



DETERMINANTS OF GOVERNMENT INTERNAL AUDIT QUALITY

FAKTOR-FAKTOR PENENTU KUALITAS AUDIT INTERNAL PEMERINTAH

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ARTICLE INFO	ABSTRACT
<i>Article history: Tanggal Masuk 3 Juli 2025</i> <i>Revisi Diterima 19 Agustus 2025</i> <i>Tanggal Diterima 19 September 2025</i> <i>Tersedia Online 30 September 2025</i> Keywords: Auditor Competence, Auditor Independence, Internal Audit Quality, Leadership and Time Budget Pressure	This research analyzes the factors influencing the internal audit quality at the BPKP Representative Office of South Sulawesi Province. Using attribution theory, this study explains that the quality of supervision is influenced by both internal and external factors. The internal factors examined are auditor competence and independence, while the external factors include leadership and time budget pressure. This study employed a census sampling method, involving all 105 auditors at the BPKP Representative Office, with 101 auditors returning valid responses. Data were analyzed using SmartPLS 4. The results show that competence, independence, and leadership have a positive and significant influence on internal audit quality, while time budget pressure has no effect. These findings provide valuable insights for improving internal audit quality at BPKP and other APIP agencies, while also contributing to the literature on public sector internal audits in Indonesia.
Kata Kunci: Kompetensi Auditor, Kualitas Hasil Pengawasan, Kepemimpinan, Tekanan Anggaran Waktu	ABSTRAK <i>Penelitian ini menganalisis faktor-faktor yang memengaruhi kualitas hasil pengawasan auditor di Perwakilan BPKP Provinsi Sulawesi Selatan. Dengan menggunakan teori atribusi, penelitian ini menjelaskan bahwa kualitas hasil pengawasan dipengaruhi oleh faktor internal dan eksternal. Faktor internal yang diteliti adalah kompetensi dan independensi auditor, sementara faktor eksternal mencakup kepemimpinan dan tekanan anggaran waktu. Penelitian ini menggunakan metode sensus, dengan melibatkan seluruh 105 auditor di Perwakilan BPKP, dan memperoleh 101 respon yang valid. Data</i>

dianalisis menggunakan SmartPLS 4. Hasil penelitian menunjukkan bahwa kompetensi, independensi, dan kepemimpinan berpengaruh positif dan signifikan terhadap kualitas hasil pengawasan, sedangkan tekanan anggaran waktu tidak berpengaruh. Temuan ini memberikan masukan untuk meningkatkan kualitas hasil pengawasan di BPKP dan instansi APIP lainnya, serta memperkaya literatur tentang audit internal sektor publik di Indonesia.

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1. Introduction

According to Eulerich and Lenz (2020), internal auditors have three primary roles: as partners in governance, risk, and control (GRC); as trusted advisors; and as value drivers. Among these, the most important role is that of a value driver. In this capacity, internal auditors do not merely function as problem detectors (watchdogs), as in the traditional paradigm, but also provide recommendations to improve organizational governance and add value through new activities. Value drivers are characterized by their ability to quickly and effectively adapt to changes, challenges, and risks faced by the organization (Chambers, 2019, as cited in Eulerich and Lenz, 2020).

In the public sector, the internal audit function (internal supervision) is carried out by Government Internal Supervisory Apparatus (APIP), which includes several institutions depending on their level of authority. The Financial and Development Supervisory Agency (BPKP) reports directly to the President, while Inspectorates General or equivalent units report directly to Ministers or Heads of Institutions. At the regional level, Provincial Inspectorates report directly to Governors, and Regency/Municipal Inspectorates report directly to Regents/Mayors.

BPKP's internal supervision has had a positive impact on state finances. According to the 2023 BPKP Performance Report, BPKP conducted 20,783 supervisory activities, comprising 16,471 assurance activities (audits, reviews, evaluations, and monitoring) and 4,312 consulting activities (technical guidance, assistance, facilitation, and socialization related to government governance, risk management, and internal control). BPKP's audit universe includes internal supervision of all government entities (86 ministries/agencies, 542 provincial and local governments, and 74,961 village governments). In the development sector, BPKP supervised 212 National Strategic Projects (PSN) and other 112 development projects/programs. In the corporate sector, BPKP supervised 114 state-owned enterprises (SOEs) and their subsidiaries, 1,154 regionally-owned enterprises (BUMDes), 1,340 public service agencies (BLU/BLUDs), and 39,769 BUMDes. From these supervisory activities, BPKP contributed IDR 67.09 trillion to state finances in 2023.

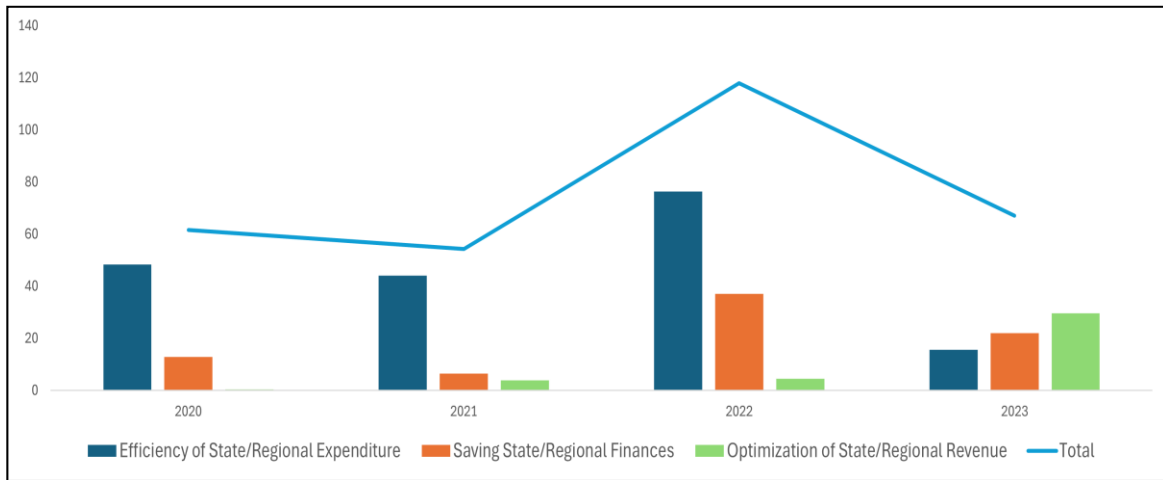


Figure 1
Contribution of BPKP Supervision to State Finances (in trillions rupiah)
 Source: BPKP Performance Report 2020-2023 (processed by the author)

Based on the data above, it is evident that BPKP's contribution to state finances through its oversight activities experienced a significant decline in 2023, decreasing by 43.06% from IDR 117.83 trillion in 2022 to IDR 67.09 trillion in 2023. This sharp decline may indicate a deterioration in the quality of BPKP's audit outcomes.

The role of APIP in Indonesia has come under increasing scrutiny due to the persistent prevalence of corruption, which reflects weaknesses in internal control systems and governance. For example, South Sulawesi Province ranked as the fourth most corrupt province in 2023 (ICW, 2024). This situation highlights the suboptimal performance of regional inspectorates as components of APIP. In this context, the strategic role of BPKP—particularly the BPKP Representative Office in South Sulawesi Province—becomes crucial in strengthening APIP and the Government Internal Control System (Sistem Pengendalian Intern Pemerintah, or SPIP) through capacity building, supervision, and the implementation of risk-based auditing. As the primary supervisory body for SPIP, BPKP is also responsible for ensuring that internal control systems function effectively, efficiently, and free from fraud across all regional government institutions (BPKP 2021a; 2021b).

The BPKP Representative Office in South Sulawesi Province has faced criticism for its delayed audit regarding alleged irregularities in the pension fund and employee bonuses at PDAM Makassar City, which remained unresolved for a year (LegionNews.com, 2023). Student protests, such as those carried out by the Coalition for Youth and Student Struggle in 2020, also demanded an audit of the COVID-19 food aid distribution, which was perceived as poorly targeted (Bidak.net, 2020). These incidents have not only damaged BPKP's reputation but also raised concerns about

the consistency, responsiveness, and credibility of its audit practices. In light of these issues, it becomes essential to investigate the underlying factors that influence the quality of government internal audits, particularly within BPKP given its strategic mandate as the President's internal auditor and its central role in ensuring sound public sector governance.

Recognizing BPKP's pivotal function in strengthening APIP and safeguarding public governance, understanding what drives audit quality becomes both timely and essential. Yet, research remains scarce and shows inconsistent findings, largely focusing on private organizations or regional inspectorates, with limited evidence on BPKP as the President's internal auditor. Moreover, few have adopted a theoretical perspective to explain how internal and external factors jointly influence audit quality. This study fills these gaps by examining the determinants of government internal audit quality within BPKP using a quantitative explanatory approach based on attribution theory, which integrates both dispositional and situational factors affecting auditor performance.

Accordingly, this study seeks to answer the following research questions: to what extent do auditor competence, independence, leadership, and time budget pressure influence the quality of government internal audits at BPKP South Sulawesi Representative Office?" This study extends attribution theory to the public sector auditing context by empirically demonstrating how both dispositional (competence, independence) and situational (leadership, time pressure) factors jointly determine audit quality in government oversight institutions.

2. Literature Review

According to attribution theory, first introduced by Heider in 1958, individuals' behavior is driven by underlying causes. Heider (1958) classified attributions into two major categories: internal attributions, which refer to personal factors such as character and motivation, and external attributions, which are influenced by situational or environmental conditions. This theory emphasizes that observed behavior can reveal individuals' attitudes and character and serves as a predictor of their responses to various situations (Mirsadeghi, 2013).

This study adopts attribution theory because it provides a framework to explain internal factors (such as competence and independence) and external factors (such as time budget pressure and leadership) that may influence auditor behavior. These factors play a critical role in determining the quality of government internal audit outcomes. Attribution theory has also been applied in prior research, demonstrating its relevance and validity within this study's context.

To ensure optimal quality in government internal audits, the Indonesian Association of Government Internal Auditors (Asosiasi Auditor Intern Pemerintah Indonesia or AAIPi) established the Government Internal Audit Standards (Standar Audit Intern Pemerintah or SAIPi) through AAIPi Regulation No. 1 of 2021. These standards, particularly Attribute Standard No.

1200 along with its related provisions, highlight the importance of auditor competence, which includes the knowledge, skills, and other abilities necessary to carry out effective supervision.

In accordance with attribution theory, auditors with strong knowledge and skills are more likely to identify and resolve audit issues effectively. This is supported by previous studies (Dityatama, 2015 and Ibrani et al., 2020), which found that competence has a positive influence on audit quality. Auditors with a strong understanding of audit standards, audit procedures, and the business processes of audited entities, as well as those with higher formal education and diverse expertise, are more likely to produce high-quality audit outcomes.

These findings are further corroborated by other studies, including those conducted by Cahyono et al. (2015), Dwimilten and Riduwan (2015), Widodo et al. (2016), Ferdiansyah (2016), Pratomo (2016), Abbott et al. (2016), Siahaan and Simanjuntak (2018), Kusuma and Damayanthi (2020), Al-Tanbour and Nour (2022), Novaldi et al. (2023), and R. C. Putri et al. (2024), all of which indicate that auditor competence has a positive effect on the quality of internal audit results. Based on the above discussion, the hypothesis proposed in this study is:

H₁: Auditor competence has a positive effect on the quality of audit outcomes.

Paragraph 1100 of SAIPI also mandates that internal audit activities be conducted independently. According to SAIPI, independence is defined as a state of being free from conditions that could impair the ability of APIP to achieve audit objectives in an objective and effective manner. This requirement aligns with Arens et al. (2017), who stated that the value of auditing is highly dependent on public perceptions of auditor independence; the assurance provided by auditors derives its value from their independence.

In simple terms, independence is defined as a condition in which the auditor is free from any external influences and maintains impartiality. Independence is a critical factor for auditors because it directly affects stakeholders' trust in the audit results. This is consistent with findings from previous studies by Cahyono et al. (2015), Dwimilten and Riduwan (2015), Ferdiansyah (2016), Ningsih (2017), Sanjaya et al. (2019), Laksita and Sukirno (2019), Dityatama (2015), Alqudah et al. (2019), Poltak et al. (2019), Rohmatiah and Amadi (2020), and Samagaio and Felício (2023), which demonstrated that auditor independence has a positive influence on the quality of audit outcomes. Based on the above, the hypothesis proposed in this study is:

H₂: Auditor independence has a positive effect on the quality of audit outcomes.

In addition to provisions related to auditors, SAIPI also outlines the role of APIP leadership in ensuring high-quality supervision. This is stated in the attribute standards of SAIPI: Paragraph 1000 mandates that APIP leadership is responsible for the internal audit charter; Paragraphs 1100 and 1200 and their derivatives require APIP leaders to maintain collective auditor independence and competence; Paragraph 1300 pertains to the preparation and reporting of quality assurance and improvement programs. Furthermore, the performance standard in

Paragraph 2000 mandates that APIP leadership must manage internal audit activities effectively. Therefore, based on SAIP, it can be concluded that leadership plays a critical role in the implementation of effective government internal audits.

According to Luthans (2011), in exercising their leadership, leaders may adopt multiple leadership styles simultaneously, which are generally categorized into four types: directive, supportive, participative, and achievement-oriented leadership. Accordingly, this study does not focus on any specific leadership style within APIP, but rather considers leadership in a general sense.

Attribution theory explains that individual behavior is influenced not only by internal factors but also by external ones (House & Mitchell, 1975). External factors refer to influences originating outside the individual. In the context of government internal auditors, leadership represents an external factor, as it involves individuals outside the auditors themselves. Auditors led by effective leaders are likely to feel more motivated in performing their duties, which in turn enhances the quality of their work (Pratiwi & Srimindarti, 2021).

Previous studies that examined this variable include Wardana and Ariyanto (2016), Putra and Ariyanto (2016), Apsari and Gayatri (2018), Pratiwi and Srimindarti (2021), and Mohassel et al. (2024). These studies concluded that leadership has a positive influence on the quality of audit outcomes. Based on the above discussion, the hypothesis proposed in this study is:

H₃: Leadership has a positive effect on the quality of audit outcomes.

In the implementation of audits, internal auditors often face very tight and limited time budgets, commonly known as time budget pressure. This situation occurs because APIP is responsible for a broad audit coverage area, while the available resources, particularly in terms of personnel, are limited. As a result, the organization allocates increasingly restricted time for audit assignments. Paragraph 2230 of SAIP also highlights that auditors must ensure adequate and sufficient resources are in place to achieve audit objectives, taking time limitations into account.

Attribution theory suggests that greater time budget pressure can lead auditors to exhibit more negative behaviors, which may reduce audit quality (Kristanti et al., 2017). The relationship between time budget pressure and audit quality has been investigated in several studies, with most reporting negative effects. These include studies by Elizabeth and Laksito (2017), Sanjaya et al. (2019), Nikita Sari Wulan and Budiarta (2020), Padmawati and Dwirandra (2022), Rahmadini and Fauzihardani (2022), and Primandini and Latrini (2025). In contrast, other studies such as those by Ferdiansyah (2016), Widodo et al. (2016), and Junitra and Lastanti (2022) found no significant relationship between time budget pressure and audit quality. Research suggesting that time budget pressure positively influences audit quality is still very limited, particularly in the Indonesian context. Based on the discussion above, the hypothesis proposed in this study is:

H₄: Time budget pressure has a negative effect on the quality of audit outcomes.

The descriptions above produce a model of internal audit quality in government institutions. The complete structure of the model is presented in Figure 2.

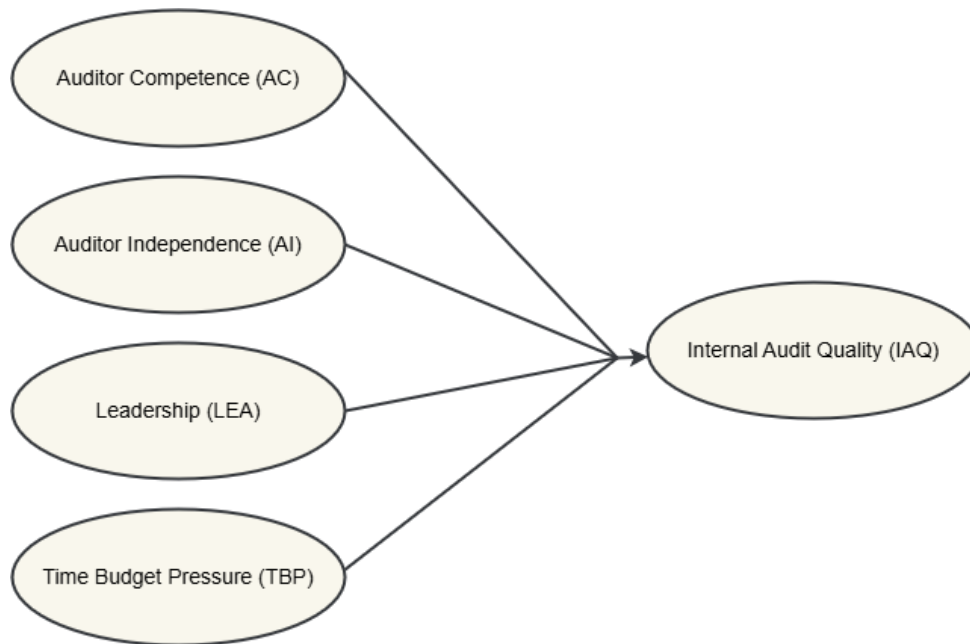


Figure 2
Research Model

Source: processed by the author, 2025

3. Research Method

This study employs a quantitative research design with a causal associative approach, aiming to examine the influence of independent variables on the quality of government internal audit outcomes as the dependent variable. The data used in this study are primary data collected through the distribution of an online questionnaire using the online form builder tally.so to all auditors at the South Sulawesi Representative Office of BPKP (Badan Pengawasan Keuangan dan Pembangunan / Financial and Development Supervisory Agency).

The population in this study consists of all 105 auditors at the South Sulawesi BPKP Representative Office. The entire population was used as the sample (census method), with a response rate of 96.19%, or 101 respondents. The variables studied include one dependent variable, namely the quality of government internal audit outcomes, and four independent variables: auditor competence, auditor independence, leadership, and time budget pressure.

All variables in this research were measured using a six-point Likert scale, where 1 = strongly disagree, 2 = disagree, 3 = somewhat disagree, 4 = somewhat agree, 5 = agree, and 6 = strongly agree. The explanation of the variables used in this research is presented in Table 1.

Data analysis was conducted using the Structural Equation Modeling (SEM) method based on Partial Least Squares (PLS) with a reflective model, processed using SmartPLS version 4.

This analysis includes testing of the measurement model (outer model) and structural model (inner model), as well as evaluating model fit through the goodness-of-fit test.

Table 1
Operationalization of research variables

Variable's name, Code, and Role	Dimensions	Indicators and Code	Sources
Internal Audit Quality, IAQ, dependent	<i>Assurance Service Quality</i>	1. Timeliness 2. Completeness 3. Accuracy 4. Objectivity 5. Constructiveness 6. Clarity 7. Conciseness	BPKP (2019) and SAIPI (2021)
	<i>Consulting Service Quality</i>	1. <i>Advisory role</i> 2. <i>Training role</i> 3. <i>Stakeholder feedback</i>	
Auditor Competence, AC, independent	Education	1. Basic knowledge of accounting and auditing	SAIPI (2014); Elisabeth et al. (2015) and Haryoko et al. (2017)
	Assignment Experience	1. Number of audit assignments completed	
	Other Competencies	1. Other relevant knowledge and skills	
Auditor Independence, AI, independent	Free from conflicts of interest	1. Not biased toward any particular party 2. Trustworthy	Anjani (2019); Samagaio and Felício (2023)
	Discloses findings based on facts	1. Makes decisions based on data and facts 2. Thinks logically	
Leadership, LEA, independent	Instructive	1. Leaders provide clear directions	House dan Mitchell (1975); Alfatih (2019)
	Participative	1. Leaders are involved in audit assignments	
	Consultative	1. Leaders guide and support subordinates	
Time Budget Pressure, TBP, independent	Budget Tightness	1. Time budget allocation planning 2. Adequacy of budget allocation	Otley and Pierce (1996); McNair (1991); Yuninda (2019)
	Budget Attainment	1. Achievement of audit objectives relative to time budget	
	Individual Involvement	1. Utilization of time in identifying audit findings 2. Execution of audit procedure stages	
	Overtime	1. Audit completion upon time deadline	

Source: processed by the author, 2025

The sample size in this study was determined based on the "10 times rule" recommended by Hair et al. (2014), which suggests that the minimum number of respondents required for Structural Equation Modeling using Partial Least Squares (SEM-PLS) should be at least ten times the number of indicators in the construct with the highest measurement complexity. In this research, the construct with the most indicators comprises 10 items, thereby necessitating a minimum sample size of 100. A total of 101 valid responses were obtained from distributed questionnaires, meeting the minimum requirement and ensuring the robustness of the statistical analysis.

4. Results and Discussion

4.1 Results

A piloting test was conducted with 44 BPKP auditors to evaluate the validity and reliability of the research instrument. Based on the initial outer loading analysis, six indicators were removed: five belonged to the Audit Quality (KHP) construct and one was part of the Time Budget Pressure (TAW) construct, as their loading values were below 0.70. In addition, several items were revised to improve clarity. The updated instrument demonstrated strong internal consistency, with Cronbach's alpha and composite reliability values exceeding 0.70, and Average Variance Extracted (AVE) values above 0.50 for all constructs. These findings confirm that the instrument is both valid and reliable for use in the main study. After confirming the reliability and validity of the instrument, the main data collection was carried out by directly contacting all 105 auditors at the BPKP Representative Office in South Sulawesi. Through this census approach, 101 valid responses were obtained. The model explained 59.2 percent of the variance in audit quality, demonstrating moderate to substantial explanatory power. Additionally, the Q^2 value of 0.520 confirmed good predictive relevance.

Figure 3 below illustrates the respondent demographics of this research.

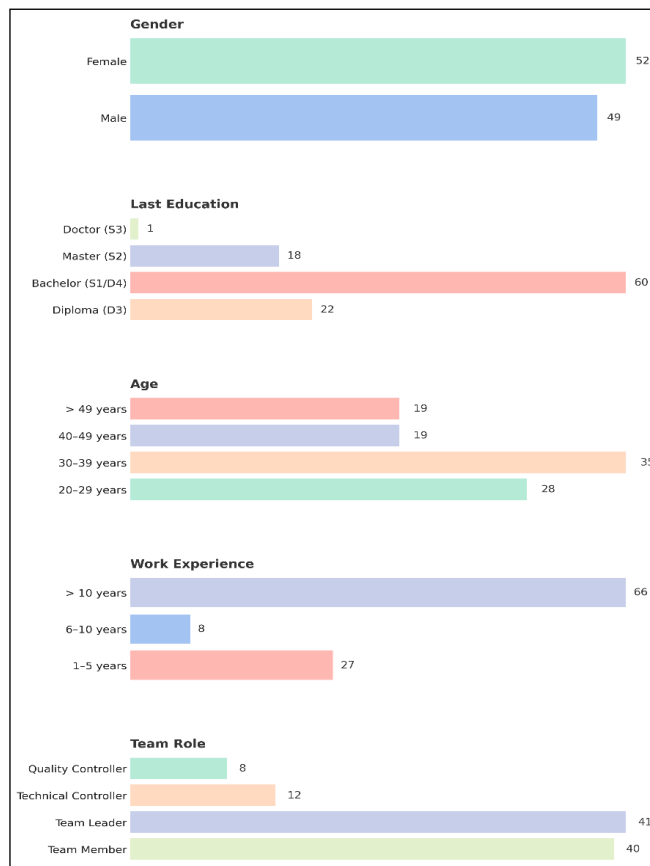


Figure 3
Respondent demographics

Source: processed by the author, 2025

Based on the genders, it shows that 52 respondents (51.48%) were female and 49 respondents (48.51%) were male. Based on the highest level of education, 22 respondents (21.78%) held a Diploma III, 60 respondents (59.41%) held a Bachelor's degree (S1/Diploma IV), 18 respondents (17.82%) held a Master's degree (S2), and 1 respondent (0.99%) held a Doctoral degree (S3). In terms of age, 28 respondents (27.72%) were aged 20–29 years, 35 respondents (34.65%) were aged 30–39 years, 19 respondents (18.81%) were aged 40–49 years, and another 19 respondents (18.81%) were over 49 years old. Regarding work experience, 27 respondents (26.73%) had worked for 1–5 years, 8 respondents (7.92%) for 6–10 years, and 66 respondents (65.35%) had more than 10 years of experience. In terms of their role within the audit team, 41 respondents (40.59%) served as team members, 40 respondents (39.60%) as team leaders, 12 respondents (11.88%) as technical controllers, and 8 respondents (7.92%) as quality controllers.

Table 2 presents the descriptive statistics for all research variables, including the number of observations, minimum and maximum values, means, and standard deviations. The results indicate that respondents generally perceived the internal audit quality, auditor competence, independence, leadership, and time budget pressure positively, as reflected by the relatively high mean scores across all variables.

Table 2
Descriptive statistic test results

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Internal Audit Quality (IAQ)	101	3,000	6,000	5,002	0,469
Auditor Competence (AC)	101	2,000	6,000	4,982	0,540
Auditor Independence (AI)	101	3,833	6,000	5,330	0,381
Leadership (LEA)	101	2,833	6,000	4,962	0,523
Time Budget Pressure (TBP)	101	1,000	6,000	4,295	-390,81

Sources: processed using SmartPLS 4

Table 3 presents the results of the reliability and validity tests for all research constructs. All constructs show Cronbach's alpha and composite reliability values above 0.70, indicating strong internal consistency. AVE values also exceed 0.50, confirming that the instrument meets the required validity standards.

Table 3
Reliability and Validity Test

Variable	Indicators				Reliability Cronbac h's alpha	Composite reliability	Validity AVE
	Total	Valid	Not Valid	Outer loading			
Internal Audit Quality (IAQ)	5	5	0	0,626-0,847	0,861	0,898	0,598
Auditor Competence (AC)	3	3	0	0,751-0,912	0,915	0,934	0,715
Auditor Independence (AI)	4	4	0	0,576-0,859	0,945	0,956	0,787
Leadership (LEA)	3	3	0	0,866-0,932	0,824	0,876	0,547
Time Budget Pressure (TBP)	5	5	0	0,648-0,864	0,915	0,936	0,643
	20	20	0				

Sources: processed using SmartPLS 4

The measurement instrument employed in this study underwent a thorough reliability and validity evaluation to ensure data accuracy and internal consistency. Reliability testing included three key components: outer loading, Cronbach's Alpha, and Composite Reliability (CR). Based on Hair et al. (2022), outer loading values greater than 0.70 are considered acceptable, though items between 0.40 and 0.70 may be retained if their removal does not improve the model's internal consistency. The results indicated that most indicators met the outer loading threshold, and all constructs achieved internal reliability, with Cronbach's Alpha and Composite Reliability values exceeding the recommended cut-off of 0.70. For instance, the construct Auditor Competence had a Cronbach's Alpha of 0.919 and a Composite Reliability of 0.937, confirming high internal consistency across the scale.

The validity assessment was conducted through both convergent and discriminant validity analysis. Convergent validity was evaluated using the Average Variance Extracted (AVE), where all constructs showed AVE values above 0.50, meeting the minimum threshold for construct validity (Hair et al., 2022). Discriminant validity was tested using three criteria: the Heterotrait-Monotrait Ratio (HTMT), cross loading, and the Fornell-Larcker Criterion. HTMT values across all construct pairs were below 0.90, indicating good discriminant validity. Additionally, the square root of AVE values exceeded inter-construct correlations, and each indicator showed the highest loading on its intended construct—both of which satisfy the Fornell-Larcker and cross-loading requirements. Therefore, the instrument demonstrates sufficient reliability and validity to be used in the structural model evaluation.

Table 4 shows that auditor competence, independence, and leadership significantly affect audit quality. Time budget pressure has no significant effect. Thus, H1–H3 are accepted, while H4 is rejected.

Table 4
Hypotheses testing result

No.	Hypothesis	Path Coefficient	t-Statistic	p-Value	Decision	Hypothesis Status
H1	Auditor Competence → Quality of Audit Results	0.365	3.955	0.000	Supported	Accepted
H2	Auditor Independence → Quality of Audit Results	0.364	4.811	0.000	Supported	Accepted
H3	Leadership → Quality of Audit Results	0.176	1.695	0.045	Supported	Accepted
H4	Time Budget Pressure → Quality of Audit Results	0.068	0.776	0.219	Not Supported	Rejected

Sources: processed using SmartPLS 4

4.2 Discussion

4.2.1 Auditor Competence and Internal Audit Quality

The results of the hypothesis testing show a significant positive influence of auditor competence on the quality of supervision at BPKP Representative Office of South Sulawesi

Province. This is supported by a path coefficient of 0.365, a t-statistic of 3.955 (greater than the critical value of 1.645), and a p-value of 0.000, which is below the 0.05 threshold. These findings confirm Hypothesis 1 and imply that as auditor competence increases, so does the quality of audit outcomes. Competence in this context is derived from education, experience, and training, which collectively enhance auditors' effectiveness.

Respondents rated the statement AC7 ("training and education help me improve my competence") highest, indicating the strong role of structured learning in building auditor capability. Continuous professional development through training from Pusdiklatwas BPKP and external organizations, alongside initiatives such as the Program Pelatihan Mandiri (PPM) and Library Café BPKP, plays a crucial role. Although not always routine, these internal knowledge-sharing mechanisms are recognized as valuable resources. Meanwhile, the lowest-rated statement, AC4 ("I feel experienced in the field of auditing"), still received a relatively high score, which aligns with data showing that over 65% of auditors have more than ten years of experience.

The outer model analysis identified AC2, which relates to the understanding of the Indonesian Government Internal Audit Standards (SAIPI), as the indicator with the highest outer loading value of 0.912, indicating that knowledge of audit standards is a particularly strong measure of auditor competence. This technical expertise is essential, as it enables auditors to apply the fundamental guidelines necessary for high-quality audits. Supporting literature (Arens et al., 2017; Ferdiansyah, 2016; Kusuma & Damayanthi, 2020) shows that auditors with strong educational backgrounds and relevant experience consistently deliver superior audit performance. These findings align with prior studies by Cahyono et al. (2015), Widodo et al. (2016), and Al-Tanbour & Nour (2022), which emphasize that both education and experience, alongside professional certifications, enhance auditors' ability to detect irregularities and produce high-quality audit reports.

This finding is consistent with research conducted by Cahyono et al. (2015), Dwimilten and Riduwan (2015), Abbott et al. (2016), Ferdiansyah (2016), Widodo et al. (2016), Alfianti (2017), Siahaan and Simanjuntak (2018), Kusuma and Damayanthi (2020), and Al-Tanbour & Nour (2022), which states that auditors with higher competence tend to produce better quality audit results. However, this result is not consistent with the study by Nugrahaeni et al. (2019), which found that auditor competence does not have a significant effect on audit quality because other factors, such as independence and organizational pressure, play a more dominant role in influencing audit quality.

From a theoretical perspective, auditor competence is categorized as a dispositional factor within attribution theory, referring to an internal characteristic that directly affects performance. Auditors with high competence not only enhance the quality of supervision but also contribute valuable insights during consulting activities, thereby supporting improved governance in public

institutions (BPKP, 2019). For BPKP Representative Office of South Sulawesi Province, this highlights the importance of continuous investment in education, professional certifications, and ongoing training, particularly in areas such as SAIPi and data analytics, to ensure sustained and improved audit quality.

4.2.2 Auditor Independence and Internal Audit Quality

The statistical testing results confirm a significant positive effect of auditor independence on the quality of audit outcomes at BPKP Representative Office of South Sulawesi Province, with a path coefficient of 0.364, a t-statistic of 4.811 (greater than 1.645), and a p-value of 0.000. This indicates that hypothesis 2 is accepted, showing that higher levels of auditor independence lead to higher-quality supervision, both in assurance and consulting roles. Conversely, lower independence could potentially reduce the objectivity and overall quality of audit results.

Respondents most strongly agreed with the statement about always ensuring that audit results are impartial, highlighting a strong commitment among auditors to uphold integrity and objectivity. This was reinforced by interviews where auditors emphasized reliance on factual data and field evidence in drawing audit conclusions. However, the lowest-rated item was related to the ability to think logically to analyze audit evidence, though it still had a high average score. This suggests that while logical thinking abilities are generally strong, they remain an area for continuous improvement, especially in relation to data analysis capabilities.

The outer model analysis revealed that AI5, concerning the auditor's freedom to access necessary data and information, had the highest outer loading (0.859). This demonstrates that unimpeded access to relevant audit evidence is a crucial factor for maintaining independence and producing quality outcomes. Supporting studies (e.g., Cahyono et al., 2015; Alqudah et al., 2019; Samagaio & Felício, 2023) align with these findings, emphasizing that independent auditors are more likely to detect violations and provide unbiased conclusions.

The results of this study are consistent with research conducted by Cahyono et al. (2015), Dwimilten and Riduwan (2015), Dityatama (2015), Ferdiansyah (2016), Ningsih (2017), Apsari and Gayatri (2018), Sanjaya et al. (2019), Laksita and Sukirno (2019), Alqudah et al. (2019), Poltak et al. (2019), Nainggolan et al. (2019), Arfiansyah (2020), Rohmatiah and Amadi (2020), Junitra and Lastanti (2022), Samagaio and Felício (2023), and Jameel et al. (2024), all of which conclude that the higher the auditor's independence, the better the quality of the audit results produced. However, Nugrahaeni et al. (2019) found that auditor independence does not significantly affect audit quality, as internal audit units are part of the government organization and may face reduced independence due to close relationships with auditees.

In line with attribution theory, auditor independence is an internal dispositional factor essential for objective judgment. Interference—such as personal relationships, organizational pressures, or restricted access—can impair independence (AAIPI, 2021). Therefore, BPKP

Representative Office of South Sulawesi Province must maintain policies like auditor rotation and regular conflict-of-interest assessments. Given that 65% of auditors reside in the region, extra vigilance is required to avoid familiarity threats. Reinforcing objectivity, transparency, and ethical compliance is vital to preserving the credibility and effectiveness of the audit function.

4.2.3 Leadership and Internal Audit Quality

The statistical testing results indicate that leadership has a positive and significant influence on the quality of audit results at BPKP Representative Office of South Sulawesi Province. This is evidenced by a path coefficient value of 0.176, a t-statistic of 1.695 (greater than the t-table value of 1.645), and a p-value of 0.045 (less than 0.05). Thus, the third hypothesis (H3) is accepted. These findings imply that strong leadership is a key determinant of audit quality, supporting both assurance and consulting functions within BPKP. As leadership improves, the quality of audit outcomes also increases. Conversely, weak leadership may hinder the effectiveness and reliability of audit results.

Respondent data shows that the statement with the highest average score was LEA6: "Leaders evaluate the assignments carried out by the audit team." This indicates that leaders such as Audit Coordinators and Heads of Representative Offices at BPKP South Sulawesi actively evaluate audit assignments to ensure that audit activities are effective, accountable, and comply with established standards. Meanwhile, the lowest average score was recorded for LEA3: "Leaders have coordinated with other internal audit units (APIP)." Despite a high average of 4.901 (near the maximum), this suggests that leadership coordination with other APIPs still has room for improvement to enhance audit synergy and collective oversight.

Outer model testing results also support this relationship, with item KEP4, which relates to the supervision provided by leadership during audit tasks, recording the highest outer loading value of 0.932. This highlights that supervisory efforts play a significant role in enhancing audit quality. These findings align with previous research by Wibowo and Augustine (2023), Wardana and Ariyanto (2016), Putra and Ariyanto (2016), Apsari and Gayatri (2018), Erawan and Sukartha (2018), and Mohassel et al. (2024), all of whom concluded that leadership has a positive impact on auditor performance. Effective leadership provides clear direction, motivation, support, and a supportive work environment, which ultimately improves auditors' effectiveness and efficiency in fulfilling their duties.

This study's findings support Wibowo and Augustine (2023), Wardana and Ariyanto (2016), Putra and Ariyanto (2016), Apsari and Gayatri (2018), Erawan and Sukartha (2018), and Mohassel et al. (2024), all of whom found that leadership positively influences auditor performance and helps organizations achieve their goals. However, these results contrast with Rahmawati et al. (2016) and Islam and Hossain (2019), who reported no significant impact of leadership on organizational performance, possibly due to differences in respondent groups, such

as civil servants with auditor roles versus general government employees or staff in different countries.

Based on attribution theory, leadership is considered an external factor influencing behavior. Therefore, in the context of BPKP, leadership plays an essential role in shaping auditor performance and behavior, and thus in determining the overall quality of audit outcomes. To maintain and improve audit quality, BPKP Representative Office of South Sulawesi Province should enhance leadership supervision, increase coordination with other internal audit bodies, and ensure consistent support for audit teams throughout the monitoring process.

4.2.4 Time Budget Pressure and Internal Audit Quality

The statistical analysis revealed that time budget pressure does not have a significant impact on the quality of audit results at BPKP South Sulawesi. The path coefficient was 0.068, with a t-statistic of 0.776, which is lower than the critical value of 1.645, and a p-value of 0.219, which exceeds the 0.05 significance level. Consequently, the fourth hypothesis was rejected. This indicates that although auditors face time constraints in completing audit assignments, as reflected by an average respondent score of 4.281, such pressure does not negatively affect the quality of their audit outcomes. The audit quality remained high, with an average score of 5.016. In practice, auditors demonstrated a strong commitment to audit completeness and quality, even under limited time. When facing tight deadlines, auditors preferred to request formal assignment extensions rather than omit essential procedures, aligning with professional standards. This discipline is reinforced by BPKP Regulation No. 1240 on Supervision Quality Control Guidelines, which requires the use of Form KM4 as a quality control tool for audit planning and supervision, including time allocation from preparation to reporting.

The outer model analysis showed that the item related to time planning (TBP1) had the highest loading (0.864), emphasizing that well-planned time management contributes significantly to audit effectiveness and efficiency, even amid time pressure. These findings are in line with previous research by Widodo et al. (2016), Pratomo (2016), Lohonauman et al. (2018), and Pradnyayani & Wirama (2023), who found that time budget pressure does not necessarily compromise audit quality, particularly when supported by effective planning, team coordination, and auditor responsibility. Pradnyayani & Wirama (2023) further emphasized the importance of individual involvement in planning and execution, which enhances resilience against external pressures. However, these results diverge from studies such as Svanström (2016), Sanjaya et al. (2019), and Nehme et al. (2022), who observed that high time pressure may reduce audit quality due to skipped procedures and insufficient evidence gathering.

The implication for BPKP Representative Office of South Sulawesi Province is that time pressure, while present, can be effectively mitigated through strong internal controls and structured planning. To further improve audit efficiency and maintain high standards, BPKP is

encouraged to regularly conduct workload analyses and develop clear guidelines on the standard time required for various types of audit assignments. Moreover, enhancing auditors' data analysis skills through targeted training and utilizing audit technologies could accelerate the audit process without sacrificing accuracy. Strengthening time planning practices and reinforcing auditor competencies will ensure that BPKP Representative Office of South Sulawesi Province continues to deliver reliable, timely, and high-quality audit results, even under resource and time limitations.

5. Conclusions

This study concludes that auditor competence, auditor independence, and leadership positively and significantly influence the quality of government internal audit results, while time budget pressure does not have a significant effect. These findings emphasize the importance of technical expertise, ethical standards, and strong leadership in achieving high-quality audit outcomes within public sector institutions. Improving these factors is essential to maintain and enhance audit effectiveness in government agencies.

To elevate the quality of internal audits at the BPKP Representative Office of South Sulawesi Province, several improvements are recommended. Enhancing auditor competence can be pursued through targeted training on the Indonesian Government Internal Audit Standards (SAIPI), facilitating professional certification, and expanding continuous development programs such as data analysis workshops. Strengthening auditor independence involves improving access to auditee data and enhancing logical and analytical skills. Leadership roles should focus on more effective supervision and better coordination with other Government Internal Supervisory Apparatus (APIP). This study has several limitations. It focuses on four explanatory variables and assesses audit quality solely through compliance with internal audit standards, without considering the perspectives of auditees or other relevant stakeholders. Future research should consider incorporating moderating variables such as audit technology and professional skepticism, and broaden the sample to include auditees from government agencies to gain a more comprehensive understanding of the factors influencing audit quality.

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