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The Effect of Auditor Competence and Professional Attitude on Audit Quality for Government Internal Supervisory Apparatus at the Inspectorate of Kendari City

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ABSTRACT

This study aims to determine and analyze the effect of auditor competence and professional attitude on audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City. The population in this study comprised the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City, totaling 45 people. This study used a census sampling technique to select respondents. The sample consisted of 45 auditors. Data were collected using questionnaires. Data were analyzed using descriptive analysis and multiple linear regression with the assistance of IBM SPSS Statistics version 26. The results of this study indicate that: (1) competence affects audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City; (2) auditor professional attitude affects audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City; and (3) competence and auditor professional attitude simultaneously affect audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City.

Keywords: *Auditor Professional Attitude, Audit Quality, Competence Government Internal Supervisory Apparatus*

I. INTRODUCTION

Good governance is defined as the implementation of development management that is solid, accountable, and aligned with democratic principles and efficient markets; avoids the misallocation of investment funds; prevents corruption both politically and administratively; creates budgetary discipline; and establishes the legal and political framework needed for business activity to grow (Mardiasmo, 2006).

According to Mardiasmo (2006), three main aspects support the creation of good governance: supervision, control, and audit. Supervision refers to activities carried out by parties outside the executive branch, namely the public and the Regional House of Representatives (DPRD), to oversee government performance. Control is a mechanism implemented by the executive to ensure that management systems and policies are properly carried out so that organizational objectives can be achieved. Audit is an activity carried out by parties with competence and professional attitude to examine whether government performance results have met the established criteria.

One unit that conducts audits or examinations of government is the Inspectorate. The roles and functions of provincial and regency/city inspectorates are generally regulated in Article 4 of Minister of Home Affairs Regulation No. 64 of 2007 concerning Technical Guidelines for the Organization and Work Procedures of Provincial/Regency/City Inspectorates. The article states that, in carrying out supervisory duties over government affairs, provincial and regency/city inspectorates function in the planning of supervisory programs, formulation of supervisory policies and facilities, as well as examination, investigation, testing, and assessment of supervisory duties.

The internal work unit that supervises municipal government is the City Inspectorate, which has the duties and authority to conduct general supervision of municipal government and other duties assigned by the regional head. Therefore, in carrying out its duties, the City Inspectorate acts as the Government Internal Supervisory Apparatus (APIP), which is directly responsible to the Mayor. Audits conducted by APIP often face obstacles in implementation because of limitations in disclosing findings, as well as a sense of kinship, togetherness, and humanitarian considerations that are often prioritized when recommending findings.

The measurement of audit quality has been stipulated in Regulation of the Minister of State Apparatus Empowerment Number PER/05/M.PAN/03/2008 concerning APIP Audit Standards. Audit quality measurements conducted by APIP must use the State Financial Audit Standards (SPKN) as contained in Regulation of the Audit Board of the Republic of Indonesia Number 01 of 2007. The first general standard statement of SPKN states that auditors

collectively must have adequate competence to perform audit duties. Audit assignments must be carried out by individuals who have sufficient expertise and technical training as auditors. Auditors must have competence related to knowledge and experience of audit methods and techniques, as well as government-related matters. Auditor expertise can be obtained through continuous education and training as well as adequate experience in conducting audits.

In addition to audit capability, an auditor must also have a professional attitude in conducting audits. This can be seen in Minister of State Apparatus Empowerment Regulation Number PER/04/M.PAN/03/2008, which adds the principle of professional attitude in carrying out audit duties. A person is considered professional if he or she meets three criteria: having the expertise to perform duties in the relevant field, performing duties or a profession by applying standard practices in the relevant profession, and carrying out professional duties by complying with the established professional code of ethics.

Studies on the effect of competence and professional attitude on audit quality have been conducted by several researchers with different results. Research on the effect of competence on audit quality conducted by Imrana (2018), Rebecca (2019), and Lestari (2022) found a significant effect, whereas Pratiwi (2020) and Nasution (2020) found no effect. Research on professional attitude toward audit quality conducted by Rosyida (2020) and Lestari (2022) found a significant effect, whereas Rivani (2018) and Tina (2021) found no effect.

Referring to the research gap described above, this study examines phenomena related to audit quality at the Inspectorate of Kendari City. The phenomenon of audit quality refers to the extent to which auditors can disclose findings during audits based on their knowledge and experience, report findings objectively, demonstrate integrity without government intervention, and maintain a strong professional attitude.

The relevance of auditor competence to audit quality at the Inspectorate of Kendari City is reinforced by the recapitulation of auditor competence among those occupying Functional Auditor positions and Regional Government Affairs Supervisory positions at the Inspectorate of Kendari City. The competence recapitulation shows that the Inspectorate of Kendari City has 45 auditors; however, not all auditors have an educational background in auditing. According to Regulation of the Minister of State Apparatus Empowerment Number PER/05/M.PAN/03/2008, APIP auditors must have at least a Bachelor's degree (S1) or an equivalent formal education level and may improve their knowledge through continuing professional education. The phenomenon observed shows that several APIP auditors have not yet met the formal education requirements established by the regulation. In addition, most APIP auditors do not have an accounting education background, which is required for internal auditors and affects the quality of the audits produced.

Another phenomenon relates to audit findings at the Inspectorate of Kendari City. The recapitulation of inspection findings at the Inspectorate of Kendari City over the last three years shows fluctuations in the number of findings. In 2019, the Inspectorate of Kendari City recorded 152 findings. In 2020, the number decreased to 63 findings. In 2021, the number increased to 111 findings. This indicates inconsistency and limitations among auditors at the Inspectorate of Kendari City in identifying or disclosing violations that should have been more extensive.

This study was motivated by the research gap in previous studies and by phenomena related to auditor competence and audit findings at the Inspectorate of Kendari City. These conditions encouraged the researcher to examine APIP auditors' perspectives at the Inspectorate of Kendari City regarding competence, professional attitude, and audit quality.

Based on the background above, the author formulates the research problems as follows: (1) Does competence affect audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City? (2) Does professional attitude affect audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City? and (3) Do competence and professional attitude affect audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City? The objectives of this study are: (1) to determine and analyze the effect of competence on audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City; (2) to determine and analyze the effect of professional attitude on audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City; and (3) to determine and analyze the effect of competence and professional attitude on audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City.

II. LITERATURE REVIEW

2.1. Attribution Theory

According to Heider (1958), attribution theory explains human behavior. This theory explains that individuals attempt to determine the causes of an event or action by drawing conclusions from available information. The theory states that a person's behavior is determined by a combination of internal and external forces.

2.2. Government Internal Supervisory Apparatus

According to the Association of Indonesian Government Internal Auditors (2021), the Government Internal Supervisory Apparatus (APIP) is a government agency established with the duty of carrying out internal supervision within central and/or regional governments. It consists of the Financial and Development Supervisory Agency (BPKP), Inspectorate General/Inspectorate/Internal Supervisory Units at ministries/state ministries, the Main Inspectorate/Inspectorate of non-ministerial government institutions, Inspectorate/Internal Supervisory Units at the secretariats of high state institutions and state institutions, provincial/regency/city inspectorates, and Internal Supervisory Units at other government legal entities in accordance with statutory regulations.

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2.3. Audit Quality

Arens (2015) states that audit quality is a systematic and independent process carried out to evaluate the activities, quality, and results of an organization in accordance with predetermined plans and to determine whether the activities have been implemented effectively and in line with the established objectives. According to the Association of Indonesian Government Internal Auditors (2021), the indicators for measuring audit quality include internal supervision assignment planning, assignment implementation, communication of assignment results, and follow-up monitoring.

2.4. Competence

According to Lastanti (2005), competence is a skill possessed by a person who is considered an expert in a field, meaning someone who has high ability or knowledge in a subject because of training and experience. It is further explained that a competent person is someone who, through his or her skills, performs work easily, quickly, and intuitively, and very rarely or never makes mistakes. According to Lestari (2022), the indicators for measuring competence include knowledge, experience, and training.

2.5. Professional Attitude

According to Robbins (2008), attitude is defined as a person's evaluation of something that can influence his or her behavior. Attitude can influence how a person treats others, makes decisions, and responds to new situations. A wise and professional attitude is needed by internal auditors in performing their functions because such an attitude reflects their ability to deal with various objects and pressures related to their work as an independent activity. According to Manurung (2022), the indicators for measuring professional attitude include professional commitment to the profession, professional relationships with peers in the profession, professional social responsibility, professional independence, and professional confidence in professional regulations.

2.6. The Effect of Competence on Audit Quality

Setiadi (2016) explains that competence in internal auditing means that every internal auditor must perform professional services with due care, competence, and diligence, and has an obligation to maintain professional knowledge and skills at the required level. Several previous studies on the effect of competence on audit quality, including Lestari (2022), Rebecca (2019), and Imrana (2018), stated that auditor competence can improve audit quality. However, studies conducted by Nasution (2020) and Pratiwi (2020) found different results. They found that auditor competence does not affect audit quality.

H1. Competence affects audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City

2.7. The Effect of Professional Attitude on Audit Quality

Ferdinand (2019) states that professional attitude is the full dedication of oneself to work and a personal commitment to carrying out duties, building professional awareness through professional associations, upholding professional ethics, being independent in decision-making without being influenced by intervention and pressure, and having confidence in the work performed. The effect of professional attitude on audit quality has been examined by Lestari (2022) and Rosyida (2020), who found that professionalism has a significant effect on audit quality. In contrast, Tina (2021) and Rivani (2018) found that professionalism does not affect audit quality.

H2. Professional attitude affects audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City

2.8. The Effect of Competence and Professional Attitude on Audit Quality

According to Khairunita (2020), the audit quality produced by the Government Internal Supervisory Apparatus (APIP) depends on the effective role of APIP. An effective APIP role can be realized if it is supported by professional and competent auditors, resulting in increasingly high-quality internal audit results. Qualified auditors will produce quality audit results. Based on the theory and previous studies described above, the researcher concludes that several factors affect audit quality, including competence and professional attitude. The researcher assumes that competence and professional attitude affect audit quality.

H3. Competence and professional attitude simultaneously affect audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City

III. RESEARCH METHOD

3.1. Population and Sample

The object of this study is the effect of competence and professional attitude as independent variables on audit quality as the dependent variable, examined among the Government Internal Supervisory Apparatus (APIP) at the Inspectorate of Kendari City. The population of this study consists of APIP personnel who hold positions as auditors, namely Functional Auditor Positions (JFA) and Regional Government Affairs Supervisory Officials (P2UPD). This study used census sampling, with a population of 45 people.

3.2. Types and Sources of Data

The types of data used in this study are qualitative and quantitative data. Qualitative data in this study consist of explanatory descriptions of variables and statements in the questionnaire, which are classified into categories using a Likert scale. Quantitative data in this study consist of respondents' answers to questionnaire statements, measured using scores from the Likert scale.

The data sources in this study are primary and secondary data. Primary data were obtained directly from respondents, namely auditors at the Inspectorate of Kendari City, through questionnaires. Secondary data consist of

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documentation on the historical profile, main duties, and functions of the Inspectorate of Kendari City, as well as other documents relevant to this study.

3.3. Data Collection Methods

The data collection methods used in this study are questionnaires, documentation, and literature study. The questionnaire was prepared based on indicators referring to previous studies and adjusted to conditions at the research object. The questionnaire was prepared based on indicators referring to previous studies and adjusted to conditions at the research object. The literature study was obtained from various references, journals, printed media, archive documents, and other reading materials.

3.4. Data Analysis Method

The data analysis method used in this study is descriptive analysis. Descriptive analysis is used to interpret the frequency distribution of respondents' answers, which are grouped according to indicators and answer items. The scale used is a Likert scale with scores from 1 to 5. The mean value of respondents' weighted answers is classified into a value-category scale range. The relationship between the variables can be described in the following equation:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + e$$

Notes:

Y = Audit Quality
X1 = Competence
X2 = Professional Attitude
A = Constant
β1 and β2 = Coefficient Values
e = Error

IV. RESULTS AND DISCUSSION

Research data were collected by distributing 45 questionnaires. A total of 40 questionnaires were returned. After examination, all returned questionnaires were complete and suitable for analysis as research data. The questionnaire return rate is presented in the following table:

Table 1. Questionnaire Return Rate

Description	Total
Questionnaires distributed	45
Questionnaires not returned	5
Questionnaires returned	40
Questionnaires analyzed	40
Questionnaires not analyzed	-
Usable questionnaire return rate	88.88%

Source: Primary data processed in 2023

4.1. Descriptive Analysis

The competence variable (X1) was measured using 9 statement items from 3 indicators: knowledge (X1.1), experience (X1.2), and training (X1.3). The recapitulation of respondents' answers to the statements is described as follows:

Table 2. Recapitulation of Respondents' Answers on the Competence Variable

Item	Frequency of Respondents' Answers										Mean	Category
	SD (1)		D (2)		N (3)		A (4)		SA (5)			
	F	%	F	%	F	%	F	%	F	%		
X1.1.1	0	0.00	0	0.00	0	0.00	23	57.50	17	42.50	4.43	Very Good
X1.1.2	1	2.50	1	2.50	5	12.50	21	52.50	12	30.00	4.05	Good
X1.1.3	0	0.00	0	0.00	2	5.00	29	72.50	9	22.50	4.18	Good
Knowledge Indicator Mean											4.22	Very Good
X1.2.1	0	0.00	1	2.50	6	15.00	21	52.50	12	30.00	4.10	Good
X1.2.2	0	0.00	0	0.00	2	5.00	28	70.00	10	25.00	4.20	Good
X1.2.3	0	0.00	0	0.00	2	5.00	26	65.00	12	30.00	4.25	Very Good
Experience Indicator Mean											4.18	Good
X1.3.1	0	0.00	0	0.00	3	7.50	26	65.00	11	27.50	4.20	Good
X1.3.2	0	0.00	0	0.00	2	5.00	23	57.50	15	37.50	4.33	Very Good
X1.3.3	0	0.00	0	0.00	2	5.00	24	60.00	14	35.00	4.30	Very Good
Training Indicator Mean											4.28	Very Good
Competence Variable Mean											4.23	Very Good

Source: Primary data processed in 2023

The professional attitude variable (X2) was measured using 15 statement items from 5 indicators: commitment to the profession (X2.1), relationships with professional peers (X2.2), social responsibility (X2.3), independence (X2.4), and confidence in professional regulations (X2.5). The recapitulation of respondents' answers to the statements is described as follows:

Table 3. Recapitulation of Respondents' Answers on the Professional Attitude Variable

Item	Frequency of Respondents' Answers										Mean	Category
	SD (1)		D (2)		N (3)		A (4)		SA (5)			
	F	%	F	%	F	%	F	%	F	%		
X2.1.1	0	0.00	0	0.00	1	2.50	30	75.00	9	22.50	4.20	Good
X2.1.2	0	0.00	0	0.00	0	0.00	22	55.00	18	45.00	4.45	Very Good
X2.1.3	0	0.00	0	0.00	5	12.50	25	62.50	10	25.00	4.13	Good
Professional Commitment Indicator Mean											4.26	Very Good
X2.2.1	0	0.00	0	0.00	0	0.00	20	50.00	20	50.00	4.50	Very Good
X2.2.2	0	0.00	0	0.00	0	0.00	16	40.00	24	60.00	4.60	Very Good
X2.2.3	0	0.00	0	0.00	6	15.00	24	60.00	10	25.00	4.10	Good
Professional Peer Relationship Indicator Mean											4.40	Very Good
X2.3.1	0	0.00	0	0.00	1	2.50	26	65.00	13	32.50	4.30	Very Good
X2.3.2	0	0.00	0	0.00	0	0.00	27	67.50	13	32.50	4.33	Very Good
X2.3.3	0	0.00	0	0.00	0	0.00	28	70.00	12	30.00	4.30	Very Good
Professional Social Responsibility Indicator Mean											4.31	Very Good
X2.4.1	1	2.50	2	5.00	17	42.50	18	45.00	2	5.00	3.45	Good
X2.4.2	1	2.50	2	5.00	17	42.50	16	40.00	4	10.00	3.50	Good
X2.4.3	0	0.00	2	5.00	1	2.50	25	62.50	12	30.00	4.18	Good
Professional Independence Indicator Mean											3.71	Good
X2.5.1	0	0.00	0	0.00	1	2.50	28	70.00	11	27.50	4.25	Very Good
X2.5.2	0	0.00	0	0.00	0	0.00	19	47.50	21	52.50	4.53	Very Good
X2.5.3	0	0.00	0	0.00	0	0.00	26	65.00	14	35.00	4.35	Very Good
Professional Confidence in Professional Regulations Indicator Mean											4.38	Very Good
Professional Attitude Variable Mean											4.21	Very Good

Source: Primary data processed in 2023

The audit quality variable was measured using 12 statement items from 4 indicators: internal supervision assignment planning (Y1.1), assignment implementation (Y1.2), communication of assignment results (Y1.3), and follow-up monitoring (Y1.4). The recapitulation of respondents' answers to the statements is described as follows:

Table 4. Recapitulation of Respondents' Answers on the Audit Quality Variable

Item	Frequency of Respondents' Answers										Mean	Category
	SD (1)		D (2)		N (3)		A (4)		SA (5)			
	F	%	F	%	F	%	F	%	F	%		
Y1.1.1	0	0.00	1	2.50	2	5.00	19	47.50	18	45.00	4.35	Very Good
Y1.1.2	0	0.00	0	0.00	1	2.50	24	60.00	15	37.50	4.35	Very Good
Y1.1.3	0	0.00	1	2.50	2	5.00	22	55.00	15	37.50	4.28	Very Good
Internal Supervision Assignment Planning Indicator Mean											4.33	Very Good
Y1.2.1	0	0.00	1	2.50	2	5.00	23	57.50	14	35.00	4.25	Very Good
Y1.2.2	0	0.00	1	2.50	1	2.50	24	60.00	14	35.00	4.28	Very Good
Y1.2.3	0	0.00	1	2.50	1	2.50	20	50.00	18	45.00	4.38	Very Good
Assignment Implementation Indicator Mean											4.30	Very Good
Y1.3.1	0	0.00	0	0.00	2	5.00	25	62.50	13	32.50	4.28	Very Good
Y1.3.2	0	0.00	0	0.00	2	5.00	25	62.50	13	32.50	4.28	Very Good
Y1.3.3	0	0.00	0	0.00	2	5.00	26	65.00	12	30.00	4.25	Very Good
Communication of Assignment Results Indicator Mean											4.27	Very Good
Y1.4.1	0	0.00	0	0.00	2	5.00	27	67.50	11	27.50	4.23	Very Good
Y1.4.2	0	0.00	0	0.00	3	7.50	31	77.50	6	15.00	4.08	Good
Y1.4.3	0	0.00	0	0.00	2	5.00	31	77.50	7	17.50	4.13	Good
Follow-up Monitoring Indicator Mean											4.14	Good
Audit Quality Variable Mean											4.26	Very Good

Source: Primary data processed in 2023

4.2. Validity and Reliability Tests

Validity and reliability testing was conducted using IBM SPSS Statistics 26. The results of validity and reliability testing, in the form of correlation coefficient values and Cronbach's alpha, are as follows:

Table 5. Recapitulation of Validity and Reliability Test Results

Variable	Variable Indicator	Item	Correlation Coefficient	Sig.	Remark	Cronbach's Alpha	Remark
Competence (X1)	Knowledge (X1.1)	X1.1.1	0.555	0.00	Valid	0.744	Reliable
		X1.1.2	0.800	0.00	Valid		
		X1.1.3	0.776	0.00	Valid		
	Experience (X1.2)	X1.2.1	0.772	0.00	Valid	0.841	Reliable
		X1.2.2	0.722	0.00	Valid		
		X1.2.3	0.888	0.00	Valid		
	Training (X1.3)	X1.3.1	0.826	0.00	Valid	0.906	Reliable
		X1.3.2	0.872	0.00	Valid		
		X1.3.3	0.855	0.00	Valid		
Professional Attitude (X2)	Professional Commitment to the Profession (X2.1)	X2.1.1	0.640	0.00	Valid	0.803	Reliable
		X2.1.2	0.774	0.00	Valid		

Variable	Variable Indicator	Item	Correlation Coefficient	Sig.	Remark	Cronbach's Alpha	Remark
		X2.1.3	0.820	0.00	Valid		
	Professional Relationships with Peers (X2.2)	X2.2.1	0.765	0.00	Valid	0.782	Reliable
		X2.2.2	0.678	0.00	Valid		
		X2.2.3	0.753	0.00	Valid		
	Professional Social Responsibility (X2.3)	X2.3.1	0.873	0.00	Valid	0.843	Reliable
		X2.3.2	0.641	0.00	Valid		
		X2.3.3	0.828	0.00	Valid		
	Professional Independence (X2.4)	X2.4.1	0.876	0.00	Valid	0.911	Reliable
		X2.4.2	0.893	0.00	Valid		
		X2.4.3	0.802	0.00	Valid		
	Professional Confidence in Professional Regulations (X2.5)	X2.5.1	0.727	0.00	Valid	0.857	Reliable
		X2.5.2	0.877	0.00	Valid		
		X2.5.3	0.780	0.00	Valid		
Audit Quality (Y)	Internal Supervision Assignment Planning (Y1.1)	Y1.1.1	0.896	0.00	Valid	0.892	Reliable
		Y1.1.2	0.729	0.00	Valid		
		Y1.1.3	0.872	0.00	Valid		
	Assignment Implementation (Y1.2)	Y1.2.1	0.918	0.00	Valid	0.946	Reliable
		Y1.2.2	0.894	0.00	Valid		
		Y1.2.3	0.909	0.00	Valid		
	Communication of Assignment Results (Y1.3)	Y1.3.1	0.789	0.00	Valid	0.850	Reliable
		Y1.3.2	0.820	0.00	Valid		
		Y1.3.3	0.758	0.00	Valid		
	Follow-up Monitoring (Y1.4)	Y1.4.1	0.750	0.00	Valid	0.841	Reliable
		Y1.4.2	0.785	0.00	Valid		
		Y1.4.3	0.821	0.00	Valid		

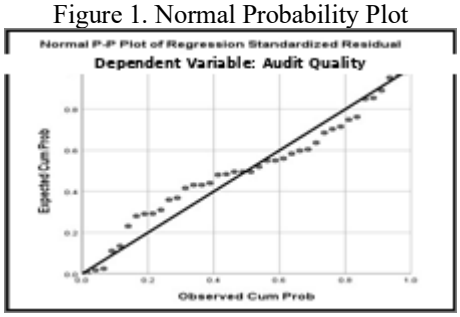
Source: Primary data processed in 2023

Table 5 shows valid and reliable results. The decision was made because the correlation coefficients were above 0.30, the significance levels were below 0.05, and the Cronbach's alpha values were above 0.60. These results indicate that all statement items used as instruments in this study are valid and reliable; in other words, the questionnaire used is appropriate as an instrument for measuring each variable.

4.3. Classical Assumption Tests

The normality test aims to examine whether the dependent and independent variables in the regression model are normally distributed. The graphical normality test can be observed through a normal probability plot, as follows:

Figure 1. Normal Probability Plot



Source: Primary data processed in 2023

Figure 1 shows that the points spread around the diagonal line and follow the direction of the diagonal line. Therefore, the data can be considered normally distributed, and the regression model is feasible for measuring audit quality based on the independent variables entered into the model.

The statistical normality test can be conducted using the non-parametric Kolmogorov-Smirnov test, as follows:

Table 6. Kolmogorov-Smirnov Test Results

	Unstandardized Residual
Asymp. Sig. (2-tailed)	0.116

Source: Primary data processed in 2023

Table 6 shows that the Kolmogorov-Smirnov analysis produced a significance value of 0.116, which is above 0.05. Therefore, the data can be considered normally distributed.

The multicollinearity test aims to examine whether the regression model contains correlations among the independent variables. A good regression model should not show correlations among independent variables. One method used is to examine the tolerance value and variance inflation factor.

Table 7. Multicollinearity Test Results

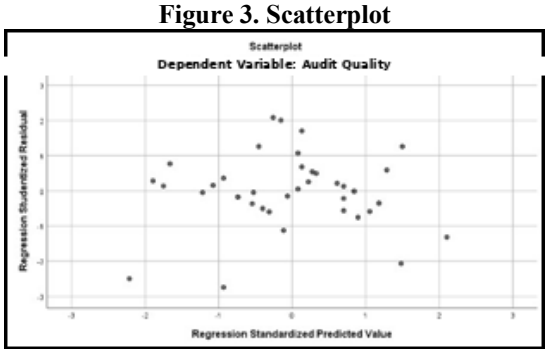
Research Variable	*Tolerance Value*	*Variance Inflation Factor*
Competence (X1)	0.623	1.606
Professional Attitude (X2)	0.623	1.606

Source: Primary data processed in 2023

Table 7 shows that the tolerance values for each variable in this study are above 0.10 and the VIF values are below 10. This indicates that there is no correlation among the independent variables; therefore, multicollinearity does not occur.

The heteroscedasticity test aims to examine whether the regression model shows unequal variance of residuals from one observation to another. A good regression model should not show symptoms of heteroscedasticity. There are two methods for detecting heteroscedasticity: graphical analysis and statistical tests.

Figure 3. Scatterplot



Source: Primary data processed in 2023

Figure 3 visually shows that the residual values and predicted values do not form a particular pattern (random), so the regression model in this study can be considered free from heteroscedasticity problems.

The statistical heteroscedasticity test can be conducted using the Glejser test, as follows:

Table 8. Glejser Test Results

Research Variable	Sig. Value
Competence (X1)	0.119
Professional Attitude (X2)	0.187

Source: Primary data processed in 2023

Table 8 shows that none of the independent variables statistically and significantly affects the dependent variable, namely the Absolute Residual (ABS_RES). This is shown by significance values above 0.05; therefore, the regression model does not contain heteroscedasticity.

4.4. Multiple Linear Regression Analysis

Multiple regression analysis was used to determine the extent of the effect of competence and professional attitude on audit quality. The processed results are presented as follows:

Table 9. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	β		
(Constant)	0.191	0.694		0.275	0.785
Competence	0.407	0.162	0.373	2.513	0.016
Professional Attitude	0.558	0.203	0.409	2.754	0.009

Source: Primary data processed in 2023

Based on Table 9, the following equation can be obtained:

$$Y = 0.191 + 0.373 + 0.409 + e$$

1) A constant value of 0.191 means that when competence and professional attitude are equal to zero, audit quality will increase by 0.191.
2) The X1 coefficient of 0.373 means that if competence increases by 1 and professional attitude is assumed to be constant, audit quality will increase by 0.373.
3) The X2 coefficient of 0.409 means that if professional attitude increases by 1 and competence is assumed to be constant, audit quality will increase by 0.409.

4.5. Hypothesis Testing

The partial and simultaneous effects of competence and professional attitude on audit quality can be identified through the hypothesis testing presented in the following table:

Table 10. Results of t-Test, F-Test, and Coefficient of Determination

Variable	tcount	ttable	sig.	Fcount	Ftable	sig.	R Square
X1	2.513	2.026	0.01	17.98	3.25	0.000	0.491
X2	2.754	2.026	0.00				

Source: Primary data processed in 2023

Table 10 shows that the competence variable has tcount > ttable, namely 2.513 > 2.026, or a significance level of 0.01 < 0.05. Therefore, H1 is accepted and H0 is rejected.

Table 10 shows that the professional attitude variable has tcount > ttable, namely 2.754 > 2.026, or a significance level of 0.00 < 0.05. Therefore, H2 is accepted and H0 is rejected.

Table 10 shows that Fcount is 17.984 > Ftable of 3.25, or an F significance level of 0.00 < 0.05. Therefore, H3 is accepted and H0 is rejected.

Table 10 shows an R2 (R Square) value of 0.493. This indicates that the direct effect of competence (X1) and professional attitude (X2) on audit quality (Y) is 49.3%. This means that other variables, or epsilon variables (ε), account for 50.7% of the influence on variable Y but were not measured in this study.

4.6. Discussion

1) The Effect of Competence on Audit Quality

The first hypothesis test (H1) showed that competence affects audit quality. The results of this study prove that auditor competence affects audit quality. This finding confirms that increases or decreases in auditor competence, reflected through knowledge, experience, and training, can lead to increases or decreases in audit quality. This study is consistent with Imrana (2018), Rebecca (2019), and Lestari (2022), who stated that competence affects audit quality.

2) The Effect of Professional Attitude on Audit Quality

The second hypothesis test (H2) showed that professional attitude affects audit quality. The results of this study prove that auditor professional attitude affects audit quality. This study is consistent with Lestari (2022) and Rosyida (2020), who found that professional attitude has a significant effect on audit quality.

3) The Effect of Competence and Professional Attitude on Audit Quality

The third hypothesis test (H3) showed that competence and professional attitude jointly affect audit quality. This indicates that the higher the competence and professional attitude of auditors, the higher the audit quality produced. Based on the results, competence and professional attitude have an effect in improving audit quality. Auditors with very good competence will find it easier to conduct examinations and supervision. In addition, auditors with a high professional attitude will be supported in performing their work so that they can disclose findings objectively and without intervention from other parties.

V. CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusions

Based on the research results, the following conclusions can be drawn:

1) Competence affects audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City.
2) Professional attitude affects audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City.
3) Competence and professional attitude affect audit quality among the Government Internal Supervisory Apparatus at the Inspectorate of Kendari City.

5.2 Recommendations

Several recommendations proposed by the researcher based on the conclusions and results of this study are as follows:

1) The Inspectorate of Kendari City should implement several strategies related to auditor competence and professional attitude, namely: (a) conducting periodic evaluations of auditors' understanding and knowledge related to examination and supervision; (b) conducting audits of different work units and audit objects so that auditors can gain additional experience; and (c) organizing training related to examination and supervision to improve auditors' professional independence.
2) Future research should examine other variables that also affect audit quality, such as independence, professional ethics, workload, and work pressure.

5.3 Implications

Competence strongly affects audit quality. Auditors who have knowledge and experience can complete their work more effectively and produce quality results. Auditors with a high professional attitude can make decisions that cannot be intervened by other parties, resulting in high-quality audit decisions.

5.4 Limitations

This study has several limitations that may weaken its results, including the following:

1) This study is limited to the Inspectorate of Kendari City only, so the research variables do not yet have strong generalizability. Future researchers are expected to expand the research object, for example by comparing it with auditors from BPK and BPKP.
2) This study only examines the effect of competence and professional attitude on audit quality; many other variables may still affect audit quality.

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