

THE EFFECT OF INTEGRITY, INDEPENDENCE, AND COMPETENCE ON AUDIT QUALITY AT THE REGIONAL INSPECTORATE OF BANDUNG REGENCY



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Abstract

This study aims to analyze the influence of integrity, independence, and competence of internal auditors on audit quality at the Bandung Regency Regional Inspectorate. The background of the study is based on the results of the 2024 APIP Capability Evaluation by the BPKP Representative of West Java Province, which shows that the Bandung Regency Regional Inspectorate is still at Level 3, with several Areas of Improvement, especially in the implementation of compliance audits and performance audits that are not optimal in producing strategic and sustainable recommendations. This study uses a quantitative method with a sample of 65 internal auditors and multiple linear regression data analysis techniques. The results show that integrity does not significantly affect audit quality, while independence and competence have a positive and significant effect on audit quality. Simultaneously, integrity, independence, and competence have a significant effect on audit quality. These findings indicate that improving audit quality within the Bandung Regency Regional Inspectorate is more influenced by strengthening the independence and competence of internal auditors.

Keywords: Integrity, Independence, Competence, Audit Quality, Internal Audit, Regional Inspectorate

INTRODUCTION

Audit quality is a key indicator of the effectiveness of internal government supervision, particularly within Regional Inspectorates, where audits are expected to provide added value for organizational improvement (Yoga et al., 2024). High audit quality supports relevant and strategic recommendations that strengthen decision making, risk management, governance, and internal control systems in local governments (Chandra et al., 2024). Weak audit quality increases the risk of budget inefficiency, weak internal controls, and higher exposure to fraud and corruption (Pinatik, 2021). Audit quality is also closely linked to public accountability in managing state-funded resources and organizational performance (Retnoningsih et al., 2023).

Evaluation reports indicate that audit quality at the Bandung Regency Regional Inspectorate remains suboptimal, as internal SAKIP evaluations lacked clear findings and specific recommendations (Kementerian PANRB, 2024). The APIP capability assessment conducted by BPKP placed the Inspectorate at Level 3, reflecting unmet criteria in continuous improvement and optimum performance (BPKP, 2024). Deficiencies were identified in compliance and performance audits, including limited strategic recommendations and weak monitoring of follow-up actions (BPKP, 2024). These conditions reduce the strategic value of audit results in strengthening governance and risk management (BPKP, 2024).

Internal supervision plays a critical role in ensuring accountability and effective governance, supported by professional and independent auditing practices (Putri & Mardijuwono, 2020). Regulatory mandates require inspectorates to design targeted supervision programs and conduct comprehensive evaluations to function as an early warning system (Permendagri No. 64/2007). Empirical evidence shows that audit practices at the Bandung Regency Inspectorate have not fully applied strong risk-based approaches and strategic recommendations (Kementerian PANRB, 2024). This gap highlights the need to assess determinants of audit quality within internal government audit institutions (Murib et al., 2024).

Audit quality is influenced by auditor integrity, independence, and competence, which shape professionalism and objectivity in audit execution (Evia et al., 2022). Prior studies report mixed findings on the effects of integrity and independence on audit quality, indicating inconsistent empirical results (Saptyana et al., 2025; Ardillah & Chandra, 2022). Auditor competence, including technical knowledge and professional experience, has also shown inconsistent relationships with audit outcomes across studies (Wati et al., 2024). The inconsistency of these findings indicates a gap that needs to be further explored, particularly in the context of local government internal oversight institutions, such as the Inspectorate. The urgency of this research lies in the weakness of internal oversight, inaccurate audit recommendations, and the suboptimal role of the inspectorate as an early warning system, as reflected in various regional audit reports. Therefore, this research is crucial in providing empirical evidence for formulating a strategy to increase the capacity of the Government Internal Oversight Apparatus (APIP).

REVIEW OF LITERATURE

Agency Theory

Agency theory explains the relationship between principals and agents, where principals delegate authority to agents who possess more detailed operational information, creating information asymmetry and potential conflicts of interest (Puspita et al., 2020). Differences in goals and risk preferences between principals and agents may lead to agency problems, which require contractual and control mechanisms to align interests and ensure organizational efficiency (Hendrawaty, 2017). In auditing, independent auditors function as external control mechanisms to reduce information asymmetry and enhance accountability by evaluating the fairness and reliability of reported information (Sangadah, 2022; Lestari et al., 2024). This study applies agency theory to explain the role of internal auditors at Regional Inspectorates in supporting accountability and monitoring agent performance on behalf of stakeholders.

Auditing

Auditing is defined as an objective and systematic examination of financial and non-financial information, systems, and operations conducted by competent and independent auditors to assess fairness, effectiveness, and compliance (Koerniawan, 2021). Auditing may be classified into external and internal audits, where external audits are conducted by independent parties to provide opinions on financial statements, while internal audits are performed within organizations to evaluate internal control, compliance, and operational efficiency (Aisyah & Adiko, 2022). According to BPKP standards, internal auditing encompasses assurance and consulting activities aimed at supporting management and improving governance through objective evaluation and recommendations (BPKP, 2014). Internal audit therefore serves as a key mechanism to strengthen organizational accountability and governance practices.

According to AAPII standards, internal audit activities conducted by APIP are classified into financial audits, performance audits, and special purpose audits to address different supervisory needs. Financial audits focus on the fairness of financial statements and specific financial accounts based on applicable standards, while performance audits assess economy, efficiency, effectiveness, and compliance in government programs. Special purpose audits include investigative audits and compliance audits, which aim to detect violations and evaluate adherence to laws, regulations, and policies. These classifications ensure that internal audit functions can address diverse risks and accountability requirements within public sector organizations.

Auditing standards issued under SA-AIPI serve as minimum quality benchmarks that guide internal auditors in planning, executing, and reporting audit activities (BPKP, 2014). These standards provide a framework for professional conduct, performance evaluation, coordination, and consistency in audit reporting. SA-AIPI consists of Attribute Standards, which regulate the basic characteristics and responsibilities of auditors and audit organizations, and Performance Standards, which define the nature and quality criteria of audit and communication activities. These standards support the delivery of value-added assurance and consulting services within internal audit functions.

Internal Audit Procedures

Internal audit procedures are structured around assurance and consulting roles, encompassing systematic stages of planning, execution, and reporting to support effective

supervision (BPKP, 2014). The planning stage includes defining objectives, understanding auditee processes, identifying and assessing risks, evaluating key controls, and preparing audit programs. The execution stage involves evidence collection, evaluation, and development of audit findings and recommendations based on professional judgment. The reporting stage includes communicating conclusions, issuing audit reports, and monitoring follow-up actions to ensure that recommendations are implemented in accordance with applicable regulations.

Auditor Integrity

Auditor integrity refers to honesty, consistency, and commitment to moral and professional ethical principles that guide auditors in performing their duties objectively and responsibly (Retnoningsih et al., 2023). Integrity requires auditors to reject fraud, tolerate honest professional differences, and uphold public trust in audit results (Rahman & Kuntadi, 2024). Integrity also serves as a moral benchmark that shapes ethical decision making and professional conduct in audit engagements (Saptyana et al., 2025). Professional codes of ethics emphasize integrity as a core value that strengthens the credibility and reliability of auditors' judgments and audit outcomes (Suci et al., 2023).

Integrity Indicators

Indicators of auditor integrity include honesty, courage, wisdom, and responsibility as behavioral manifestations of ethical and professional conduct (Chandra et al., 2024). Honesty reflects the auditor's commitment to reporting facts objectively without manipulation, while courage enables auditors to disclose irregularities despite potential risks. Courage refers to the auditor's ability to be firm and act according to principle even in difficult situations. Wisdom supports balanced and ethical judgment in complex situations, and responsibility ensures compliance with audit standards and confidentiality requirements. These indicators operationalize integrity as measurable attributes that influence audit credibility and quality. Responsibility reflects the auditor's seriousness in carrying out professional duties fully, including maintaining the confidentiality of information, meeting audit standards, and providing accurate and accountable audit results.

Auditor Independence

Auditor independence refers to the ability to maintain neutrality and freedom from pressures or influences that may impair objective judgment throughout the audit process (Luter et al., 2021). Auditing standards require auditors to preserve independence in both mindset and appearance to ensure that audit conclusions are based on evidence rather than external interests (Putri & Mardijuwono, 2020). Independence supports fairness in evidence collection, analysis, and reporting, thereby safeguarding the reliability of audit information (Pinatik, 2021). Independence is therefore a foundational principle that protects audit integrity and public trust.

Independence Indicators

In research conducted by Luter et al., (2021), there are several indicators used to measure auditor independence, including long-term relationship with client, pressure from client, review from audit partners, and provision of non-audit services. Long-term relationship with clients is when the auditor has been working together for a long time, there is a possibility of an unavoidable emotional closeness that can affect the auditor's objectivity in assessing financial reports. Pressure from the client is when the auditor is in a stressful situation because the client expects good audit results. Review from audit partners

is supervision by fellow auditors aimed at ensuring that the audit process is carried out in accordance with applicable standards. The provision of non-audit services is the involvement of auditors in providing services other than audits, such as consulting services, which has the potential to create a conflict of interest.

Auditor Competence

A competent auditor demonstrates thoroughness, accuracy, and a deep understanding of auditing and accounting principles (Evia et al., 2022). Auditors with high competence tend to produce audit results that are reliable, accurate, and in accordance with professional standards (Hutagaol & Rahayu, 2022). Therefore, competence is a crucial pillar in ensuring the quality of audit results.

Competence Indicators

An auditor's competence reflects professional abilities, which are divided into two main areas: knowledge and experience (Nurbaiti & Prakasa, 2022). The auditor's knowledge is the primary foundation for conducting audits, including an understanding of accounting principles and auditing standards, insight into the client's business sector, understanding of the company's structure and situation, accounting/finance educational background, and participation in additional training or certification. Experience includes the duration of audit involvement, the number of companies audited, and the diversity of company types.

Audit Quality

Audit quality refers to the auditor's level of success in conducting audits in accordance with applicable standards (Sangadah, 2022). This quality is reflected in the auditor's adherence to audit standards, the accuracy of reporting audit results, and the reliability of information conveyed to relevant parties based on sufficient evidence (Rahman & Kuntadi, 2024). Audit quality is the extent to which the auditor is able to carry out the audit process professionally, independently, and in accordance with applicable audit standards, resulting in an audit report that is reliable, objective, and credible to stakeholders.

Audit Quality Indicators

Audit quality has two aspects: the quality of the audit process and the quality of the audit results. Each aspect has indicators that demonstrate how the audit is implemented (Arfan et al., 2021). Quality of audit process includes the accuracy of audit findings, clarity of the audit report, compliance with audit standards, and completeness of audit evidence. Quality of audit result includes increased value added for the auditee, the benefits of audit results, the level of implementation of audit recommendations, and auditee satisfaction with the audit process and results.

Conceptual Framework

The Effect of Integrity on Audit Quality

Auditors serve as independent parties responsible for mediating conflicts of interest between principals and agents due to information imbalances within the agency theory framework. Integrity is a crucial aspect of the audit profession, reflecting the auditor's ability to act objectively, honestly, and adhere to ethical principles when performing their duties. Auditors with high integrity will improve overall audit quality because each audit step is carried out with full responsibility, adherence to professional standards, and moral

fortitude, while conveying audit results truthfully without being influenced by external pressure.

H1 : Integrity has a positive effect on audit quality at The Regional Inspectorate of Bandung Regency.

The Effect of Independence on Audit Quality

From an agency theory perspective, the relationship between principal and agent creates potential conflicts of interest due to information asymmetry, requiring auditors to act as independent parties to bridge this gap. When auditor independence is properly maintained, the oversight function can be optimally implemented, resulting in credible audits and strengthening transparent and accountable governance practices.

H2 : Independence has a positive effect on audit quality at The Regional Inspectorate of Bandung Regency.

The Effect of Competence on Audit Quality

Auditors are needed as independent parties who function to bridge conflicts of interest between principals and agents that arise due to information imbalances from the perspective of agency theory. The level of competence determines the auditor's success in identifying manipulative actions by agents. Lack of competence can lead to failure to detect irregularities, ultimately widening the gap of conflict and reducing the principal's trust in the submitted audit report. Therefore, competence directly strengthens audit quality while enhancing the oversight role in the agency relationship.

H3 : Competence has a positive effect on audit quality at The Regional Inspectorate of Bandung Regency.

The Effect of Integrity, Independence, and Competence on Audit Quality

Integrity, independence, and competence play a role in creating high audit quality, particularly in addressing conflicts of interest between principals and agents resulting from information asymmetry within agency theory. Integrity maintains morality, independence maintains neutrality, and competence maintains the technical quality of the audit. When all three are simultaneously possessed by auditors, the resulting audit quality tends to be high, thus strengthening the principal's confidence in the information presented by the agent.

H4 : Integrity, Independence, and Competence has a positive effect on audit quality at The Regional Inspectorate of Bandung Regency.

RESEARCH METHOD

Research Population and Sample

This study employs a quantitative research approach, which, according to Daniar et al. (2021), is rooted in positivist philosophy and involves analyzing numerical data from a specific population or sample to test predetermined hypotheses. The research is descriptive and associative with a causal relationship, aiming to systematically describe the actual conditions of auditor integrity, independence, and competence, and to examine their causal effect on audit quality (Sugiyono, 2025; Priadana & Sunarsih, 2021). The population consists of all 65 internal auditors at the Regional Inspectorate of Bandung Regency, and total sampling was used, meaning all members of the population were included as respondents (Sugiyono, 2025).

Variables

This study uses three independent variables: Integrity, Independence, and Competence. The following is the operational table for this study:

Table 1.
Operational Variable

Variable	Concept	Indicator	Scale
Variabel Independen (X)			
Integrity (X1)	Integrity means a firm attitude to not tolerate conditions, but still accept honest opinions as part of the professional process (Rahman & Kuntadi, 2024)	<ol style="list-style-type: none"> 1. Honesty 2. Courage 3. Wisdom 4. Responsibility 	Ordinal
Independence (X2)	The auditor's ability to direct objectives without external pressure or influence (Sangadah, 2022).	<ol style="list-style-type: none"> 1. Long-term relationship with client 2. Pressure from client 3. Review from audit partners 4. Provision of non-audit services 	Ordinal
Competence (X3)	Competence is a combination of knowledge, skills, and professional attitudes that enable auditors to carry out their duties carefully and understand auditing and accounting principles well (Evia et al., 2022).	<p>Knowledge Aspect:</p> <ol style="list-style-type: none"> 1. Understanding of accounting principles and auditing standards 2. Insight into the client's business sector 3. Understanding of the company's structure and situation 4. Accounting/finance educational background 5. Participation in additional training or certification <p>Experience Aspect:</p> <ol style="list-style-type: none"> 6. The duration of audit involvement 7. The number of companies audited 	Ordinal

		8.The diversity of company types	
Variable Dependen (Y)			
Audit Quality (Y)	Audit quality refers to the auditor's ability to detect and disclose material errors appropriately, accompanied by compliance with audit standards and the delivery of reliable information based on sufficient evidence (Rahman & Kuntadi, 2024).	Quality of Audit Process: 1. The accuracy of audit findings 2. Clarity of the audit report 3. Compliance with audit standards 4. Completeness of audit evidence Quality of Audit Result: 5.Increased value added for the auditee 6.The benefits of audit results 7.The level of implementation of audit recommendations 8.Auditee satisfaction	Ordinal

Source: Data Processing Results (2025)

Data Analysis Technique

Data were collected through structured questionnaires using a Likert scale and were converted from ordinal to interval data using the Method of Successive Interval (MSI) to allow for parametric statistical analysis (Ningsih & Dukalang, 2019). The research instruments were validated through validity and reliability tests, with reliability assessed using Cronbach's Alpha, and classical assumption tests were conducted including normality, multicollinearity, and heteroskedasticity (Soesana et al., 2023; Ghozali, 2018). Hypotheses were tested using multiple linear regression to evaluate the influence of independent variables integrity, independence, and competence on the dependent variable, audit quality (Sugiyono, 2019; 2025). The study period extended from May 2025 until the completion of data collection, analysis, and reporting, emphasizing systematic, empirical measurement and analysis to ensure accurate conclusions regarding the relationships among the variables. This study utilized the statistical tool SPSS Version 31. The researcher used multiple regression analysis to analyze the data using the following equation:

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3$$

Description:

- Y : Value of the dependent variable (Y), Audit Quality
a : Constant, the value of Y when variable X is zero
X1 : Value of the independent variable Integrity
X2 : Value of the independent variable Independence
X3 : Value of the independent variable Competence

RESULTS AND DISCUSSION

Validity and Reliability Tests Results

Validity testing was conducted using the Pearson Product Moment Test in SPSS 31. The results of the validity test showed that component X1 (Integrity) was deemed valid, with calculated r values for all items above 0.2441. Component X2 (Independence) was also declared valid, as all items had calculated r values above 0.2441. Furthermore, component X3 (Competence) was declared valid, as all 16 items had calculated r values above 0.2441. Similarly, for variables X1, X2, and X3, all statements in variable Y were declared valid.

After being declared valid, a reliability test was conducted using Cronbach's Alpha. The test results indicated that each variable was reliable. The results of the reliability test for the variables Integrity, Independence, Competence, and Audit Quality show that the value of all variables is > 0.60.

Classical Assumption Test Results

Data Normality Test

Table 2.
Kolmogorov-Smirnov Test for Data Normality
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		65	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	2.25682680	
Most Extreme Differences	Absolute	.077	
	Positive	.057	
	Negative	-.077	
Test Statistic		.077	
Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	.429	
	99% Confidence Interval	Lower Bound	.416
		Upper Bound	.442

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
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- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.
- e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source: *Data Processing Results (2026)*

Based on Table 2, shows that the Kolmogorov-Smirnov test, as seen in the Aysmp. Sig. (2-tailed), has a value of 0.200. This value is greater than 0.05, indicating that the residual data in this study is normally distributed.

Multicollinearity Test Results

Table 3.
Multicollinearity Test

Model		Collinearity Statistics		Description
		Tolerance	VIF	
1	(Constant)			
	Integrity	.292	3.424	There is no multicollinearity
	Independence	.226	4.425	There is no multicollinearity
	Competence	.374	2.673	There is no multicollinearity

Source: *Data Processing Results (2026)*

Based on Table 3, it can be seen that the tolerance value for the integrity is 0.292, independence is 0.226, and competence variable is also 0.374. The tolerance values for both independent variables meet the requirement of >0.10. Furthermore, the VIF value for integrity variable is 3.424, independence variable is 4.425, and the VIF value for Competence variable is 2.673. Both variables meet the requirement of a VIF value <10. Therefore, from these test results, it can be concluded that the data in this study does not exhibit multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test is performed using a scatter plot analysis. If the points do not form a specific pattern and are randomly distributed around the 0 value on the Y-axis, it can be concluded that there is no heteroscedasticity problem. The results of the heteroscedasticity test are presented as follows:

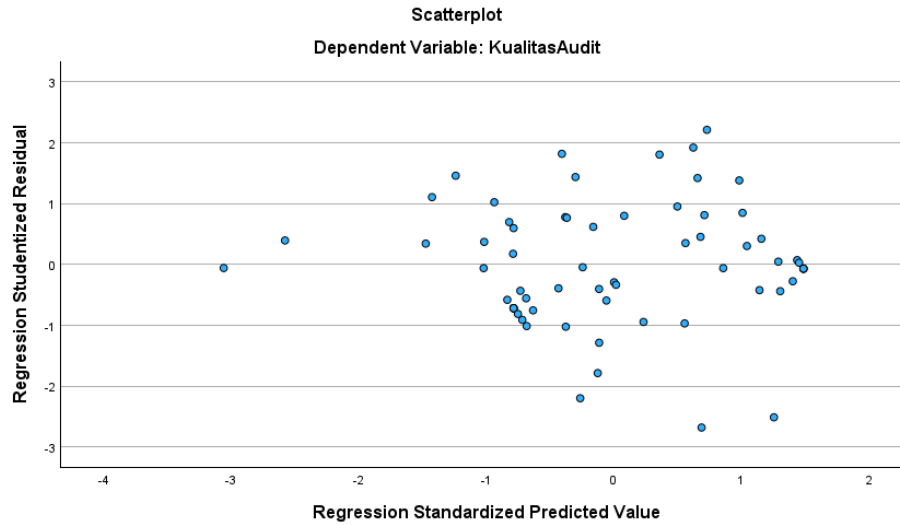


Figure 2.
Scatterplot Graph

Source: Data Processing Results (2026)

Based on the results of the heteroscedasticity test, the scatterplot graph shows that the data points are randomly distributed and are above and below the number 0 on the Y-axis. This condition indicates that the regression model does not experience heteroscedasticity problems. Thus, the regression model is considered suitable for use in predicting user satisfaction levels based on the independent variables studied.

Hypothesis Test Results

Multiple Linear Regression Analysis Test Results

Table 4.
Multiple Linear Regression Analysis Test Results

Coefficients					
Model	Unstandarsized Coefficients		Standarsized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.579	3.004		2.523	0.14
Integritas	.219	.135	.128	1.619	0.111
Independensi	.967	.155	.559	6.237	<.001
Kompetensi	.315	.069	.319	4.577	<.001
a. Dependent variable: Kualitas Audit					

Source: Data Processing Results (2026)

Based on table 4, the constant value obtained is 7.579 while the regression coefficient figures obtained for variable (X1) are 0.219, (X2) is 0.967, and (X3) is 0.315. From these results, the linear regression equation can be written as follows:

$$Y = 7,579 + 0,219 (X1) + 0,967 (X2) + 0,315 (X3)$$

The interpretation of the data is as follows:

The value of $\alpha = 7,579$: If the three independent variables (Integrity, Independence, and Competence) have a value of zero (0), then the dependent variable (Audit Quality) will have a value of 7.579.

The value of $b_1 = 0,219$: If Integrity (X1) increases by one unit, while Independence (X2) and Competence (X3) remain constant, then Audit Quality (Y) will increase by 0.219 units. A positive symbol indicates that the relationship between integrity and audit quality has a positive effect, meaning that if the integrity variable increases, then audit quality will also increase and vice versa.

The value of $b_2 = 0,967$: If Independence (X2) increases by one unit, while Integrity (X1) and Competence (X3) are constant, then Audit Quality (Y) will increase by 0.967 units. A positive symbol indicates that the relationship between independence and audit quality is positive, meaning that if the independence variable increases, then audit quality will also increase and vice versa.

The value of $b_3 = 0,315$: If Competence (X3) increases by one unit, while Integrity (X1) and Independence (X2) are constant, then Audit Quality (Y) will increase by 0.315 units. A positive symbol indicates that the relationship between competence and audit quality is positive, meaning that if the competence variable increases, then audit quality will also increase and vice versa.

Correlation Coefficient Analysis Results

Table 5.
Pearson Product Moment Correlation Analysis Results

Coefficients		Integrity	Independence	Competence	Audit Quality
Integrity	Pearson Correlation	1	.837	.710	.823
	Sig. (1-tailed)		<.001	<.001	<.001
	N	65	65	65	65
Independence	Pearson Correlation	.837	1	.785	.917
	Sig. (1-tailed)	<.001		<.001	<.001
	N	65	65	65	65
Competence	Pearson Correlation	.710	.785	1	.849
	Sig. (1-tailed)	<.001	<.001		<.001
	N	65	65	65	65
Audit Quality	Pearson Correlation	.823	.917	.849	1

Sig. (1-tailed)	<.001	<.001	<.001	
N	65	65	65	65

Source: Data Processing Results (2026)

The table above shows very strong positive correlations between each independent variable and audit quality: Integrity ($r = 0.823$), Independence ($r = 0.917$), and Competence ($r = 0.849$). These results indicate that increases in any of the independent variables are associated with increases in Audit Quality.

Results of the Coefficient of Determination Test

Table 5. Coefficient of Determination (R²) Analysis

Model Summary	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.943	.889	.884	2.31166

Predictors: (Constant), Competence, Integrity, Independence

Source: Data Processing Results (2026)

The R² value of 0.889 indicates that 88.9% of the variation in Audit Quality is explained by Integrity, Independence, and Competence, while the remaining 11.1% is influenced by other factors not examined in this study.

Partial Hypothesis Test (t-Test)

Table 6. Partial Hypothesis Testing (t-Test) Coefficients

Model	Unstandarized Coefficients		Standarized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.579	3.004		2.523	0.14
Integrity	.219	.135	.128	1.619	0.111
Independence	.967	.155	.559	6.237	<.001
Competence	.315	.069	.319	4.577	<.001

a. Dependent variable: Audit Quality

Source: Data Processing Results (2026)

Based on the results of table 6, it shows that the Integrity variable does not have a significant effect on audit quality because the t-count < t-table and significance > 0.05. Meanwhile, the independence and competence variables have a positive and significant effect on audit quality because the t-count > t-table and significance < 0.05.

Simultaneous Hypothesis Testing (F-Test)

Table 7. Simultaneous Hypothesis Testing (F-Test)

ANOVA	Sum of Squares	df	Mean Square	F	Sig.
Regression	2612.585	3	870.862	162.968	<.001
Residual	325.969	61	5.344		
Total	2938.554	64			

Dependent Variable: Audit Quality

Predictors: (Constant), Integrity, Independence, Competence

Source: Data Processing Results (2026)

The F-test result ($F = 162.968$, $p < 0.001$) exceeds the F-table value (2.76), showing that Integrity, Independence, and Competence simultaneously have a significant positive effect on Audit Quality at the Regional Inspectorate of Bandung Regency.

The Effect of Integrity on Audit Quality

Audit quality is not significantly influenced by the integrity variable. This is indicated by the calculated t-value $< t\text{-table}$, i.e., $1.619 > 1.999$, and a significance value of $0.111 > 0.05$. Therefore, integrity does not significantly influence audit quality, as H_0 is accepted and H_a is rejected.

Integrity in the audit context reflects the consistency between moral values, professional ethics, and the auditor's professional actions in carrying out audit procedures. Auditors with high integrity tend to conduct the audit process independently, objectively, and free from external pressure. The results of this study indicate that auditor integrity, although a fundamental value in the audit profession and theoretically plays an important role in ensuring the objectivity and reliability of audit results, has not been proven to have a significant effect on audit quality at the Bandung Regency Regional Inspectorate. This finding indicates that integrity has become an inherent and relatively uniform normative value among internal auditors, so that it no longer functions as a differentiating factor in determining audit quality. This finding confirms that the role of integrity is contextual and serves as a supporting ethical foundation, not the primary determinant of audit quality.

These results support research conducted by Saptyana et al. (2025); Sihombing & Triyanto (2019), which found that integrity does not significantly influence audit quality.

The Effect of Independence on Audit Quality

Audit Quality is significantly influenced by the variable Independence. This is shown by the t-count value $> t\text{-table}$, namely $6.237 > 1.999$, and the significance value of $0.001 < 0.05$. Therefore, Independence has a positive and significant effect on Audit Quality because H_0 is rejected and H_a is accepted.

The results indicate that the higher the level of auditor independence, the better the resulting audit quality. Independence allows auditors to work objectively, free from conflicts of interest, structural pressures, or personal influence. It enables auditors to evaluate audit evidence professionally without being affected by personal interests, structural pressures, or internal intervention from the audited party. The high t-count value shows that independence is not merely a supporting factor but a primary variable in shaping the quality of audit results within the Inspectorate environment.

In agency theory, the principal-agent relationship contains potential conflicts of interest due to information asymmetry. Auditors serve as a control mechanism to ensure that agents act in the interests of principals. For this function to be effective, auditors must act independently, thereby bridging information gaps objectively and professionally. Auditor independence is a prerequisite for an unbiased audit process, ensuring that the results are trusted by stakeholders. In other words, when independence is maintained, internal monitoring functions can operate optimally and contribute to transparent and accountable governance. The results are consistent with previous studies by Aprilianti and

Badera (2020); Kusuma (2021); Sangadah (2022); Nursaid & Zaputra (2025), which found that auditor independence has a positive and significant effect on audit quality.

The Effect of Competence on Audit Quality

Audit Quality is significantly influenced by the variable Competence. This is shown by the t-count value $>$ t-table, namely $4.577 > 1.999$, and the significance value of $0.001 < 0.05$. Therefore, Competence has a positive and significant effect on Audit Quality because H_0 is rejected and H_a is accepted.

The results show that an increase in auditor competence is followed by an increase in audit quality. Auditors with knowledge, technical skills, understanding of audit standards, and strong analytical abilities tend to perform audit procedures more effectively, accurately, and professionally. Competence enables auditors to identify risks, detect material misstatements, and evaluate audit evidence more objectively, resulting in more reliable and credible audit reports.

In the agency theory framework, these results reinforce the role of auditors as a control mechanism that reduces information asymmetry between principals and agents. Conflicts of interest arising from differing goals and interests can be minimized if auditors possess sufficient competence. Competent auditors are able to evaluate the fairness of financial statements independently and identify potential manipulations by management. Conversely, limited competence can lead to failures in detecting audit issues, weakening monitoring functions and reducing the principal's trust in audit results. Thus, auditor competence directly strengthens audit quality while enhancing the effectiveness of control mechanisms within agency relationships. These findings are consistent with previous studies by Putri and Mardijuwono (2020); Nugraha and Syafdinal (2021); Evia et al. (2022); Muslim et al. (2022); Nursaid & Zaputra (2025), which found that auditor competence has a positive and significant effect on audit quality.

The Effect of Integrity, Independence, and Competence on Audit Quality

The results of this study indicate that Integrity, Independence, and Competence have a positive effect on Audit Quality. This is shown by the F-count value $>$ F-table, namely $162.968 > 2.76$, and a significance value of $0.001 < 0.05$. Therefore, Audit Quality is influenced by Integrity, Independence, and Competence, showing that the levels of these three variables collectively affect audit quality.

The multiple determination coefficient (R^2) of 0.889 indicates that Integrity, Independence, and Auditor Competence together explain 88.9% of the variation in Audit Quality, while the remaining 11.1% is influenced by other variables not studied in this research. Integrity, Independence, and Competence of auditors have a positive relationship with audit quality, meaning that higher levels of integrity, independence, and competence tend to be followed by improvements in audit quality at the

CONCLUSION

Based on the results of data analysis and hypothesis testing using Statistical Package for Social Sciences (SPSS) Version 31.0 in the previous chapter, several conclusions can be drawn regarding the influence of Integrity, Independence, and Competence on Audit Quality at the Bandung Regency Regional Inspectorate. The findings show that auditor integrity, auditor independence, and auditor competence are all in the very good category. In addition, audit quality at the Bandung Regency Regional

Inspectorate is also categorized as very good. The results of the regression test show that, partially, integrity has no significant effect on audit quality, independence has a positive and significant effect on audit quality, and competence has a positive and significant effect on audit quality. Simultaneously, the results state that integrity, independence, and auditor competence together have a positive and significant effect on audit quality at the Bandung Regency Regional Inspectorate.

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