



The Influence of Career, Experience, and Professionalism on Audit Quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province



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Abstract

This study aims to determine and analyze the influence of career, experience, and professionalism on audit quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province. The sampling technique in this study was by using the sampling method, namely as many as 108 employees consisting of Intermediate Expert Auditor, Junior Expert Auditor, and First Expert Auditor. Data analysis in this study used multiple linear regression analysis. The study results show that career, experience, and professionalism variables partially have a positive and significant effect on audit quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province. The experience variable significantly influences audit quality more than the career and professionalism variables. In addition, career, experience, and professionalism simultaneously positively and significantly affect audit quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province.

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1 Introduction

The Audit Board of The Republic of Indonesia is the only institution with the authority to examine the management and accountability of state finances. The audit was carried out following The Audit Board of The Republic of Indonesia Regulation Number 1 of 2017 related to State Financial Audit Standards and The Audit Board of The Republic of Indonesia Decree Number 5 of 2015 related to Audit Management Guidelines, which are the benchmark and reference for conducting audits of state financial management and responsibility (The Audit Board, 2015 and 2017). The Audit Board Decree Number 5 of 2015 set by The Audit Board of The Republic of Indonesia includes the stages of planning the inspection, carrying out the inspection, and reporting the inspection. This is complemented by a comprehensive Quality Management System and documentation flow to produce quality inspections according to standards. The audit quality is essential because the audit results will be used by stakeholders and used in making decisions ([Daniels & Booker, 2011](#); [Rahmina & Agoes, 2014](#); [Stoel et al., 2012](#)).

A career is all the work done by individuals or employees throughout their lives. Career development is part of improving individual skills that have been achieved to achieve the expected career ([Rivai & Sagala, 2016](#)). Career development aims to increase effectiveness and efficiency in working for employees to obtain the expected results following organizational goals ([Mangkunegara, 2016](#)). According to [Busro \(2018\)](#), career development has three dimensions: a). career clarity, such as promotions or positions in organizations, b). self-development, such as attending training or education, and c) they are improving performance quality, such as increasing work motivation and discipline.

The Audit Board of The Republic of Indonesia, in carrying out its duties and authorities, is assisted by The Audit Board executors. Based on The Audit Board of The Republic of Indonesia Regulation Number 1 of 2019 related to the Organization and Work Procedures of The Audit Board Executors, The Audit Board executors consist of: a). Secretariat General, b). Training Institute of State Financial Audit, c). Inspectorate General, d). Directorate General of Planning, Evaluation and Development, e). Directorate General of Legal Affair, f). Directorate General of Audit I to VII, g). Directorate General of Investigative Audit, h). The Audit Board Representative, i). Expert Staff, and j). Functional Groups. The Functional Position Group the Audit Board of The Republic of Indonesia is dominated by the Auditor Functional Group.

The auditor functional group consists of four levels of auditor positions, namely First Expert Auditor, Junior Expert Auditor, Intermediate Expert Auditor, and Main Expert Auditor, with a total number of approximately 75% of the total number of employees on The Audit Board. Each auditor will try to provide the best audit results so that they continue to have the opportunity to take part in the examination. Not all auditors can participate in the audit because the number of audits by The Audit Board of The Republic of Indonesia Representative of South Sumatera Province is limited. Therefore, auditors will compete to show career development performance during examinations to produce quality audits ([Ferals, 2021](#); [Kristyarini, 2019](#)).

Based on The Audit Board of The Republic of Indonesia Representative of South Sumatera Province for 2022, the number of inspection objects is 25 inspection objects consisting of 18 Regional Government Financial Statements objects and seven Performance/With Specific Purposes objects. However, of the 18 Regional Government Financial Statements, two were carried out by the Public Accountant Office, so the number of remaining objects was 23. In the last five years, out of 160 auditors The Audit Board of The Republic of Indonesia Representative of South Sumatera Province (bezetting as of July 2022), 18 auditors have moved up the ranks. The promotion consisted of 16 First Expert Auditors to become Junior Expert Auditors and two Junior Expert Auditors to become Intermediate Expert Auditors. The last term of the auditor ranged from six to nine years.

It is known that the phenomenon occurred at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province of the auditor who served more than ten years in the same position is known that the performance of individuals in the last three examinations has several corrections. The corrections are corrections to the points of inspection activities for 11 auditors based on the Audit Implementation Performance Assessment and Evaluation Results of The Audit Board of The Republic of Indonesia Directorate of Evaluation of Examination Implementation. The existence of corrections can indirectly affect the quality of the inspection report. Furthermore, this correction will be related to a decrease in the Assessment of Employee Performance Targets. A decrease in this rating can impact disciplinary punishment in the form of a lower-rank demotion (Regulation of the Secretary General of The Audit Board of The Republic of Indonesia Number 5 of 2021 related to Technical Instructions for Functional Auditor Positions).

There is research that has identified a relationship between career and audit quality, that career is one of the factors that influence audit quality ([Bocciardi et al., 2017](#); [Chang et al., 2021](#); [Imoniana & Imoniana, 2020](#); [Sumardi et al.,](#)

Fazmi, A., Widiyanti, M., Yusuf, M., & Perizade, B. (2022). The influence of career, experience, and professionalism on audit quality at the audit board of the Republic of Indonesia representative of South Sumatera Province. International Research Journal of Management, IT and Social Sciences, 10(1), 10–24. <https://doi.org/10.21744/irjmis.v10n1.2259>

2021; Yurianti & Butar, 2020). Audit quality is determined by the auditor's ability to detect and report misstatements in financial statements. The auditor's ability to detect misstatements is influenced by the auditor's competence and audit effort, whereas the auditor's reporting decisions are influenced by the auditor-client relationship (DeAngelo 1981a, 1981b). Chang et al. (2021), in their research, stated that auditors would try to produce quality audits in the context of career development. While the results of research Yurianti & Butar (2020), state that career development in the world of auditors can foster morale and increase contributions and productivity so that it will produce quality audits.

The following variable is work experience. Work experience is an accumulation of all competencies acquired by employees. Meanwhile, the auditor's experience is someone with skills in auditing who often learns from past events (Mulyadi, 2016). Work experience is a significant factor in assessing employee performance. The work experience of an auditor in The Audit Board of The Republic of Indonesia environment can be described in the accumulated number of credit scores, especially examinations (Sullivan, 1999). Based on The Audit Board of The Republic of Indonesia Regulation Number 1 of 2017 related to State Financial Audit Standards, the Statement of Examination Standards 100 General Standards for Quality Control states that professional competence includes education and experience. The more experience an auditor has, the more skilled he is in completing the work to improve the auditor's performance (Herliansyah & Ilyas, 2006).

The Audit Board of The Republic of Indonesia Representative of South Sumatera Province is one of 83 Audit Board work units throughout Indonesia. The Audit Board of The Republic of Indonesia Representative of South Sumatera Province employees based on July 2022, there were 210 people where 160 of whom were auditors. Of the 160 auditors, they have varied work experience. The experience of auditors for each level of position is First Expert Auditor with a working period of 2-16 years, Junior Expert Auditor with a working period of 11-25 years, and Intermediate Expert Auditor with a working period of 16-29 years. The Audit Board of The Republic of Indonesia guarantees that auditors have the necessary expertise. The auditor team must collectively have the knowledge, experience, and competence required for the examination. This includes practical knowledge and experience from audits conducted, an understanding of standards and statutory provisions, an understanding of entity operations, and the ability and experience to exercise professional judgment (Gentile et al., 2007; Robinson & Sexton, 1994). Practical experience from examination goes hand-in-hand with existing career development at The Audit Board. The auditors' inspection experience is calculated from how many assignments have been made through the credit score for each item or activity description. The number of credit points is then used as one of the requirements for increasing the role of auditor positions at The Audit Board of The Republic of Indonesia (The Audit Board of The Republic of Indonesia Representative of South Sumatera Province, 2022).

Public opinion believes that the longer an auditor has worked, the better the audit quality that can be given compared to an auditor who has worked for longer. According to Bédard et al. (1993), the approaches used for audit quality are Process Oriented and Outcome Oriented. Many studies have identified a relationship between experience and audit quality, but the results still have gaps. The results of research conducted by Kertarajasa et al. (2019), show that experience does not significantly affect audit quality. However, the research by Dewi & Sudana (2018), Kuntari et al. (2017), Puspita et al. (2019), Ningtyas & Aris (2016), and Sari & Susanto (2018), shows that work experience has a significant and positive effect on audit quality.

The following variable that determines audit quality is professionalism. Professionalism is the understanding or belief that employees' attitudes and actions in carrying out government activities and services are always based on knowledge and professional values that prioritize the public interest (Dwiyanto, 2011). The professional attitude of auditors is manifested by always having a professional scepticism attitude during the examination process and prioritizing the principle of professional judgment.

Professional auditors need skills, scepticism, opinion, competence, and independence when conducting audits (Arochmah, 2018; Kusumaningrum, 2019; Marito & Prasetya, 2019). The most crucial element for auditors is maintaining professional skills through a commitment to learning and development in all items of inspection activities. The auditor must determine the type and scope of the examination, choose the methodology and determine the sampling, determine the type and amount of evidence to be collected, or choose the method of testing and examination procedures, as well as in evaluating and reporting the results of the examination (Ersyafdi & Sianturi, 2018; Kehler, 2022, and Kusumawati & Ayu, 2022).

In carrying out the examination, there are two options: testing each member of the population (census) and testing several members of the population who are considered to represent the population, from now on referred to as sampling/inspection test. Based on the Decree of The Audit Board of The Republic of Indonesia Number 1 of 2021 regarding the Technical Guidelines for Examining Regional Government Financial Statements, examination sampling is the selection of several elements in a population as a basis for concluding the entire population. Sampling

examinations at The Audit Board are carried out quite often due to the difficulty of testing the entire population due to time, human resources, and cost limitations. The risk of sampling is that the auditor's conclusions drawn based on the sample differ from those of the auditor who tests all population members. The inspection sampling approach can be carried out statistically and non-statistically. Both approaches do not eliminate the auditor's consideration in determining the sample selection method and conducting a qualitative evaluation using experience and professional judgment. In the case of audit sampling at The Audit Board, complaints from the public and non-governmental organizations can be considered for selecting an audit sample.

The phenomenon that occurred at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province, there were several results of examinations from Regional Governments in Cities/Districts in South Sumatera whose quality was doubtful because it was suspected that there was the procurement of goods and services that were not used as inspection sampling even though the opinion on the Financial Statements was unqualified. Some of these complaints and complaints were conveyed directly through public complaint letters and action plans from non-governmental organizations and individuals. Research has identified a relationship between professionalism and audit quality, one of the factors influencing audit quality (Iryani, 2017; Mardijuwono & Subianto, 2018; Suphachin & Chuaychoo, 2021). An audit must be carried out by a competent and independent institution or person because users of financial statements will use the results of an audit of the financial reports from the auditor to make decisions. Auditor has a vital role in ratifying the financial statements of a company or agency (Durand, 2018; Jurakulovna & Bahodirovich, 2021; Koval et al., 2019; Mexmonov, 2020; Özhan & Kocadere, 2020; Xiao et al., 2020).

Audit quality is a general standard for auditors for any procedures performed for specific quality control that can help auditors consistently meet quality standards (Abdallah et al., 2019; Arens et al., 2017; Power, 2021; Turetken et al., 2020). Objective assessments and evidence serve as benchmarks for the auditor profession in measuring audit quality (Al-Ahdal & Hashim, 2021; Bédard et al., 2019, Bills et al., 2018, Sheldon, 2019). Audit quality is an estimate that the Auditor will obtain and report violations that occur in the accounting system based on the expertise and knowledge of an auditor (De Angelo, 1981; Ferreira & Morais, 2019, Gold et al., 2020, Habib et al., 2019). The factors that influence audit quality in terms of the auditor's perception of training and expertise, independence, and the use of professional skills find that education and experience, training, scepticism, and adequate confidence have a positive effect on audit quality (Agyei-Mensah, 2018; Beck et al., 2019; Husain, 2019, and Xiao et al., 2020).

A quality inspection must implement a quality control system and provide adequate assurance that the inspection has been carried out following statutory standards and provisions, as well as assure that the Inspection Result Report is in the appropriate conditions (Burhanuddin, 2018; Mayangsari, 2021, and Nadhifah, 2019). The audit quality is essential because the audit results will be used by stakeholders and used in making decisions. The more developed the auditor's career, the increased experience of the auditor, and the high level of professionalism mean that the quality of the audit is increasing. Accordingly, this increase is beneficial and impacts the quality of the audit reports produced (Nadhifah, 2019; Pali, 2019).

2 Materials and Methods

This study will be analyzed to determine the influence of career, experience, and professionalism on audit quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province. The conceptual framework is schematically described as follows:

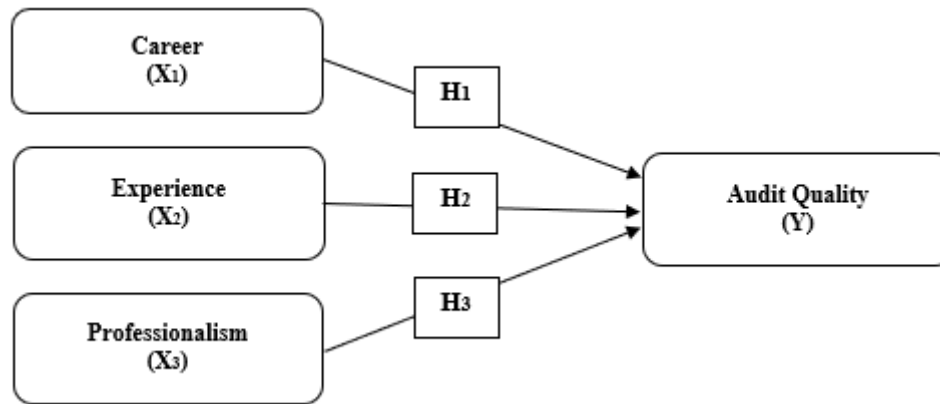


Figure 1. Conceptual framework

Hypothesis

Based on the theoretical foundation and framework above, the hypothesis in this study is as follows:

H 1: Career has a positive and significant impact on audit quality

H 2: Experience has a positive and significant impact on audit quality

H 3: Professionalism has a positive and significant impact on audit quality

Scope of this research namely to test how factors influence career, experience, and professionalism on the quality of audits at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province. Population in research is an auditor at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province as many as 108 people. The sample is part of the characteristics and amount of the population (Sugiyono, 2018). The deep technique takes a sample in research that uses method *sampling*, i.e., as many as 108 employees consisting of Intermediate Expert Auditor, Junior Expert Auditor, and First Expert Auditor.

The data analysis technique in this study used multiple linear regression analysis. The definition of multiple linear regression analysis, according to Sugiyono (2016), is a linear relationship between two or more independent variables (X_1 , X_2 , and X_3) with the dependent variable (Y).

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Information:

Y: Dependent variable (audit quality)

a: Constant

b_1, b_2, b_3 : Regression coefficient

X_1, X_2, X_3 Independent variables (career, experience, and professionalism)

e: error

Hypothesis testing is done by t-test. This test is done by comparing the significance of the t-count and using $\alpha = 5\%$. Meanwhile, the model feasibility test (f test) shows whether all the independent or independent variables included in the model have a combined effect on the dependent/dependent variable. The F test is used to assess the feasibility of the regression model that has been formed. Testing is done by comparing the value of the F table with the F count.

3 Results and Discussions

To determine the influence of career, experience, and professionalism on audit quality as The Audit Board of The Republic of Indonesia Representative of South Sumatera Province. This is done to learn more about the variables of career, experience, and professionalism, which are more influential. Data analysis in this study used the Statistical Package for Social Sciences (SPSS) program.

Validity Test Results

A validity test was conducted to correlate each item's score with the total score. Testing validity of each grain used item analysis, which correlates each grain with the total score, the amount of each scoring item. A minimum requirement questionnaire for Fulfill validity is if *Corrected Item-Total Correlation* minimum value of 0.3, as in Table 1.

Table 1
Validity Test

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1. Career				
X101	1620,4630	2240,363	0.612	0.965
X102	1620,7130	2190,309	0.681	0.965
X103	1620,5648	2220,248	0.716	0.964
X104	1620,2778	2230,978	0.661	0.964
X105	1620,2500	2240,825	0.684	0.964
X106	1620,2593	2230,876	0.811	0.964
X107	1620,7593	2250,736	0.435	0.966
X108	1620,4167	2270,629	0.509	0.965
X109	1620,5463	2240,960	0.722	0.964
X2. Experience				
X201	1620,6111	2270,791	0.489	0.965
X202	1620,2685	2270,301	0.540	0.965
X203	1620,3611	2260,569	0.590	0.965
X204	1620,1852	2260,433	0.615	0.965
X205	1620,2593	2260,082	0.671	0.964
X206	1620,4537	2270,409	0.491	0.965
X207	1620,2130	2250,683	0.725	0.964
X208	1620,2407	2250,325	0.745	0.964
X209	1620,2500	2260,713	0.654	0.965
X210	1620,1204	2270,397	0.663	0.965
X3. Professionalism				
X301	1620,8426	2260,022	0.467	0.966
X302	1630,0185	2240,299	0.483	0.966
X303	1620,7778	2180,455	0.710	0.964
X304	1620,3704	2250,338	0.646	0.965
X305	1620,4074	2240,692	0.624	0.965
X306	1620,2778	2260,053	0.697	0.964
X307	1620,2685	2250,712	0.694	0.964
Y. Audit Quality				
Y01	1620,3148	2230,078	0.767	0.964
Y02	1620,2037	2270,360	0.575	0.965
Y03	1620,4907	2280,346	0.450	0.965
Y04	1620,3056	2260,569	0.664	0.964
Y05	1620,1296	2260,880	0.668	0.964
Y06	1620,3056	2240,326	0.759	0.964
Y07	1620,2500	2240,507	0.771	0.964
Y08	1620,2870	2240,393	0.753	0.964
Y09	1620,2037	2230,771	0.824	0.964
Y10	1620,2778	2240,296	0.784	0.964
Y11	1620,2963	2220,678	0.788	0.964
Y12	1620,1944	2230,971	0.813	0.964

Source: Questionnaire data processed with SPSS, 2022

Table 1 shows the validity test of 108 respondents with a Corrected Item-Total Correlation value of > 0.3 on all question items (items) on career variables, Experience, Professionalism, and Audit Quality, so that the resulting data can be analyzed further.

Reliability Test Results

Fazmi, A., Widiyanti, M., Yusuf, M., & Perizade, B. (2022). The influence of career, experience, and professionalism on audit quality at the audit board of the Republic of Indonesia representative of South Sumatera Province. *International Research Journal of Management, IT and Social Sciences*, 10(1), 10–24. <https://doi.org/10.21744/irjmis.v10n1.2259>

Reliability is the index showing to what extent tool measuring could be reliable, testing reliability conducted with the use technique statistics *Cronbach's alpha*, instrument said reliable if have value $\alpha > 0.60$ as in Table 2.

Table 2
Reliability Test

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Career	130.1716	10,457	0.837	0.889
Experience	120.9964	10,700	0.777	0.911
Professionalism	130.2663	10,468	0.799	0.904
Audit Quality	120.9716	10,551	0.870	0.879

Source: Questionnaire data processed with SPSS, 2022

Table 2 shows that the reliability test with *Cronbach's Alpha value* > 0.60 for all items on all variables is *reliable*.

Classical Assumption Test Results
Normality Test Results

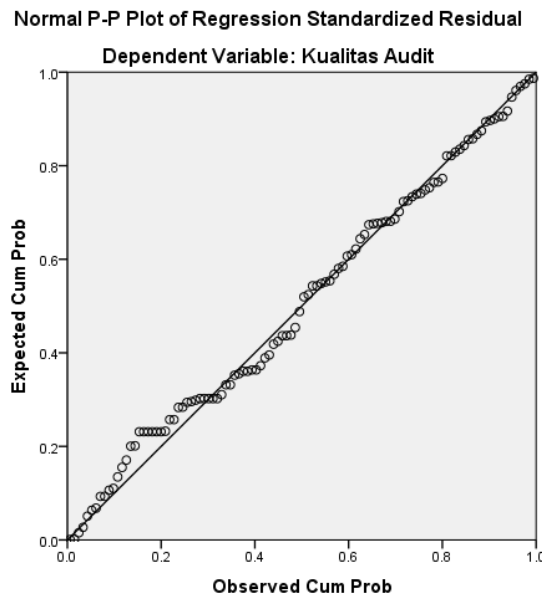


Figure 2. Normality Test

Based on Figure 2. the data spreads a diagonal line and follows the direction of the diagonal line, or the histogram graph shows a typical distribution pattern. Hence, the regression model meets the normality assumption.

Multicollinearity Test Results

Table 3
Multicollinearity Test

Model	Collinearity Statistics	
	tolerance	VIEW
Career (X1)	0.307	3,258
Experience (X2)	0.470	2.128
Professionalism (X3)	0.378	2,649

Source: Questionnaire data processed with SPSS, 2022

Based on Table 3:

- a) Career (X_1) tolerance value 0.307 > calculated tolerance value 0.10 and VIF value 3.258 < VIF calculated value 10.00, then there is no multicollinearity between independent variables.
- b) Experience (X_2) tolerance value 0.470 > calculated tolerance value 0.10 and VIF value 2.128 < VIF calculated value 10.00, then there is no multicollinearity between independent variables.
- c) Professionalism (X_3) tolerance value 0.378 > calculated tolerance value 0.10 and VIF value 2.649 < VIF calculated value 10.00, then there is no multicollinearity between independent variables.

Heteroscedasticity Test Results

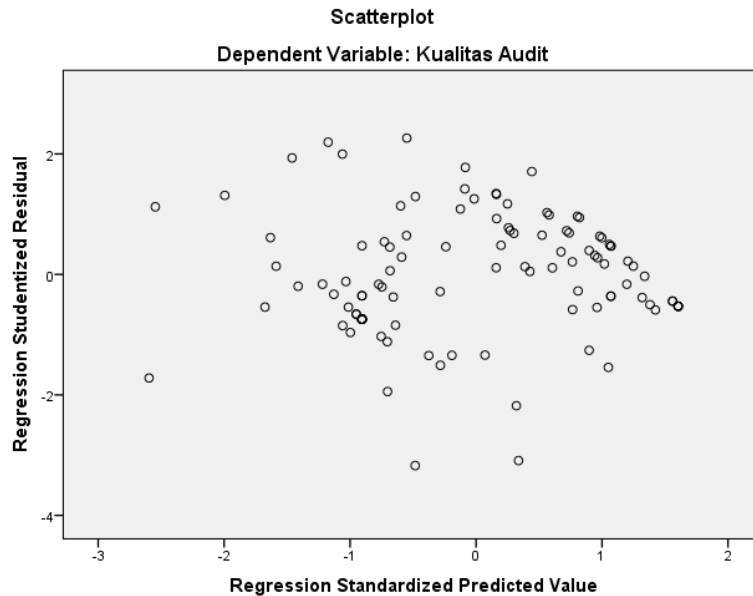


Figure 3. Heteroscedasticity Test

Based on Figure 3, there is no clear pattern as well as scattered dots above and below the number 0 on the Y axis then, no occur heteroscedasticity.

Multiple Linear Regression Analysis

Regression analysis was carried out to determine the level of influence between the independent variables on the dependent variable both simultaneously and partially, as well as to test the research hypotheses that had been formulated previously. In this study, a survey was conducted of 108 respondents to see the effect of career, experience, and professionalism on audit quality at The Audit Board of The Republic of Indonesia Representative of South Sumatra Province. In general, descriptive statistics for respondents' answers to each of the variables studied are presented in Table 4 below:

Table 4
Descriptive statistics

	N	Minimum	Maximum	Means	std. Deviation
Career (X_1)	108	3.22	5.00	4.2970	.48549
Experience (X_2)	108	3.30	5.00	4.4722	.40089
Professionalism (X_3)	108	3.00	5.00	4.2023	.49577
Quality (Y)	108	3.17	5.00	4.4970	.43190
Valid N (listwise)	108				

Source: Questionnaire data processed with SPSS, 2022

The influence of career, experience, and professionalism on audit quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province. The data used for regression analysis and hypothesis testing is the average value of the questions for each variable. The regression coefficient output is presented in Table 5 below:

Table 5
Regression Analysis Results *Coefficients*

Model	Unstandardized Coefficients		Standardized Coefficients Betas	t	Sig.
	B	std. Error			
(Constant)	0.332	0.227		1,460	0.147
1 Career (X ₁)	0.156	0.075	0.175	2,091	0.039
Experience (X ₂)	0.506	0.073	0.470	6,941	0.000
Professionalism (X ₃)	0.293	0.066	0.336	4.,48	0.000

a. Dependent Variable: Audit Quality

Source: Questionnaire data processed with SPSS, 2022

Based on Table 5, the regression equation that reflects the functional relationship between the dependent variable and the independent variable is:

$$Y = 0.332 + 0.156 X_1 + 0.506 X_2 + 0.293 X_3 + e$$

The constant value of 0.332 in the regression equation shows that the Y value will remain at 0.332 without the influence of the independent variables. If the X₁ variable increases by 1 unit, then the Y value will increase by 0.156; if the X₂ variable increases by 1 unit, the Y value will increase by 0.506. If the variable (X₃) increases by 1 unit, then the value of Y will increase by 0.293. Based on the equation of the alleged regression line, the variable *career* (X₁) has a positive value of 0.156; this shows a career (X₁) has a positive effect on audit quality (Y), so an increase in *career* will affect *audit* quality. The experience variable (X₂) has a positive value of 0.506; this shows that experience (X₂) has a positive effect on audit quality (Y), so an increase in experience (X₂) will affect audit quality. Variable professionalism (X₃) has a positive value of 0.293; this shows professionalism (X₃) has a positive effect on audit quality (Y), so an increase in experience (X₃) will affect *audit* quality.

Hypothesis Proof

Correlation and Coefficient of Determination

Correlation describes the relationship between the independent variables (X₁, X₂, and X₃), which is arranged in the regression equation model on the audit quality variable (Y), while the coefficient of determination explains how much the independent variable contributes to the audit quality variable, presented in Table 6 below.

Table 6
Correlation Analysis Results and Determination Coefficient

Model	R	R Square	Adjusted R Square	std. The error in the Estimate
1	0.881 ^a	0.776	0.769	0.20739

a. Predictors: (Constant), Professionalism, Experience, Career

b. Dependent Variable: Audit Quality

Source: Questionnaire data processed with SPSS, 2022

Based on Table 6. *R*-value *Square* of 0.776 or 77.6%, which means career, Experience, and Professionalism, affect Audit Quality by 77.6 %. In contrast, the remaining 22.4% is other variables outside three variables free those that do not enter the study.

Simultaneous Test (F Test) Effect of Independent Variables (X_1, X_2, X_3) against Y

Simultaneous tests were carried out to test the effect of the independent variables on the dependent variable, Y. In simultaneous hypothesis testing, the F test was used. The results of the simultaneous tests are presented in Table 7 below:

Table 7
ANOVA^a

Model	Sum of Squares	df	MeanSquare	F	Sig.
1 Regression	15,487	3	5.162	120,025	.000 ^b
1 residual	4,473	104	043		
Total	19,960	107			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Professionalism, Experience, Career

Source: Questionnaire data processed with SPSS, 2022

Table 7 is a table of variance (ANOVA); the table explains the feasibility of the regression model to explain the effect of the independent variables X_1, X_2 , and X_3 on variable Y. To test whether the linear model is correct or not, then the calculated F in the ANOVA table needs to be compared with the F_{table} . F_{table} depends on *probability α* and *Degree of freedom (df)*, *Degree of freedom (df)* to determine F_{Table} there are two, namely *df numerator (N1)* and *df denominator (N2)*, where $df_{N1} = \text{Number of Variables} - 1$, so that in obtain $df_{N1} = 4 - 1 = 3$, while $df_{N2} = \text{number of sample data} - \text{Number of variables}$, so $df_{N2} = 108 - 4 = 104$, Thus if using $\alpha = 5\%$ then obtained $F_{Table(N1, N2)} = F_{(3, 104)} = 2.69$. The calculated F value is $120.025 > F_{table} 2.69$ to test the significant obtained sig value (*P value*) = $0.000 < 0.05$, this shows career, experience, and professionalism simultaneously have positive and significant effects on auditing quality at Representative BPK South Sumatra Province.

Partial Test

The following is a table of the regression coefficients used as the basis for the partial Test.

Table 8
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std0, Error	Betas		
1 (Constant)	0.332	0.227		1,460	0.147
1 Career	0.156	0.075	0.175	2091	0.039
1 Experience	0.506	0.073	0.470	6,941	0.000
1 Professionalism	0.293	0.066	0.336	4,448	0.000

a. Dependent Variable: Audit Quality

Source: Questionnaire data processed with SPSS, 2022

t_{table} depends on the *probability α* and the *Degree of freedom (df)*, where the total $df = \text{number of samples} - \text{number of variables}$, so we get $df = 108 - 4 = 104$. Thus, if we use $\alpha = 5\%$, we get $t_{table(\alpha, df)} = t_{(0.05, 104)} = 1.65964$.

Partial Test (t-test) for Career (X_1)

Test of the effect of X_1 on Y can be interpreted based on the t-statistical probability test Table 4.18, with $t_{count} 2.091 > t_{table} 1.65964$ and sig. 0.039 is less than 0.05, which means that the career variable has a significant effect on the audit quality variable. This means that *a career* positively and significantly affects audit quality. The results of testing the hypothesis in this study, which states that career has a positive effect on audit quality at The Audit Board of The

Republic of Indonesia Representative of South Sumatera Province, the results of the analysis show that *Hypothesis 1 (H1) is accepted*.

Chang et al. (2021), in their research state, that the auditors will attempt to produce quality audits in the framework development career. Temporary results study Yurianti & Butar (2020), stated that good audit quality could be generated through the development next career _ bringing up spirit work and will increase the auditors' productivity. Audit quality is determined by the ability of the Auditor to detect and report misstatements in the report finance statement. The auditor's ability to detect misstatements is influenced by the Auditor's competence and audit effort. Meanwhile, the auditor-client relationship influences decision auditor reporting (DeAngelo, 1981).

Partial Test (t-test) for Experience (X₂)

Test the effect of the X₂ hypothesis to Y, which can be interpreted based on the t-statistical probability test Table 8 with t_{count} 6.941 > t_{Table} 1.65964 and sig, equal to 0.000 less than 0.05, which means that the experience variable has a significant effect on the audit quality variable. This means that experience has a positive and significant effect on audit quality. The results of testing the hypothesis in this study, which states that experience has a positive effect on audit quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province, the results of the analysis show that *Hypothesis 2 (H2) is accepted*.

Research conducted by Dewi & Sudana (2018), Kuntari et al. (2017), Puspita et al. (2019), Ningtyas & Aris (2016), and Sari & Susanto (2018), proves that experience work takes to effect positive significance on audit quality. According to Francis (2004), auditor experience positively influences audit quality. The opinion generally believes that the more extended time spent working with an auditor, the more good audit quality can be compared to auditors who still have little time to work. Another assumption is that auditors with much experience are always assumed to be able to provide better audit quality compared to auditors with little experience. Technically and psychologically, a person's expertise is formed from experience (Singgih & Bawono, 2010). Professions that require high professionalism, such as experienced auditors, are an essential element; this is because many experiences of an auditor will encourage the quality of the audits they produce (Jati & Suprasto, 2020; Kirana & Ramantha, 2020).

Partial Test (t-test) for Professionalism (X₃)

Test the effect of the X₃ hypothesis on Y, which can be interpreted based on the t-statistical probability test Table 8 with t_{count} 4.448 > t_{Table} 1.65964 and sig, equal to 0.000 less than 0.05, which means that the professionalism variable has a significant effect on the audit quality variable. This means that professionalism has a positive and significant effect on audit quality. The results of testing the hypothesis in this study, which states that professionalism has a positive effect on audit quality, the results of the analysis show that *Hypothesis 3 (H3) is accepted*.

Research conducted by Iryani, 2017; Mardijuwono & Subianto, 2018; and Suphachin & Chuaychoo, (2021), prove that professionalism takes a positive effect significant to audit quality. Iryani (2017) states that professionalism is about how an auditor can apply his skills carefully and thoroughly at duty. As a professional individual, the auditor needs more answers on management and organization, including inside behavior (Mardijuwono & Subianto, 2018). More carry on again, according to Mardijuwono & Subianto (2018), related material evidence is tight with the opinion of the auditors who have professional high. That is acceptable internal audit quality report results inspection generated from height professionalism.

4 Conclusion

Based on data analysis as well discussion that has been put forward then, the conclusion is obtained, namely :

- a) Influential career significant to Audit Quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province;
- b) Influential experience significant to Audit Quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province;
- c) Professionalism takes effect significantly to Audit Quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province;
- d) Variable career, experience, and professionalism simultaneously affect positive and significant audit quality at The Audit Board of The Republic of Indonesia Representative of South Sumatera Province.

Conflict of interest statement

The authors declared that they have no competing interests.

Statement of authorship

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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