. Meanwhile, the value of e2 can be found with the formula $e2 = \sqrt{1 - 0.815} = 0.430$

Path analysis is an extension of multiple linear regression analysis or regression analysis which is used to measure causality between variables. The causal relationship between variables can be seen in the following figure:

5.4.2. Indirect Effect Hypothesis Test

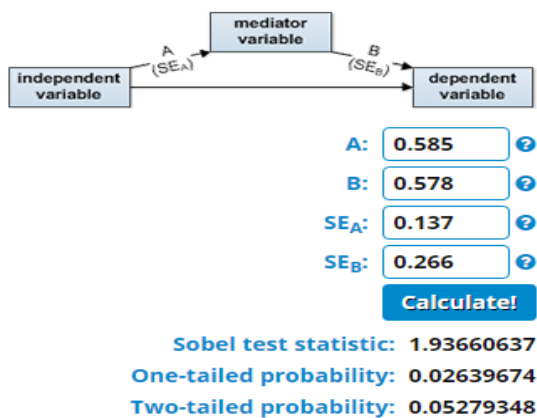
The indirect effect hypothesis test uses the Sobel test calculation. The following is the Sobel test calculation using the Sobel test calculator:

1) Hypothesis 6 (Effect of Competence on audit quality through motivation)



Based on the picture above, it is known that the influence of competence on audit quality through motivation as a moderating variable is shown by the t-statistic value of 1.985 which is greater than the t-table of 1.690. This means that the hypothesis is accepted. Which shows that competence has a positive and significant impact on audit quality through motivation.

2) **Hypothesis 7 (Influence of Independence on audit quality through motivation)**



Based on the picture it is known that the effect of independence on audit quality through motivation as a moderating variable is shown by the t-statistic value of 1.936 which is greater than the t-table of 1.690. This means that the hypothesis is accepted. Which shows that independence has a positive and significant impact on audit quality through motivation.

5.4. Discussion

5.4.1. Competence Effect towards Motivation

The results of the study show that competence has a significant effect on motivation which shows that when competence is improved or better, the auditors will be more motivated to work. Based on the distribution of the questionnaires, it can be seen that the respondents' responses about competence and motivation showed good and very good conditions. In this study, the auditors have been placed on work assignments that are adjusted to the ability with a workload that is not excessive to maintain the work motivation of the employees.

To develop competence, skills and knowledge tend to be more visible (visible) and relatively on the surface as characteristics possessed by humans, the sign is slightly visible and can be controlled by behavior from the outside, while motives and traits are located deeper at the central point of one's personality. Therefore, with good individual competence, it is expected that a person's work motivation can increase even better in carrying out his work. (Mahmudi, 2005 in Arumwanti, W. (2014).

From research conducted by Arumwanti, W. (2014) shows that competence has a significant effect on Arumwanti, W. (2014) so that the results of this study can support the results of research that has been previously carried out.

5.4.2. Independence Effect towards Motivation

The results of the study show that independence has a significant effect on motivation which shows that when independence is improved or better, the auditors will have more independence in their work. Based on the distribution of the questionnaires, it can be seen that the respondents' responses about independence and motivation indicate good and very good conditions.

The results of this study are in line with the opinion of Holmes in Karnisa, D. A., and Chariri, A. (2015) which states that independence is an attitude of being free from persuasion, influence, or control of the party being examined. The work motivation of auditors who aim at good audit quality will always be independent in their work so that they are free from interests.

These results support the results of research from Karnisa, D. A., & Chariri, A. (2015) also found empirical conditions where independence has a positive and significant effect on motivation. According to Suwandi (2005), in the context of the organization, motivation is the integration of organizational needs with personnel needs. This will prevent the occurrence of tension / conflict so that it will lead to the achievement of organizational goals effectively.

In relation to government audits, there is an independent study on the effect of rewards instrumentalities and environmental risk factors on the motivation of independent auditor partners to carry out government audits. Awards (rewards) received by independent auditors when conducting government audits are grouped into two parts, namely intrinsic rewards (personal enjoyment and opportunities to help others) and extrinsic rewards (career advancement and status). Meanwhile, environmental risk factors consist of the political climate and changes in authority.

5.4.3. Competence Effect towards Audit Quality

The results of the study show that competence has a significant effect on audit quality, which shows that when competence is improved or better, the quality of the audit process is getting better and increasing. Based on the distribution of the questionnaires, it can be seen that the respondents' responses about the competence and quality of the audit showed good and very good conditions. The competence of the auditors is always maintained by involving the auditors in training activities related to auditor skills related to communication skills, including oral communication, report writing, and presentation skills.

The results of this study are in line with the opinion of Arens and Loebbecke (1997) in Sumiok and Pontoh (2013) that audit quality can be achieved if the auditor has good competence. These competencies consist of two dimensions, namely experience and knowledge. Auditors as the spearhead of the implementation of audit tasks must always improve the knowledge they already have, so that the application of knowledge can be maximized in practice. The maximum application of knowledge will certainly be in line with the increasing experience possessed. In accordance with general standards, auditors are required to have sufficient work experience in the profession they are engaged in, and are required to meet technical qualifications and be experienced in the industry in which their clients are involved. Furthermore, Alim (2007) in Sumiok and Pontoh (2013) explains that the experience will also have an impact on every decision taken in the audit so that it is hoped that every decision taken is the right decision. This indicates that the longer the auditor's tenure, the better the audit quality will be. Research on competence has been done before.

5.4.4. Independence Effect towards Audit Quality

The results of the study show that independence has a significant effect on audit quality, which shows that when independence is increased or better, the work of the auditors will be of higher quality. Based on the distribution of the questionnaire, it can be seen that the respondents' responses about the independence and quality of the audit showed good and very good conditions. This is also supported by the attitude of the auditor who always acts honestly, impartially and reports findings only based on the available evidence, the auditor is assumed to have the independence, both mentally and physically, to carry out audit duties in order to provide an objective audit opinion.

In addition to audit expertise, an auditor must also have independence in conducting audits in order to be able to provide opinions or conclusions as they are without any influence from interested parties (BPKP, 1998). The second general standard statement of the SPKN is: "In all matters relating to audit work, the examining and examining organization must be free in their mental attitude and appearance from personal, external, and organizational disturbances that may affect their independence". With this second general standard statement, the audit organization and its examiners are responsible for maintaining their independence in such a way that the opinions, conclusions, considerations or recommendations from the results of the audits carried out are impartial and are seen as impartial by any party.

The results of this study support the results of research conducted by Law (2012) which shows that independence has an effect on audit quality. Furthermore, the auditor must produce a quality audit so as to reduce the misalignment that occurs between management and owners. However, until now there is no definite

definition of how and what good audit quality is. It is not easy to describe and measure service quality objectively with several indicators (Ayuningtyas, 2012: 18).

5.4.5. Motivation Effect towards Audit Quality

The results of the study show that motivation has a significant effect on audit quality, which shows that when motivation is increased or better, the work results of the auditors will be of higher quality. Based on the distribution of the questionnaires, it can be seen that the respondents' responses regarding motivation and audit quality indicated good and very good conditions.

Goleman's opinion (2001) is in line with the results of this study where only with motivation will a person have a high fighting spirit to achieve goals and meet existing standards. In other words, motivation will encourage someone, including the auditor, to excel, be committed to the group and have high initiative and optimism.

This is supported by the results of research by Efendy, M. (2010) and Ardini, L. (2010) which found empirical conditions where auditor motivation has a positive and significant effect on audit quality. Auditors must produce quality audits so as to reduce the misalignment that occurs between management and owners. However, until now there is no definite definition of how and what good audit quality is. It is not easy to describe and measure service quality objectively with several indicators (Ayuningtyas, 2012: 18).

The measurement of audit quality on financial reports is required to use the State Financial Audit Standard (SPKN) in the introductory section which explicitly and explicitly states that "government internal control is an important management function in the administration of government. Through internal control, it can be seen whether a government agency has carried out activities in accordance with its duties and functions effectively and efficiently, as well as in accordance with the plans, policies that have been determined and the provisions. In addition, internal supervision over the administration of government is needed to encourage the realization of good governance and clean government and to support the administration of government that is effective, efficient, transparent, accountable and clean and free from practices of corruption, collusion, and nepotism (Yumame et. al., 2020).

5.4.6. Competence Effect towards Audit Quality through Motivation

The results of the study show that competence has a significant effect on audit quality if it is mediated by motivation which shows that when competence is improved or better, motivation will increase and the implications for the work of the auditors will be more qualified. Therefore, motivation is said to mediate the indirect effect of motivation on audit quality. Based on the distribution of the questionnaire, it can be seen that respondents' responses to independence, motivation and audit quality indicate good and very good conditions. Good competence of auditors can be interpreted that an auditor has skills or expertise in his field. While independent is an auditor who has honesty, freedom, and is not controlled by any party to produce quality audit output.

According to Angelo (1981) in Ardini, L. (2010) in auditor competence is the ability of auditors to apply their knowledge and experience in conducting audits so that auditors can audit carefully, carefully, intuitively, and objectively. Therefore, it is understood that the audit must be carried out by a person who has sufficient technical expertise and training as an auditor. Thus, the auditor does not meet the requirements if he does not have adequate education and experience in the field of auditing. In government audits, auditors are required to have and improve their ability or expertise not only in audit methods and techniques, but also in all matters relating to government such as government organizations, functions, programs and activities.

The results of previous research from Ardini, L. (2010) show that competence has a significant effect on audit quality with motivation as a moderating variable so that the results of this study support the results of previous studies. This is also in line with the opinion which states that audit quality is influenced by several factors. The first factor that may affect audit quality is competence. Auditors need a competence. Competence is acquired through education and experience. Members should not describe themselves as having reliability or experience that they do not have (Mulyadi, 2002:58).

5.4.7. Independence Effect towards Audit Quality through Motivation

The results show that independence has a significant effect on audit quality if it is mediated by motivation which shows that when independence is increased or better, motivation will increase and the implications for the work of the auditors will be more qualified. Therefore, motivation is said to be able to mediate the indirect effect of motivation on audit quality. Based on the distribution of the questionnaire, it can be seen that the respondents' responses about independence, motivation and audit quality indicate good and very good conditions. Independence also means upholding honesty and objectivity and avoiding relationships that can damage the independence of the auditors so that they must be maintained. Auditors are required to know that they can be held accountable for the inspector's findings, especially on clients where they consider that an

inspection is likely to occur. Auditors are more likely to issue a going concern opinion when they anticipate an inspection than when they do not anticipate an inspection. Therefore, Inspection creates a need for audit firms to demonstrate the effectiveness of their control systems, which aim to improve audit quality.

Auditor independence is one of the important factors to produce a quality audit. Because if the auditor loses his independence, the audit report produced is not in accordance with the existing reality so that it cannot be used as a basis for decision making (Supriyono, 1988 in Nadi, I. M. P. P., & Suputra, I. D. G. D. (2017).

Furthermore, Goleman (2001) in Nadi, I. M. P. P., & Suputra, I. D. G. D. (2017) only motivation will make a person have a high fighting spirit to achieve goals and meet existing standards. In other words, motivation will encourage someone, including the auditor, to excel, be committed to the group and have high initiative and optimism. Inappropriate response or follow-up to the audit report and the resulting recommendations will reduce the motivation of officials to maintain audit quality.

Previous research from Ardini, L. (2010) shows that independence has a significant effect on audit quality with motivation as a moderating variable so that the results of this study support the results of previous studies.

VI. CONCLUSION

6.1. Conclusion

- 1) Good competence will affect the motivation of the auditors of the Inspectorate of West Sulawesi Province
- 2) A good application of independence will affect the motivation of the auditors of the Inspectorate of West Sulawesi Province
- 3) Good competence will have an effect on improving the audit quality of the Inspectorate of West Sulawesi Province
- 4) Good application of independence will affect the quality of the audit of the Inspectorate of West Sulawesi Province
- 5) Increased work motivation of the auditors will affect the quality of the audit of the Inspectorate of West Sulawesi Province
- 6) Good competence will have an effect on increasing the motivation of the auditors so that they can improve the audit quality of the Inspectorate of West Sulawesi Province
- 7) A good application of independence will affect the motivation of the auditors so as to improve the audit quality of the Inspectorate of West Sulawesi Province

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