

The Influence of Work Experience and Professionalism of Internal Auditors on Audit Quality in the Regional Inspectorate of Bandung District

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Audit quality is a means for auditors to detect material errors when presenting financial reports. In the public sector, audit quality can be seen from the quality of the information contained in information reports published by the government to the public. Examinations carried out by internal inspectorate auditors include reviewing accounting, finance, operations, and others to protect against misstatements which could affect the quality of information displayed by the government through financial reports, performance, and compliance with laws and regulations to the public as transparency efforts to the public. This research aims to empirically test and analyze the influence of auditors' work experience and professionalism on audit quality partially and simultaneously at the Bandung Regency Regional Inspectorate. The population in this study were all auditors who worked at the Bandung Regency Regional Inspectorate with a sample of 35 auditors. The sampling technique used in this research was purposive sampling. A questionnaire was used for the data. This research uses multiple regression analysis, where the results of this research show that partially and simultaneously the variables of work experience and auditor professionalism have a positive and significant effect on audit quality. The implications of the results of this research state that work experience and professionalism are needed to improve audit quality because the results of this research show that work experience and auditor professionalism have a positive and significant effect on audit quality.

Keywords: work experience, auditor professionalism, audit quality

Research Background

In organizations, financial reports are important and very sensitive, becoming a benchmark for assessing management's success in managing the company and consideration in decision-making.

Considering the importance of financial reports, there is a need for financial report analysis. According to Harmadji (2024, p. 1) financial report analysis is the process of evaluating and interpreting an organization's financial information to gain a better understanding of the organization's financial performance and position. Therefore, it is necessary to have an auditor or someone who is an expert in auditing to analyze financial reports.

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In the government sector, internal audits are carried out by the Government Internal Supervisory Apparatus (APIP). This state apparatus is tasked with carrying out supervision to prevent corruption, collusion, and nepotism within the organization. Government Regulation no. 60 of 2008 concerning the Government Internal Control System, this control is carried out by the Government Internal Supervisory Apparatus (APIP), namely the Financial and Development Supervisory Agency (BPKP), Inspectorate General, Provincial Inspectorate, and the Regency/City Inspectorate which is at the forefront in preventing and overcoming the practice of Collusion, Corruption and Nepotism.

Sembel and Mulya (2022) explain that audit quality is the opportunity for the auditor to explain and submit a report on a violation in the auditee's accounting system. The auditor must state the truth of the financial reporting prepared by the auditee in a quality audit report. Audit quality is a means for auditors to detect material errors when presenting financial reports. In the public sector, audit quality can be seen from the quality of the information in information reports published by the government to the public.

The inspections carried out by the inspectorate's internal auditors carry out reviews of accounting, finance, operations, and others, and protect against misstatements that could affect the quality of information displayed by the government through financial reports, performance, and compliance with laws and regulations to the public as an effort transparency to the public.

The audit carried out by the government's internal auditor is a service delivery that is reported in the form of an audit recommendation, but the audit does not necessarily indicate whether the audit activity has been carried out well or not and whether the audit results have been reported are in accordance with the actual results or not (Ahmadi, & Prabowo, 2021).

Based on the audit report of the Financial Audit Agency (BPK) 2005-2023 in the Regional Government of Bandung Regency, there were findings related to non-compliance with legislation, namely the types of findings in the form of official travel, capital expenditure in the form of buildings and structures as well as network irrigation roads, grant expenditure, tax receivables, management of BOS funds, preparation of thresholds for BLUD, expenditure on employee performance allowances which occurs at the Bandung Regency Regional Government.

BPK recommendations from 2005 to 2023 with status 2 (follow-up has not been in accordance with recommendations) and status 3 (recommendations have not been followed up), Table 1 shows that there are still many audit findings carried out by BPK on regional apparatus with material qualifications so that BPK carries out recommendations for findings to improve the quality of financial reports, prevent repeated findings, and determine solutions to follow up on these findings.

Following up on BPK recommendations is an obligation for officials who manage state finances. This obligation is stated in Article 20 of Law No. 15 of 2004 concerning Auditing the Management and Responsibility of State Finances. Apart from that, the number of recommendations made by the BPK from 2005 to 2023 with status 2 and status 3 based on qualifications is as follows (Table 1).

Based on Table 1, the average finding with administrative status 2 is 80%, and material status 3 is 20%. The many findings by the Audit Board of the Republic of Indonesia show that there is still a lack of internal audit function in the Bandung Regency Regional Government.

Table 1

Number of Recommendations on BPK Findings from 2008 to 2024 with Status 2 and Status 3 Based on Qualifications

Year	Number of findings	Administrative	Material
2008	8	0	8
2009	4	3	1
2010	6	4	2
2011	9	3	6
2012	14	14	0
2013	21	13	8
2014	38	30	8
2015	11	11	0
2016	15	11	4
2017	13	11	2
2018	4	2	2
2019	18	15	3
2020	8	7	1
2021	11	11	0
2022	6	4	2
2023	11	10	1
2024	77	72	5
Total	274	221	53
Average	100%	80%	20%

Source: Audit Board of the Republic of Indonesia (BPK, 2017) (processed, 2024).

The results of inspections/audits are influenced by how many audits an auditor has carried out and how long they have worked as an auditor. The number of checks carried out by an auditor will cause the resulting audit quality to be better (Eksellen, 2022). Auditors who have had experience working for a long period tend to have advantages in detecting, understanding, and finding the causes of errors or manipulation by audit (Ahmadi, & Prabowo, 2021). In this case, inexperienced auditors certainly do not have this ability. With audit experience, auditors can develop extensive and complex memory structures which will later be useful in decision-making (Ferdiansah, Yulinartati, & Nuha, 2023). Susanto (2020, pp. 57-58) explains that experience is a measure of the length of time or years of work that a person has taken to understand the tasks of a job and have carried them out well.

Manurung et al. (2021, p. 79) explain that the auditor's work experience in auditing financial reports can be seen in terms of the length of time and the number of assignments that have been handled. The more experience, the more auditors can produce various kinds of conjectures in explaining audit findings, thereby influencing audit quality.

The Bandung Regency Regional Inspectorate carried out an internal Peer Review on June 26 2024 with the following results (Table 2).

Based on Table 2, shows that work experience is an important factor for auditors so they can carry out their duties well. This can be seen from the conclusions of the peer review results which have implementation standard values covering four elements, namely assignment planning, assignment implementation, communication of assignment results, and follow-up monitoring. Of these four elements, there are still results that do not follow standards and even have a value below 70%, namely the follow-up monitoring element. In addition, suggestions for improvements given to weaknesses in each element in the audit implementation standards can help auditors carry out their duties better.

Table 2

Conclusion of Internal Peer Review Implementation Results in the Bandung Regency Regional Inspectorate in 2024

No	Assistant inspector who audits	Audited Assistant Inspector	Implementation standards include the following elements:				Value of conformity of practice to standards	category
			Assignment planning	Implementation of assignment	Communication of assignment result	Follow-up monitoring		
1	Regional Assistant Inspector I	Regional Assistant Inspector II	80%	93%	76%	63%	77.75%	Baik
2	Regional Assistant Inspector II	Regional Assistant Inspector III	90%	85%	76%	63%	78.38%	Baik
3	Regional Assistant Inspector III	Regional Assistant Inspector IV	90%	78%	76%	75%	79.63%	Baik
4	Regional assistant inspector IV Special area	Special area Assistant Inspector	100%	78%	69%	63%	77.22%	Baik
5	Special area assistant inspector	Regional Assistance Inspector I	100%	100%	76%	50%	81.50%	Baik
Average			92%	86.8%	74.6%	62.8%		

Source: Report on internal peer review results in the environment.

Another factor that influences audit quality is the professionalism of an auditor. Auditors are a profession that has the trust of the public, so auditor professionalism is an important factor that auditors must have. Professionalism based on the Audit Board of the Republic of Indonesia Regulation of the Republic of Indonesia Number 1 of 2017 (BPK, 2017) concerning State Financial Audit Standards is the ability, expertise, and commitment of the profession in carrying out duties accompanied by the principles of due care, thoroughness, and thoroughness, as well as being guided by standards. and provisions of laws and regulations.

Professional internal auditors must be able to free themselves and not be under pressure from situations that can make them unable to provide objective professional assessments because internal auditors must carry out inspections objectively so that the quality of audit results can be maintained (Gari, & Sudarmadi, 2019).

Based on Table 2, shows that the assistant inspectors studied, namely assistant inspectors for Region II, Region III, Region IV, Special, and Region I, with values for suitability of practice to standards are all in the Good category. However, it still has a practice conformity value to standards below 100%, as seen from the average value of assignment planning of 92%, average of assignment implementation of 86.8%, average of communication of assignment results of 74.6%, and monitoring follow-up was 62.8%, still needs to be increased again.

Identify the Problem

Problem identification is as follows:

1. What is the work experience of internal auditors at the Bandung Regency Regional Inspectorate?
2. What is the Professionalism of Internal Auditors at the Bandung Regency Regional Inspectorate?
3. What is the Quality of Internal Audit at the Bandung Regency Regional Inspectorate?
4. How do Internal Auditor's Work Experience and Professionalism influence Quality, Partial and Simultaneous Audits at the Bandung Regency Regional Inspectorate?

Theoretical Foundation

Agency Theory

Jensen & Meckling (in Ine et al., 2024) stated that agency theory is a contract between the principal and the agent, by looking at the delegation of some decision-making authority to the agent. As an agent, managers have a moral responsibility to maximize the profits of the owners (principals), while on the other hand, they also have an interest in maximizing their welfare.

Attribution Theory

According to Fritz Header (in Ine et al., 2024) explains that as the originator of attribution theory, attribution theory is a theory that explains a person's behavior. Attribution theory explains the process of how we determine the causes and motives of someone's behavior.

According to Daryanti (in Natalina et al., 2022), attribution theory explains that there are behaviors that are related to individual attitudes and characteristics, so it can be said that just by looking at the behavior you will be able to know the person's attitudes or characteristics and can also predict a person's behavior in dealing with situations. certain.

Matinko & Mackey (in Mongkito, 2024) explain that attribution theory provides the framework of thinking needed to understand how individuals explain why events in their environment occur, by making causal assumptions.

Definition of Internal Audit

According to Tandiontong (2015, p. 60) explains that an internal audit is an independent assessment activity that is formed within an organization to provide services to management in the form of reviewing organizational activities. According to Sinaga et al. (2024, p. 140), an internal audit is the task of carrying out organizational audits, examining the organization's financial reports and accounting records as well as compliance with regulations that have been set by top management and also compliance with government regulations and regulations stipulated in professional associations.

Difference Between Public/Government Audit and Private Audit

In practice, there are differences between public/government audits and private audits, namely as follows (Table 3).

Audit Quality

Sembel and Mulya (2022) explain that audit quality is an opportunity for the auditor to be able to explain and submit a report on a violation in the auditee's accounting system. Auditors must express their ideas regarding the correctness of financial reporting prepared by management in the form of quality audit reporting to maintain different audit quality attributes.

According to Tandiontong (2015, p. 73) suggests that audit quality is the probability of an auditor finding and reporting an error or fraud that occurs in a client's accounting system.

According to Coram et al. (in Junaidi, & Nurdiono, 2016, p. 9) state that audit quality is how likely an auditor is to find unintentional/intentional errors in the company's financial statements, as well as how likely these findings are to then be reported and included. in its audit opinion. Audit quality depends on the auditor's technical abilities as expressed in experience and professional education, and the auditor's independence in maintaining his mental attitude.

Table 3

Differences Between Public/Government Audits and Private Audits

Public / Government Audit	Private Audit
Aims to meet public needs and prioritize community welfare	Aims to get the maximum possible business profit
The legal basis for accounting is SAP (Government Accounting Standards), PSAK (Financial Accounting Standards Guidelines), and SPKN (State Financial Audit Standards)	The legal basis for accounting is PSAK (Financial Accounting Standards Guidelines), and SPAP (Public Accounting Professional Standards)
Decision-making is carried out formally and has been determined by organizational decisions and decisions are made through consensus deliberation between the leadership or management and members.	Decision-making is carried out formally or informally and has been determined by an organizational decision and is carried out by deliberation and consensus or can also be decided individually.
Planning is prepared by the organizational planning department, staff and organizational managers. Legalized by public regulations, and the result is public welfare.	Plans are prepared by employees and managers in the organization. Validated by company regulations or company management decisions, the result is organizational growth and organizational profits.
Budget preparation is carried out together with the community in program planning and published for criticism and discussion by the community and ratified by community representatives.	The preparation of the budget is carried out by the finance department and company management and is not published and ratified by the company management.
Financial reports are influenced by financial and political processes and are accountable to the House of Representatives, the Regional People's Representative Assembly /legislature, and the public.	Financial reports are influenced by fraud rules and criteria and accountability is determined by shareholders and creditors.
The overall government unit report is used as the basis for the government's analysis or prospects and is checked by the Financial Audit Agency /appointed auditor.	Financial reports are only disclosed at the overall organization level and examined by independent auditors.

Source: Processed by author, 2024.

Auditing Standards

Audit standards based on the Republic of Indonesia, Financial Audit Agency regulations Number 1 of 2017 (BPK, 2017) concerning State Financial Audit Standards are a benchmark for conducting audits of state financial management and responsibility.

Work Experience

According to Susanto (2020, pp. 57-58), work experience is a measure of the length of time or period of work that a person has taken to understand the tasks of a job and have carried them out well. According to Puspita et al. (in Salsabila, 2024) explain that work experience can provide great opportunities to do better work and show the types of work carried out.

Manurung et al. (2021, p. 79) explain that the auditor's work experience in auditing financial reports can be seen in terms of the length of time and the number of assignments that have been handled. The more experience, the more auditors can produce various kinds of conjectures in explaining audit findings, thereby influencing audit quality.

Management and Expertise of the Audit Team

Based on the Financial Audit Agency Republic of Indonesia regulation Number 1 of 2017 concerning State Financial Audit Standards, auditors need to have the necessary expertise to carry out audits. The Audit Team must collectively have the knowledge, experience, and competence required for the Examination. This includes knowledge and practical experience from the inspections carried out, understanding of standards and provisions of laws and regulations.

Use the results of the work of the Government Internal Audit Apparatus to improve coordination and cooperation, as well as reduce the possibility of duplication of work. This is possible because in principle, both

the Inspector and the Government's Internal Audit Apparatus aim to encourage good governance. The Government's Internal Audit Apparatus uses state financial Audit Standards to carry out performance audits and audits with specific objectives.

Dimensions and Indicators of Work Experience

According to Susanto (2020, p. 60) suggests that several things that measure work experience, namely as follows:

1. Length of time/work period, A measure of the length of time or period of work that a person has completed to understand the tasks of a job and carry them out well.

2. Level of knowledge and skills possessed. Knowledge refers to concepts, principles, procedures, policies, or other information needed by employees, knowledge also includes the ability to understand and apply information to job responsibilities. Meanwhile, skills refer to the physical abilities needed to achieve or carry out a task or job.

3. Mastery of work and equipment. The level of a person's mastery in implementing technical aspects of equipment and work techniques.

Professionalism of Internal Auditors

Professionalism based on BPK Regulation of the Republic of Indonesia Number 1 of 2017 concerning State Financial Audit Standards is the ability, expertise, and professional commitment to carrying out duties accompanied by the principle of due care, thoroughness, and accuracy, as well as being guided by standards and regulatory provisions. legislation. The examiner's professional attitude is manifested by always having professional skepticism during the examination process and prioritizing the principles of professional judgment.

According to Arens et al. (in Kusuma, 2021) explain that auditor professionalism is the responsibility to act better than just fulfilling their own responsibilities and the legal provisions and regulations of society.

Based on the definition of auditor professionalism explained previously, it can be concluded that auditor professionalism is the main requirement for auditors as self-accountability which refers to professional abilities and behavior as well as fulfilling the responsibilities of legal provisions and community regulations.

Dimensions and Indicators of Internal Auditor Professionalism

According to the Financial Audit Agency Republic of Indonesia regulation Number 1 of 2017 concerning State Financial Audit Standards, the professional attitude of auditors is manifested by always having professional skepticism during the audit process and prioritizing the principle of professional judgment.

According to the Financial Audit Agency Republic of Indonesia regulation Number 1 of 2017 concerning State Financial Audit Standards, professional skepticism means that the auditor does not assume that the responsible party is dishonest, but also does not assume that the honesty of the responsible party is beyond question.

Professional judgment is the application of collective knowledge, skills, and experience. Professional judgment is a judgment made by an examiner who is trained and has knowledge and experience so that he has the necessary competence to make a reasonable judgment.

Previous Research Studies

Previous research is used as a comparison and guide for current researchers. The following is previous research that has similarities to the research object that the author conducted, namely:

Research conducted by Dewi, Suryantari, and Cahyadi (2024) with the title *The Influence of Work Experience, Independence and Professional Ethics on Audit Quality at Public Accounting Firms*. This research was conducted to find out how factors such as work experience, independence, and professional ethics influence audit quality. The research results show: 1) Work experience has a positive impact on the audit quality of a Public Accounting Firm, thus the more experience the auditor has, the more audit quality will increase; 2) Independence has a positive impact on the audit quality of Public Accounting Firm companies, so if auditor independence increases, audit quality will also increase; 3) Professional ethics has a positive impact on the audit quality of Public Accounting Firm companies, so if professional ethics increases, audit quality will also increase.

Research conducted by Shafa, Miharja, and Savira (2024) with the title *The Influence of Auditor Experience on Audit Quality (Literature Study)*. The results of the analysis show that the auditor's experience aspect has a close, positive, and significant relationship to the auditor's ability to identify material errors and fraud in the form of client financial reports. The implication of this research is the importance of developing auditor experience as a strategy to improve audit standards and public trust.

Research conducted by Ine, Kerihi, and Dethan (2024) with the title *The Influence of Knowledge, Audit Work Experience, and Motivation and Objectivity on Audit Quality (At the Regional Inspectorate of East Nusa Tenggara Province)*. The results of the research show that partial knowledge, audit work experience, and objectivity influence audit quality, while motivation hurts audit quality. The research results simultaneously show that knowledge, audit work experience, motivation, and objectivity together influence audit quality.

Research conducted by Salsabila, Maria, and Nurhasanah (2024) with the title *The Influence of Due Professional Care and Work Experience on Audit Quality*. This research aims to determine the influence of due professional care and work experience on audit quality at the Financial Audit Agency (BPK) of South Sumatra Province. Based on the test results, it shows that partially Due Professional Care and Work Experience have a positive and significant effect on Audit Quality, and simultaneously the results show that Due Professional Care and Work Experience have a positive and significant effect of 59.4% on Audit Quality.

Research conducted by Eksellen (2022) with the title *The Influence of Auditor Experience and Auditor Professionalism on Audit Quality*. The results of the research show that the auditor's experience and overall auditor professionalism influence audit quality. The auditor's experience does not affect audit quality, while professionalism partially affects audit quality.

Research conducted by Natalina, Adnantara, and Junipisa (2022) with the title *The Influence of Competency, Independence, Auditor Professionalism, Work Experience, Dysfunctional Behavior and Organizational Commitment on Audit Quality at Public Accounting Firms in Bali*. The research results show that (1) Competency has a positive and significant effect on audit quality, (2) Independence has a positive and significant effect on audit quality, (3) Auditor professionalism has a positive and significant effect on audit quality, (4) Work experience has a positive and significant effect on audit quality, (5) Dysfunctional behavior has a negative and significant effect on audit quality, (6). Organizational commitment has a positive and significant effect on audit quality, (7) Competency, Independence, Auditor Professionalism, Work Experience, Dysfunctional Behavior, and Organizational Commitment simultaneously have a significant effect on audit quality.

Research conducted by Riza, Khasanah, and Ningrum (2024) with the title *The Influence of Professional Skepticism, Work Experience, and Independence on the Internal Audit Quality of PT Panasonic Gobel Indonesia*. The results of this research indicate that (1) professional skepticism has a positive and significant influence on internal audit quality, (2) work experience has a positive and significant influence on internal audit quality, (3)

independence does not affect internal audit quality, and (4) professional sketchiness, work experience, and independence together have a positive and significant effect on audit quality.

Research conducted by Haz, Yolanda, and Maretha (2024) with the title *The Influence of Independence, Integrity and Professionalism on Audit Quality*. The results show that auditor integrity, auditor independence, and auditor professionalism have a positive effect on audit quality at Public Accounting Firms in Jakarta that are registered with the OJK.

Research conducted by Rodiah et al. (2024) with the title *Literature Review: The Influence of Auditor Independence, Professionalism and Accountability on Audit Quality*. The results of this research show that: (1) Independence has no effect on internal audit quality, (2) Professionalism has an effect on internal audit quality, and (3) Auditor credibility has an effect on internal audit quality.

Research conducted by Adha, Istianingsih, and Mukti (2024) with the title *The Influence of Auditor Experience, Auditor Reputation, Auditor Professionalism on Audit Quality (Empirical Study at Public Accounting Firms in the Bekasi City and DKI Jakarta Areas)*. The research results show that: (1) Auditor experience has no effect on audit quality, (2) Auditor reputation has a positive effect on audit quality, (3) Auditor professionalism has a positive effect on audit quality.

Frameworks for Thinking

Effect of Work Experience on Audit Quality

According to the auditor's experience of Shafa et al. (2024), Dewi, Suryantari, and Cahyadi (2024), Ine, Kerihi, and Dethan (2024), and Salsabila, Maria, and Nurhasanah (2024) plays a crucial role in improving the quality of audit opinions. The greater the experience of an auditor, the stronger the ability to detect fraud in financial reports, which will also restore the level of public trust in the public accounting profession. Therefore, the public accounting profession needs to pay attention to the investment of time and development of an auditor's experience, through training, various task responsibilities, and mentoring from senior auditors.

The Influence of Internal Auditor Professionalism on Audit Quality

According to Putra et al. (in Septiana et al., 2024), Eksellen (2022), Haz, Yolanda, and Maretha (2024), Natalina, Adnantara, and Junipisa (2022), Rodiah, Fitriani, and Ramadani (2024), and Adha, Istianingsih, and Mukti (2024) stated that the professionalism of an auditor is needed in preventing or detecting fraud because the higher the professionalism of an auditor, the more guaranteed the quality of the audit results. With a professional attitude, it is hoped that an auditor can prevent and detect fraud. An auditor's professionalism can be seen from the results of the audit he carries out.

The Influence of Work Experience and Professionalism of Internal Auditors on Audit Quality

According to Eksellen (2022), Natalina, Adnantara, and Junipisa (2022), and Riza, Khasanah, and Ningrum (2024) the results of this study show that professional skepticism has a positive influence and significant influence on the quality of internal audits and work experience has a positive and significant influence on the quality of internal audits and professional schematicism, work experience, together have a positive and significant influence on audit quality.

Hypothesis Formulation

The formulation of the hypothesis is as follows:

H₁: Internal Auditor Work Experience Influences Audit Quality at Regional Inspectorates Bandung Regency.

H₂: Internal Auditor Professionalism Influences Audit Quality in Regional Inspectorates Bandung Regency.

H₃: Work Experience and Professionalism of Internal Auditors Influence Audit Quality Bandung Regency Regional Inspectorate.

Research Methods

Quantitative research methods using two approaches, namely (1) descriptive methods and (2) associative methods, are carried out to determine and explain the relationships that exist between two or more variables.

Research Population

The population in this study was part of the Civil Servants at the Bandung Regency Regional Inspectorate. The data obtained was 99 Civil Servants who worked at the Bandung Regency Regional Inspectorate.

Sampling Techniques and Research Samples

The sampling technique is purposive sampling with the following criteria:

1. Employees who work at the Bandung Regency Regional Inspectorate
2. Employees who work at the Bandung Regency Regional Inspectorate as Internal Auditors

So, the number of samples that will be used in this research is as follows:

Table 4

Research Sample

No.	Classification	Amount
1.	Pre-Young Auditor	5
2.	Young Auditor	15
3.	First Auditor	5
4.	Skilled Auditor	10
Total		35

Source: Bandung Regency Regional Inspectorate Data 2024.

Based on Table 4, the number of samples used in this research was 35 respondents with certain criteria described previously.

Operational Variables

The following operational variables:

Table 5
Operational Variables

Variable	Variable Concept	Dimensions	Indicator	Scale
Work Experience (X ₁)	Experience is a measure of the length of time or period of work that a person has taken to understand the tasks of a job and have carried them out well. (Susanto, 2020, p.57-58) ^[6]	Length of time/work period	Length of time working Understand and carry out tasks well	ordinal
		Level of knowledge and skills	Level of knowledge possessed Skill level possessed Mastery of work Mastery of equipment	
Professionalism (X ₂)	Professionalism based on the Republic of Indonesia the Financial Audit Agency Regulation Number 1 of 2017 concerning State Financial Audit Standards is the ability, expertise, and commitment of the profession in carrying out duties accompanied by the principles of due care, thoroughness, and thoroughness, as well as guided by standards and provisions of laws and regulations. ^[15]	Professional skepticism	Devotion to the profession Not taking sides	ordinal
		Professional judgment	Independence Confidence in the profession	
Audit Quality (Y)	Audit quality is an opportunity for the auditor to be able to explain and submit a report on a violation of the client's accounting system. The auditor must express his ideas regarding the correctness of the financial reporting prepared by management in the form of quality audit reporting in an effort to maintain different audit quality attributes. (Sembel & Mulya, 2022) ^[2]	Variable Dependent		ordinal
		1. Conformity of audits to audit standards	Have abilities and skills Review by superiors Process of collecting and testing evidence Tasks are always based on auditing standards Carrying out audits always complies with the code of ethics Create a report on audit findings	

Source: Results of data processing by the author, 2024.

The data analysis used in this research is SPSS 25 software as follows:

1. Change the ordinal scale to interval by applying the method of successive intervals (MSI) with the following Likert scale:

Table 6

Alternative Answers with a Likert Scale

Answers	Score
Strongly Agree (SA)	5
Agree (A)	4
Quite Agree (QA)	3
Disagree (DA)	2
Strongly Disagree (SD)	1

Source: Sugiyono (2019, p. 153).

Determine the scale value using the formula:

$$SV = \frac{(\text{Density of Lower Limit} - \text{Density of Upper Limit})}{(\text{Area Under Upper Limit} - \text{Area Under Lower Limit})}$$

2. The continuum line is a line that describes, analyzes and shows how good a variable is or how good the variable being studied is.

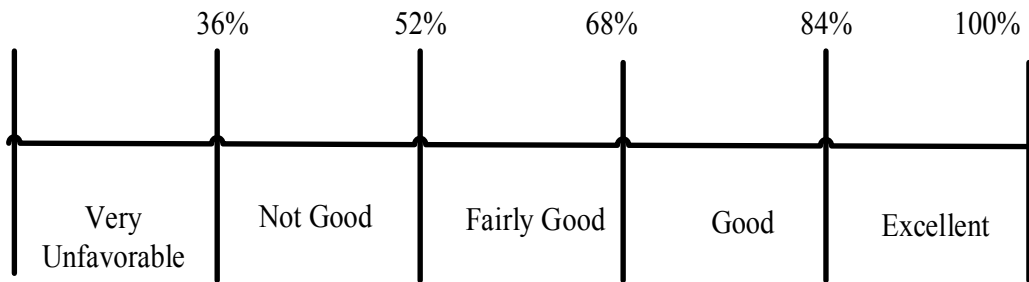


Figure 1. Continuum line.

Source: Sugiyono (2019, p. 162).

1. Data Validity Techniques

a. Validity test

b. Reliability test

2. Classic Assumption Test

a. Normality Test

b. Heteroscedasticity Test

c. Multicollinearity Test

3. Multiple Linear Regression Analysis

In general, the multiple regression model for the population is as follows:

$$\text{Audit Quality} = a + b_1 \text{ Work Experience} + b_2 \text{ Professionalism}$$

Information:

a = Constant value

b = direction coefficient of the independent variable

4. Correlation Analysis

Partial determination coefficient analysis can be calculated using the following formula:

$$Kd = \text{Zero Order} \times \beta \times 100\%$$

Information:

Kd = Coefficient of Determination

Zero Order = Correlation Coefficient

β = Beta Coefficient

Analysis of the coefficient of simultaneous determination can be calculated using the following formula:

$$Kd = R^2 \times 100\%$$

Information:

Kd = Coefficient of Determination

R^2 = Correlation Coefficient

5. Hypothesis Testing

Partial hypothesis testing in this research is as follows:

Work Experience in Audit Quality

H₀ 1: $\gamma_1 = 0$: Work experience has no effect on audit quality at regional inspectorates Bandung Regency.

H₁ 1: $\gamma_1 \neq 0$: Work experience influences audit quality at regional inspectorates Bandung Regency.

Internal Auditor Professionalism on Audit Quality

H₀ 2: $\gamma_2 = 0$: Internal Auditor Professionalism Does Not Affect Audit Quality Bandung Regency Regional

Inspectorate.

H₁ 2: $\gamma_2 \neq 0$: Internal Auditor Professionalism Does Not Affect Audit Quality in the Inspectorate Bandung Regency area.

To carry out hypothesis testing, the F test is simultaneously carried out, namely as follows:

$$F = (R^2/k)/((1-R^2)/(n-k-1))$$

Source: Sugiyono (2019, p. 257).

Information:

R = Multiple correlation coefficient

k = Number of independent variables

n = Number of respondents

dk = (n - k - 1) degrees of freedom

H₀ 3: $\beta = 0$: Work Experience and Professionalism of Internal Auditors do not Affect Audit Quality at the Bandung Regency Regional Inspectorate.

H₁ 3: $\beta \neq 0$: Internal Auditor's Work Experience and Professionalism do not Affect Quality Audit at the Bandung Regency Regional Inspectorate.

Results and Discussion

Data Description

Table 7

Details of Questionnaire Collection

Office Name	Sent	Received	Can be processed
Bandung Regency Regional Inspectorate	35	35	35
Total	35	35	35

Source: Questionnaire Results (processed in 2024).

Based on Table 7, all 35 copies of the questionnaires sent were successfully collected and can be processed.
Respondent Characteristics

1. Based on Gender

Table 8

Characteristics of Respondents Based on Gender

No	Gender	Frequency	Percentage
1	Female	20	57%
2	male	15	43%
Total		35	100%

Source: Questionnaire Results (processed in 2024).

Based on Table 8, there are 20 female respondents, or around 57%, and 15 male respondents, or around 43%. It can be concluded that the majority of auditors at the Bandung Regency Regional Inspectorate are women.

2. Based on Age

Table 9

Characteristics of Respondents Based on Age

No.	Age	Frequency	Percentage
1	20-30 years	10	28%
2	31-40 years	2	6%
3	41-50 years	15	43%
4	51-60 years	8	23%
Total		35	100%

Source: Questionnaire Results (processed in 2024).

Based on Table 9, respondents based on the age range 20-30 years are 10 or around 28%, the age range 31-40 years is 2 or around 6%, the age range 41-50 years is 15 or around 43%, and the range aged 51-60 years, namely 8 or around 23%. It can be concluded that the majority of auditors in the Bandung Regency Regional Inspectorate are aged between 41-50 years.

3. Based on Position

Table 10

Characteristics of Respondents on Position

No.	Position	Frequency	Percentage
1	Middle Auditor	5	14%
2	Young Auditor	15	43%
3	First Auditor	5	14%
4	Skilled Auditor	10	29%
Total		35	100%

Source: Questionnaire Result (processed in 2024).

Based on Table 10, intermediate auditor positions are 5 or around 14%, junior auditor positions are 15 or around 43%, first auditor positions are 5 or around 14%, and skilled auditor positions are 10 or around 29%. It can be concluded that the majority of auditors in the Bandung Regency Regional Inspectorate have the position of junior auditor.

4. Based on Work Period

Table 11

Characteristics of Respondent Based on Year of Work

No	Period of Service	Frequency	Percentage
1	< 1 year	0	0%
2	1-3 years	15	43%
3	3-10 years	15	43%
4	> 10 years	5	14%
Total		35	100%

Source: Questionnaire result (processed in 2024).

Based on the Table 11 respondents based on work period < 1 year, namely 0 or around 0%, work period 1-3 years, namely 15 or around 43%, work period 3-10 years, namely 15 or around 43%, and work period > 10 years, namely 5 or around 14%. It can be concluded that the majority of auditors at the Bandung Regency Regional Inspectorate have a working period of 1-10 years.

5. Based on Last education

Table 12

Characteristics of Respondents Based on Last Education

No	Last Education	Frequency	Percentage
1	D3	10	29%
2	S1	13	37%
3	S2	12	34%
4	S3	0	0%
Total		35	100%

Source: Questionnaire Results (processed in 2024).

Based on Table 12, the number of respondents based on their last D3 education was 10 or around 29%, their last S1 education was 13 or around 37%, their last Master's education was 12 or around 34%, and their last S3 education was 0 or around 0%. It can be concluded that the majority of auditors at the Bandung Regency Regional Inspectorate have a bachelor's degree.

Descriptive Analysis of Respondents' Responses

The following are the provisions of descriptive analysis, namely:

Table 13

Terms of Descriptive Analysis

No	Percentage	Information
1	20%-36%	Very Unfavorable
2	36%-52%	Not Good
3	52%-68%	Fairly Good
4	68%-84%	Good
5	84%-100%	Excellent

Source: Sugiyono (2019, p. 162).

1. Respondents' responses regarding work experience

To get a picture of work experience, it is measured using 3 dimensions and 6 indicators and operationalized using 6 statements as follows:

Table 14
Summary of Respondents' Responses, Work Experience Variables

Statement	Frequency Statement answer					Score Item	Ideal Score	%	Statement criteria
	1	2	3	4	5				
1	0	5	8	11	11	133	175	76.00%	Good
2	0	5	8	5	17	139	175	79.43%	Good
3	0	9	21	2	3	104	175	59.43%	Fairly Good
4	0	8	11	7	9	122	175	69.71%	Good
5	0	4	6	12	13	139	175	79.43%	Good
6	0	13	11	10	1	104	175	59.43%	Fairly Good
Total						741	1050		Good
Average								71%	Good

Source: Results of Questionnaire Management by Researchers, 2024.

Based on Table 14 and the provisions of descriptive analysis in Table 13, it was obtained: Respondent responses regarding the statement (1) "I have worked for more than 3 years at the Bandung Regency Regional Inspectorate" got a percentage of 76%, (2) "I understand and can easy to carry out tasks well" got a percentage of 79.43%, (4) "I have very good skills regarding my field of work" gets a percentage of 69.71%, and (5) "I am very familiar and flexible with my field of work" gets a percentage of 79.43% all included in the category "Good".

Meanwhile, statement (3) "I have very good knowledge of my field of work" gets a percentage of 59.43%, and (6) "I am very proficient in using equipment related to my field of work" gets a percentage of 59.43% included in the "fairly Good" category Overall, the respondent's responses to the work experience variable can be described by a continuum line as follows:

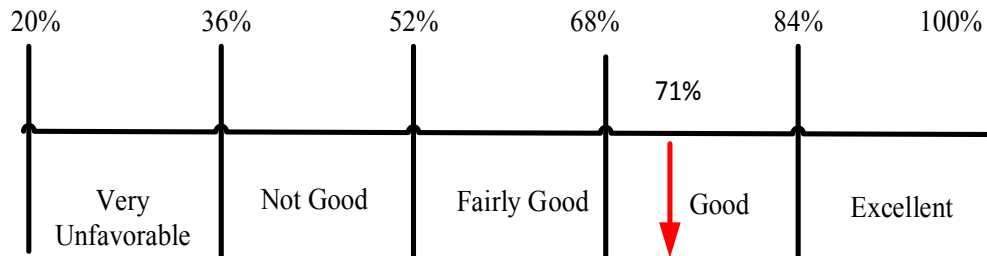


Figure 2. Continuum line of work experience variables.

Source: Results of Questionnaire Management by Researchers, 2024.

Based on Figure 2, shows that the average work experience score is 71% and is included in the "Good" category, so it can be concluded that the work experience variable at the Bandung Regency Regional Inspectorate is in the "Good" category in the interval 68% to 84 %.

2. Respondents' responses regarding auditor professionalism

To get a picture of the professionalism of auditors at the Bandung Regency Regional Inspectorate, it is measured using 2 dimensions and 5 indicators and operationalized using 5 statements as follows (Table 15).

Based on Table 15 regarding auditor professionalism, the statements: (1) "I am very confident in my profession as an auditor" get a percentage of 76.57%, (3) "I am able to work alone or without guidance" get a percentage of 79.43%, and (4) "I am very confident in my profession as an auditor" got a percentage of 79.43%, including in the "Good" category. Meanwhile (2) "I am very loyal to my profession as an auditor" gets a

percentage of 59.43% and (5) “I have the abilities and skills that are appropriate to my job” gets a percentage of 59.43% and is included in the “fairly good” category.

Table 15

Recapitulation of Respondents’ Responses Auditor Professionalism Variable

Statement	Frequency statement answer					Score Item	Ideal score	%	Statement criteria
	1	2	3	4	5				
1	0	9	6	2	18	134	175	76.57%	Good
2	0	9	18	8	0	104	175	59.43%	Fairly Good
3	0	1	13	7	14	139	175	79.43%	Good
4	0	0	14	8	13	139	175	79.43%	Good
5	0	12	13	9	1	104	175	59.43%	Fairly Good
Total						620	875		Good
Average								71%	Good

Source: Results of Questionnaire Management by Researchers, 2024.

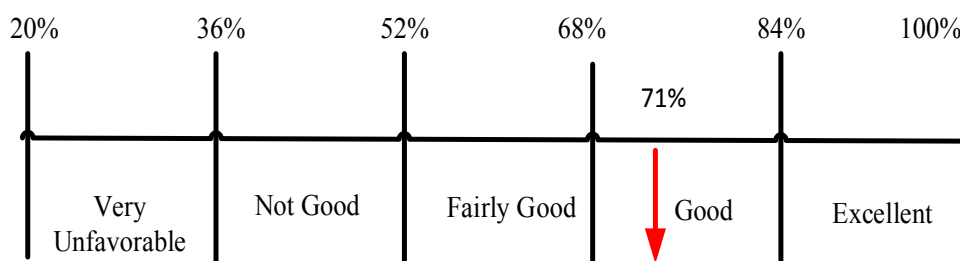


Figure 3. Continuum Line of Auditor Professionalism Variable.

Source: Results of Questionnaire Management by Researchers, 2024.

Table 16

Recapitulation of Respondents’ Responses to Audit Quality Variables

Statement	Frequency statement answer					Score Item	Ideal Score	%	Statement Criteria
	1	2	3	4	5				
1	0	1	12	9	13	139	175	79.43%	Good
2	0	2	10	11	12	138	175	78.86%	Good
3	0	3	7	13	12	139	175	79.43%	Good
4	0	3	9	12	11	136	175	77.71%	Good
5	0	3	8	12	12	138	175	78.86%	Good
6	0	9	21	2	3	104	175	59.43%	Fairly Good
7	0	4	12	5	14	134	175	76.57%	Good
8	0	12	13	9	1	104	175	59.43%	Fairly Good
Total						1032	1400		Good
Average								74%	Good

Source: Results of Questionnaire Management by Researchers, 2024.

Based on Figure 3, shows that the average percentage score for the auditor professionalism variable is 71% and is included in the “Good” category, so it can be concluded that the auditor professionalism variable in the Bandung Regency Regional Inspectorate is in the “Good” category because it is found at an interval of 68% /d 84%.

3. Respondents’ Responses Regarding Auditor Quality

To determine the quality of audits at the Bandung Regency Regional Inspectorate, it is carried out using 2 dimensions and 8 indicators and operationalized using 8 statements as showed in Table 16.

Based on Table 16 regarding audit quality, it can be explained as follows, the statement: (1) “Review by superiors in stages before the audit report is prepared” gets a percentage of 79.43%, (2) “The process of collecting and testing evidence optimally to support conclusions, findings, and related recommendations” got a percentage of 78.86%, (3) “Tasks are always based on generally accepted auditing standards in Indonesia” got a percentage of 79.43%, (4) “Carrying out audits always complies with the code established ethics and professional standards” got a percentage of 77.71%, (5) “Make a report on audit findings and conclusions from the audit results objectively as well as constructive recommendations” gets a percentage of 78.86%, and (7) “Make a report presenting explanations or responses from officials or audit object parties regarding audit results” gets a percentage 76.57% were all in the “Good” category. Meanwhile (6) “Make an audit report that is complete, objective, clear, concise and timely so that the information provided is maximally useful” got a percentage of 59.43%, and (8) "Make a report revealing things that are problems that have not yet been resolved” can be completed until the end of the audit gets a percentage of 59.43% and is included in the “fairly Good” category.

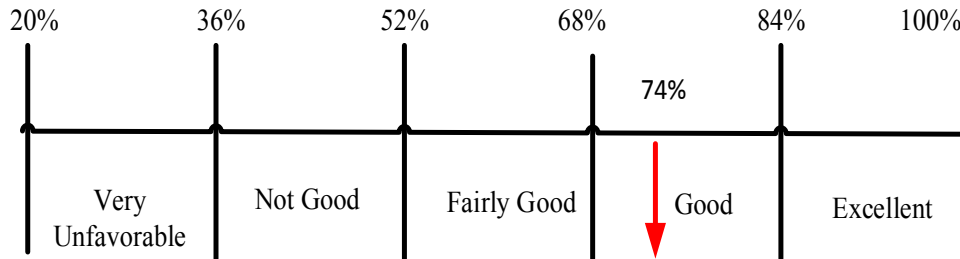


Figure 4. Continuum line of audit quality variables.

Source: Results of Questionnaire Management by Researchers, 2024.

Based on Figure 4, shows that the average score for the audit quality variable is 74% and is included in the “Good” category, so it can be concluded that the audit quality variable at the Bandung Regency Regional Inspectorate is in the “Good” category because it is found at an interval of 68% s/ d 84%.

Research Results

Validity Test Results for the Variables Work Experience, Auditor Professionalism, and Audit Quality.

Test the validity of the work experience variable as showed in Table 17.

Based on Table 17, all variable items: Work experience, audit professionalism, and audit quality are declared valid.

Table 17

Validity Test Results for Work Experience Variables

No.	Statement	r_{count}	r_{minimum}	Information
Work Experience				
1	Item 1	0.702	0.3	Valid
2	Item 2	0.798	0.3	Valid
3	Item 3	0.477	0.3	Valid
4	Item 4	0.664	0.3	Valid
5	Item 5	0.631	0.3	Valid
6	Item 6	0.541	0.3	Valid
Professionalism Audit				
1	Item 1	0.795	0.3	Valid
2	Item 2	0.603	0.3	Valid
3	Item 3	0.755	0.3	Valid
4	Item 4	0.759	0.3	Valid
5	Item 5	0.497	0.3	Valid
Audit Quality				
1	Item 1	0.543	0.3	Valid
2	Item 2	0.617	0.3	Valid
3	Item 3	0.483	0.3	Valid
4	Item 4	0.496	0.3	Valid
5	Item 5	0.737	0.3	Valid
6	Item 6	0.577	0.3	Valid
7	Item 7	0.699	0.3	Valid
8	Item 8	0.460	0.3	Valid

Source: Questionnaire (processed in 2024).

Reliability Test Results. Reliability test results are as follows:

Table 18

Reliability Test Results

No.	Variable	Nilai <i>Cronbach's Alpha</i>	Nilai <i>Cronbach's Alpha minimum</i>	Information
1	Work Experience	0.716	0.7	Reliable
2	Professionalism	0.716	0.7	Reliable
3	Audit Quality	0.712	0.7	Reliable

Source: Questionnaire (processed in 2024).

Based on Table 18, all variables in this study are declared reliable.

Classic Assumption Test Results

1. Normality Test

Based on Figure 5, the data spreads around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, then the regression model meets the normality assumption. The following are the results of the Kolmogorov-Smirnov test (Table 19).

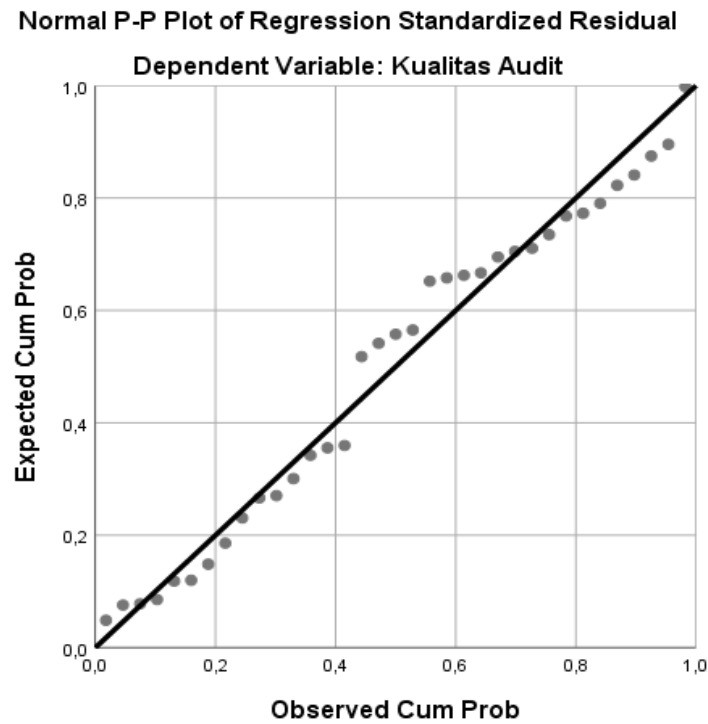


Figure 5. Normal P-Plot Image.

Source: Result Output SPSS version 25 (processed in 2024).

Table 19

Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		35
Normal Parameters ^{a, b}	Mean	0.000000
	Std. Deviation	2.70709022
Most Extreme Differences	Absolute	0.114
	Positive	0.073
	Negative	-0.114
Test Statistic		0.114
Asymp. Sig. (2-tailed)		0.200 ^{c, d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Result Output SPSS version 25 (processed in 2024).

Based on Table 19, shows that the significance value is 0.200 or greater than 0.05, so it can be concluded that the data is normally distributed.

2. Heteroscedasticity Test

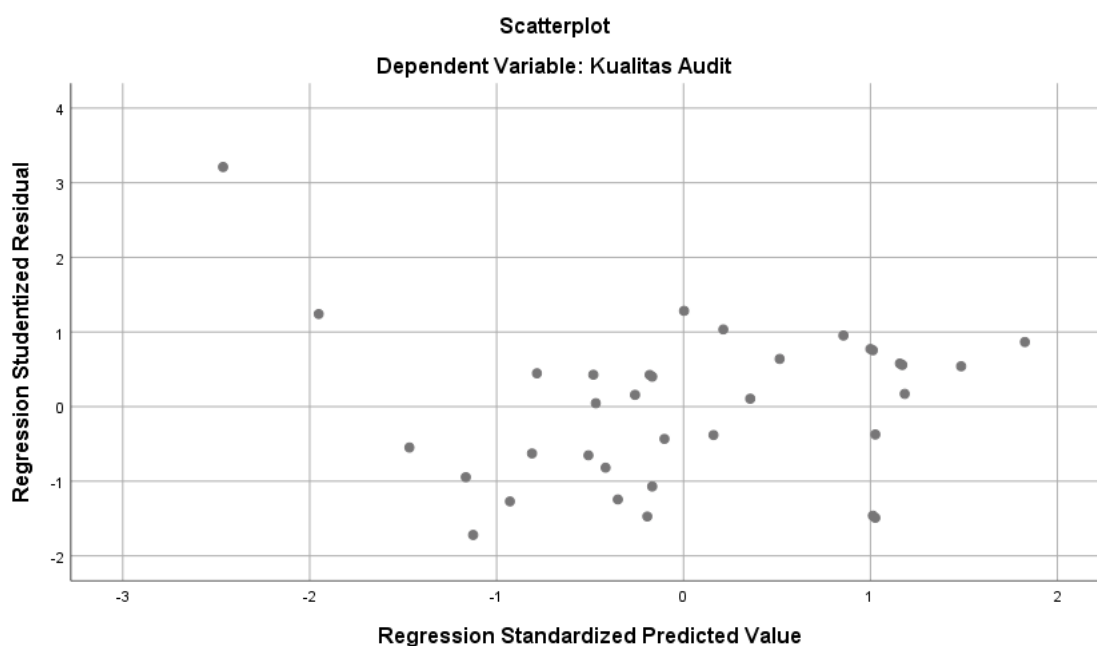


Figure 6. Scatterplot figure.

Source: Result Output SPSS version 25 (processed in 2024).

Based on Figure 6, shows that the data is spread above and below the number 0 on the Y-axis and there are no points that form a certain regular pattern (wavy, widening then narrowing), so heteroscedasticity does not occur. So the heteroscedasticity assumption in the regression model has been fulfilled.

3. Multicollinearity Test

The results of the multicollinearity test are:

Table 20

Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Work Experience	0.830	1.205
	Professionalism	0.830	1.205

Source: Result Output SPSS version 25 (processed in 2024).

Table 21

Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	7.549	3.107		2.430	0.021
1	Work Experience	0.585	0.134	0.524	4.357	0.000
	Professionalism	0.540	0.159	0.407	3.386	0.002

a. Dependent Variable: Audit Quality

Source: Result Output SPSS version 25 (processed in 2024).

Based on Table 20, shows that the VIF value is < 10 and the tolerance value is greater than 0.1, it can be concluded that multicollinearity does not occur. So, the multicollinearity assumption in the regression model has been fulfilled.

4. Multiple Linear Regression Analysis Test Results

Based on Table 21, shows that the constant value obtained is 7.549, the regression coefficient for the work experience variable is 0.585, and the regression coefficient for the auditor professionalism variable is 0.540. So from these results, the following equation can be made:

$$Y = 7.549 + 0.585X_1 + 0.540X_2$$

5. Partial Correlation Analysis Test Results

The results of the partial correlation analysis test are:

Table 22

Partial Correlation Analysis Test

Correlations		Audit Quality	Work Experience	Professionalism
Pearson Correlation	Audit Quality	1.000	0.692	0.623
	Work Experience	0.692	1.000	0.412
	Professionalism	0.623	0.412	1.000
Sig. (1-tailed)	Audit Quality		0.000	0.000
	Work Experience	0.000		0.007
	Professionalism	0.000	0.007	
N	Audit Quality	35	35	35
	Work Experience	35	35	35
	Professionalism	35	35	35

Source: Result Output SPSS version 25 (processed in 2024).

Based on Table 22, the r value of the work experience variable is 0.692, and auditor professionalism is 0.623, which is included in the “Strong” category because the r value is in the range of 0.60-0.799 and is positive. This shows that the level of relationship between the variables of work experience and auditor professionalism and audit quality is strong and has a positive effect.

6. Simultaneous Correlation Analysis Test Results

The following are the results of the simultaneous correlation analysis test, namely:

Table 23

Simultaneous Correlation Analysis Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.785 ^a	0.616	0.592	2.790

a. Predictors: (Constant), Professionalism, Work Experience
 b. Dependent Variable: Audit Quality

Source: Result Output SPSS version 25 (processed in 2024).

Based on Table 23, the R-value of 0.785 is included in the “Strong” category because the R-value is in the range of 0.60-0.799 and is positive. This shows that the level of relationship between the work experience variable and the auditor professionalism variable on audit quality is strong and has a positive effect, so it can be interpreted

that if the work experience variable and the auditor professionalism variable increase, the audit quality variable will also increase or increase.

Based on Table 23, the R Square value is 0.616. Analysis of the coefficient of simultaneous determination can be calculated using the following formula:

$$Kd = R^2 \times 100\% = 0.616 \times 100\% = 61.6\%$$

The simultaneous determination coefficient value is 61.6%. So it can be concluded that the influence of work experience and auditor professionalism on audit quality is 61.6% and the remaining 38.4% is influenced by other variables not examined in this research.

7. Determination Coefficient Analysis Test Results

Partial Determination Coefficient Analysis Test results

Table 24

Partial Determination Coefficient Analysis Test

Coefficients ^a					
Model		Standardized Coefficients	Correlations		
		Beta	Zero-order	Partial	Part
	(Constant)				
1	Work Experience	0.524	0.692	0.610	0.477
	Professionalism	0.407	0.623	0.514	0.371

a. Dependent Variable: Audit Quality

Source: Result Output SPSS version 25 (processed in 2024).

Based on Table 24, shows that the zero-order value of the work experience variable is 0.692 and the zero-order value of the auditor professionalism variable is 0.623. The beta coefficient value of the work experience variable is 0.524 and the beta coefficient value of the auditor professionalism variable is 0.407. Analysis of the coefficient of partial determination of the work experience variable can be calculated using the following formula:

$$Kd = 0.692 \times 0.524 \times 100\% = 36.26\%$$

So, it can be concluded that the influence of work experience on audit quality is 36.26% and the remaining 63.74% is influenced by other variables.

Analysis of the coefficient of partial determination of the auditor professionalism variable can be calculated using the following formula:

$$Kd = 0.623 \times 0.407 \times 100\% = 25.36\%$$

Based on Table 24, the coefficient of determination of the auditor professionalism variable is 25.36%. So, it can be concluded that the influence of auditor professionalism on audit quality is 25.36% and the remaining 74.64% is influenced by other variables.

Conclusion

Partial hypothesis test results (t-test)

H₀ 1: $\gamma_1 = 0$: Work experience has no effect on audit quality at regional inspectorates Bandung Regency.

H₁ 1: $\gamma_1 \neq 0$: Work experience influences audit quality at regional inspectorates Bandung Regency.

H₀ 2: $\gamma_2 = 0$: Internal Auditor Professionalism Has No Effect on Audit Quality.

Bandung Regency Regional Inspectorate

H₁ 2: $\gamma_2 \neq 0$: Internal Auditor Professionalism Influences Audit Quality in the Inspectorate Bandung.

Regency area

The following are the results of the t-test using SPSS version 25, namely:

Table 25

T-Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
(Constant)	7.549	3.107		2.430	0.021
1 Work Experience	0.585	0.134	0.524	4.357	0.000
Professionalism	0.540	0.159	0.407	3.386	0.002

a. Dependent Variable: Audit Quality

Source: Result Output SPSS version 25 (processed in 2024).

The t-test results can be described as follows:

The calculated value of the work experience variable is greater than the t_{table} ($4.357 > 2.04$), so H_0 is rejected H_1 is accepted, and the significance value of the work experience variable is smaller than the significance value of α ($0.00 < 0.05$). So, it can be concluded that “Work Experience has a significant effect on Audit Quality partially at the Bandung Regency Regional Inspectorate”.

The t-count value of the auditor professionalism variable is greater than the t_{table} ($3.386 > 2.04$), So, H_0 is rejected and H_1 is accepted, and the significance value of the auditor professionalism variable is smaller than the significance value α ($0.002 < 0.05$). So, it can be concluded that “Auditor professionalism has a significant effect on partial audit quality at the Bandung Regency Regional Inspectorate”.

Simultaneous Hypothesis Results (F Test)

Simultaneous hypothesis testing in this research is as follows:

H_0 3: $\beta = 0$: Internal Auditor’s Work Experience and Professionalism Have no Effect on Quality Audit at the Bandung Regency Regional Inspectorate.

H_1 3: $\beta \neq 0$: Internal Auditor’s Work Experience and Professionalism Influence Quality Audit at the Bandung Regency Regional Inspectorate.

The following are the results of the F test using SPSS version 25, namely:

Table 26

F Test Results

AN OVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	399.579	2	199.790	25.659	0.000 ^b
1 Residual	249.163	32	7.786		
Total	648.743	34			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Professionalism, work experience

Source: Result Output SPSS version 25 (processed in 2024).

Based on Table 26, shows that the F_{count} value is 25.659 with a significant value of 0.00. By using the significance of $\alpha = 0.05$, $n = 35$, $k = 3$ then ($DF_1 = k - 1 = 3 - 1 = 2$) and ($DF_2 = n - k - 1 = 35 - 3 - 1 = 31$), so

that The F_{table} obtained is 3.30. The F_{count} value is greater than the F_{table} ($25.659 > 3.30$), so H_0 is rejected H_1 is accepted, and the significance value is smaller than the significance value α ($0.00 < 0.05$). So, it can be concluded that an “Auditor’s Work Experience and Professionalism have a significant effect on Audit Quality simultaneously at the Bandung Regency Regional Inspectorate”.

Discussion of Results

The Influence of Work Experience on Audit Quality

Based on the research results, it shows that the t-count value of the work experience variable is greater than t table ($4.357 > 2.04$), so H_0 is rejected and H_1 is accepted, and the significance value of the work experience variable is smaller than the significance value of α ($0.00 < 0.05$). So, it can be concluded that “Work Experience has a significant effect on Audit Quality partially at the Bandung Regency Regional Inspectorate”. This agrees with research conducted by Manurung et al. (2021, p. 79), Shafa et al. (2024), Dewi, Suryantari, and Cahyadi, (2024), Ine, Kerih, and Dethan (2024), and Salsabila, Maria, and Nurhasanah (2024) with results the test shows that partially work experience has a positive and significant effect on audit quality.

The Influence of Auditor Professionalism on Audit Quality

Based on the research results, it shows that the t-count value of the auditor professionalism variable is greater than t table ($3.386 > 2.04$), so H_0 is rejected and H_1 is accepted, and the significance value of the auditor professionalism variable is smaller than the significance value α ($0.002 < 0.05$). So, it can be concluded that “Auditor professionalism has a significant effect on partial audit quality at the Bandung Regency Regional Inspectorate”.

This agrees with research conducted by Putra et al. (in Septiana et al., 2024), Eksellen (2022), Haz, Yolanda, and Maretha (2024), Natalina, Adnantara, and Junipisa (2022), Rodiah, Fitriani, and Ramadani (2024), and Adha, Istianingsih, and Mukti (2024) with research results showing that Auditor Professionalism has a positive effect on Audit Quality.

The Influence of Work Experience and Auditor Professionalism on Audit Quality

Based on the research results, it shows that the F_{count} value is greater than the F_{table} ($25.659 > 3.30$), so H_0 is rejected H_1 is accepted, and the significance value is smaller than the significance value α ($0.00 < 0.05$). So, it can be concluded that an “Auditor’s Work Experience and Professionalism have a significant effect on Audit Quality simultaneously at the Bandung Regency Regional Inspectorate”.

This is in line with research conducted by Eksellen (2022), Natalina, Adnantara, and Junipisa (2022), and Riza, Khasanah, and Ningrum (2024) with results showing that work experience and professionalism together have a positive and significant effect on audit quality.

Conclusions and Suggestions

Conclude as follows:

1. The auditor’s work experience at the Bandung Regency Regional Inspector is in the “Good” category.
 2. The professionalism of auditors at the Bandung Regency Regional Inspector is in the “Good” category.
 3. Audit quality at the Bandung Regency Regional Inspector is in the “Good” category.
 4. Regression Test Results.
- Work experience has a significant effect on partial audit quality at the Bandung Regency Regional

Inspectorate.

- Auditor professionalism has a significant effect on audit quality partially at the Bandung Regency Regional Inspectorate.

- Work Experience and Auditor Professionalism have a significant influence on Audit Quality simultaneously at the Bandung Regency Regional Inspectorate.

Suggestion

Suggestions in the research entitled “The Influence of Work Experience and Professionalism of Internal Auditors on Audit Quality at the Bandung Regency Regional Inspectorate”, researchers provide advice to the auditors of the Bandung Regency Regional Inspectorate Office and provide suggestions for further research, namely:

1. For Internal Auditors

Suggestions for Internal Auditors in this research are as follows:

(1) Internal auditors should always improve and develop their skills or abilities so that they can carry out their main duties, functions, and authorities more economically, efficiently, and effectively following applicable laws.

(2) Internal auditors should always uphold professionalism in carrying out their duties accompanied by the principles of due care, thoroughness, and thoroughness, and be guided by the standards and provisions of laws and regulations. The auditor’s professional attitude is manifested by always having professional skepticism during the audit process and prioritizing the principles of professional judgment.

(3) Internal auditors should always pay more attention to appropriate audit criteria and describe characteristics that are relevant, complete, reliable, neutral, and understandable. This is under The Financial Audit Agency Regulation No. 1 of 2017.

2. For Further Researchers

Suggestions for further research in this research are as follows:

(1) The next researcher is expected to prepare in advance what is needed before starting the research, such as the number of respondents, data, and respondent contacts, so that the researcher will have no difficulty in contacting the respondents needed for the research, such as when distributing questionnaires later.

(2) Future researchers are expected to involve more public accounting firms so that they can provide a deeper and broader perspective.

(3) Future researchers are expected to add other independent variables that might influence audit quality, such as auditor motivation, auditor competency, organizational culture, KAP management, etc.

Future research is expected to use different methods in terms of case studies, interviews, and more in-depth observations to provide a deeper understanding of the factors that influence audit quality.

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