

The Influence of Auditor Integrity, Competency and Professionalism on Internal Audit Quality

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Article Info	ABSTRACT
Corresponding Author: Syhadilla Aulia Rahman E-mail: 202110315064@mhs.ubharajaya.ac.id	<p>Audit quality is very important for every company. High audit quality can increase a company's credibility. Audit quality itself is the result of the auditor's performance in carrying out the tasks concerned. This article discusses the factors that influence Internal Audit Quality, namely Integrity, Competence and Professionalism of Auditors. The purpose of writing this article is to examine the hypothesis of how auditor integrity, competence and professionalism influence audit quality. The results of this literature review are: 1) Integrity influences Internal Audit Quality; 2) Competency influences Internal Audit Quality; and 3) Auditor professionalism influences Internal Audit Quality.</p> <p>Keywords: Internal Audit Quality, Integrity, Competence and Professionalism of Auditors</p>

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INTRODUCTION

In the increasingly developing business world, company financial reports have become very meaningful. This is because financial reports have a role in the company's survival and are the basis for decision making. Basically, every company always wants financial reports with good audit quality with the aim of attracting investors. But in reality, there are still many frauds found related to the company's financial position. To demonstrate the fairness of financial reporting, companies require third party services, especially independent auditors to verify the reliability of financial reporting (Pratiwi et al., 2020). Apart from conducting audits, the auditor's main responsibility is to provide opinions in accordance with the rules which must be supported by a mindset of competence, professionalism, impartiality or independence, and objectivity.

If an auditor possesses sufficient competence, integrity, and professionalism, then the audit will be of high quality. Among the auditing and quality control requirements that are met in the course of performing one's professional tasks and responsibilities is the quality of the audit's conclusions (Widiya & Syofyan, 2020). To succeed as an auditor, one must be able to meticulously review financial data and detect any discrepancies, Any time the company-provided data source fails to meet the audit information requirements, the audit report is deemed unsuccessful. Audit results will be readily apparent to a competent auditor. The internal audit results will also be of high quality.

Outcome The quality of internal audits is impacted by the auditor's integrity, expertise, and professionalism. In order to conduct an audit effectively, an auditor must possess integrity, confidence, and discernment. These qualities are essential for establishing trust with clients and ensuring the reliability of the audit findings.

(Dewi & Sumadi, 2020) assert that integrity allows for unintended mistakes and honest differences, but fundamentally rejects dishonesty. By maintaining a strong sense of honesty and ethical principles, auditors have the ability to enhance the overall accuracy and reliability of audit findings (Enzelin & Edi, 2021).

Competency is a significant determinant of audit quality. A competent auditor possesses sufficient competence and abilities in auditing and is authorized by law to conduct audits in accordance with the mandate or legal framework governing organizational functions. The reference citation is from (Salsadilla et al., 2023). Competency encompasses various elements, including qualities, value guidelines, attitudes, knowledge, and skills, that contribute to behavior and ultimately lead to performance. A proficient auditor will generate a high-quality audit report.

In addition to integrity and expertise, professionalism plays a crucial role in determining the quality of audit results conducted by an auditor. Auditors can establish confidence with clients and build a strong reputation by maintaining a professional approach. Therefore, an auditor is required to conduct themselves in a manner that is consistent with professional standards. Due to the significant impact it has, one of the effects of professionalism is the enhancement of audit quality.

An instance of the audit quality phenomena occurred in December 2019, specifically in the case of PT Asuransi Jiwasraya and Asabri. In December 2019, two notable cases emerged: the PT Asuransi Jiwasraya case and the Asabri case. In November 2019, PT Asuransi Jiwasraya disclosed a negative equity of IDR 27.2 trillion as a result of liquidity constraints, with liabilities amounting to IDR 15.75 trillion. This situation is an abnormality, and there are accusations of corruption and the fabrication of financial reports. There is a lot of fraud that should have been reported from the beginning. cases arise, but the auditor does not provide an opinion (Source :www.cnnindonesia.com).

The author refers to an essay titled "The influence of auditors' integrity, competence, and professionalism on the quality of internal audit results," which is relevant to the background and phenomena associated with internal audit quality as described before.

Based on the background described above, a problem formulation was created to build a hypothesis for further research, namely as follows: 1) Does Integrity affect Internal Audit Quality?. 2) Does Competency influence Internal Audit Quality?. 3) Does Auditor Professionalism influence Internal Audit Quality?.

METHOD

THEORITICAL REVIEW

Internal Audit Quality

Internal Audit Quality refers to the effectiveness of an audit in identifying and reporting significant errors or misrepresentations in financial reports (Gayatri & Yuniasih,

2021). The aspects or indicators of Internal Audit Quality encompass the auditor's adherence to audit standards and the caliber of the audit report (Dinda & Annisa, 2024). Internal audit quality refers to the execution of an audit that adheres to specified audit standards, enabling the auditor to discover and disclose any errors made by the client. (Siahaan & Simanjuntak, 2019). The aspects or indications of Internal Audit Quality include the thorough reporting of all customer errors. 2) comprehension of the client's information system. 3) Demonstrating a high level of dedication while conducting the audit. 4) in accordance with accounting principles. 5) Exercise caution when accepting customer claims at face value (Aprilia, 2020). Internal audit quality refers to the auditor's adherence to audit standards and the provision of financial audit result reports to relevant parties based on the validity of sufficient evidence (Suripto, 2021). The quality of Internal Audit has been studied by many previous researchers, including: (Rahim et al., 2020), (Salsadilla et al., 2023), And (Wulandhari et al., 2023).

Integrity

Integrity is uncompromising adherence to ethical principles and avoiding all forms of manipulative actions, opportunism, falsification or untruth (Ramadhan et al, 2024). Dimensions or indicators of Integrity are 1) showing honesty. 2) fulfill commitments 3) be consistent in behavior (Sukarna, 2018).

Integrity is the basis of quality that can build trust in the public and become a reference for members in evaluating all decision making (Febriyani et al, 2024). Dimensions or indicators of Integrity are honest behavior, consistent attitude, commitment to the organization's vision and mission, objective towards problems, courage to make decisions and ready to accept risks, discipline and responsibility, track record, performance (Abdullah, 2019)

Integrity refers to the unwavering commitment to a set of moral principles and the deliberate avoidance of any kind of dishonesty, convenience, lie, or shallowness. The citation for the source is Pratiwi & Handayani, 2023. The integrity dimensions or indicators encompass the qualities of courage, honesty, wisdom, and responsibility in conducting audit activities (Betri & Ade, 2018).

Integrity has been studied by many previous researchers, including: (Ilham et al., 2019), (Cahyani et al, 2022), and (Kusuma, 2021)

Competence

Competence is defined as someone who has certain skills or advanced knowledge in a particular subject obtained from training and experience (Evia et al., 2022). Competency dimensions or indicators are 1) knowledge of the principles of accounting standards and auditing standards. 2) knowledge of the client's industry type. 3) formal education undertaken. 4) training and courses. 5) number of customers who have been audited (Pintasari & Rahmawati, 2018).

Competency refers to the aptitude, expertise, and systematic approach required to effectively and accurately perform inspection activities (Sari & Permatasari, 2024). Competency indicators refer to possessing exemplary personal traits, extensive knowledge, and specialized skills in a specific profession. Competency refers to the level of professional expertise that auditors possess as a result of their formal education, successful completion

of professional examinations, and active involvement in training, seminars, and symposiums (Shintia, 2021).

Competence means that the auditor assumes the responsibilities that arise from being a professional trainer and communicating the mission as best as possible according to competency (Rahmatika & Hwihanus, 2023). Dimensions or indicators of competence are always improving professional skills, effectiveness and quality of work results, as well as Declining transportation out work that is not in accordance with the knowledge, expertise and skills possessed.

Competence is researched by many researchers including (Setyaningrum & Kuntadi, 2019), (Pratiwi et al., 2020) And (Cahyani & Zulvia, 2019).

Auditor Professionalism

Auditor professionalism is a requirement that an auditor must fulfill, which can influence the attitude or determination in conducting competitions independently. (Dinda & Annisa, 2024). Dimensions or indicators of Auditor Professionalism are devotion to work, social obligations, independence, belief in professional regulations, and relationships with fellow professions (Dinda & Annisa, 2024)

Auditor professionalism means that an auditor is obliged to carry out all his duties with full seriousness and accuracy (Gari & Sudarmadi, 2019). Dimensions or indicators of Auditor Professionalism are commitment to the profession, social obligations, professional trust, and relationships with colleagues (Luthfia et al, 2023).

Auditor professionalism is a responsible attitude towards what is assigned to him (Salsadilla et al., 2023). Dimensions or indicators of Auditor Professionalism are 1) having the skills and expertise to carry out work in accordance with the field in which they are engaged 2) carrying out an assignment by applying standard standards in accordance with the field in which they are engaged 3) adhering to professional ethics and carrying out their professional duties (chaerudin et al, 2020) .

The Auditor Professionalism variable has been extensively researched by previous researchers, among others (Mutmainah et al., 2020), (Kusuma, 2021), and (Cahyaning & Suci, 2024).

Table 1. Relevant previous research

No	Author (year)	Previous research results	Similarities to this article	Differences with this article
1	(Maulana, 2020)	Competence directly impacts the level of quality in audits conducted by Public Accounting Firms in the Bandung region. The ethical standards of audits	Integrity and Competency influence the Quality of Internal Audit	Audit ethics influence audit quality

		have an impact on the quality of audits conducted by public accounting firms in the Bandung region. The integrity of auditors has a direct impact on the quality of audits conducted by Public Accounting Firms in the Bandung area.		
2	(Kusuma, 2021)	Integrity exerts a beneficial influence on the quality of audits. Professionalism has a negligible impact on the quality of audits. The burden placed on auditors has a detrimental impact on the quality of audits.	Integrity and professionalism have a positive effect on audit quality	Workload has a negative effect on audit quality.
3	(Ilham et al., 2019)	Competency influences audit quality. Audit quality is influenced by integrity. There is no correlation between motivation and the quality of audits.	Competence and integrity influence Audit Quality	Motivation has no effect on audit quality
.4	(Wulandhari et al., 2023)	The quality of internal audit results is influenced by integrity. The quality of internal audit results is influenced by objectivity and auditor ethics.	Integrity influences Internal Audit Quality	The objectivity and ethics of auditors have a significant impact on the quality of internal audit outcomes.
.5	(Dewi & Sumadi, 2020)	Ethical culture, auditor ethics and	integrity influences the quality of	Ethical culture and auditor ethics

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		integrity influence the quality of internal audit results	internal audit results.	influence the quality of internal audits
6	(Setyaningrum & Kuntadi, 2019)	Independence, audit ethics and professionalism influence the quality of internal audit results	The quality of internal audit results is influenced by professionalism.	Independence and audit ethics influence the quality of internal audit results
7.	(Pratiwi et al., 2020)	Professionalism has a beneficial impact on the quality of audits conducted at KAP in Bali Province. Independence has a beneficial impact on the quality of audits conducted at KAP in Bali Province. Competence does not influence the quality of audits conducted at KAP in Bali Province.	The presence of professionalism and competence has a beneficial impact on the quality of internal audits.	Competence does not influence the quality of internal audits.
8.	(Salsadilla et al., 2023)	Competency influences Internal Audit Quality; Auditor professionalism influences the quality of internal audit; and Integrity influences Internal Audit Quality	Competence, auditor professionalism and integrity influence the quality of internal audits	No difference
9.	(Mutmainah et al., 2020)	Exhibiting professionalism, competence, independence, and accountability all at once. influence audit quality.	Professionalism and competence simultaneously influence audit quality	Independence and accountability influence audit quality

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10.	(Alecya & Pangaribuan, 2022)	Auditor integrity influences audit quality. Meanwhile, audit risk and audit tenure have no effect on audit quality.	Integrity influences audit quality	Audit risk and audit tenure influence audit quality
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Research Method

This scientific study utilizes the Qualitative Descriptive methodology and relies on conducting research in libraries. Examining the theory and the relationship or influence of each variable derived from internet platforms like Google Scholar, Mendeley, and other such software. Qualitative research requires the use of a literature study that adheres to methodological guidelines.

Conceptual Framework

The conceptual framework of this article is derived from the process of problem creation, theoretical evaluation, connecting previous research, and discussing the interplay between various aspects:

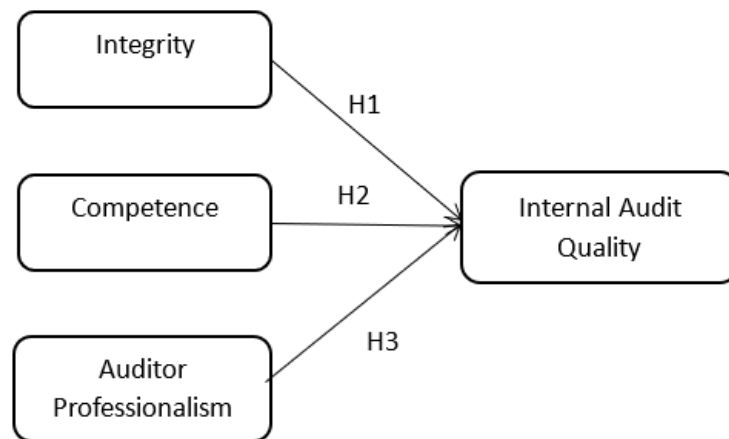


Figure 1. Conceptual Framework

The diagram above depicts the relationship between Integrity, Competency, and Auditor Professionalism, and their influence on Internal Audit Quality. Aside from these three external variables that influence Internal Audit Quality, there are several more variables that also exert an impact, including:

- a) Audit risk: (Alecya & Pangaribuan, 2022), (Muslim et al., 2020), And (Kunna et al., 2022)
- b) Tenure audit: (Hasanah & Putri, 2018), (Fauziyyah & Praptiningsih, 2020), And (Sari et al., 2019)\
- c) Independence: (Mutmainah et al., 2020), (Setyaningrum & Kuntadi, 2019), And (Laksita & Sukirno, 2019)Competence: (Ilham et al., 2019), (Maulana, 2020), And (Salsadilla et al., 2023)

- d) Auditor ethics: (Dewi & Sumadi, 2020), (Ardillah & Chandra, 2022), And (Cahyani & Zulvia, 2019)
- e) Objectivity:(Wulandhari et al., 2023), (Karim et al., 2022), And (Cahyani & Zulvia, 2019)

RESULT AND DISCUSSION

The content of this literature review article is derived from an analysis of the existing literature and pertinent past research tables:

1.The Influence of Integrity on Internal Audit Quality

Integrity influences the Quality of Internal Audit, where the dimensions or indicators of Integrity show honesty, fulfilling commitments and being consistent in behavior influences the dimensions or indicators of Internal Audit Quality, the examiner's conformity with audit standards and the quality of the audit report.(Dinda & Annisa, 2024).

Auditors can attain good audit quality by demonstrating strong integrity. Research conducted by Wulandhari et al. (2023) indicates that integrity has a significant impact on audit quality. To enhance the quality of audits in practice, an auditor must exhibit integrity, adhere to obligations, and demonstrate consistency.

The quality of internal audits is influenced by integrity. If clients perceive integrity positively, it will enhance trust, which in turn provides the foundation for their decision-making process. Integrity is an essential criterion that any auditor must possess. According to (Cahyani and Zulvia, 2019), there is a positive correlation between the level of integrity of an auditor and the quality of the audit they generate.

Thus, Integrity influences Internal Audit Quality, this is in line with research conducted by: (Maulana, 2020), (Rahim et al., 2020)And (Dewi & Sumadi, 2020).

2.The Influence of Competency on Internal Audit Quality

Competency has a direct impact on the quality of internal audit. One of the key factors that determine competency is the understanding and familiarity with accounting standards and auditing standards. 2) Familiarity with the client's industry. 3) Completion of formal schooling. 4) Education and professional development programs. According to (Pintasari, 2017), the number of audited clients has an impact on the dimensions or indicators of Internal Audit Quality, namely on the aspect of reporting all client faults. 2) comprehension of the client's information system. 3) Strong dedication to completing the audit. 4) in accordance with accounting principles. 5) Exercise caution when accepting consumer statements without thorough verification (Aprilia et al., 2020). When conducting an audit, an auditor must possess fundamental knowledge, expertise, education, and comprehensive courses or training. By using this approach, auditors enhance their proficiency in comprehending their clients' financial status and financial statements. In order to achieve high-quality internal audits.

In order to enhance the quality of internal audits, auditors must focus on developing their competency. This involves staying updated with the newest standards and laws, as this

knowledge will ultimately impact the quality of the audit outcomes. (Pratiwi et al., 2020). Increased proficiency will enhance the comprehensibility of audit findings for stakeholders.

Auditors must possess competence as the primary prerequisite for pursuing their desired profession. In the absence of competency, there is concern that auditors may operate without sufficient expertise, leading to a subpar audit report. The level of competence possessed by an auditor directly impacts the quality of internal audits. A higher level of competence in the auditor results in a higher quality audit report given by the auditor (Astrina et al., 2022).

In research (Suharti, 2018),(Astrina et al., 2022), and (Sari & Permatasari, 2024) Competence influences Internal Audit Quality.

3. The Influence of Auditor Professionalism on Internal Audit Quality

Auditor professionalism influences the quality of internal audits, where the dimensions or indicators of professionalism include commitment to the profession, social obligations, professional trust, and relationships with colleagues (Luthfia et al, 2023), which influence the dimensions or indicators of internal audit quality. Auditor conformity. with audit standards and the quality of audit report results(Dinda & Annisa, 2024).

To improve the quality of internal audits by paying attention to auditor professionalism, what an auditor must do is maintain a professional attitude, especially in carrying out his profession. Professionalism requires being able to apply ethics and norms in carrying out responsibilities according to the profession.

Auditor professionalism influences the quality of internal audits (Salsadila et al, 2023). The higher the professional attitude an auditor has, the higher and better the resulting audit quality. This will also increase public confidence in the auditor profession.

Auditor professionalism influences Internal Audit Quality, this is in line with research conducted by(Pratiwi et al., 2020), (Gari & Sudarmadi, 2019), And (Mutmainah et al., 2020).

CONCLUSION

Based on theoretical frameworks, pertinent scholarly articles, and detailed descriptions provided in the discussions above, the following conclusions might be inferred: 1) The quality of internal audit is influenced by integrity. 2) Competency has a direct impact on the quality of internal audits.3) 3. The quality of internal audits is influenced by the professionalism of auditors. Based on the findings shown above, this article concludes that, in addition to the honesty, competence, and professionalism of auditors in organizations or firms of all sizes and types, there are numerous other elements that influence the quality of internal audits. As a result, additional research is required to identify other elements that, in addition to the variables discussed in this article, can influence Internal Audit Quality. Other considerations include audit risk, audit tenure, independence, competency, and audit ethics.

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