

## INFLUENCE OF AUDITOR PROFESSIONALISM AND COMPETENCE ON THE QUALITY OF INTERNAL AUDIT

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**Abstrak:** This thesis entitled "The Effect of Professionalism and Auditor Competence on the Quality of Internal Audit Study at the Bandung Regency Housing, Settlement and Land Office" this research is a quantitative research, which aims to find out: 1) The magnitude of the influence of auditor professionalism on the quality of internal audit, 2) The magnitude of the influence of auditor competence on the quality of internal audit, and 3) The magnitude of the influence of audit quality on the quality of internal audit. The sampling technique used was the distribution of questionnaires with a total of 30 respondents. Tests conducted in this study include validity tests, reliability tests, classical assumption tests (normality tests, heteroscedasticity tests and, multicollinearity tests), simple linear regression, determination coefficient tests and t tests processed using the help of SPSS (Statistical Product and Service Solutions) software for Windows version 19. The results of this study show that 1) There is an influence of auditor professionalism on the quality of internal audit. 2) There is an influence of auditor competence on the quality of internal audit. 3) There is an effect of audit quality on the quality of internal audit.

**Keywords:** Influence Of Auditor Professionalism, Competence, Quality Of Internal Audit

### INTRODUCTION

Internal Audit is an audit process as part of the organization's internal control, where this internal audit is aimed at the implementation of coordinated quality control at each level of management of an organization. Internal audit is important and carried out by a team of internal auditors from within this organization because internal auditors are those who best understand the condition of the organization as a whole starting from the vision, mission, goals, strategies, policies that exist and apply in the organization (Mangesti, 2021:13) Internal auditors are auditors who work for the management of a company so that they become employees of the company. Internal audit is an important (inseparable) part of the company's organizational structure, whose task is to carry out continuous monitoring and evaluation. Internal auditors are interested in the company's performance (Henry, 2019:4) An internal audit can be said to be qualified, including if this part of the internal audit is able to carry out special tasks given by management as trouble shooting. Often the management has a problem that is so complicated that it needs to ask for help from the Internal Audit Department to jointly find a solution (Herry, 2017:258) Audit quality is as a probability of market assessment if the financial statements have elements of material deviations and the auditor can find and then report such deviations (Ardianingsih, 2021:21) Auditor professionalism is the ability, expertise and commitment of auditors in carrying out duties with the principles of prudence, thoroughness, and accuracy and Guided by the standards and provisions of applicable laws and regulations" (Sudaryana, 2022:264) Auditor competence is a measure of the minimum ability that an auditor must have, which includes aspects of knowledge, skills, and behavior (attitude) to perform tasks in the

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auditor's functional position properly (Karyadi, 2021:26)

## METHODS

The methods used in this study are descriptive method with a quantitative approach. For the independent variable, namely the influence of professionalism and competence of the auditor, and for the dependent variable, namely the quality of internal audit. The data source in this study used primary data and how to collect the data using questionnaires. Tests carried out in this study included validity tests, reliability tests, classic assumption tests (normality test, heteroscedasticity test and, multicollinearity test), simple linear regression, coefficient of determination test and t test which were processed using SPSS (Statistical Product and Service Solutions) software. for Windows version 19.

## RESULTS AND DISCUSSION

### Validity Test Results

For the calculation of the validity test of an instrument, you can use the product moment correlation formula or pearson correlation. Validity test using pearson product moment assisted by the SPSS application, validity test is carried out to find out every statement item in the form of a questionnaire distributed to employees of the Bandung Regency Housing, Settlement and Land Office is valid or invalid.

### Professionalism Test Results

Variable X1. X2 are free variable, namely the influence of auditor, professionalism and competence on the quality of internal audit. The validation test value on these variables X1, X1 have been calculate using SPSS 28.0 which can be observed in the table below:

**Table 1. Variable Validity Test X1 (Professionalisme)**

Item	r <sub>count</sub>	r <sub>tabel</sub>	Decision
1	0,655	0,2048	Valid
2	0,705	0,2048	Valid
3	0,724	0,2048	Valid
4	0,710	0,2048	Valid
5	0,549	0,2048	Valid
6	0,695	0,2048	Valid
7	0,581	0,2048	Valid
8	0,487	0,2048	Valid
9	0,686	0,2048	Valid
10	0,480	0,2048	Valid

Source: Processed quantonaire (SPSS 28.0)

**Table 2. Variable Validity Test X2 (Competence of Auditor)**

Item	r <sub>count</sub>	r <sub>tabel</sub>	Decision
1	0,859	0,2048	Valid
2	0,630	0,2048	Valid
3	0,644	0,2048	Valid
4	0,434	0,2048	Valid
5	0,581	0,2048	Valid

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6	0,618	0,2048	Valid
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Source: Processed quantonaire (SPSS 28.0)

**Table 3. Variable Validity Test Y (Quality of Internal Audit)**

Item	rcount	rtabel	Decision
1	0,797	0,2048	Valid
2	0,747	0,2048	Valid
3	0,770	0,2048	Valid
4	0,741	0,2048	Valid

Source: Processed quantonaire (SPSS 28.0)

Based on the results of testing the validity of the data in the table above, it is known that all statement items in the Internal Audit Quality variable (Y) have a correlation coefficient (rcalculate) greater than (rtabel) This shows that all statement items are declared valid and suitable for use as a measuring tool in conducting research.

#### Data Reliability Test

Reliability tests are used to determine that measurement results remain consistent, if measurements are made twice or more with the same measuring instrument. Here are the results of reliability tests using Cronbach's Alpha:

**Table 4. Variable Reliability Test X1, X2 and Y**

Variable	Cronbach's Alpha	Critical Point	Result
Profesionalism		0,8310,6	Reliabel
Auditor Competence		0,6 0,705	Reliabel
Internal Audit Quality		0,7520,6	Reliabel

Source: Primery data processed by SPSS 28.0

Based on the table above, it states that all research variable instruments have a Cronbach's Alpha value of more than 0.6. It can be concluded that all variables of this study are reliable.

#### Classical Assumption Test Results

##### Normality Test Result

The normality test aims to test whether in a regression model, confounding or residual variables have a normal distribution. The basis for normality test decision making, namely:

1. The data is normally distributed, if the significance value  $> 0.05$ .
2. The data is abnormally distributed, if the significance value  $< 0.05$ .

**Table 5. Normality Test Result**

Unstandardized Residual		
<b>N</b>		30
<b>Normal Parameters<sup>a,b</sup></b>	Mean	.0000000
	Std. Deviation	227349461
<b>Most Extreme Differences</b>	Absolute	.144
	Positive	.144
	Negative	-.081
<b>Kolmogorov-Smirnov Z</b>		.789
<b>Asymp. Sig. (2-tailed)</b>		.563
1) Test distribution is Normal.		
2) Calculated from data.		

Source: Primary data processed by SPSS 28.0

Based on the results of the normality test with kolmogorov-smirnov (K-S), as significance value of  $0.563 > \alpha (0.05)$  was obtained, so it can be concluded that the data is normally distributed. So it can be concluded that the data on the influence of professionalism and auditor competence on internal audit quality is normally distributed.

### Multicollinearity Test Results

The multicollinearity test aims to find out whether the independent variables in a study have the same elements. Multicollinearity tests in regression models can be determined based on Tolerance values and Variance Inflation Factor (VIF) values. If the VIF value  $< 10$  and the Tolerance value  $> 0.01$  then it is said to have no symptoms of multicollinearity.

**Table 6. Multicollinearity Test Result**

Model	Collinearity Statistics	
	Tolerance	VIF
<sup>1</sup> (Constant)	1.270	.215
Profesionalism	1.431	.164
Auditor Competence	1.184	.247

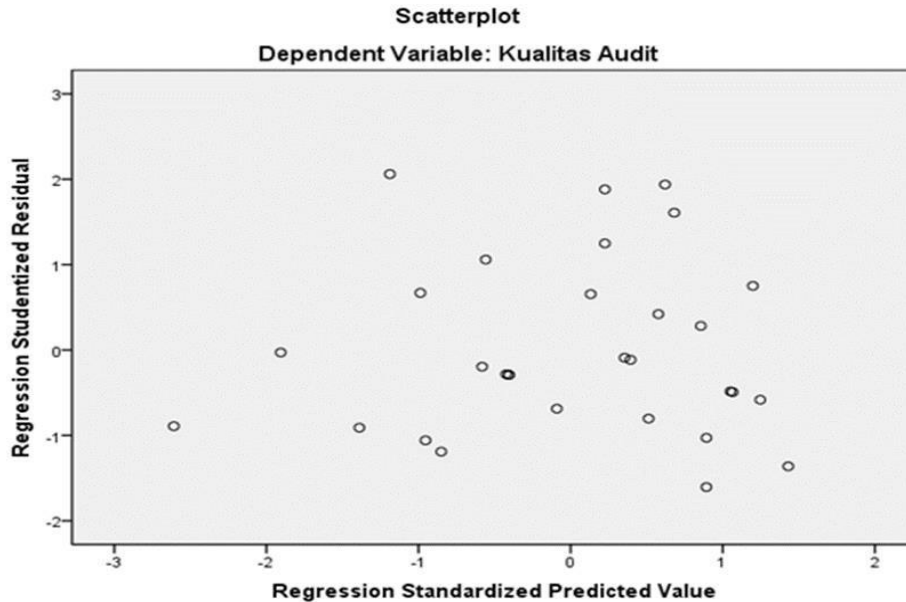
a. Dependent Variable: Intern Audit Quality

Source: Primary data processed by SPSS 28.0

Based on the table above, it can be seen that the Tolerance value of each variable  $> 0.1$  and the VIF value is  $< 10$ , so it can be concluded that there is no high correlation between independent variables or there are no symptoms of multicollinearity.

### Heteroscedasticity Test Results

The heteroscedasticity test is carried out to determine whether there is bias (deviation) or not in a regression model analysis with the scatterplot method.



**Figure 1. Heteroscedasticity Test Results**

Source: Primary data processed by SPSS 28.0

Based on the results of the scatterplot test in the figure above, it can be seen that the data points spread above and below zero and the data points are not grouped and do not form a wavy pattern. So it can be concluded that there is no heteroscedasticity in the variables of the influence of Professionalism and Auditor Competence on Internal Audit Quality.

### Simple Linear Regression Analysis

The results of a simple linear analysis calculation to determine the Effect of Professionalism and Auditor Competence on Internal Audit Quality can be seen in the following table:

**Table 7. Simple Linear Regression Analysis**

Model	Coefficients <sup>a</sup>					
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	<b>(Constant)</b>	6.094	3.340		1.825	.079
	<b>Profesionalisme</b>	.219	.082	.449	2.661	.013

Dependent Variable: Quality of Audit

Source: Primary data processed by SPSS 28.0

Based on the table above, the value of the regression equation is obtained as follows:

$$Y = a + bX$$

$$IAQ = 6,094 + 0,219 P$$

$$IAQ = 1,473 + 0,334 AC$$

Information :

IAQ : Internal Audit

Quality P : Profesionalism

AC : Auditor Competence

From the regression equation above, the statement can be described as follows:

1. The value of constant (a) in the regression equation above is 6.094. If there is no change in the influence of professionalism and auditor competence (zero) then the average Internal Audit Quality will be 6,094.
2. The regression coefficient X1 of 0.219 indicates that an increase in professionalism of one unit will improve the quality of the Internal Audit system by 0.219.
3. The X2 regression coefficient of 0.334 shows that an increase in audit competence of one unit will increase Internal Audit Quality by 0.334.
4. The regression equation above explains the influence of Professionalism and Auditor Competence on Internal Audit Quality is any increase in the influence of Professionalism and Auditor Competence on Internal Audit Quality.

### Results of Coefficient of Determination Analysis

The magnitude of the influence of Professionalism and Auditor Competence on Internal Audit Quality, can be shown by calculating the coefficient of determination. Here are the test results:

**Test results of the coefficient of determination of variables of the influence of professionalism and auditor competence on internal audit quality.**

**Table 8. Results of Coefficient of Determination Analysis X1**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.449a	.202	.173	237.304

a. Predictors: (Constant), Profesionalisme

b. Dependent Variable: Quality Audit

Source: Primary data processed by SPSS 28.0

The magnitude of the coefficient of determination (R Square) is 0.202 or 20.2%. This number means that the variable Professionalism (X1) partially affects the variable Internal Audit Quality (Y) by 20.2%. While the rest (100% - 20.2% = 79.8%) is influenced by other variables outside this regression equation or variables that are not studied.

**Table 9. Results of Coefficient of Determination Analysis X2**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.429a	.184	.154	239.991

a. Predictors: (Constant), Internal Audit Quality

b. Dependent Variable: Quality Audit

Source: Primary data processed by SPSS 28.0

The magnitude of the coefficient of determination (R Square) is 0.184 or 18.4%. This number means that the Audit Competency variable (X2) partially affects the Internal Audit Quality (Y) variable by 18.4%. While the rest (100% - 18.4% = 81.6%) are influenced by other variables outside this regression equation or variables that are not studied.

### Hypothesis Test (T Test)

The t test is used to test the hypothesis of partial or no effect between Professionalism on Internal Audit Quality and Audit Competence on Internal Audit Quality which is tested with a significant level of 0.05 or 5%.

### T Test Calculation Results

**Table 10. T Test Calculation Results**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.094	3.340		1.825	.079
	Professionalisme	.219	.082	.449	2.661	.013
	Audit Competence	.334	.133	.429	2.509	.018

a. Dependent Variable : Internal Audit Quality

Source: Primary data processed by SPSS 28.0

### Hypothesis 1: Professionalism (X1) Affects Internal Audit Quality (Y)

Based on the values in the table above, it can be seen  $t_{count} 2.661 > t_{table} 2.101$  with significance values of  $0.079 < 0.05$ , it can be concluded that  $H_0$  is rejected and  $H_1$  is accepted. So the variable Professionalism has a significant effect on Internal Audit Quality.

### Hypothesis 2: Audit Competence (X2) Affects Internal Audit Quality (Y)

Based on the values in the table above, it can be seen  $t_{count} 2.509 > t_{table} 2.101$

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with a significance value of  $0.018 < 0.05$ , it can be concluded that  $H_0$  is rejected and  $H_2$  is accepted. Therefore, the Audit Competency variable has a significant effect on Internal Audit Quality.

### **The Influence of Professionalism on Internal Audit Quality**

The results of the Professionalism hypothesis partially have a significant effect on Internal Audit Quality. Then the correlation coefficient of Professionalism ( $x_1$ ) has a positive sign which means that if Professionalism runs well, Internal Audit Quality will also be good. This is supported by a calculated value of  $2.661 >$  table of  $2.101$  and a significant value of  $x$  with results of  $0.079 < 0.05$  which shows that the alternative hypothesis is accepted. so there is an influence of Professionalism on Internal Audit Quality.

### **The Effect of Audit Competence on Internal Audit Quality**

The hypothetical results of the effect of Audit Competency partially have a significant effect on Internal Audit Quality. Then the correlation coefficient of influence of Audit Competence ( $X_2$ ) has a positive sign which means that if Audit Competence runs well, Internal Audit Quality also runs well. This is supported by a calculated value of  $2.509 >$  table of  $2.101$  and a significant value of  $X$  with a result of  $0.018 < 0.05$  which shows that the alternative hypothesis is accepted. So there is an influence of audit competence on Internal Audit Quality.

## **CONCLUSION**

Based on the results of research that has been conducted by researchers at the Bandung Regency Housing and Land Settlement Office regarding Professionalism and Audit Competence on Internal Audit Quality with the data that has been processed, conclusions can be drawn for the variable Professionalism has a significant effect on Internal Audit Quality at the Bandung Regency Housing and Land Settlement Office, by having a contribution value from the coefficient of determination (R Square) by 20.2%. The smallest gap value is in the dimension of independence / independent with indicators In the auditing process always confident in the ability and decisions taken. by 13.33%. The largest gap value is in the dimension of Service to the Profession (Service) with indicators that they will remain firm in the profession even though they get job offers for other jobs with greater rewards of 22.00%. Furthermore, the Audit competency variable has a significant effect on Internal Audit Quality at the Bandung Regency Housing and Land Settlement Office, with a contribution value from the coefficient of determination (R Square) of 14.3%. The smallest gap value is in the general knowledge dimension of the indicator Requires training to improve audit quality.by 15.33%. And the largest gap value is in the personal quality dimension with indicators of being able to think analytically and inquisitively 23.33%.

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