

THE EFFECT OF RESILIENCE AND PROFESSIONAL COMMITMENT ON REDUCED AUDIT QUALITY BEHAVIOR WITH TURNOVER INTENTION AS AN INTERVENING VARIABLE



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Abstract

This research was conducted based on the phenomenon of reduced audit quality behavior, a form of dysfunctional audit behavior that directly reduces audit quality. This issue represents one of the most significant internal challenges for BPK in preparing auditors capable of upholding core values of integrity, independence, and professionalism in conducting state financial audits. The purpose of this research is to determine the influence of resilience, professional commitment and turnover intention on reduced audit quality behavior, as well as to explore the role of turnover intention as an intervening variable in mediating the influence of resilience and professional commitment on reduced audit quality behavior. This research method is a quantitative method with a survey approach at BPK main office and BPK Representative. This research uses primary data obtained through filling out questionnaires online by 264 respondents who were sampled in the research. The data analysis method for this research is descriptive statistics and path analysis using the IBM SPSS Statistics 26 program. The research results show that resilience and professional commitment have a significant negative effect, while turnover intention has a significant positive effect on reduced audit quality behavior. Turnover intention as an intervening variable partially mediates the significant negative influence of resilience and professional commitment on reduced audit quality behavior.

Keywords: Reduced Audit Quality Behavior, Resilience, Professional Commitment, Turnover Intention

INTRODUCTION

The Supreme Audit Agency (BPK), as a state institution, has a constitutional mandate to conduct audits of state financial management and accountability independently and independently in order to achieve transparency and public accountability. BPK auditors are a key element in the audit process to achieve the BPK's vision and mission and maintain its credibility as a state supervisory institution. The International Auditing and Assurance Standards Board (IAASB) states that the responsibility for the audit process to produce a quality audit report rests with auditors who have sufficient competence and are committed to completing audit procedures, as well as implementing audit procedures in accordance with applicable standards and codes of ethics. (*International Auditing and Assurance Standards Board*, 2020). However, along with increasing complexity and challenges in the work environment, the BPK, based on its 2022 Annual Report, is faced with the biggest internal challenge, namely preparing human resources, especially auditors who are capable of implementing the core values of integrity, independence, and professionalism (BPK RI, 2023).

One of the problems that arise in the audit context is dysfunctional auditor behavior. Previous research has shown that dysfunctional auditor behavior is any auditor action in implementing an audit program that can directly or indirectly reduce audit quality. Dysfunctional auditor behavior that directly reduces audit quality is called Reduced Audit Quality Behavior (RAQB) (Otley & Pierce, 1996). Previous research states that RAQB is any action taken by an auditor during an audit assignment that reduces the effectiveness of the audit evidence collected (Malone & Roberts, 1996). This action results in the evidence obtained during the audit process being unreliable, erroneous or inadequate in quality or quantity (Herrbach, 2001).

In 2020 and 2021, the Main Inspectorate of the Republic of Indonesia's Audit Board conducted an internal review of audit implementation and reported that the performance of BPK auditors needed to be improved because there were still audit stage procedures that were not carried out in accordance with audit standards and guidelines (Inspektorat Utama BPK RI, 2020, 2021). In addition to the results of the internal review of the Main Inspectorate of the Republic of Indonesia's Audit Board (BPK RI), the results of the peer review from the Peer Review Team consisting of three Supreme Audit Institutions (SAIs) from other countries, namely the Bundesrechnungshof (BRH) / SAI Germany, Rechnungshof (Österreich) / SAI Austria and Eidgenössische Finanzkontrolle (EFK) / SAI Switzerland in 2024 showed that there were still things that needed to be improved by the BPK in terms of fraud risks and compliance risks which were assessed as high in 2023. These risks include the risk of accepting bribes, obtaining personal gain by acting as an intermediary for other parties, and interference with independence such as conflicts of interest or intimidation.

The Peer Review Team revealed that despite emphasizing a significant focus on ethical behavior and setting high integrity standards, the BPK faced quite a number of ethical violations, amounting to 27 cases from 2018 to 2024 and the Code of Ethics Honorary Council has decided that 136 employees have violated the code of ethics (Bundesrechnungshof et al., 2024). In recent years, supporting the results of Peer Review regarding ethical violations, there has been increasing attention to the RAQB of BPK auditors and Public Accounting Firm (KAP) auditors for several cases of ethical code violations, such as data manipulation, bribery and extortion cases related to audit findings in state financial

audits. Auditor quality reduction behavior, reflected in several cases carried out by auditors at KAP as well as ethical code violations by BPK auditors, has become a serious issue that threatens the image of BPK and results in reduced public trust in audit results, as well as the integrity of the institution.

The topic of the RAQB is interesting to research because of the frequent violations of audit standards and the code of ethics by BPK auditors. This poses a significant obstacle for the BPK in facing the challenge of preparing auditors with integrity, independence, and professionalism in conducting audits of state financial management and accountability. Previous research has primarily examined dysfunctional auditor behavior; however, few studies have examined the RAQB as a variable directly influencing audit quality at the BPK. RAQB can occur due to, among other things, the auditor's personal characteristics. Personal characteristics such as resilience, professional commitment, and turnover intention can directly or indirectly contribute to RAQB (Donnelly et al., 2003; Paino et al., 2012; Silaban, 2011; Smith & Emerson, 2017)

Resilience is a person's ability and capacity to adapt and survive in the face of stress and obstacles due to work demands (Connor & Davidson, 2003). Smith dan Emerson (2017) revealed that the level of resilience is one of the individual characteristics that can change the negative impact of work pressure and auditor quality decline behavior. Professional commitment according to Aranya et al. (1981) expressed as the relative strength of a person's identification and participation in his profession. A person's commitment to his profession is realized in three characteristics, namely, (a) an acceptance of the goals and values of the profession, (b) a willingness to make every effort for the benefit of the profession and (c) a desire to maintain membership in the profession (Porter et al., 1974). In this study, the professional commitment referred to is a multi-dimensional professional commitment consisting of affective professional commitment, continuous professional commitment and normative professional commitment (Hall et al., 2005; Meyer et al., 1993). Study Hastuti (2013) stated that affective professional commitment, continuance professional commitment and normative professional commitment were significantly negatively related to RAQB. However, the results of this study differed from Malone dan Roberts (1996) which revealed that RAQB was not significantly influenced by professional commitment.

Meanwhile, the turnover intention variable is related to employees' intentions to change jobs. The phenomenon of job turnover occurs at the BPK, where auditors leave their positions to work elsewhere or for other reasons, or resign from their functional auditor positions (JFP) while remaining at the BPK. Malone dan Roberts (1996) In his research, he found evidence that there was a significant positive relationship between turnover intention and RAQB, this occurred because of a reduced fear of possible punishment if the RAQB was detected. A different thing was revealed Paino et al. (2012) where turnover intention has a negative effect on auditor deviant behavior.

Based on the descriptions above, the research still shows inconsistencies in the results of previous studies related to resilience, professional commitment, and turnover intention. Therefore, the researcher wishes to re-examine the variables that influence RAQB. Furthermore, previous studies were generally conducted on auditors at KAP, thus motivating the author to conduct the test on auditors at the BPK. In addition to the research subjects, the novelty of this research is the development of variables previously studied in research Smith

dan Emerson pada tahun 2017 and Mangion et al. pada tahun 2021 by using turnover intention as an intervening variable causing RAQB.

REVIEW OF LITERATURE

Reduced Audit Quality Behavior (RAQB)

Reduced audit quality behavior (RAQB) is the behavior or actions of auditors that can directly influence the reduction of audit quality (Otley & Pierce, 1996; Syam et al., 2020). Malone dan Roberts (1996) defines RAQB as an auditor's deliberate action during an engagement that inappropriately reduces the effectiveness of gathering evidence, thereby increasing the risk of an inappropriate audit opinion. Coram et al. (2008). RAQB actions are directly related to one aspect of audit quality, namely the proper implementation of audit procedures. (Herrbach, 2001).

Resilience

Khelil et al. (2018) Resilience is defined as positive adaptation in the face of significant adversity. Resilience can also be thought of as stress resistance, which is a person's ability to withstand exposure to stress without negative consequences (Smith & Emerson, 2017).

Professional Commitment

Professional commitment is defined as the relative strength of a person's identification with and participation in his or her profession (Aranya et al., 1981). A person's commitment to his profession is manifested in the following three characteristics; (1) an acceptance of the goals and values of the profession, (2) a willingness to make every effort for the benefit of the profession, and (3) a desire to maintain membership in the profession (Porter et al., 1974). Refers to the existence of professional commitment found in professions outside of accounting, Hall et al. (2005) put forward a multi-dimensional professional commitment to the accounting profession. These multi-dimensions are affective professional commitment, continuous professional commitment, and normative professional commitment.

Turnover Intention

Tett dan Meyer (1993) express turnover intention as a conscious and planned desire to leave the organization. Whereas Mobley et al. (1979) stated that turnover intention is the result of an individual's evaluation regarding the continuation of the relationship with the organization or company where he works but has not yet been realized in real action.

Hypothesis Development

The Influence of Resilience on Reduced Audit Quality Behavior

Each individual responds differently to pressure in the workplace. A person's capacity and quality to thrive and survive in the face of stress and adversity is called resilience (Connor & Davidson, 2003). Auditors with a high level of resilience tend to be more adaptable to changes and pressures in audit work, which in turn impacts the auditor's attitude and behavior in carrying out audit work. In line with this, research Mangion et al. (2021) and Smith and Emerson (2017) revealed that the high level of resilience of an auditor has an impact on the low level of reduced audit quality behavior (RAQB).

H1: The higher the level of auditor resilience, the lower the likelihood of RAQB occurring.

The Influence of Professional Commitment on Reduced Audit Quality Behavior

A person's commitment to his profession is manifested in the following three characteristics; (1) an acceptance of the goals and values of the profession, (2) a willingness to make every effort for the benefit of the profession and (3) a desire to maintain membership in the profession (Porter et al., 1974). Affective professional commitment, continuous professional commitment and normative professional commitment according to research results Hastuti (2013) significantly negatively related to RAQB. The results of this study are in line with research Sulistiyo and Ghozali (2017) which reveals that professional commitment has an impact on reducing dysfunctional audit behavior such as premature sign-off, which is a form of RAQB.

H2: The higher the level of auditor professional commitment, the lower the likelihood of RAQB occurring

The Influence of Turnover Intention on Reduced Audit Quality Behavior

Auditors or examiners who have the desire to change jobs are more likely to be involved in RAQB due to a reduced level of fear within themselves of the punishment they will receive if their behavior is discovered. Study Maryanti (2005) and Sitanggang (2007) explains that turnover intention has a positive influence on audit deviation behavior. Malone dan Roberts (1996) demonstrated that auditors with a desire or intention to change jobs were more likely to engage in RAQB, due to reduced fear of the situation that would arise if RAQB was detected.

H3: The higher the auditor turnover intention level, the higher the likelihood of RAQB occurring

The Influence of Resilience on Turnover Intention

Gill et al., (2011) Resilience is key to describing how a person faces various challenges and bounces back after facing difficulties in life. These difficulties, for example, relate to work pressure, which impacts turnover intention. This illustrates the crucial role resilience plays in altering the impact of work pressure, such as turnover intention, because resilience can reduce turnover intention. This is in line with research Zhang et al., (2020) and Yasmin et al., (2023) which reveals that resilience has a negative influence on turnover intention.

H4: The higher the level of auditor resilience, the lower the likelihood of turnover intention

The Influence of Professional Commitment on Turnover Intention

One of the characteristics of an individual's commitment to his profession is a desire to maintain membership in the profession (Porter et al., 1974). This indicates that someone with professional commitment will maintain their membership in the profession and avoid the desire to change. This is in line with research Lu et al. (2002) which states that professional commitment has a negative effect on turnover intention.

H5: The higher the level of auditor professional commitment, the lower the likelihood of turnover intention.

The Influence of Resilience on Reduced Audit Quality Behavior through Turnover Intention

Resilience plays a crucial role in changing the negative impacts of work pressure, such as turnover intention, because it can reduce auditor turnover intention. This is in line with research. Smith et al., (2020) which states that resilience has a negative effect on turnover intention. Research Mangion et al. (2021) proves that burnout can increase turnover

intention and mediate the relationship between resilience and auditor performance, where resilience can mitigate the negative impact of burnout in the form of turnover intention and reduce RAQB.

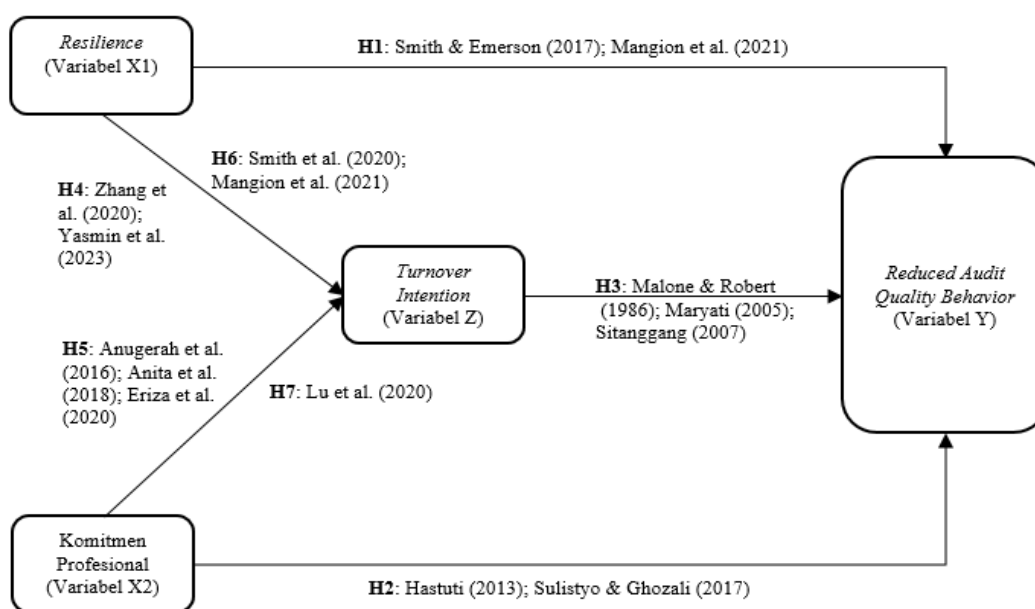
H6: High auditor resilience can reduce auditor turnover intention, low turnover intention level can reduce the possibility of RAQB

The Influence of Professional Commitment on Reduced Audit Quality Behavior through Turnover Intention

A person with professional commitment will maintain their membership in the profession and avoid the desire to change. This condition is in line with research Eriza et al. (2021) which states that professional commitment has a negative and significant effect on turnover intention. Silaban (2011) reveals the concept of professional commitment developed from the previous concept, namely organizational commitment. Research Anugerah et al. (2016) and Anita et al. (2018) showed that organizational commitment had a negative and significant effect on turnover intention. Furthermore, these studies also demonstrated that organizational commitment had an indirect effect on RAQB in the form of premature sign-off and modification of audit procedures through turnover intention.

H7: High levels of auditor professional commitment can reduce auditor turnover intention. Low levels of turnover intention can reduce the likelihood of RAQB.

Based on the conceptual framework described above, the model in this study can be described as follows.



RESEARCH METHOD

This research is a quantitative study using a descriptive analysis method using a survey approach. Primary data was obtained through questionnaires and interviews. The questionnaire used a Likert scale. According to Sekaran and Bougie (2016), The Likert scale is a scale that is commonly used to measure a person's attitudes, opinions, or behavior. The sampling technique used in this study is *Isaac and Michael* (Sugiyono, 2022), The error rate

is 5%. The sample size is 258 respondents. The sampling technique used in this study is simple random sampling, where each element of the population has the same characteristics and therefore has an equal chance of being selected as a representative sample (Sekaran & Bougie, 2016; Sugiyono, 2022). The data analysis method of this research is descriptive statistics and path analysis using the IBM SPSS Statistics 26 program. In testing the research hypothesis, the following structural equations were used:

$$Z = \rho_{ZX_1}X_1 + \rho_{ZX_2}X_2 + \varepsilon_1$$

$$Y = \rho_{YZ}Z + \rho_{YX_1}X_1 + \rho_{YX_2}X_2 + \varepsilon_2$$

Keterangan :

Y = reduced audit quality behavior

Z = turnover intention

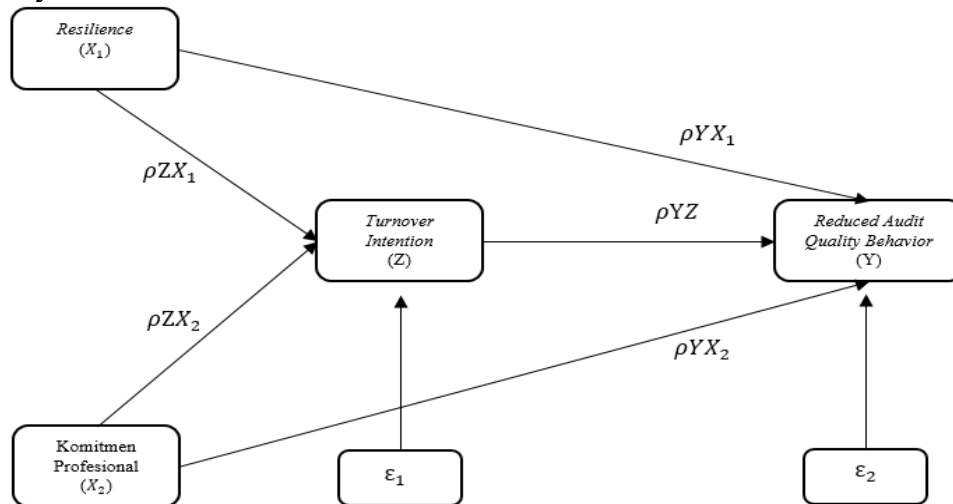
X_1 = resilience

X_2 = komitmen profesional

ρ = koefisien analisis jalur

ε = error

Based on the paradigm of the relationship between variables, the path diagram model in this study is as follows:



Before conducting path analysis, the data obtained will undergo data transformation and validity and reliability testing.

RESULTS AND DISCUSSION

Validity and Reliability Test

This study used the Pearson Product Moment Test to determine the validity of the research instrument. With a significance level of 5% and a sample size of 264 respondents, the r table value, which served as the basis for the decision in this study, was 0.138. The results of the validity test for each variable in each question item showed valid results with the criteria of calculated $r >$ table r . This study used the Pearson Product Moment Test to determine the validity of the research instrument. With a significance level of 5% and a sample size of 264 respondents, the r table value, which served as the basis for the decision in this study, was 0.138. The results of the validity test for each variable in each question

item showed valid results with the criteria of calculated $r > \text{table } r$. The instrument's ability to consistently measure research variables was evaluated through a reliability test (Sugiyono, 2022). The Cronbach's Alpha test was used in this study to assess the reliability of the research instrument. If respondents' answers to each research variable had a Cronbach's Alpha value of 0.6 or higher, the research instrument was considered reliable. The research instrument was considered unreliable if the Cronbach's Alpha value was less than 0.6. The reliability test results for each variable showed reliable results or test results yielded a value greater than 0.6.

Classical Assumption Test Results

Hypothesis Test Results and Path Analysis

Coefficient of Determination

The coefficient of determination is used to assess the ability of the independent variable to measure the dependent variable (Sugiyono, 2022). The results of the coefficient of determination for each regression equation using the IBM SPSS Statistics 26 program can be seen in the following table.

Table 1
Results of the Determination Coefficient of Substructure 1 Regression Equation
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,614 ^a	,377	,372	3,624

a. Predictors: (Constant), Komitmen Profesional, Resilience

b. Dependent Variable: Turnover Intention

The research results in Table 1 show that the coefficient of determination (Adjusted R Square) value of the substructure regression equation model 1 is 0.372.

Table 2
Results of the Determination Coefficient of Substructure Regression Equation 2
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,548 ^a	,301	,292	4,185

a. Predictors: (Constant), Turnover Intention, Resilience, Komitmen Profesional

b. Dependent Variable: RAQB

The research results in Table 2 show that the coefficient of determination (Adjusted R Square) value of the substructure regression equation model 2 is 0.292.

F Statistical Test

The F statistical test is used to assess the feasibility of the model by simultaneously measuring the influence of independent variables on the dependent variable (Sugiyono, 2022). The results of the F statistical test for each regression equation using the IBM SPSS Statistics 26 program can be seen in the following table.

Table 3
Results of the F-Statistic Test for Substructure Regression Equation 1
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2076,180	2	1038,090	79,029	,000 ^b
	Residual	3428,373	261	13,136		
	Total	5504,553	263			

a. Dependent Variable: Turnover Intention

b. Predictors: (Constant), Komitmen Profesional, Resilience

The research results in Table 3 show that the significance value of the substructure 1 regression equation model is 0.000.

Table 4
Results of the F-Statistic Test for Substructure Regression Equation 2
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1957,005	3	652,335	37,238	,000 ^b
	Residual	4554,712	260	17,518		
	Total	6511,717	263			

a. Dependent Variable: RAQB

b. Predictors: (Constant), Turnover Intention, Resilience, Komitmen Profesional

The research results in Table 4.19 show that the significance value of the substructure regression equation model 2 is 0.000.

Path Analysis

Path analysis is used to determine the direct and indirect influence of independent variables on dependent variables through intervening variables (Juanim, 2020). The test results using the IBM SPSS Statistics 26 program produced two regression equation models as can be seen in the following table.

Table 5
Results of Substructure 1 Regression Equation Testing
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	29,591	1,414		20,923	,000
	Resilience	-,293	,059	-,261	-5,000	,000
	Komitmen Profesional	-,184	,020	-,471	-9,017	,000

a. Dependent Variable: Turnover Intention

The research results in Table 5 produce the substructure 1 regression equation and the error values as follows:

a. Regression Equation

$$Z = \rho_{ZX_1}X_1 + \rho_{ZX_2}X_2 + \varepsilon_1$$

$$Z = -0,293X_1 - 0,184X_2 + \varepsilon_1$$

b. Error Value

The coefficient of determination (R^2) of the substructure 1 regression equation in Table 1 is 0.377 or 37.7%.

$$\varepsilon_1 = 1 - R^2$$

$$\varepsilon_1 = 1 - 0,377$$

$$\varepsilon_1 = 0,623$$

Table 6
Results of Substructure 2 Regression Equation Testing
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	32,577	2,672		12,190	,000
	Resilience	-,477	,071	-,391	-6,733	,000
	Komitmen Profesional	-,057	,027	-,135	-2,126	,034
	Turnover Intention	,158	,071	,146	2,216	,028

a. Dependent Variable: RAQB

The research results in Table 6 produce the substructure 2 regression equation and the error values as follows:

a. Regression Equation

$$Y = \rho_{YZ}Z + \rho_{YX_1}X_1 + \rho_{YX_2}X_2 + \varepsilon_2$$

$$Y = 0,158Z - 0,477X_1 - 0,057X_2 + \varepsilon_2$$

b. Error Value

The coefficient of determination (R^2) of the substructure regression equation 2 in Table 2 is 0.301 or 30.1%.

$$\varepsilon_2 = 1 - R^2$$

$$\varepsilon_2 = 1 - 0,301$$

$$\varepsilon_2 = 0,699$$

Referring to the two regression equations above, the total coefficient of determination (R_m^2) can be calculated, which can be used to assess the overall feasibility of the model as follows:

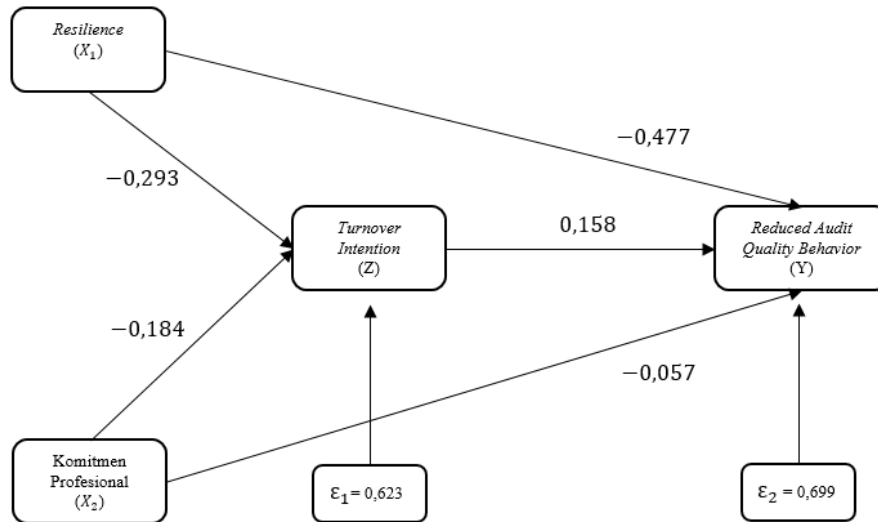
$$R_m^2 = 1 - (\varepsilon_1)(\varepsilon_2)$$

$$R_m^2 = 1 - (0,623)(0,699)$$

$$R_m^2 = 0,565$$

The calculation results show that the total coefficient of determination is 0.565 or 56.5%.

Based on the calculation of the two regression equations above, the path diagram model of this research is shown in Figure.



Path Diagram Model

Statistical Test t

The t-statistic test is used to assess the influence of independent variables on dependent variables partially (Sugiyono, 2022). The t-statistic test in this study is used to test the hypothesis with the criteria that if the calculated t value is greater than the t table or the significance is less than the specified significance level, namely 5% or 0.05, then the hypothesis is accepted. The results of the hypothesis testing can be described as follows. The results of the study indicate that the resilience variable (X_1) has a calculated t value of 6.733 (in the negative direction) greater than the t table of 1.653 and a significance of 0.000 smaller than the significance level of 0.05. So, it can be concluded that H_0 is rejected and H_a is accepted. Thus, the results of the study prove that resilience has a significant negative effect on reduced audit quality behavior. The results of the study show that the professional commitment variable (X_2) has a calculated t value of 2.126 (in the negative direction) greater than the t table of 1.653 and a significance of 0.034 smaller than the significance level of 0.05. So, it can be concluded that H_0 is rejected and H_a is accepted. Thus, the results of the study prove that professional commitment has a significant negative effect on reduced audit quality behavior.

The results of the study show that the turnover intention variable (Z) has a calculated t value of 2.216 greater than the t table of 1.653 and a significance of 0.028 smaller than the significance level of 0.05. So it can be concluded that H_0 is rejected and H_a is accepted. Thus, the results of the study prove that turnover intention has a significant positive effect on reduced audit quality behavior. The results of the study show that the resilience variable (X_1) has a calculated t value of 5.000 (in the negative direction) greater than the t table of 1.653 and a significance of 0.000 smaller than the significance level of 0.05. So it can be concluded that H_0 is rejected and H_a is accepted. Thus, the results of the study prove that resilience has a significant negative effect on turnover intention. The results of the study indicate that the professional commitment variable (X_2) has a calculated t value of 9.017 (in a negative direction) greater than the t table of 1.653 and a significance of 0.000 smaller than the significance level of 0.05. Therefore, it can be concluded that H_0 is rejected and

H_a is accepted. Thus, the results of the study prove that professional commitment has a significant negative effect on turnover intention.

The statistical hypotheses H₆ and H₇ are calculated by first ensuring that the influence of X₁ and X₂ is significant on Z and the influence of Z is significant on Y. The statistical hypotheses H₆ and H₇ are calculated by comparing the direct and indirect influences with the criteria that if the value of the indirect influence changes from the value of the direct influence, then the hypothesis is accepted. The results of the calculation of the direct and indirect influences are presented in Table.

Table
Results of Direct and Indirect Effect Tests

Description	Turnover Intention	Reduced Audit Quality Behavior		
	Direct Influence	Direct Influence	Indirect Influence	Total Influence
Resilience	-0,293	-0,477	-0,046	-0,523
Professional Commitment	-0,184	-0,057	-0,029	-0,086
Turnover Intention	-	0,158		

The results of the study in the table show that the resilience variable (X₁) has an indirect effect of 0.046 (in a negative direction) smaller than the direct effect value of 0.477. Therefore, it can be concluded that H₀ is rejected and H_a is accepted. Thus, the results of the study prove that resilience has a significant negative effect on reduced audit quality behavior mediated by turnover intention. In addition, the results of the study in the table show that the professional commitment variable (X₂) has an indirect effect of 0.029 (in a negative direction) smaller than the direct effect value of 0.057. Therefore, it can be concluded that H₀ is rejected and H_a is accepted. Thus, the results of the study prove that professional commitment has a significant negative effect on reduced audit quality behavior mediated by turnover intention.

The Influence of Resilience on Reduced Audit Quality Behavior

This study demonstrates that resilience has a significant negative effect on reduced audit quality behavior. The higher the level of resilience of BPK auditors, the lower the incidence of reduced audit quality behavior. These results are consistent with previous research conducted by Smith & Emerson (2017) and Mangion et al., (2021) which states that a high level of resilience influences low levels of reduced audit quality behavior. The results of this study indicate that the Audit Board of Indonesia (BPK) needs to maintain the resilience of its auditors to prevent reduced audit quality behavior and maintain audit quality. Interviews with respondents revealed that BPK auditors demonstrated resilience in facing Difficulties during audit assignments can potentially lead to reduced audit quality behavior. BPK auditors will engage in discussions or communication with fellow team members, the team leader, and technical controllers within the audit team, strengthening the support system, and preventing stress.

The Influence of Professional Commitment on Reduced Audit Quality Behavior

This study proves that professional commitment has a significant negative effect on reduced audit quality behavior. The higher the level of professional commitment of BPK auditors, the lower the incidence of reduced audit quality behavior. These results are

consistent with previous research Hastuti (2013) and Sulistiyo and Ghozali (2017) which shows that professional commitment is negatively related to reduced audit quality behavior. The results of this study indicate that BPK auditors have a strong professional commitment that tends to avoid reduced audit quality behavior.

Interviews with respondents revealed that BPK auditors feel happy if they can spend their careers as auditors because it provides a wealth of experience, a place for self-development, and provides a sufficient income. Respondents also stated that ways to remain happy and proud to be auditors are by focusing on work, applying the principle of work-life balance, updating skills, and maintaining good relationships with colleagues and leaders. Further interviews with respondents revealed that BPK auditors feel a loss if they switch from the auditing profession to another profession because they will lose things such as audit experience, networks and auditor reputation, and worry about having to start from scratch in a new profession. Respondents stated that they feel a moral responsibility to remain in the auditing profession because they serve as an example for their families and other auditors, maintain the good name of the profession, institution, and public trust, and have an important role in financial management.

The Influence of Turnover Intention on Reduced Audit Quality Behavior

This study proves that turnover intention has a significant positive effect on reduced audit quality behavior. The higher the turnover intention of BPK auditors, the higher the incidence of reduced audit quality behavior. These results are consistent with previous research conducted by Maryanti (2005) and Sitanggang (2007) which explains that turnover intention has a positive influence on audit deviation behavior. In addition, Malone and Roberts (1996) proves that auditors with a desire or intention to change jobs are more likely to be involved in reduced audit quality behavior, due to reduced fear of the situation that occurs if reduced audit quality behavior is detected. Interviews with respondents revealed that audit assignments rarely lead to turnover intention because each audit assignment is a new experience, can manage stress, and has a supportive audit team. Furthermore, respondents stated that ways to overcome turnover intention include taking breaks and maintaining audit team cohesion to avoid internal conflict.

The Influence of Resilience on Turnover Intention

This study proves that resilience has a significant negative effect on turnover intention. The higher the level of resilience of BPK auditors, the lower the turnover intention. These results are consistent with previous research conducted by Zhang et al. (2020) and Yasmin et al. (2023) which states that resilience has a negative influence on turnover intention. Interviews with respondents revealed that BPK auditors' resilience is demonstrated when facing difficulties during audit assignments that have the potential to trigger turnover intention. BPK auditors will engage in discussions or communication with fellow team members, the team leader, and technical controllers within the audit team, strengthening support systems, and maintaining stress-free behavior. Furthermore, respondents stated that auditors will take breaks or request leave to address turnover intention during audit assignments.

The Influence of Professional Commitment on Turnover Intention

This study proves that professional commitment has a significant negative effect on turnover intention. The higher the level of professional commitment of BPK auditors, the lower the turnover intention. These results are consistent with previous research conducted

by Lu et al. (2002) which revealed that professional commitment negatively impacts turnover intention. Interviews with respondents indicated that BPK auditors would be happy if they could spend their careers as auditors because it provides a wealth of experience, a place for self-development, and provides a sufficient income. Respondents also stated that ways to remain happy and proud as auditors include focusing on their work, applying the principle of work-life balance, updating their skills, and maintaining good relationships with colleagues and superiors. Further interviews with respondents revealed that BPK auditors would feel a loss if they switched from the auditing profession to another profession because they would lose things like audit experience, networks, and auditor reputation, and the worry of having to start over in a new profession. Furthermore, respondents expressed a sense of moral responsibility to remain in the audit profession because they are an example for their families and other auditors, maintain the good name of the profession, institution and public trust and have an important role in financial management.

The Influence of Resilience on Reduced Audit Quality Behavior through Turnover Intention

This study demonstrates that resilience has a significant negative effect on reduced audit quality behavior through turnover intention. High resilience can reduce turnover intention, which in turn can reduce reduced audit quality behavior. The results of this study indicate that resilience can influence reduced audit quality behavior both directly and indirectly, with the indirect effect through turnover intention being smaller than its direct effect. This proves that turnover intention can partially mediate the relationship between resilience and reduced audit quality behavior. These results are consistent with research Smith et al. (2020), Smith and Emerson (2017), and Mangion et al. (2021) This study shows that resilience negatively impacts turnover intention and states that turnover intention is a mediator in the influence of resilience on reduced audit quality behavior. Interviews with respondents revealed that coping with difficulties in audit assignments involves adopting an adaptive approach to managing stress and communicating effectively with team members and superiors. This will serve as a support system that will maintain audit team cohesion. The results of this study demonstrate that resilience has a direct and indirect effect through turnover intention on reduced audit quality behavior. This is in line with this research, Connor and Davidson (2003) Resilience is the capacity and quality of a person to thrive and survive in the face of stress and adversity, Smith and Emerson (2017) states that resilience is stress resistance that can reduce turnover intention and reduced audit quality behavior.

The Influence of Professional Commitment on Reduced Audit Quality Behavior through Turnover Intention

This study demonstrates that professional commitment has a significant negative effect on reduced audit quality behavior through turnover intention. High professional commitment can reduce turnover intention, which in turn can reduce reduced audit quality behavior. The results of this study indicate that professional commitment can influence reduced audit quality behavior both directly and indirectly, with the indirect effect through turnover intention being smaller than its direct effect. This proves that turnover intention can partially mediate the relationship between professional commitment and reduced audit quality behavior. These results are consistent with research Anita et al. (2018), Anugerah et al. (2016), and Eriza et al. (2021) which states that professional commitment has a negative

and significant effect on turnover intention. Furthermore, turnover intention is a mediator in the influence of professional commitment on reduced audit quality behavior.

Interviews with respondents indicate that BPK auditors are happy to spend their careers as auditors, as they gain extensive experience, develop themselves, and earn a decent income. Furthermore, respondents expressed that BPK auditors feel they would lose out if they switched to another profession, as they would lose valuable things like audit experience, networks, and reputation, and would also worry about having to start over in a new profession. This study indicates that auditors with professional commitment will remain as auditors based on the benefits gained from the audit profession, which lower turnover intention and tend to avoid reduced audit quality behavior.

CONCLUSION

The results of the analysis and discussion in the previous section, the researcher concluded that, first, Resilience has a negative effect on reduced audit quality behavior; second, professional commitment has a negative effect on reduced audit quality behavior; third, Turnover intention has a positive effect on reduced audit quality behavior; fourth, resilience has a negative effect on turnover intention, fifth, professional commitment has a negative effect on turnover intention, sixth, resilience has a negative effect on reduced audit quality behavior through turnover intention, seventh, professional commitment has a negative effect on reduced audit quality behavior through turnover intention. The implications of this research are to encourage the BPK to provide resilience development training to help improve or maintain the level of auditor resilience; to periodically socialize the goals and values of the profession to auditors, including conducting formal training and education so that auditors have a moral obligation to the values of the profession; to provide stress management training and psychological support to auditors to help avoid turnover intention; and to provide training on the causal factors and risks resulting from reduced audit quality behavior.

The implications of this study for further researchers are to examine other factors that influence reduced audit quality behavior outside this research model based on previous research, such as organizational culture, supervision and oversight, leadership pressure, time pressure, job burnout, audit experience, religiosity and audit risk; use different methods such as qualitative and experimental; and conduct further studies that focus on positions at the time of the audit, such as technical controllers, team leaders and team members.

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