

## **The Influence of Workload, Integrity, Competence and Auditor Professionalism on Audit Quality: A Study on BPKP of South Sumatra Province**

Destri Rizky Amalia<sup>1</sup>, E. Yusnaini<sup>2</sup>, Anna Yulianita<sup>3</sup>

<sup>1234</sup>*Master of Economics, Sriwijaya University, Indonesia*

*\*Corresponding Author: Destri Rizky Amalia*

**ABSTRACT:** *This study aims to test and provide empirical evidence regarding the influence of workload, integrity, competence and professionalism of auditors on the audit quality of BPKP employees in South Sumatra Province. The population in this study were all auditors at BPKP South Sumatra Province totaling 115 people. The sample was taken using saturated sampling where all populations of 115 people were sampled. The analysis technique used multiple regression with hypothesis testing using the t test and F test. The results of the study showed that partially the workload variable did not affect audit quality while the integrity, competence and professionalism variables partially affected audit quality. Then simultaneously the workload, integrity, competence and professionalism variables partially affected audit quality*

**KEYWORDS**—*Workload, Integrity, Competence, Professionalism, Audit Quality*

### **I. INTRODUCTION**

Internal control functions include the implementation of examinations, reviews, evaluations, monitoring, and other supervisory activities on the planning, implementation, and accountability of state and regional financial receipts and expenditures, as well as national development funded by the state and regional budget levels, as well as internal supervision of asset utilization planning and implementation. offering advice on risk management, internal control, and governance to organizations/business entities/other entities in the country or region, price adjustments, claim examinations, examination of cases of irregularities that are detrimental to state/regional finances, examination of calculations of state/regional losses, provision of information and efforts to prevent corruption, implementation of reviews of financial reports and performance reports of the central government, and supervision of the planning and implementation of programs or activities that can be carried out to initiate development.

Mulyadi (2013) Auditing is the process of determining how well assertions about economic actions and events comply with established standards and to inform interested users of the findings, auditing is a systematic method of objectively collecting and evaluating data. Arens, Elder, and Beasley (2014) Auditing is the process of collecting and analyzing information evidence to assess and document how closely the information conforms to established standards. Maulidawati, et al. (2017) clearly states that audit quality is a criterion for evaluating auditor performance. If the audit report contains audit findings and conclusions objectively and offers recommendations, the audit quality can be trusted.

Rusli and Wiratmaja (2016) A large workload can hinder the auditor's ability to detect and report fraud and financial reporting errors, which reduces audit quality. According to Pangestika, Taufik, and Silfi (2014) Auditors must not only conduct themselves properly, but also complete their oversight responsibilities within the allocated time frame. Prasita and Adi (2007) argues that auditors are under independent pressure from the need for high-quality reports within a limited time frame. Dennis and Peters (2012) states that the physical and mental needs of auditors are related to the auditor's workload. Physical needs are related to the volume of organizations being audited quickly. The auditor's mental attitude when conducting an audit is related to auditing several agencies.

In addition to the workload that must be considered in an effort to achieve good quality, integrity is an important component in the implementation of the audit, where integrity requires the auditor to be honest and frank but does not sacrifice the confidentiality of the audited party. Integrity does not tolerate mistakes or the elimination of principles, the higher the integrity that is upheld, the higher the audit quality. According to Lubis (2015) Integrity is a character trait that is essential to gaining professional recognition. Because of this quality, the public trusts auditors, so they must be honest and forthright while still considering the limits of confidentiality.

Arens, Elder, and Beasley (2014) The first general standard statement states that the audit should be performed by one or more persons with appropriate technical expertise (competence) as auditors. According to Docman (2020) Competence is the skill or knowledge contained in the technical requirements of the auditor to

monitor and evaluate the quality of the audit. In addition to competence, other factors that affect the quality of the audit are professionalism, according to Pane et al (2021) Professional is a person who is professional, competent, trustworthy, and responsible in carrying out or completing his/her professional duties. Professionalism refers to the ability of members of a profession to carry out their functions properly and correctly and the commitment to strive to improve their professional expertise. The professionalism of an auditor can be demonstrated by the auditor's capacity and attitude, including knowledge, experience, adaptability, technical skills, technology, responsibility in carrying out tasks and a sense of togetherness.

Various studies related to audit quality include: The Story of a Young Woman (2011) stated that the workload faced by auditors has an impact on decreasing audit quality. The results of the study The Last Supper (2016), And Carol (2012) shows that integrity can have an influence on audit quality. Research conducted by Docman (2020) And The Last Supper (2018) states that competence has a positive effect on audit quality. Research Kartika and the Scouts (2019) And Anggraini and Sapariyah (2019) shows that professionalism influences audit quality.

This study aims to determine the effect of workload, integrity, competence and professionalism of auditors on audit quality at the Financial and Development Supervisory Agency of South Sumatra Province.

## **II. LITERATURE REVIEW**

### **2.1. Agency Theory**

The Last Supper (2015) Agency theory as an implementation in modern organizations. Agency theory emphasizes the importance of stakeholders when handing over business management to professionals known as agents who have a better understanding of the management of their day-to-day operations. Based on agency theory, the Financial and Development Supervisory Agency is tasked with mediating conflicts as a third party. Here, the Financial and Development Supervisory Agency will be given the task of auditing to examine financial reports prepared by the central government and regional governments on behalf of the people, who are the main parties represented by the House of Representatives. The many cases of corruption in central and regional government institutions show how important the function of the Financial and Development Supervisory Agency is in this situation.

### **2.2. Audit**

According to Mulyadi (2013) Auditing is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic activities and events to determine the extent to which those assertions correspond to established criteria in the financial statements and communicating the results to interested users.

### **2.2. Workload**

Dennis and Peters (2012) think the workload is interpreted as "busy season. Adhi Pratama, et al. (2015) defines workload as a measure of the auditor's efforts to complete his/her assignment. According to The Last Supper (2010) Another definition of workload is a task that requires mental effort and takes a certain amount of time to complete and is "limited to audit competence" where the auditor is under pressure due to the number of audit clients and the limited time in which the auditor has to complete the audit.

### **2.3. Integrity**

According to Agoes (2012) Integrity requires members, among other things, to be honest and direct without compromising the confidentiality of beneficiaries. Personal interests must not take precedence over public service. Honest disagreements and unintentional mistakes are acceptable, but dishonesty and violations of principle are unacceptable.

### **2.4. Competence**

Restu and Nastia (2013) argues that auditor competence is sufficient knowledge and experience to be able to conduct audits objectively, carefully and thoroughly. Highly qualified auditors will have a lot of knowledge about the field in which they are involved, so that they can explore various problems in more depth so that auditors can make high-quality judgments.

### **2.5. Professionalism**

Arens, Elder, and Beasley (2014) to argue Professionalism is a behavioral responsibility that goes beyond the simple responsibilities entrusted to auditors and goes beyond compliance with laws and regulations. As individual professionals, auditors recognize their obligations to the organization and management of clients and their colleagues in the industry, even if it is a sacrifice, a personal birth.

Based on the description of the theory that has been put forward and the support of previous research, the research hypothesis can be described as follows:

H1: Workload has an effect on audit quality

H2: Integrity has an effect on audit quality

H3: Competence influences audit quality

H4: Professionalism has an effect on audit quality.

H5: Workload, integrity, competence, and professionalism have an effect on audit quality.

**III. METHOD**

The population in this study were all auditors at the Financial and Development Supervisory Agency of South Sumatra Province totaling 115 people, based on this, the sample was taken using saturated sampling, namely all 115 employees were taken as samples. The data collection technique uses questionnaires, where the questionnaire returns 97 with a response rate of 84%. The analysis technique used multiple regression analysis with hypothesis testing using the t test and F test.

**IV. RESULTS AND DISCUSSION**

4.1. Classical Assumption Test

4.1.1. Normality Test

**Table 1. Normality Test  
Kolmogorov Smirnov Normality Test**

		Unstandardized Residual
N		97
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.08214174
Most Extreme Differences	Absolute	.064
	Positive	.058
	Negative	-.064
Test Statistics		.064
Asymp. Sig. (2-tailed)		.200c,d
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on Table 1, the asymp. sig (2-tailed) value is  $0.200 > 0.05$ , so according to the basis for decision making in the Kolmogorov Smirnov normality test, it can be explained that the data is normally distributed, thus the assumption or requirement for normality in the regression model has been met.

4.1.2. Multicollinearity Test

**Table 2. Multicollinearity Test**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Workload	.800	1,250
	Integrity	.595	1,681
	Competence	.607	1,647
	Professionalism	.592	1,690

a. Dependent Variable: Audit Quality

Based on Table 2, it is known that the tolerance value for all research variables is greater than 0.10 and the VIF value for all research variables is less than 10, which means that there are no symptoms of multicollinearity.

4.1.3. Autocorrelation Test

**Table 3. Autocorrelation Test**

Model	Durbin-Watson
1	1,774

a. Predictors: (Constant), Professionalism, Workload, Competence, Integrity

b. Dependent Variable: Audit Quality

Based on Table 3, the Durbin Watson value is 1.774 and based on the Durbin Watson table, the dL value is 1.5847 and the dU value is 1.7560. This shows that the dU value is  $1.7560 < 1.774 < 4 - dU$  ( $4 - 1.7560 = 2.2440$ ) which means that there are no problems or symptoms of autocorrelation.

4.2. Hypothesis Testing

**Table 4. Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.643	.134		-4.807	.000
	Workload	.011	.020	.009	.527	.599
	Integrity	.579	.059	.589	9,755	.000
	Competence	.246	.072	.204	3.405	.001
	Professionalism	.262	.077	.205	3.385	.001

a. Dependent Variable: Audit Quality

Based on Table 4.22, the regression line equation can be made as follows:

$$KUA = -0.643 + 0.011 BKA + 0.579 IA + 0.246 KA + 0.262 PA$$

The explanation of the line equation above can be described as follows:

1. The constant value is -0.643 which means that without workload, integrity, competence and professionalism, the audit quality value is only -0.643. This shows that without workload, integrity, competence and professionalism, the audit carried out has very low quality.
2. The regression coefficient value of the workload variable is 0.011, which means that for every 1 increase in the workload variable score, the audit quality will increase by 0.011 scores, assuming that other variables are held constant.
3. The regression coefficient value of the integrity variable is 0.579, which means that for every 1 increase in the integrity variable score, the audit quality will also increase by 0.579 scores, assuming that other variables are held constant.
4. The regression coefficient value of the competency variable is 0.246, which means that for every 1 increase in the competency variable score, the audit quality will increase by 0.246 scores, assuming that other variables are held constant.
5. The regression coefficient value of the professionalism variable is 0.262, which means that for every 1 increase in the professionalism variable score, the audit quality will increase by 0.262 scores, assuming that other variables are held constant.

4.2.1. The Effect of Workload on Audit Quality

The significance value of the workload variable is 0.599 which is greater than  $\alpha = 5\%$ . This means that  $H_0$  is accepted and  $H_a$  is rejected, which means that the workload variable does not have a significant effect on the audit quality of employees of the Financial and Development Supervisory Agency of South Sumatra Province.

4.2.2. The Influence of Integrity on Audit Quality

The significance value of the integrity variable is 0.000 which is smaller than  $\alpha = 5\%$ . This means that  $H_0$  is rejected and  $H_a$  is accepted, which means that the integrity variable has a significant effect on the audit quality of employees of the Financial and Development Supervisory Agency of South Sumatra Province.

4.2.3. The Influence of Competence on Audit Quality

The significance value of the competency variable is 0.001, which is smaller than  $\alpha = 5\%$ . This means that  $H_0$  is rejected and  $H_a$  is accepted, which means that the competency variable has a significant effect on the audit quality of employees of the Financial and Development Audit Agency of South Sumatra Province.

4.2.4. The Influence of Professionalism on Audit Quality

The significance value of the professionalism variable is 0.001, which is smaller than  $\alpha = 5\%$ . This means that  $H_0$  is rejected and  $H_a$  is accepted, which means that the professionalism variable has a significant effect on the audit quality of employees of the Financial and Development Audit Agency of South Sumatra Province.

4.2.5. The Influence of Workload, Integrity, Competence and Professionalism on Audit Quality

Based on data processing, the following results were obtained:

**Table 5. ANOVAa**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	31,808	4	7,952	1129.453	.000b
	Residual	.648	92	.007		
	Total	32,456	96			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Professionalism, Workload, Competence, Integrity

Based on Table 5, the significance value of F is 0.000, which is smaller than  $\alpha = 0.05$ . This means that  $H_0$  is rejected and  $H_a$  is accepted, which means that the variables of workload, integrity, competence and

professionalism simultaneously have a significant effect on the audit quality of employees of the Financial and Development Audit Agency of South Sumatra Province.

## **V. CONCLUSION**

The conclusion that can be drawn from this study is that partially the workload variable does not affect audit quality, while the integrity, competence and professionalism variables partially affect audit quality. Then simultaneously the workload, integrity, competence and professionalism variables partially affect audit quality.

This study only discusses audit quality only seen from the variables of workload, integrity, competence and professionalism and only uses one research object, namely employees. Financial and Development Audit Agency of South Sumatra Province. It is expected that further research will be conducted on audit quality by using or adding other variables such as the use of information technology, experience and so on. Then add research objects such as all auditors, both internal, government and private auditors in South Sumatra Province.

## **REFERENCES**

- [1]. Adhi Pratama Ishak, F., Dedy Perdana, H., & Widjajanto, A. (2015). The Effect of Audit Rotation, Workload, and Specialization on Audit Quality in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2009-2013. *Journal of Organization and Management*, 11(2), 183–194. <https://doi.org/10.33830/jom.v11i2.234.2015>
- [2]. Agoes, S. (2012). Auditing.
- [3]. Anggraini, FN, & Sapariyah, RA (2019). The Influence of Auditor Competence, Independence, and Professionalism on Audit Quality (Study on Public Accounting Firms in Surakarta and Yogyakarta). *Advance: Journal of Accounting Vol*, 6(1), 116–130.
- [4]. Arens, A. A., Elder, R. J., & Beasley, M. S. (2014). *Auditing and Assurance Services*. Pearson Education, 1–850.
- [5]. Carolita, MK (2012). The Influence of Work Experience, Independence, Objectivity, Integrity, Competence, and Organizational Commitment on the Quality of Audit Results of a Study on Auditors at Public Accounting Firms in Semarang. *Journal of Economics and Business*.
- [6]. Dennis, L., & Peters, G. F. (2012). The Effect of Workload Compression on Audit Quality. *A Journal of Practice & Theory*, 31, 139–165.
- [7]. Dhini Rama Dhanian. (2010). The Influence of Work Stress, Workload on Satisfaction (Study on Medical Representatives in Kudus City). *Journal of Psychology, Muria Kudus University*, I(1), 15–23.
- [8]. Dokman, DMSEBS (2020). The Influence of Auditor Competence and Independence on Audit Quality with Auditor Ethics as a Moderating Variable at Public Accounting Firms in Medan City. *Indonesian Journal of Accounting and Finance*, 3(2), 1–14. <https://doi.org/10.31629/jiafi.v3i2.2201>
- [9]. Kartika, D., & Pramuka, BA (2019). The influence of competency, independence, and professionalism on audit quality. 2(2), 157–169.
- [10]. Lubis, AA (2015). The Influence of Work Experience, Independence, Objectivity, Integrity, Competence, and Auditor Ethics on the Quality of Audit Results of BPKP Auditors in North Sumatra Province. Thesis, 1–118.
- [11]. Maulidawati, Islahuddin, & Syukriy Abdullah. (2017). The Effect of Workload and Time Budget Pressure on Audit Quality with Audit Experience as a Moderator (Study at the Inspectorate of West Aceh Regency). Master of Accounting Postgraduate Program, Syiah Kuala University, 10.
- [12]. Mulyadi. (2014). *Auditing (Second Edition)*. Salemba Empat.
- [13]. Nurmala Sari, E., & Lestari, S. (2018). The Influence of Competence and Time Budget Pressure on Audit Quality at the BPK RI Representative Office of North Sumatra Province. *Journal of Accounting and Financial Research*, 6(1), 81–92.
- [14]. Pane, DC, Paula, C., Apriliyani, D., & Ufrida, N. (2021). The Influence of Professionalism, Experience, Accountability, and Auditor Competence on Audit Quality at Public Accounting Firms in the Medan City Area. *MEA Scientific Journal (Management, Economics, and Accounting)*, 5(2), 312–331.
- [15]. Pangestika, W., Taufik, T., & Silfi, A. (2014). The Influence of Professional Expertise, Independence, and Time Budget Pressure on Fraud Detection. *Online Journal of Students of the Faculty of Economics, University of Riau*, 1(2), 1–15.
- [16]. Prasita, A., & Adi, PH (2007). The Effect of Task Complexity and Time Budget Pressure on Audit Quality with Moderation of Understanding of Information Systems. *Economics and Business Faculty of Economics UKSW*, 1–24.
- [17]. Restu, & Nastia. (2013). The Influence of Auditor Competence, Independence and Professionalism on Audit Quality (Empirical Study on Public Accounting Firms in Pekanbaru). *Journal of Economics and Business*, 21(September), 1–13.

- [18]. Rusli, Ju., & Wiratmaja, IM (2016). Audit Committee as Moderator of Workload and Audit Engagement Period Effect on Auditee Quality. *Scientific Journal of Accounting and Business*, 11 No 1.
- [19]. Setiawan, L., & Fitriany. (2011). The Effect of Workload and Auditor Specialization on Audit Quality with Audit Committee Quality as a Moderating Variable. 8(1), 36–53.
- [20]. Tandiontong, M. (2016). *Audit Quality and Its Measurement*. CV. Alfabeta.
- [21]. Wardayati, SM (2016). The effects of accountability, objectivity, integrity, working experience, competence, independence and motivation of the examiner toward the quality of inspection results at the inspectorate of Lumajang regency. *Pertanika Journal of Social Sciences and Humanities*, 24(May), 165–174.

***\*Corresponding Author: Destri Rizky Amalia<sup>1</sup>***  
***<sup>1</sup>Master of Economics, Sriwijaya University, Indonesia***