International Journal of Economics, Business and Innovation Research
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E-ISSN : 2964-0865
IJEBIR

The Influence Of Auditor Experience, Independence, Auditor Ethics, Motivation, And Skepticism On Audit Quality At The Financial And Development Supervisory Agency In Medan City

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Abstract

This research is motivated by the importance of improving audit quality at the Financial and Development Supervisory Agency (BPKP) in supporting the accountability of state financial management. The study aims to analyze the influence of auditor experience, independence, auditor ethics, motivation, and professional skepticism on audit quality at the BPKP Medan City Region. The study uses a quantitative approach with descriptive methods. The study population was all BPKP Medan City Region auditors with a sample of 60 respondents determined using a purposive sampling technique. Data were obtained through a Likert scale questionnaire and analyzed using SPSS version 25 through validity tests, reliability, descriptive statistics, classical assumption tests, multiple linear regression, t-tests, F-tests, and coefficients of determination. The results show that auditor experience and independence have a positive and significant effect on audit quality, while auditor ethics, motivation, and professional skepticism have a significant, but negative, effect on audit quality. In addition, all independent variables simultaneously have a significant effect on audit quality with a coefficient of determination of 61.2%. The conclusion of the study confirms that audit quality at BPKP is influenced by technical, behavioral, and professional factors of auditors in conducting audits.

Keywords:Audit Quality, Auditor Experience, Auditor Ethics, Independence, Professional Skepticism

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INTRODUCTION

Accountability in state financial management has become a strategic issue in modern governance, particularly amidst increasing demands for public transparency and effective regional development. In recent years, the Indonesian government has continued to strengthen its internal oversight system to minimize budget irregularities, corruption, and inefficient public spending. In this context, the Financial and Development Supervisory Agency (BPKP) plays a crucial role as the government's internal oversight agency, tasked with ensuring the effectiveness of state financial management and the achievement of national development goals. Strengthening the internal oversight function is seen as a crucial instrument for creating good governance and improving the quality of public decision-making (Mardiasmo, 2022; Susandya & Suryandari, 2021). Furthermore, the quality of audits produced by government auditors is a key indicator of the success of the oversight system, as high-quality audits are capable of providing relevant, objective, and effectively implemented recommendations (Alsughayer, 2021; Kumar & Sharma, 2022).

The urgency of improving audit quality is increasingly apparent as various monitoring results demonstrate the persistently high level of ineffectiveness in regional development management in Indonesia. The Financial and Development Supervisory Agency (BPKP) revealed that the main problems with regional development are rooted in weak regional government planning and budgeting, ranging from poorly targeted program design to inefficient spending management. In 2023, BPKP audit results for the food security, tourism, MSMEs, stunting, and poverty sectors showed an average level of ineffectiveness and inefficiency of 53%, equivalent to more than IDR 141 trillion. This condition indicates the continued weakness of oversight in ensuring the effective use of public funds. Furthermore, the increasing complexity of governance requires government auditors to possess adequate competence, independence, and professional skills to detect various forms of financial irregularities (Syaviq & Apollo, 2024; Handayani & Alim, 2023). Therefore, audit quality is becoming an increasingly relevant issue to examine, particularly within government oversight institutions such as the BPKP.

Several previous studies have identified various factors influencing audit quality, including auditor experience, independence, auditor ethics, motivation, and professional skepticism. Auditor experience is considered to enhance the auditor's ability to understand patterns of irregularities and evaluate audit evidence more accurately, thus contributing to improved audit quality (Eksellen & Fatimah, 2022). Furthermore, auditor independence is seen as a key prerequisite for producing an objective audit free from conflicts of interest

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(Suharli & Nurrahman, 2021). Other studies also show that auditor ethics are closely related to audit quality because auditors who uphold integrity and professionalism tend to produce more credible audits (Alsughayer, 2021; Nurbaiti & Prakasa, 2022). Furthermore, auditor motivation and professional skepticism are also considered important factors that encourage auditors to work more carefully and critically in evaluating audit evidence (Fauziah, 2020; Dilla, 2021).

However, research findings on factors influencing audit quality remain inconsistent. Some studies found that auditor experience positively impacts audit quality (Hernadi & Saputra, 2020), while others showed that auditor experience had no significant impact on audit quality for BPKP auditors (Firdaus, 2021). Divergent results were also found for the professional skepticism variable. Mochamad Rizky Raiseptiandi (2023) stated that professional skepticism had no significant impact on audit quality, while Handayani and Alim (2023) and Dilla (2021) found a positive effect of professional skepticism on audit quality. These inconsistent findings indicate that the relationship between these variables and audit quality requires further testing in different institutional contexts and auditor characteristics. Furthermore, most previous studies have focused on private sector auditors or public accounting firms, resulting in relatively limited studies on government auditors, particularly within the BPKP.

Furthermore, previous research generally only partially examines a few variables and has not integrated auditor experience, independence, auditor ethics, motivation, and professional skepticism into a comprehensive research model. However, audit quality in the public sector is not only determined by the auditor's technical aspects but is also influenced by the auditor's behavioral, moral, and psychological dimensions in carrying out the audit process. This limitation creates a research gap that is important for further investigation, particularly in the Medan City Regional Office of the Financial and Development Supervisory Agency (BPKP), as one of the strategic institutions in state financial oversight. Therefore, this study aims to answer the question of the extent to which auditor experience, independence, auditor ethics, motivation, and professional skepticism partially or simultaneously influence audit quality in BPKP auditors.

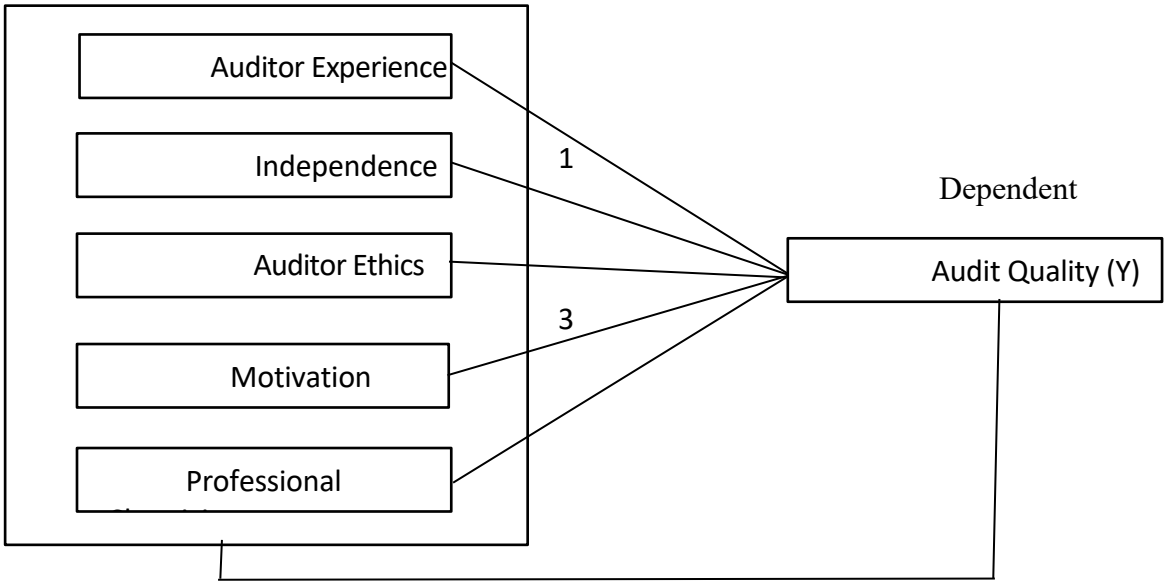
Based on the above description, this study aims to analyze the influence of auditor experience, independence, auditor ethics, motivation, and professional skepticism on audit quality at the Medan City Regional Office of the Financial and Development Supervisory Agency (BPKP). This research is important because the increasing demands for the quality of state financial oversight require government auditors who are not only technically competent, but also possess integrity, objectivity, and a high level of

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professionalism. The novelty of this study lies in the integration of five determinant variables of audit quality in the context of internal government auditors, particularly within the BPKP environment, which has relatively rarely been studied comprehensively. Theoretically, this study is expected to strengthen the development of literature on the determinants of public sector audit quality. Meanwhile, practically, the results of this study are expected to serve as evaluation material and considerations for the BPKP in improving auditor quality and the effectiveness of the state financial oversight system.

Conceptual Framework

Independent Variables



Research Hypothesis

H1: Auditor Experience Influences Audit Quality at the Medan City Financial and Regional Development Supervisory Agency Office

H2: Independence Influences Audit Quality at the Medan City Financial and Regional Development Supervisory Agency Office

H3: Auditor Ethics Influence Audit Quality at the Medan City Financial and Regional Development Supervisory Agency Office

H4: Motivation Influences Audit Quality at the Medan City Financial and Regional Development Supervisory Agency Office

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H5: Professional Skepticism Influences Audit Quality at the Medan City Financial and Regional Development Supervisory Agency Office

H6: Auditor Experience, Independence, Auditor Ethics, Motivation, and Skepticism Influence Audit Quality at the Medan City Financial and Regional Development Supervisory Agency Office

METHODOLOGY

Research methods

This study uses a quantitative approach with descriptive methods. This study attempts to provide a systematic overview of the phenomenon under study, specifically regarding the influence of auditor experience, independence, auditor ethics, motivation, and professional skepticism on audit quality at the Representative Office of the Financial and Development Supervisory Agency (BPKP) in the Medan City area.

Data Types and Sources

The type of data used in this study is quantitative. The data sources used were primary data obtained directly from respondents. The data was analyzed using SPSS version 25 software.

Population and Sample

1. **Population**

According to Handayani (2020), population is the entire research object that has certain characteristics, whether in the form of individuals in a group, events, or objects that are the focus of the study.

2. **Sample**

According to Sugiyono (2021), a sample is a portion of a population that has a certain number and characteristics that can represent the entire population.

Table 1. Research Sample

No	Auditor	Number of Auditors
1	Principal auditor	15
2	Middle Auditor	10
3	Young Auditor	10

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	First Auditor	10
	Provider Auditor	10
	Advanced Implementing Auditor	5
Number of Research Samples		**60**

Operational Definition

According to Rahmawati (2022), operational definitions serve to define and measure research variables so that research can proceed systematically and in a focused manner. Furthermore, the operational definition of each variable serves as the basis for developing measurement indicators in the research.

Table 2. Operational Definition of Variables

Variables	Definition	Indicator	Scale
Auditor Experience (X1)	According to Bedard and Gendron (2022), auditor experience can be measured through the length of work in the audit field, the number of audit assignments completed, and the diversity of types of industries or companies that have been audited.	1. Length of work 2. Number of audit resultsthat has been completed 3. Participation in development and training that has been attended 4. Professional certification 5. Ability to detect fraud	Likert
Independence (X2)	According to Francis and Wang (2021), independenceis an objective attitude characterized by the absence of bias, freedom from personal interests, and not being easily influenced by other parties who have certain interests.	1. Implementation of professional standards 2. Disclosure of conflicts of interest 3. External Auditor Rotation 4. No	Likert

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		relationship with clients/external parties 5. Transparency in rewards	
Auditor Ethics (X3)	According to Carcello and Ye (2023), ethics are standards that govern the professional behavior of auditors in carrying out their duties. The application of these ethics ensures that auditors work with integrity and professionalism.	1. Compliance with professional code of ethics standards 2. Avoidanceinfluence from external parties 3. Confidentiality 4. Refusal of bribery 5. Commitment to audit quality	Likert
Motivation (X4)	A drive that arises from within the auditor to achieve better performance. (Pierce, B & Sweeney, B 2022)	1. Satisfaction with the work and responsibilities given 2. Performance award 3. Career opportunities and promotions 4. Supportive work environment 5. Work innovation	Likert

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Professional Skepticism (X5)	The auditor's attitude of critically evaluating existing audit evidence. (Nelson, M & Tan, H 2023)	1. Knowledge 2. Identify risks of irregularities 3. Evaluation of risk of error 4. Application of financial risk analysis 5. Commitment to audit evidence	Likert
Audit Quality (Y)	A level of reliability and accuracy in the audit process carried out, whether internal or external audits. (Knechel, W & Salterio, S 2024)	1. Independence 2. Professional Skepticism 3. Skill 4. Quality control 5. Integrity	Likert

Data Analysis Techniques

According to Sugiyono (2021), SPSS (Statistical Package for the Social Sciences) is a statistical software used to process and analyze data in research.

Table 3. Questionnaire Table

No	Statement	Symbol	Score Value
1.	Strongly agree	SS	5
2.	Agree	S	4
3.	Neutral	N	3
4.	Don't agree	TS	2
5.	Strongly Disagree	STS	1

Validity Test

According to Ghozali (2021), the validity test is used to determine the extent to which a questionnaire is able to measure the variables being studied accurately with a requirement of 0.05.

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Reliability Test

According to Ghozali (2021), reliability testing is carried out using the Cronbach's Alpha value, where an instrument is declared reliable if the resulting reliability coefficient value is greater than 0.70.

Descriptive Statistical Test

According to Ghozali (2021), descriptive statistics are used to provide a general overview of the characteristics of research data, which can be seen through the minimum value, maximum value, and average value (mean).

Classical Assumption Test

1. **Normality Test**

According to Ghozali (2021), the normality test aims to evaluate whether the residuals or errors in a regression model are normally distributed. This test can be performed using statistical methods, such as the Kolmogorov–Smirnov test with a significance level of 0.05.

2. **Multicollinearity Test**

According to Ghozali (2021), multicollinearity testing is performed by analyzing tolerance values and Variance Inflation Factor (VIF). A regression model is considered free of multicollinearity if the tolerance value is ≥ 0.10 or the VIF is ≤ 10.

3. **Heteroscedasticity Test**

According to Ghozali (2021), the heteroscedasticity test aims to determine whether there is inequality in the residual variance between one observation and another in the regression model.

Hypothesis Testing

1. **T-test**

According to Ghozali (2021), the decision-making criteria are carried out by comparing the significance values with a significance level of 0.05.

2. **F test**

According to Ghozali (2021), decision making is carried out by comparing significance values with a significance level of 0.05.

3. **Coefficient of Determination (R^2)**

According to Ghozali (2021), the coefficient of determination (R^2) is used to measure the extent to which the independent variable is able to explain the variations

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that occur in the dependent variable.

Multiple Linear Regression Test

According to Ghozali (2021), multiple linear regression is a statistical analysis method used to examine the relationship and influence of more than one independent variable on one dependent variable.

RESULTS AND DISCUSSION

A statement item is declared valid if the calculated r value is greater than the table r and the significance value is less than 0.05. Based on the test results, the validity test data for the research instrument are presented in the following table.

Results of the Validity Test of the X1 Questionnaire				
Variables	**Item**	**r count**	**r table**	**Description**
Auditor Experience	1	0.866	0.254	Valid
	2	0.669	0.254	Valid
	3	0.78	0.254	Valid
	4	0.666	0.254	Valid
	5	0.784	0.254	Valid
	6	0.665	0.254	Valid
	7	0.882	0.254	Valid
	8	0.86	0.254	Valid
	9	0.52	0.254	Valid
	10	0.872	0.254	Valid
Results of the Validity Test of the X2 Questionnaire				
Variables	Item	r count	r table	Description
Independence	1	0.718	0.254	Valid
	2	0.755	0.254	Valid
	3	0.697	0.254	Valid
	4	0.7434	0.254	Valid
	5	0.726	0.254	Valid
	6	0.711	0.254	Valid
	7	0.709	0.254	Valid
	8	0.779	0.254	Valid

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	9	0.648	0.254	Valid
	10	0.855	0.254	Valid
Results of the Validity Test of the X3 Questionnaire				
Variables	Item	r count	r table	Description
Auditor Ethics	1	0.682	0.254	Valid
	2	0.773	0.254	Valid
	3	0.666	0.254	Valid
	4	0.81	0.254	Valid
	5	0.602	0.254	Valid
	6	0.819	0.254	Valid
	7	0.694	0.254	Valid
	8	0.745	0.254	Valid

	9	0.699	0.254	Valid
	10	0.766	0.254	Valid
Results of the Validity Test of the X4 Questionnaire				
Variables	Item	r count	r table	Description
Motivation	1	0.834	0.254	Valid
	2	0.809	0.254	Valid
	3	0.804	0.254	Valid
	4	0.818	0.254	Valid
	5	0.764	0.254	Valid
	6	0.792	0.254	Valid
	7	0.778	0.254	Valid
	8	0.785	0.254	Valid
	9	0.854	0.254	Valid
	10	0.814	0.254	Valid
Results of the Validity Test of the X5 Questionnaire				
Variables	Item	r count	r table	Description
Skepticism	1	0.855	0.254	Valid
	2	0.823	0.254	Valid

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	3	0.855	0.254	Valid
	4	0.793	0.254	Valid
	5	0.866	0.254	Valid
	6	0.811	0.254	Valid
	7	0.837	0.254	Valid
	8	0.79	0.254	Valid
	9	0.811	0.254	Valid
	10	0.953	0.254	Valid
Results of the Validity Test of the Y Questionnaire				
Variables	Item	r count	r table	Description
Audit Quality	1	0.96	0.254	Valid
	2	0.904	0.254	Valid
	3	0.842	0.254	Valid
	4	0.847	0.254	Valid
	5	0.849	0.254	Valid
	6	0.86	0.254	Valid
	7	0.905	0.254	Valid
	8	0.872	0.254	Valid
	9	0.892	0.254	Valid
	10	0.958	0.254	Valid

Based on the results of the validity test, all statement items on the variables of auditor experience (X1), independence (X2), auditor ethics (X3), motivation (X4), professional skepticism (X5), and audit quality (Y) have a calculated r value greater than the r table of 0.254. Thus, all statement items are declared valid. This finding shows that each question item in the questionnaire is able to represent the variables studied accurately, so that the research instrument is suitable for use in the next stage of analysis.

Reliability Test

Reliability Test				
No	**Variables**	**r count**	**r table**	**Information**
1	Auditor Experience	0.918	0.70	Reliable
2	Independence	0.905	0.70	Reliable

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3	Auditor Ethics	0.902	0.70	Reliable
4	Motivation	0.939	0.70	Reliable
5	Skepticism	0.952	0.70	Reliable
6	Audit Quality	0.966	0.70	Reliable

Based on the results of the reliability test using the Cronbach's Alpha method, all variables in this study showed values above the minimum limit of 0.70. The values obtained include auditor experience of 0.918, independence of 0.905, auditor ethics of 0.902, motivation of 0.939, professional skepticism of 0.952, and audit quality of 0.966. These results indicate that all research instruments have a good level of internal consistency. Therefore, the instruments used are declared reliable and suitable for use in the next stage of data analysis.

Descriptive Statistical Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pengalaman Auditor	60	32.00	47.00	40.8333	5.49936
Independensi	60	33.00	47.00	41.8167	4.97619
Etika Auditor	60	35.00	47.00	41.8167	4.78164
Motivasi	60	35.00	47.00	41.7500	4.76080
Skeptisisme	60	35.00	47.00	42.3167	5.16012
Kualitas Audit	60	35.00	47.00	42.3500	5.15135
Valid N (listwise)	60				

Based on the results of descriptive statistical analysis of 60 respondents, all research variables showed a relatively high average value. The variables of auditor experience, independence, auditor ethics, motivation, and professional skepticism had a mean value above 40, which indicates that the respondents' condition was in the good category. Meanwhile, the audit quality variable as the dependent variable had the highest average value, reflecting that audit quality was assessed as good by respondents. In addition, the relatively low standard deviation value for all variables indicates that respondents' answers tended to be uniform or consistent. Thus, the results of this descriptive analysis illustrate that the research data is of good quality and is suitable for use in further analysis regarding the influence of independent variables on audit quality.

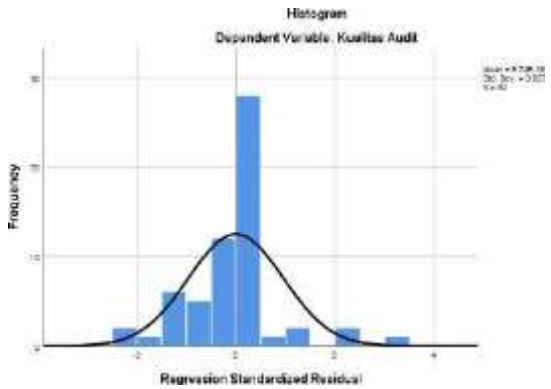
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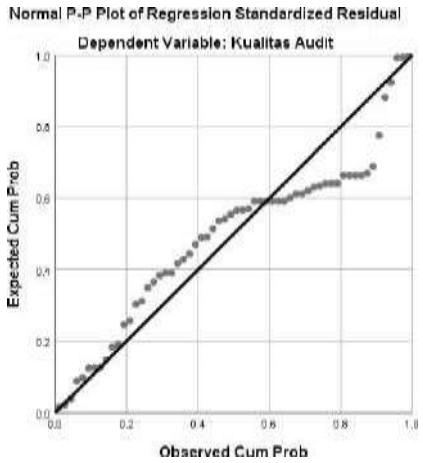
Classical Assumption Test

To obtain a good regression model that meets the Best Linear Unbiased Estimator (BLUE) criteria, classical assumption tests are performed. These tests include normality, multicollinearity, and heteroscedasticity.

1. Normality Test



Based on the residual histogram graph, it can be seen that the residual distribution pattern forms a bell curve and is spread symmetrically around the zero value. This indicates that the residuals tend to be normally distributed.



Furthermore, based on the Normal P–P Plot, the residual points are spread around and follow the diagonal line. This condition indicates that the residual distribution approaches a normal distribution. Thus, it can be concluded that the regression model meets the assumption of normality.

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One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			60
Normal Parameters[a,b]	Mean		-.1429314
	Std. Deviation		.83150093
Most Extreme Differences	Absolute		.173
	Positive		.125
	Negative		-.173
Test Statistic			.173
Asymp. Sig. (2-tailed)			.001[c]
Monte Carlo Sig. (2-tailed)	Sig.		.119[d]
	99% Confidence Interval	Lower Bound	.111
		Upper Bound	.128

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 299883525.

Based on the results of the One-Sample Kolmogorov–Smirnov test using the Monte Carlo approach, a significance value of 0.119 was obtained, which is greater than 0.05. This result indicates that the residuals in the regression model are normally distributed. Thus, the assumption of normality has been met.

2. Multicollinearity Test

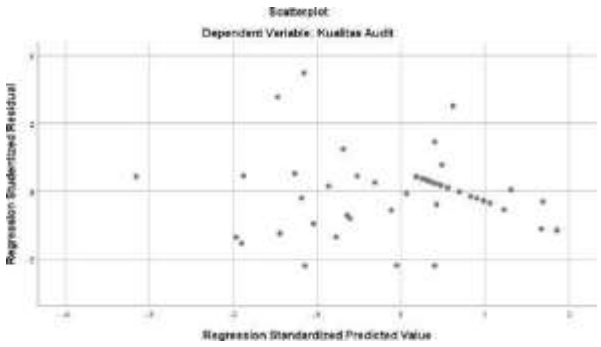
Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	-.407	10.766			
	Pengalaman Auditor	.321	.164	.235	.708	1.412
	Independensi	.431	.115	.453	.695	1.440
	Etika Auditor	.425	.146	.305	.920	1.087
	Motivasi	-.122	.124	-.103	.927	1.079
	Skeptisisme	-.032	.106	-.032	.883	1.133

The multicollinearity test aims to identify the existence of a strong relationship or correlation between independent variables in a regression model. A good regression model should not exhibit symptoms of multicollinearity. Based on the test results, all independent variables have a Tolerance value greater than 0.10 and a Variance Inflation Factor (VIF) value less than 10. Thus, it can be concluded that there is no multicollinearity in the regression model, making the model suitable for further analysis.

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3. Heteroscedasticity Test



Based on the results of the scatterplot analysis between the residual and predicted values, it appears that the data points are randomly distributed around the zero axis, both above and below it, and do not form any particular pattern. This indicates that there are no symptoms of heteroscedasticity in the regression model, thus the assumption of homoscedasticity has been met.

Hypothesis Testing

1. T-test

Coefficientsa

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	28,026	10,184		2,752	.008
	Auditor Experience	.512	.167	.374	3,074	.003
	Independence	.403	.094	.423	4,287	.000
	Auditor Ethics	-.119	.040	-.083	-2,955	.005
	Motivation	-.340	.094	-.325	-3,600	.001
	Skepticism	-.284	.094	-.315	-3,018	.004

a. Dependent Variable:Audit Quality

The t-test is used to determine the partial effect of each independent variable on audit quality. The basis for decision-making is the significance value (Sig.) with a significance level of 0.05.

A. Auditor Experience (X1)

It has a significance value of 0.003 < 0.05 with a positive regression coefficient

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of 0.512. This indicates that auditor experience has a positive and significant effect on audit quality.

B. Independence (X2)
It has a significance value of 0.000 < 0.05 and a positive regression coefficient of 0.403. Thus, independence has a positive and significant effect on audit quality.

C. Auditor Ethics (X3)
It has a significance value of 0.005 < 0.05 with a negative regression coefficient of –0.119. This indicates that auditor ethics has a significant but negative effect on audit quality.

D. Motivation (X4)
It has a significance value of 0.001 < 0.05 with a negative regression coefficient of –0.340. Thus, motivation has a significant and negative effect on audit quality.

E. Skepticism (X5)
It has a significance value of 0.004 < 0.05 with a negative regression coefficient of –0.284. This indicates that professional skepticism has a significant and negative effect on audit quality.

Based on the t-test results, it can be concluded that all independent variables have a significant effect on audit quality. Auditor experience and independence have a positive effect, while auditor ethics, motivation, and skepticism have a negative effect on audit quality.

2. F test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	168.853	5	33.771	17.030	.000[b]
	Residual	107.080	54	1.983		
	Total	275.933	59			

a. Dependent Variable: Kualitas Audit
b. Predictors: (Constant), Skeptisisme, Pengalaman Auditor, Motivasi, Etika Auditor, Independensi

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Coefficient of Determination (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.782[a]	.612	.576	1.40818

a. Predictors: (Constant), Skeptisisme, Pengalaman Auditor, Motivasi, Etika Auditor, Independensi

Based on the analysis results in the Model Summary, an R value of 0.782 was obtained, indicating a strong relationship between the variables of auditor experience, independence, auditor ethics, motivation, and professional skepticism on audit quality. The R Square value of 0.612 indicates that 61.2% of the variation in audit quality can be explained by the five independent variables, while the remaining 38.8% is influenced by other factors outside the research model.

In addition, the Adjusted R Square value of 0.576 indicates that the regression model has a fairly good ability to explain the dependent variable after taking into account the number of independent variables and the sample size used.

Multiple Linear Regression Test

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	28.026	10.184		2.752	.008
	Pengalaman Auditor	.512	.167	.374	3.074	.003
	Independensi	.403	.094	.423	4.287	.000
	Etika Auditor	-.119	.040	-.083	-2.955	.005
	Motivasi	-.340	.094	-.325	-3.600	.001
	Skeptisisme	-.284	.094	-.315	-3.018	.004

a. Dependent Variable: Kualitas Audit

Based on the results of multiple linear regression analysis, the following regression equation was obtained:

$$Y = 28.026 + 0.512X1 + 0.403X2 - 0.119X3 - 0.340X4 - 0.284X5$$

Information:

Y = Audit Quality
X1 = Auditor Experience
X2 =Independence
X3 = Auditor Ethics

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X =Motivation
X5 =Skepticism

The constant value of 28.026 indicates that if all independent variables are held constant, the audit quality value is estimated at 28.026. The regression coefficient results indicate that the variables of auditor experience and independence have a positive effect on audit quality. Conversely, the variables of auditor ethics, motivation, and professional skepticism show a negative effect on audit quality. Overall, the results of the multiple linear regression analysis indicate that audit quality is influenced by auditor experience, independence, auditor ethics, motivation, and professional skepticism with varying directions of influence for each variable.

DISCUSSION

The Influence of Auditor Experience on Audit Quality

The analysis results indicate that the auditor experience variable supports the proposed hypothesis, as it has a positive and significant partial effect on audit quality at the Medan City Regional Financial and Development Supervisory Agency (BPKP). This finding suggests that auditors with higher levels of work experience and more frequent audit assignments tend to produce better audit quality. This finding aligns with research by Eksellen and Fatimah (2022), which states that auditor experience contributes to improved audit quality.

The Effect of Independence on Audit Quality

Based on the test results, the auditor independence variable supported the research hypothesis, as it had a positive and partially significant effect on audit quality at the Medan City BPKP (Financial Supervisory Agency). This indicates that auditors who maintain objectivity and are not influenced by vested interests tend to produce better audit quality. This finding aligns with research by Suharli and Nurrahman (2021), which found that auditor independence contributes to improved audit quality.

The Influence of Auditor Ethics on Audit Quality

The analysis results indicate that the auditor ethics variable does not support the research hypothesis. Although proven to have a significant effect, the direction of the relationship is actually negative on audit quality at the Medan City BPKP. This finding contradicts the research by Carcello and Ye (2023), which stated that auditor ethics has a positive effect on audit quality. This difference in results is suspected to

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be influenced by work environment factors and the high workload of auditors, which can potentially influence the application of ethics in the audit process.

The Influence of Motivation on Audit Quality

The results of the study indicate that the auditor motivation variable does not support the proposed hypothesis. Although it has a significant influence, the direction of the relationship is actually negative on audit quality at the BPKP Medan City Regional Office. This finding contradicts research by Fauziah (2020), which states that motivation has a positive effect on audit quality. This indicates that high levels of auditor motivation do not always translate into improved audit quality.

The Influence of Skepticism on Audit Quality

Based on the analysis, the professional skepticism variable does not support the research hypothesis. Although it shows a significant effect, the resulting relationship is negative on audit quality at the Medan City Regional Financial and Development Supervisory Agency (BPKP). This finding aligns with research by Mochamad Rizky Raiseptiandi (2023), which states that professional skepticism does not always have a positive impact on audit quality. Excessive levels of skepticism can actually hinder the effectiveness of audit implementation.

CONCLUSION

Based on the research results, it can be concluded that auditor experience and auditor independence have a positive and significant effect on audit quality at the Financial and Development Supervisory Agency (BPKP) of Medan City. This finding indicates that the greater the auditor's work experience and the better the auditor's ability to maintain objectivity and independence, the resulting audit quality tends to increase. Meanwhile, auditor ethics, motivation, and professional skepticism showed a significant, but negative, influence on audit quality. These results indicate that the application of ethics, work motivation, and professional skepticism that is not balanced with optimal working conditions has the potential to reduce the effectiveness of audit implementation. Simultaneously, all independent variables in this study were proven to influence audit quality with a coefficient of determination of 61.2%, which indicates that audit quality is quite strongly influenced by factors such as auditor experience, independence, auditor ethics, motivation, and professional skepticism.

This study still has several limitations, including the limited number of respondents

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to BPKP auditors in the Medan City Region, making the results unable to be broadly generalized to all government supervisory institutions in Indonesia. Furthermore, this study only used a quantitative approach with a questionnaire, thus not being able to deeply explore behavioral factors and organizational conditions that influence audit quality. Therefore, further research is recommended to expand the scope of the study area, increase the number of samples, and use a mixed methods approach to obtain more comprehensive results. Future research can also add other variables such as work pressure, organizational culture, auditor competence, and internal control systems. Practically, the results of this study are expected to serve as evaluation material for BPKP in improving audit quality by strengthening auditor competence, increasing independence, better workload management, and continuous development of auditor professionalism.

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