

## **THE INFLUENCE OF ACCOUNTABILITY, AUDIT KNOWLEDGE, AND AUDITOR PROFESSIONALISM ON AUDIT QUALITY AT BPKP EAST JAVA**

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### **ABSTRACT**

*Auditors play a crucial role in the management and supervision of the financial sector by providing accurate and reliable information to support the policy setting stage. This study intends to identify and analyze the simultaneous influence of accountability, audit knowledge, and auditor professionalism on the quality of audits conducted by BPKP in East Java. The method used in this research is a quantitative approach, where data is collected through the distribution of questionnaires. The target population in this study consisted of 143 internal auditors at BPKP East Java, with a sample of 105 people taken. The sampling technique applied is probability sampling with stratified random sampling method. For data testing, validity and reliability tests were carried out. In data analysis, multiple linear regression analysis methods and hypothesis tests, namely the F test and t test, were used. The results obtained from this study indicate that accountability, audit knowledge, and auditor professionalism have a simultaneous impact on the quality of audits carried out by BPKP East Java. Among these variables, auditor professionalism distributes the most significant influence on audit quality at BPKP East Java. These findings have practical implications for internal audit institutions, particularly BPKP, in improving audit quality through targeted training programs and professional development initiatives. Emphasizing auditor professionalism and enhancing audit knowledge can significantly strengthen the reliability and effectiveness of public sector audits.*

**Keywords:** Accountability, Audit Knowledge, Auditor Professionalism and Audit Quality

### **ABSTRAK**

Auditor berperan krusial dalam pengelolaan serta pengawasan sektor keuangan dengan menyediakan informasi yang akurat dan mampu dipercaya guna menunjang tahapan penetapan

kebijakan. Penelitian ini bermaksud guna mengidentifikasi dan menganalisis pengaruh simultan dari akuntabilitas, pengetahuan audit, dan profesionalisme auditor terhadap kualitas audit yang dilaksanakan oleh BPKP di Jawa Timur. Metode yang difungsikan dalam penelitian ini ialah pendekatan kuantitatif, di mana data dikumpulkan melalui penyebaran kuesioner. Populasi yang menjadi sasaran dalam penelitian ini terdiri dari 143 auditor internal di BPKP Jawa Timur, dengan sampel yang diambil berjumlah 105 orang. Teknik penetapan sampel yang diterapkan ialah probability sampling dengan metode stratified random sampling. guna pengujian data, dilaksanakan uji validitas dan reliabilitas. Dalam analisis data, difungsikan metode analisis regresi linear berganda serta uji hipotesis, yaitu uji F dan uji t. Hasil yang diperoleh dari penelitian ini mengindikasikan jika akuntabilitas, pengetahuan audit, dan profesionalisme auditor berdampak secara simultan terhadap kualitas audit yang dilaksanakan oleh BPKP Jawa Timur. Di antara variabel-variabel tersebut, profesionalisme auditor mendistribukan pengaruh yang paling signifikan terhadap kualitas audit di BPKP Jawa Timur. Temuan ini memiliki implikasi praktis bagi lembaga audit internal, khususnya BPKP, dalam meningkatkan kualitas audit melalui program pelatihan yang terarah dan inisiatif pengembangan profesional. Penekanan pada profesionalisme auditor serta peningkatan pengetahuan audit dapat secara signifikan memperkuat keandalan dan efektivitas audit di sektor publik.

Kata kunci: Akuntabilitas, Pengetahuan Audit, Profesionalisme Auditor dan Kualitas Audit

JEL: H83, M41, M42.

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## 1. INTRODUCTION

Auditors are individuals who make a crucial contribution to the management and monitoring of the financial sector by distributing reliable and accurate data for policy making. Auditors have the responsibility to plan and execute their audits in order to distribute sufficient confidence that financial documents do not contain errors or fraud. (Arin Dea Laksita & Sukirno 2019). In order for the audit results to be of quality and accountable, auditors not only actively participate in evaluating client financial data, but also make recommendations and summaries for important users.

Audit quality also describes the auditor's ability to identify and report violations in the accounting system implemented by the client. The auditor is required to have an independent attitude in order to be able to distribute opinions or conclusions that are in line with the facts, without being influenced by interested parties. A quality audit is created when all stages of the audit are carried out in accordance with predetermined standards, so that the auditor is able to detect errors in the presentation of the auditee's financial statements and make an assessment to develop the fairness of the report (Sihombing & Triyanto, 2019).

One example is the case of PT Tiga Pilar Sejahtera Tbk (AISA), discussed by Saugi Riyandi in Jawa Pos in 2019, where the 2017 annual financial statements were reported incorrectly. Kurniawati & Yaya (2017) in Lailatus Sangadah (2022) expressed doubts about audit quality due to these events and indications. In the above case, public accounting firms and private entities in this country were involved, and there were indications of fraud in the implementation of the audit Adha (2016) in Lailatus Sangadah (2022) relating to accountability, independence, and professionalism. Based on case study examples, it is clear that auditors and public accountants do not physically carry out audits and do not pay attention to existing information.

Accountability is the auditor's responsibility for the audit results. Auditors have a big responsibility to convey their findings accurately. This accountability concept shows the auditor's commitment to follow the accounting regulations that have been applied. The quality of the auditor's work can be accompanied by a sense of responsibility or accountability. The quality of the auditor's work also plays a role in influencing decisions made by external parties to the entity (Salma Tajjana, 2022). Research conducted by (Laksita AD, 2019; and Sanjaya KS, et al, 2019) refers if accountability has an impact on audit quality.

Apart from accountability, auditor knowledge can be assessed through the level of education possessed by the auditor. With a higher level of education, auditors will gain more knowledge regarding their field, so that they are able to understand the problem thoroughly. In addition, auditors will also have the necessary skills to deal with problems that arise. Research by Hasbullah Eka Saputra (2024) also confirms that auditor knowledge and competence also contribute to developing audit quality, where knowledgeable auditors are able to identify risks better.

Auditor professionalism is a crucial factor that can distribute the impact on audit quality. Professionalism includes the behavior, integrity, and honesty of auditors when carrying out their responsibilities. Professionalism is a characteristic that reflects the quality, quality, and behavior of a person in his profession. Every profession requires a high level of professionalism, given the various rules that must be followed. Professionalism can be seen from individual behavior; professional behavior reflects the attitude of professionalism possessed by a person. the level of professionalism is determined by individual attitudes towards various work-related issues. when someone is able to act wisely in accordance with their professional responsibilities, that person is considered professional (Christian, 2012 in Nur Azizah, 2019). Research by (Siahaan and Simanjutak 2019) outlines if auditor professionalism has a positive impact on audit quality.

One of the government agencies in Indonesia is the Financial Supervision and

Development Agency (BPKP). BPKP is responsible for ensuring that public funds are managed properly in line with existing laws and regulations. On the other hand, audit results depend not only on audit methodology, but also on the characteristics of internal auditors. In East Java, BPKP is responsible for financial supervision of government agencies and local governments. Therefore, in order to develop audit effectiveness in BPKP East Java, it is crucial to identify elements that affect audit quality.

An emphasize should be placed on how audit quality at BPKP contributes to enhancing transparency, strengthening accountability, and building public trust in the management of state finances. By directly linking the auditor's role to the improvement of audit quality at BPKP, the study would better highlight the significance of auditors' contributions and demonstrate the critical impact of high-quality audits on good governance practices.

The purpose of this study, as previously described, is to identify and analyze the simultaneous effect of accountability, audit knowledge, and auditor professionalism on audit quality at BPKP East Java. In addition, this study also intends to explore the partial effects of the three variables on audit quality in the same institution. Furthermore, this study will analyze which variable among accountability, audit knowledge, and auditor professionalism has the most significant influence on audit quality at BPKP East Java.

## **2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **2.1 Audit Quality**

According to Hutasoit (2021), audit quality is defined as a report on internal control deficiencies, compliance with requirements, supervisor responses, audit report distribution, and actions taken in accordance with regulations based on auditor recommendations. Financial audit standards stipulate that the definition of audit quality encompasses fraud, violations of laws and regulations, weak internal controls, and inadequate audit reports. In the same vein, Indrawijaya et al. (2023) posit that audit quality is defined by an auditor's ability to conduct an audit. During the audit, an auditor can identify client errors and report them in the audit report to assist them in making decisions. The quality of an audit is defined by its adherence to quality control and auditing standards, which serve as a gauge for the execution of an auditor's professional obligations and responsibilities (IAPI: 2016).

### **2.2 Accountability**

According to Sari & Tiara (2020), accountability can be defined as the mental or psychological drive that encourages an individual to be responsible for the decisions and actions they take, as well as the impact these actions have on the environment in which they carry out these activities. According to the APIP Code of Ethics (2019), accountability signifies the capacity to convey responsibility or to account for and elucidate one's performance and actions to relevant parties who have the right or authority to request such information or accountability. To apply the principle of accountability, an auditor must personally or collectively provide answers and information regarding their performance and actions to the relevant parties who have the right or authority to request such information. In the words of Salma Tajjana (2020), an individual's internal accountability encompasses the responsibility to their higher power, encompassing all actions and knowledge that are intrinsic to that individual. This internal accountability is also referred to as spiritual accountability.

### 2.3 Audit Knowledge

The auditor's expertise will be assessed based on the standard of general knowledge acquired during the course of their work. According to common sense, every accountant must understand and apply Financial Accounting Standards (SAK) and relevant Accountant Professional Standards when carrying out their professional duties. It is imperative for auditors to comprehend the challenges encountered during the preparation of state financial reports. It is also imperative for them to comprehend the prevailing circumstances. Furthermore, auditors are expected to possess a comprehensive understanding of the State's internal financial control system. Auditors must possess the appropriate knowledge and education (Nurraya Hermauli Hutasoit, 2021). According to Kusharyanti (2003) in Bayu Prasetyo Wibowo (2022), the knowledge indicators required by auditors are as follows: 1. General Knowledge. 2. Accounting and Auditing Knowledge.

### 2.4 Auditor Professionalism

Angela & Budiwitjaksono (2021) define professionalism as the responsibility to behave according to the standards set by a profession to achieve good performance. Professionalism is defined as an ability based on a high level of knowledge and the power of creative thinking so as to be able to complete work in accordance with one's field of expertise and profession. An auditor must meticulously plan before auditing financial statements, including determining the level of materiality (Wijayanti et al., 2022). Public accountants, as professionals, recognize their responsibility to clients, the public, and fellow practitioners, including behaving in a respectable manner even if it means self-sacrifice. Beyond the fulfillment of legal and regulatory obligations, auditor professionalism demands a commitment to transcend personal responsibilities to contribute to the collective good of society (Sangadah, 2022). The Public Accountant Professional Standing Committee (SPAP) of the Indonesian Accounting Association (IAI) defines professionalism as the attitude and spirit of a professional in carrying out audits and preparing financial reports, where they must use their professional skills meticulously and carefully (Malik, 2020).

### 2.5 Hypothesis Development

The quality of an audit is contingent upon the auditor's capacity to discern and disclose any infractions within the client's accounting system. To ensure the integrity of their findings, auditors must maintain independence, which is defined as the ability to provide opinions or conclusions based on facts without influence from other parties. A quality audit is conducted in accordance with established standards and is capable of detecting errors in the auditee's financial statements, thereby enabling an evaluation to be conducted to enhance the fairness of the report (Sihombing & Triyanto, 2019). Roslina's (2019) research indicates that both accountability and professionalism exert a concurrent positive influence on audit quality. In light of the aforementioned discussion, the following hypothesis is proposed:

H1: Audit quality at the East Java BPKP is influenced by a combination of accountability, audit knowledge, and auditor professionalism.

Research conducted by Agus, Tina, and Eka Nurmala Sari (2021) indicates a positive

correlation between a high professional attitude among auditors and the quality of their audit reports. This phenomenon can be attributed to their conscientious and meticulous execution of professional obligations, guided by a strong sense of integrity and adherence to established norms and standards. Conversely, the findings of Siahaan and Simanjutak (2019) indicate that auditor professionalism exerts a positive influence on audit quality. In light of the aforementioned findings, the following hypothesis is proposed:

H2: Accountability, audit knowledge, and auditor professionalism partially affect audit quality at the East Java Regional Finance and Development Supervisory Agency (BPKP Jawa Timur).

In the context of this study, the term "professionalism" is defined as the application of state financial audit standards, the utilization of audit guidelines, and the planning, implementation, and reporting of audits with an attitude of professional skepticism. It also involves the application of appropriate investigative audit techniques, the selection of suitable audit methodologies, and the conduct of assessments and reporting of audit results. Furthermore, the professional skepticism exhibited extends to the assessment of risk, particularly in the context of fraud. This entails the exercise of sound professional judgment in evaluating the adequacy and accuracy of audit evidence, the implementation of strategies to achieve audit objectives, and the formulation of conclusions based on existing evidence. The execution of these responsibilities is prioritized by the principles of due care, precision, and accuracy in accordance with applicable standards and regulations (Juslen Justinus Sihombing & Firmanstah, 2024). Research conducted by Handayani et al. (2023), Syaparudin & Apollo (2023), Sangadah (2022), and Mutmainah et al. (2020) indicates that professional conduct exerts a favorable influence on the quality of audits.

H3: Auditor professionalism has a dominant influence on audit quality at the BPKP East Java.

## 2.6 Conceptual Framework

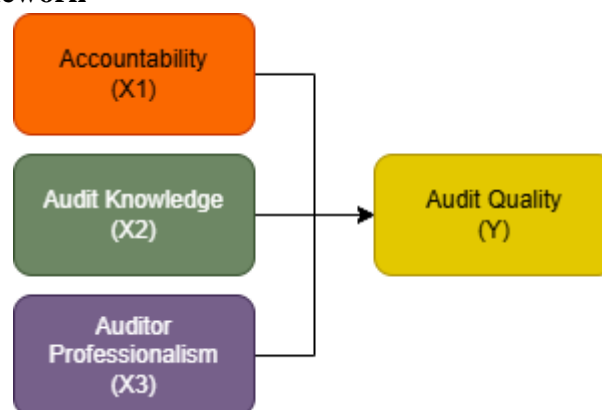


Figure 1. Conceptual Framework

## 3. RESEARCH DESIGN

The research method applied is a quantitative approach. This research was conducted on internal auditors at BPKP East Java which is located at Jalan Raya Bandara Juanda, Number 38, Sidoarjo which is located at Jalan Raya Bandara Juanda, Number 38, Sidoarjo. The

population that is the focus of this study consists of 143 internal auditors who work at BPKP East Java. By applying the Slovin formula and setting a significant level of 5%, the number of research subjects was obtained as many as 105 employees who served as samples. Data collection is carried out through the distribution of questionnaires that implement the Likert scale. In order to analyze the data, this study applies validity tests and reliability tests, which are then continued with analysis using multiple linear regression methods.

Table 1. Operational Definitions

| No | Variable                     | Operational Definitions   | Indicators   |
|----|------------------------------|---|--|
| 1  | Audit Quality (Y)            | According to Khurun (2019), audit is a systematic and comprehensive examination of various aspects of both reports and organizational activities that need to be audited to determine the indicators whether the results of the report are in accordance with the set targets or not.   | 1. Client Error Reporting<br>2. Understanding<br>3. Auditor Commitment<br>4. Compliance with Audit Principles<br>5. Professional Skepticism<br>6. Prudence<br>7. Auditor Competence<br>8. Ethics<br>9. Independence<br>10. Use of Key Personnel Time |
| 2  | Accountability (X1)          | Accountability, according to (Sari & Tiara, 2020) is the mental or psychological drive that encourages someone to be responsible in Decision Making for the decisions and actions they take, as well as how these actions impact the environment in which they carry out these activities.  | 1. Motivation<br>2. Social obligation<br>3. Devotion to the profession   |
| 3  | Audit Knowledge (X2)         | Knowledge is the amount of knowledge that a person acquires from each level of education that will help him/her in his/her future work, because if a person has greater knowledge about the field he/she is engaged in, it will be easier to do his/her job well and with quality. A person can do different jobs according to the level of knowledge they have and also find that the level of knowledge can improve the quality of work (Komalasari, 2019). | 1. General Knowledge<br>2. Accounting and Auditing Knowledge<br>3. Standard Knowledge Inspection   |
| 4  | Auditor Professionalism (X3) | According to the Public Accountant Professional Board (SPAP) established by the Indonesian Accounting Association (IAI), professionalism is the attitude and spirit of a professional in carrying   | 1. Ability<br>2. Quality<br>3. Facilities and infrastructure<br>4. Human resources<br>5. Reliability<br>6. Information technology  |

| No | Variable | Operational Definitions   | Indicators |
|----|----------|---|------------|
|    |          | out audits and preparing financial reports, where they must use their professional skills meticulously and carefully (Malik, 2020). |            |

Source: Researcher (2025)

## 4. RESULT AND DISCUSSION

### 4.1 Data and Description of Research Results

In this study, data collection was carried out which showed that 105 questionnaires were distributed based on the number of auditors at the East Java Regional Development Finance Agency (BPKP). The following is an overview of the characteristics of the questionnaire data:

Table 2. Respondent Characteristics

| Karakteristik Responden |             | Frekuensi  |
|-------------------------|-------------|------------|
| Jenis Kelamin           | Laki-laki   | 49 (46,7%) |
|                         | Perempuan   | 56 (53,3%) |
| Usia                    | < 25        | 5 (4,8%)   |
|                         | 26 – 35     | 45 (42,9%) |
|                         | 36 – 55     | 51 (48,6%) |
|                         | >55         | 4 (3,8%)   |
| Pendidikan              | S1          | 94 (89,5%) |
|                         | S2          | 9 (8,6%)   |
|                         | S3          | 2 (1,9%)   |
| Masa Kerja              | 1 – 3 Tahun | 11 (10,5%) |
|                         | 3 – 5 Tahun | 33 (31,4%) |
|                         | >5 Tahun    | 61 (58,1%) |

Source: Data Processed (2025)

Table 3. Validity Test



| No Item | R Hitung | R Tabel | Kesimpulan |
|---------|----------|---------|------------|
| X1.1    | 0,492    | 0,176   | Valid      |
| X1.2    | 0,591    | 0,176   | Valid      |
| X1.3    | 0,331    | 0,176   | Valid      |
| X1.4    | 0,535    | 0,176   | Valid      |
| X1.5    | 0,473    | 0,176   | Valid      |
| X1.6    | 0,434    | 0,176   | Valid      |
| X2.1    | 0,399    | 0,176   | Valid      |
| X2.2    | 0,484    | 0,176   | Valid      |
| X2.3    | 0,449    | 0,176   | Valid      |
| X2.4    | 0,461    | 0,176   | Valid      |
| X2.5    | 0,564    | 0,176   | Valid      |
| X2.6    | 0,388    | 0,176   | Valid      |
| X3.1    | 0,516    | 0,176   | Valid      |
| X3.2    | 0,521    | 0,176   | Valid      |
| X3.3    | 0,515    | 0,176   | Valid      |
| X3.4    | 0,426    | 0,176   | Valid      |
| X3.5    | 0,482    | 0,176   | Valid      |
| X3.6    | 0,426    | 0,176   | Valid      |
| Y1      | 0,634    | 0,176   | Valid      |
| Y2      | 0,554    | 0,176   | Valid      |
| Y3      | 0,514    | 0,176   | Valid      |
| Y4      | 0,551    | 0,176   | Valid      |
| Y5      | 0,525    | 0,176   | Valid      |
| Y6      | 0,592    | 0,176   | Valid      |
| Y7      | 0,670    | 0,176   | Valid      |
| Y8      | 0,584    | 0,176   | Valid      |
| Y9      | 0,623    | 0,176   | Valid      |
| Y10     | 0,570    | 0,176   | Valid      |

Source: Data Processed (2025)

According to the results of the calculations carried out, the calculated r value for each item in the research questionnaire has exceeded the r table value at the significance level of 5%. Thus, it can be concluded that all questionnaire items are valid and able to function as measuring instruments in this study

Table 4. Reliability Test

| Variabel Penelitian          | Cronbach Alpha | Keterangan |
|------------------------------|----------------|------------|
| Akuntabilitas (X1)           | 0,739          | Reliabel   |
| Pengetahuan Audit (X2)       | 0,723          | Reliabel   |
| Profesionalisme Auditor (X3) | 0,744          | Reliabel   |
| Kualitas Audit (Y)           | 0,867          | Reliabel   |

Source: Data Processed (2025)

Based on the explanation above, the amount of Cronbach's alpha on the accountability variable (X1) is 0.739, audit knowledge (X2) is 0.723, auditor professionalism (X3) is 0.744 and audit quality (Y) is 0.867. It can be drawn if the question items in the questionnaire are reliable because they have a Cronbach alpha of more than 0.70.

Table 5. Multiple Linear Regression Analysis

| Model                   | Coefficients <sup>a</sup>   |            | Beta | t     | Sig. |
|-------------------------|-----------------------------|------------|------|-------|------|
|                         | Unstandardized Coefficients | Std. Error |      |       |      |
| 1 (Constant)            | ,782                        | 1,525      |      | ,513  | ,609 |
| Akuntabilitas           | ,503                        | ,127       | ,292 | 3,964 | ,000 |
| Pengetahuan Audit       | ,425                        | ,133       | ,255 | 3,198 | ,002 |
| Profesionalisme Auditor | ,730                        | ,117       | ,440 | 6,245 | ,000 |

a. Dependent Variable: Kualitas Audit

Source: Data Processed (2025)

Based on the explanation, the regression equation is obtained, namely

$$Y = 0.782 + 0.503X_1 + 0.425X_2 + 0.730(X_3)$$

Referring to the multiple linear regression equation, it can be interpreted with details:

- The constant value of 0.782 refers if the accountability variable (X1), audit knowledge (X2), and auditor professionalism (X3) have a positive value on audit quality of 0.782 units.
- The magnitude of the regression coefficient of 0.503 refers to the influence between audit quality (Y) and accountability (X1), which means that audit quality increases by 0.503 units, making accountability also increases by 1 unit with the opinion that other independent variables are constant.
- The amount of the regression coefficient of 0.425 refers to the influence between audit quality (Y) and audit knowledge (X2), which means that the audit quality increases by 0.503 units, making audit knowledge also increase by 1 unit, assuming that the other independent variables are constant.
- The magnitude of the regression coefficient value of 0.730 refers to the influence between audit quality (Y) and auditor professionalism (X3), which means that the audit quality increases by 0.503 units, making auditor professionalism also increase by 1 unit with the opinion that other independent variables are constant.

Table 6. F test

| ANOVA <sup>a</sup> |                |     |             |         |                   |
|--------------------|----------------|-----|-------------|---------|-------------------|
| Model              | Sum of Squares | df  | Mean Square | F       | Sig.              |
| 1 Regression       | 5813,574       | 3   | 1937,858    | 214,183 | ,000 <sup>b</sup> |
| Residual           | 913,816        | 101 | 9,048       |         |                   |
| Total              | 6727,390       | 104 |             |         |                   |

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Profesionalisme Auditor, Akuntabilitas, Pengetahuan Audit

Source: Data Processed (2025)

Based on the table, it is known that the sig amount is 0.000, making  $0.000 < 0.005$  and it is known that the F count is 214, 183 because the amount of F count  $214, 183 > F$  table 2.69,

it can be concluded that the variables of accountability, audit knowledge, auditor professionalism simultaneously have an impact on audit quality.

Table 7 T Test and Standardized Beta Coefficient Test (Most Dominant)

| Model                   | Coefficients <sup>a</sup>     |            | Standardized Coefficients Beta | T     | Sig. |
|-------------------------|-------------------------------|------------|--------------------------------|-------|------|
|                         | Unstandardized Coefficients B | Std. Error |                                |       |      |
| 1 (Constant)            | ,782                          | 1,525      |                                | ,513  | ,609 |
| Akuntabilitas           | ,503                          | ,127       | ,292                           | 3,964 | ,000 |
| Pengetahuan Audit       | ,425                          | ,133       | ,255                           | 3,198 | ,002 |
| Profesionalisme Auditor | ,730                          | ,117       | ,440                           | 6,245 | ,000 |

a. Dependent Variable: Kualitas Audit

Source: Data Processed (2025)

Based on the table above as follows

a. Accountability Variable (X1)

Based on a significant value of 0.000, which is less than 0.05 ( $0.000 < 0.05$ ), it can be interpreted that there is an influence between accountability (X1) and audit quality (Y). Based on the amount of t count worth 3.964 through the amount of t table worth 1.984, making  $3.964 > 1.984$  means that there is an influence between accountability (X1) and audit quality (Y).

b. Audit Knowledge Variable (X2)

Based on a significant value of 0.002, which is less than 0.05 ( $0.002 < 0.05$ ), it can be interpreted that there is an influence between audit knowledge (X2) and audit quality (Y). Based on the amount of t count worth 3.198 through the amount of t table worth 1.984, making  $3.198 > 1.984$ , it means that there is an influence between audit knowledge (X2) and audit quality (Y).

c. Audit professionalism variable (X3)

Based on a significant value of 0.000, which is less than 0.05 ( $0.000 < 0.05$ ), it can be interpreted that there is an influence between audit professionalism (X3) and audit quality (Y). Based on the amount of t count worth 6.245 through the amount of t table worth 1.984, making  $6.245 > 1.984$  means that there is an impact between audit professionalism (X3) and audit quality (Y).

Based on the table above, if the amount of the highest standardized beta coefficient is the amount of the standardized beta in the auditor professionalism variable (X3), which is 0.440, while the amount of the lowest standardized beta coefficient is the value in the audit knowledge variable (X2), which is 0.255. Making it possible to draw a clause if the auditor professionalism variable (X3) most significantly affects the audit quality variable.

## 4.2 Discussion

This study found an influence between accountability (X1) and audit quality (Y), there is an influence between audit knowledge (X2) and audit quality (Y), there is an influence

between audit professionalism (X3) and audit quality (Y), accountability, audit knowledge, and auditor professionalism have a partial impact on audit quality, and the auditor professionalism variable (X3) most significantly affects the audit quality variable.

Research conducted by Pradana and his colleagues (2022) revealed that the professionalism possessed by auditors is able to encourage them to carry out the audit stages with a very high level of rigor and expertise, which in turn will contribute to improving overall audit quality. The findings obtained by Putri (2022) also refer to the fact that improving the quality of audit reports is highly dependent on the level of professionalism of auditors. This indicates that professionalism plays a positive role in determining audit quality. This factor is caused by the professional attitude carried out by auditors, which fosters respect for the profession and consistent efforts in carrying out audit tasks. In addition, there is a commitment not to neglect responsibility, openness in public reports, and dedication to distributing accurate and honest assessments. (Iftinandea Wresti Rosyadi et al., 2023).

Professionalism can be defined as the capacity, skill, and dedication in carrying out professional duties by applying the principles of due care, thoroughness, and accuracy, while following applicable standards and regulations. In the context of this study, professionalism encompasses the implementation of established standards for state financial audits, the utilization of relevant guidelines in the audit, and the planning, execution, and reporting stages of the audit carried out by adopting a professional skepticism. It also involves the use of appropriate investigative auditing techniques, skills in selecting examination methodologies, assessing and reporting examination results, and evaluating fraud risks with professional skepticism. In addition, professional judgment is applied to assess the extent to which the examination evidence is sufficient and appropriate, and the steps taken to achieve the examination Objective. All of these aspects are carried out by applying abilities, skills, and commitment accompanied by the principles of due care, thoroughness, and accuracy, in accordance with existing standards and applicable laws and regulations (Juslen Justinus Sihombing & Amrie Firmansyah, 2024).

The conclusions contained in the study are consistent with the results of a study conducted by Eksellen and Fatimah (2022), which indicate that auditor professionalism has a significant impact on audit quality; the higher the auditor's professionalism, better the resulting audit quality. This confirms that auditor professionalism is a key element in determining audit quality. A professional attitude in work is very important; when an auditor refers to a high level of professionalism, he will be able to prove that his duties have been carried out professionally. This awareness of responsibility encourages auditors to strive more diligently in completing their duties. Therefore, the higher the level of professionalism of an auditor, the more optimal the resulting audit quality. (Putri & Riska Damayanti, 2024).

The finding that auditor professionalism exerts a dominant influence on audit quality highlights the importance of developing technical competencies and professional attitudes in public sector audit practices. The practical implication of this result is the need for BPKP to strengthen continuous training programs and professional ethics supervision, to ensure that auditors not only possess adequate technical knowledge but are also able to apply the principles of due care and professional skepticism throughout all stages of the audit process

## 5. CONCLUSION

This study is able to draw clauses if there is an impact between accountability (X1) and audit quality (Y), there is an impact between audit knowledge (X2) and audit quality (Y), there is an influence between audit professionalism (X3) and audit quality (Y), accountability, audit knowledge, and auditor professionalism have a partial impact on audit quality, and the auditor professionalism variable (X3) most significantly affects the audit quality variable.

The advice for auditors needs to develop skills through practical experience in various types of audits, which can help in understanding the risks and challenges faced by companies, mastering the latest audit technology and software to develop efficiency and effectiveness in conducting audits. The advice for BPKP East Java is to develop transparency in BPKP reports and activities in order to build public trust and ensure accountability in every action taken, and for further research to expand the survey area and add other variables that may have an impact on audit quality.

For the future research is recommended to expand the scope beyond BPKP East Java to include BPKP offices in other regions, so that the findings can be more widely generalized. In addition, as a suggestion and input regarding the limitations of this study, and to support future research, qualitative research using a case study approach could be conducted to explore in greater depth the non-technical factors that influence auditor professionalism and audit quality.

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