

THE EFFECT WORK EXPERIENCE AND AUDITOR'S MOTIVATION ON AUDITOR QUALITY WITH AUDITOR ETHICS AS AN INTERVENING VARIABLE IN THE INSPECTORATE OF SOUTH SULAWESI PROVINCE

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Abstract

In the current era of globalization, the demands for supervision are increasing. Therefore the auditor's quality must be considered, one of which is by looking at the work experience and motivation of the auditor. This research aims to test and analyze the effect of work experience and auditor motivation on auditor ethics and the effect of work experience, auditor motivation, and auditor ethics on auditor quality. Examine and analyze the Effect of Work Experience and Auditor Motivation on Auditor Quality with auditor ethics as the intervening variable. This study uses a quantitative approach because it can accurately determine the effect of work experience and auditor motivation on audit quality. This research was done at the South Sulawesi Provincial Inspectorate Office. This research was done for approximately 2 months. The population was all auditors at the Regional Inspectorate Office of South Sulawesi Province. The sampling technique used in this research is simple random sampling. The data analysis method used in this study is Structural Equation Modeling (SEM) with approach Partial Least Square (PLS) with the help of the program SmartPLS 3.0. The results of this study indicate that work experience has a positive and significant effect on auditor ethics. Motivation has a positive and significant effect on auditor ethics. Work experience has a positive and significant effect on auditor quality. Motivation has a positive and insignificant effect on auditor quality. Auditor ethics has a positive and significant effect on auditor quality. Work experience has a positive and insignificant effect on auditor quality through auditor ethics. Motivation has a positive and insignificant effect on auditor quality through auditor ethics.

Keywords: Work Experience, Auditor Motivation, Auditor Quality, Auditor Ethics

INTRODUCTION

The Government Internal Supervisory Apparatus (APIP) is an audit institution that is under or part of the government. Good governance (good governance government) is characterized by using three pillars which are the interrelated and essential elements. Primary elements department namely participation, transparency, and accountability. One of the functions that must exist in the public accountability process is the inspection or auditing function Susanti (2019).

The regional Inspectorate is an internal government inspector who carries out general supervision activities on regional government and other tasks assigned by the regional head. The regional Inspectorate is a supervisory institution within the local government environment.

It plays an essential and significant role in the progress and success of the local government in achieving its goals and objectives. The Inspectorate is the government's internal audit. It is an essential source of information for the external auditor BPK (Financial Audit Agency). It is the spearhead of increasing transparency and accountability in regional financial management because quality audit results are an essential source of information in giving confidence to local governments, DPRD (Regional People's Representative Council), and BPK (Financial Auditing Agency). Domestic roles and functions n. 64 2007. In the article, he is carrying out the task of supervising the business of the district/city government inspectorate's functions as follows: first, planning the supervision program; based on, formulation of policies and facilitation of supervision; and third, inspection, survey, test and evaluation of supervisory duties Etoucan (2017).

However, in mid-May 2020, we entered a new Normal, or what can be called the New Order Era, after the Covid-19 Pandemic. The coronavirus pandemic has caused many large institutions to change their forecasts for global economic conditions. Its rapid and widespread spread has impacted various aspects of life, including the social order of government and concerning the pattern of work of government apparatus, both central and regional. One is implementing the work-from-home pattern (work-from-home/WFH) in certain situations and conditions. Changes in work patterns require government officials to adapt to them.

Auditor experience is also one of the factors that can affect auditor quality. Audit experience is the auditor's experience in auditing financial statements in terms of the length of time and the number of assignments that have been handled. An auditor with adequate experience will better understand and know various problems in more depth and find it easier to follow increasingly complex developments in his client's audit environment Sari Y.E & Helmayunita N (2018).

The second factor that can affect the auditor's quality is the auditor's Motivation. Mills (2019:30) states that the auditor's Motivation in conducting an audit is to continue and sustain a profitable business. Motivation also arises because of confidence that the auditor can carry out the audit, besides because of customer requests and commercial needs. Audit quality will be high if the wishes and needs of the auditor that make his work motivation can be fulfilled. Compensation from the organization, in the form of awards (reward) according to their profession, will lead to audit quality because they feel that the organization has paid attention to the needs and expectations of their work.

The work experience and Motivation of an auditor are closely related to ethics. Research (Gita Wulandari & Dharma Suputra, 2018) reveals that there is a positive relationship between professional ethics and auditor performance, and (Ningrum & Budiarta, 2017) reveals that the existence of auditor ethics can strengthen work experience on auditor performance, auditor ethics is significant for this profession because to gain public trust someone must obey the rules of behavior and behavioral values accepted and used by society. Auditors must uphold the highest standards of ethical behavior towards the organization. Thus, it can be concluded that ethics also significantly influence public quality. However, according to (Wahyuningsih, 2017)

that auditor ethics has no relationship or negative effect on audit quality obtained from auditor performance.

Research is a development carried out by Adinda Tania Safitri (2021). The difference between this research and previous research is in the variables and objects to be studied, where this research uses an intervening variable, namely auditor ethics. This research focuses on the quality of auditors, while previous researchers focus on the quality of the audit.

Based on this description, this study researched "The Effect of Work Experience and Auditor Motivation on Auditor Quality with Auditor Ethics as an Intervening Variable in the Inspectorate of South Sulawesi Province."

Problem Formulation

Based on the background description, the researcher formulates the problem as follows:

1. Does Work Experience Affect Auditor Ethics at the Inspectorate of South Sulawesi Province?
2. Does Motivation Affect Auditor Ethics in the Inspectorate of South Sulawesi Province?
3. Does Work Experience Affect Audit Quality at the Inspectorate of South Sulawesi Province?
4. Does Motivation Affect Auditor Quality at the Inspectorate of South Sulawesi Province?
5. Does Auditor Ethics Affect Auditor Quality at the Inspectorate of South Sulawesi Province?
6. Does work experience affect auditor quality at the Inspectorate of South Sulawesi Province with auditor ethics as an intervening variable?
7. Does Motivation Affect Auditor Quality in the Inspectorate of South Sulawesi Province with Auditor Ethics as an intervening variable?

Research purposes

Based on the summary problems above, the purpose of this research is to find out the following:

1. Test and analyze the effect of work experience on auditor ethics at the Inspectorate of South Sulawesi Province.
2. Test and analyze the effect of Auditor Motivation on Auditor Ethics at the Inspectorate of South Sulawesi Province.
3. Test and analyze the effect of work experience on auditor quality at the Inspectorate of South Sulawesi Province.
4. Test and analyze the effect of Auditor Motivation on Auditor Quality at the Inspectorate of South Sulawesi Province.
5. Test and analyze the effect of Auditor Ethics on Auditor quality at the Inspectorate of South Sulawesi Province.

6. Testing and analyzing the effect of work experience on auditor quality at the Inspectorate of South Sulawesi Province with auditor ethics as an intervening variable.
7. Test and analyze the effect of Auditor Motivation on Auditor Quality at the Inspectorate of South Sulawesi Province with auditor ethics as the intervening variable.

Benefits of research

The results of this study are expected to add insight into the influence of work experience and auditor motivation on the quality of auditors in the inspectorate apparatus. As well as the results of this study can be a reference material for further research. The auditor is expected to know the factors that influence the auditor's quality and then improve it. This can bring the organization in a better direction, especially in the South Sulawesi Provincial Inspectorate. The results of this study can be a reference for further researchers in thinking and reasoning to formulate new problems in further research.

LITERATURE REVIEW

Theoretical Review

1. Theory Attribution

Heider (1958) states that attribution theory is a theory that explains a person's behavior. This theory refers to how a person explains the causes of other people's behavior or oneself, which are determined from within or outside and will affect individual behavior (Savitri (2021).

This research uses theory attribution because this theory explains a person's behavior where the auditor's work experience and motivation are related to someone's thinking and behavior, where work experience and motivation are the independent variables used in this study.

2. Behavioral Theory

Deviani and Bandera (2017). This theory seeks to explain human behavior in organizations, especially auditors, by examining how auditor behavior and interactions between task complexity, time budget pressure, experience, motivation, and understanding of information systems affect the quality of information systems. High complexity will affect the auditor's behavior which tends to be functional and can cause a decrease in performance.

Ethical behavior is behavior that follows generally accepted social norms related to actions that are beneficial and detrimental. Personality behavior is a characteristic of individuals in individual adaptation to the environment. These characteristics include traits, abilities, values, abilities, attitudes, and intelligence that appear in a person's behavior patterns. It can be concluded that behavior manifests or manifests a person's characteristics in adapting to their environment (Maryani dan Ludigdo, 2001).

Theory of Attitudes and Behavior can influence the auditor to act honestly, fairly, and decisively without being influenced by pressure or demands from certain parties or personal interests, thereby influencing the auditor to make quality judgments so that this theory is related to the research to be examined.

3. Auditor Quality

Viewed from the point of view of a public accountant, an audit is an objective examination of the financial statements of a company or other organization to determine whether the financial statements correctly present the company's financial condition and operating results. A full audit is a systematic process of objectively obtaining and evaluating evidence relating to a declaration of economic activity to determine the degree of conformity between this declaration and established criteria and to communicate the results to the interested parties.

The position of internal auditors in a company has an essential role in influencing all activities or operations of the company. The higher the role of work performed by an auditor, the higher the assessment made by internal auditors to optimize the company's operations (Suginam, 2017).

Auditing standards are general guidelines to assist auditors in fulfilling their professional responsibilities on historical financial reports. Content standards take the form of considerations of professional qualities such as competence and independence, reporting requirements, and evidence. Auditor quality shows the value of an auditor's ability to carry out work according to established audit standards (Mindarti, 2016).

4. Work experience

Work experience is learning and developing the potential for auditor behavior while interacting with tasks carried out over a certain period (Citra Dewi, 2016).

Work experience is learning and developing potential behavior from formal and non-formal education. It can be interpreted as a process that brings a person to a higher pattern of behavior (Audita, 2017).

Based on some of the opinions above, the auditor's work experience is a process that has been lived and borne by formal learning or education and potential development by the auditor on assignments over a certain period.

Research on auditor work experience can be measured in 3 aspects (Dewi's image, 2016), namely, the length of time the auditor has worked, the number of assignments handled, and the number of types of companies that have been audited.

5. Motivation

Motivation is an energy or factor in a person that causes, moves, and behaves. Besides that, motivation talks about how to encourage one's work enthusiasm so that they want to work by optimally providing their expertise in order to achieve organizational goals. Motivation is essential because, with motivation, everyone is an expected employee willing to work hard and enthusiastic about achieving high work productivity.

Motivation is an encouragement possessed by an individual that can stimulate to be able to take actions or something that becomes the basis or reason for someone to behave or do something. Work motivation can be interpreted as encouraging a person to be compelled to carry out an activity related to a job. A person's motivation can be obtained from his needs.

Maslow in Hasibuan (2012) states that several indicators can be used to measure motivation, including physical, social, and security needs.

6. Auditors' ethics

Professional ethics includes principles of behavior that are well-designed for professional people with practical and idealistic goals. Professional ethics cannot be separated from carrying out professional work because the community trusts the profession (Ardaleni & Suputra, 2018).

From the opinions above, ethics is a value or moral principle regulating human life so that they can behave according to norms or rules according to regulations in people's lives. Research (Aji, 2013) uses three measuring tools to measure Auditor Ethics: Professional Responsibility, Integrity, and Objectivity.

The same research has been done by Witta Widiya and Efrizal Syofyan, entitled "The Influence of Competence, Independence, and Auditor Ethics on Audit Quality of Inspector Officials (case study on the provincial inspectorate Sumatra West) 2020", The population is all auditors who work at the provincial inspectorate office Sumatra west, amounting to 35 people, Sample in the study it uses the total method sampling Quantitative. Getting results, competence and independence do not affect audit quality. At the same time, the auditor's ethics affects the audit's quality.

Previous research also like the study by Muhammad D Ilham, Wayan Rai Suarthana, and Sigit Edi Suro, entitled The influence of competence, integrity, and motivation on audit quality (empirical study on city inspectorate bogor) 2019, Population independent namely: competency, integrity, and motivation The dependent variable is Quantitative audit quality, obtaining the result that the results of partial testing with the competency, integration, and motivation t-test do not affect audit quality Simultaneous testing using the F test of competence, integration, and motivation affect audit quality.

Framework Conceptual

Based on the background of the problem, the formulation of the theoretical basis of the problem that has been put forward, the intended research framework is:

Hypothesis

H1: Work Experience has a significant effect on Auditor Ethics

H2: Motivation has a significant effect on auditor ethics

H3 = Work Experience Has a positive effect on Auditor Quality

H4 = Motivation has a significant effect on Audit Quality

H5: Auditor Ethics has a significant effect on Auditor Quality

H6: Auditor ethics mediates the relationship between work experience and auditor quality.

H7: Auditor ethics mediates the relationship between motivation and auditor quality

METHODS

This study uses a quantitative approach because it can accurately determine the effect of work experience and auditor motivation on audit quality. This research was done at the South Sulawesi Provincial Inspectorate Office. The researcher chose this location because it is close to the researcher's house. This research was done for approximately 2 months. In this study, the population was used: all auditors working at the Regional Inspectorate Office of South Sulawesi Province.

Technique sampling which used in this study, namely simple random sampling. Thus the samples in this study were auditors working at the Inspectorate of South Sulawesi Province with a total of 45 auditors.

This type of research is a research survey. The data used in this research is primary data. This primary data was obtained by distributing questionnaires to the auditors of the Regional Inspectorate of South Sulawesi Province.

The data collection model in this study uses a questionnaire in the form of a questionnaire. Then it will be filled in and answered by the respondent for the auditor at the Regional Inspectorate of South Sulawesi Province. The questionnaire in this study is a development of various instrument measurements used by researchers previously. The questionnaire with the instrument in the form of a scale Likert using 5 levels of assessment in the form of questions. Where each question is developed using a liker for each question given scores 1-5, distributing and collecting questionnaires was carried out directly by researchers by delivering the questionnaires directly to the Regional Inspectorate office of South Sulawesi Province.

The data analysis method used in this study is Structural Equation Modeling (SEM) with approach Partial Least Square (PLS) with the help of the program SmartPLS 3.0. PLS-SEM analysis consists of two sub-models: the measurement model, or outer model, and the structural model, or inner model.

Table 1: Research variables and Definition operational

Variable /Definition	Indicator	Scala liker	Description
Auditor Quality (Y)	1. Understanding client information 2. Quality results	Ordinal	1. (1,2) 2. (3)
Work Experience (X1)	1. The length of time the auditor has worked 2. The number of tasks handled 3. The number of companies handled	Ordinal	1. (4) 2. (5) 3. (6)
Auditor Motivation (X2)	1. Physical needs 2. Social needs 3. Security needs	Ordinal	1. (7,8) 2. (9,10) 3. (11)
Auditor Ethics (Z)	1. Professional responsibility 2. Integrity 3. Objectivity	Ordinal	1. (1) 2. (2) 3. (3)

RESULTS AND DISCUSSION

1. Description of the Research Object

Characteristics of Respondents Based on Gender

Table 2: Gender of Respondents

No	Gender	Total	Percentage
1	Man	22	22%
2	Woman	23	23%
Total		45	45

Source: Processed primary data, 2022

The 45 respondents who were auditors from the Inspectorate Office of South Sulawesi Province consisted of 22 auditors, or 22% male, and 23 female auditors, or 23%.

Characteristics of Respondents Based on Position in the Inspectorate

Table 3: Position in the Inspectorate

No	Position	Total	Percentage
1	Principal Auditor	2	4,4%
2	Associate Auditor	21	46,7%
3	Junior Auditor	19	42,2%
4	First Auditor	3	6,7%
Total		45	100

Source: Processed primary data, 2022

Table 3 shows that 2 or 4.4% of the 45 auditors working at the South Sulawesi Provincial Inspectorate office are the Main Auditors. While 21, or 46.7% of auditors, are positioned as Middle auditors, 19, or 42.2%, are positioned as Junior Auditors, and 3, or 6.7%, are First Auditors.

2. Research Instrument Test Results

Descriptive Statistical Test Results

After conducting research, the necessary data has been obtained as accurate information. Next, a description of the research will be carried out to explain the results of the answers from each respondent to the questions asked during the research.

Table 4: Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Y	45	4.00	5.00	4.4076	.42023
Z	45	4.00	5.00	4.3773	.38710
X1	45	4.00	5.00	4.3624	.37531
X2	45	3.00	5.00	4.1200	.42298
ValidN (listwise)	45				

Source: Data processed, 2022

Table 4 describes the results of descriptive statistics about variable variables in this study, among others:

1) Work Experience (X1)

Based on Table 3 above, Work Experience (X1) has a minimum value of 4, a maximum value of 5, and a mean of 4.3624, which is on the value scale which indicates the answer choices agree. The standard deviation value indicates a deviation of 0.37531 from the total value of the average respondent's answers.

2) Auditor Motivation (X2)

Based on Table 4 on Independence (X2) has a minimum value of 3, a maximum value of 5, and a mean of 4.1200 on the scale of values indicating that the answer choices agree. The standard deviation value indicates a deviation of 0.42298 from the total value of the average respondent's answers.

3) Auditor (Z)

Based on table 4 on Auditor Ethics (Z) has a minimum value of 4, a maximum value of 5, and a mean of 4.3773 on the scale of values indicating that the answer choices agree. The standard deviation value indicates a deviation of 0.38710 from the total value of the average respondent's answers.

4) Auditor Quality (Y)

Based on Table 4 on Auditor Quality (Y) has a minimum value of 4, a maximum value of 5, and a mean of 4.4076 on the scale of values indicating the agreed choice. The standard deviation value indicates a deviation of 0.42023 from the total value of the average respondent's answers.

First Order Confirmatory Factor Analysis

First order construct where the test will go through one level, the analysis is carried out from the latent construct to the indicators

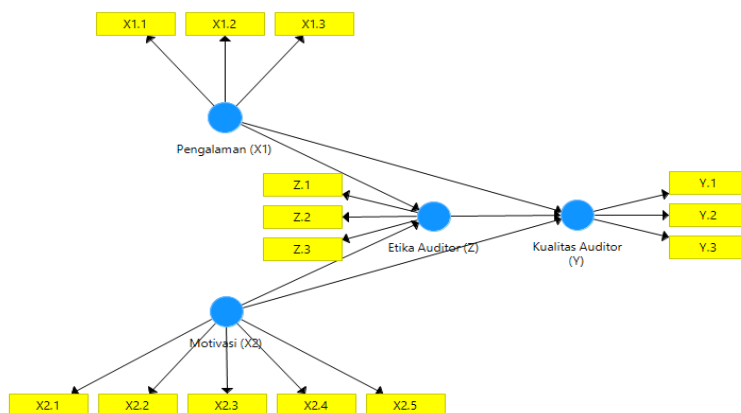


Figure 1: Structural Model

From Figure 1 it can be seen that first order the work experience construct is measured by indicators X1.1 – X1.3. First order The construct of motivation is measured by indicators X2.1 – X2.5. First order the construct of Auditor Ethics is measured by indicators Z1–Z3. And First order Quality construct Auditor measured by the indicators Y1 – Y3.

Testing Structural Equation Model (SEM)

The main analytical method in this study was carried out by Structural Equation Model (SEM). Testing was carried out with the help of the SmartPLS 3.0 program. Figure 2 below presents the test results Full Model SEM using PLS as follows:

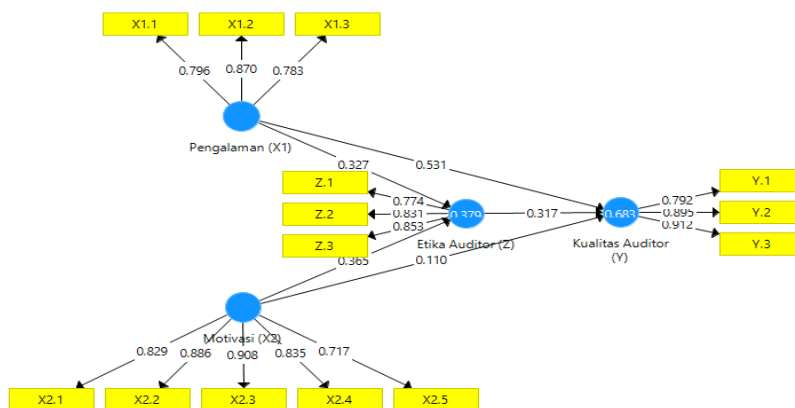


Figure 2: Outer Structural Model (PLS)

Based on the test results using smartPLS as shown In Figure 2, it can be seen that there is no loading factor value below 0.50, so you don't have to drop data to remove indicators that have a loading value below 0.50 in order to get a good model.

Outer Model Test

Convergent Validity

a. Test the outer model of the Work Experience variable

Table 5: Test the validity of the outer loading variable work experience

	Work experience	Information
X1.1	0.796	Valid
X1.2	0.870	Valid
X1.3	0.783	Valid

Based on Table 5 shows the results of the estimated test calculations outer loading by using PLS for indicators of work experience variables. The table shows that X1.1 to X1.3, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring the construct of work experience variables.

Based on Table 5, X1.3 is an indicator of how long the auditor has worked and has the lowest average value of the other indicators with an average value of 0.783. Yang indicator has the highest value, namely at X1.2 which is an indicator of the number of tasks inspection handled with an average value of 0.870

Test the outer model of the Auditor Motivation variable

Table 6: Outer loading Validity Test of Auditor Motivation Variables

	Awesome experience	Information
X2.1	0.829	Valid
X2.2	0.886	Valid
X2.3	0.908	Valid
X2.4	0.835	Valid
X2.5	0.717	Valid

Source: Output PLS, 2020

Table 6 shows the results of the estimation of the calculation of the outer loading test using PLS for the indicator of the independence variable. The table shows that X2.1 to X2.5, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It is concluded that all indicators are valid for measuring the constructs of the independence variables.

Based on Table 6, X2.5 is an indicator of how long the auditor has worked and has the lowest average value of the other indicators with an average value of 0.717. Yang indicator has the highest value, namely at X2.3 which is an indicator of the number of tasks inspection handled with an average value of 0.908.

Test the outer model of the Auditor Ethics variable

Table 7: Test the validity of the outer loading variable Auditor Ethics

	Auditor Ethics	Information
Z.1	0.774	Valid
Z.2	0.831	Valid
Z.3	0.853	Valid

Source: Output PLS, 2020

Table 7 shows the results of the estimation of the calculation of the outer loading test using PLS for auditor ethics variable indicators. The table shows that Z.1 to Z.3, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring the construct of auditor ethics variables.

Based on Table 7 it shows Z.1 is an indicator of the responsibility and profession of the auditor with a value of 0.774 which is the lowest value of the auditor's ethics indicator. Z. 2 own value of 0.831 which is an indicator of integrity. Meanwhile, Z.3 is an indicator of objectivity in auditor ethics with a higher average value of 0.853.

Test the outer model variable Auditor Quality

Table 8: Auditor quality outer loading validity test

	Auditor quality	Information
Y.1	0.792	Valid
Y.2	0.895	Valid
Y.3	0.912	Valid

Source: Output PLS, 2020

Based on Table 8 shows the estimation results of the outer loading test calculation using PLS for audit quality variable indicators. The table shows that Y.1 to Y.2, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring the construct of audit quality variables. Based on Table 8 it shows that Y.1 is an indicator of understanding of the system towards clients and has an average of 0.792 which has a low value compared to the quality outcome indicator values at Y.2 and Y.3, namely with an average value of 0.912.

Test Discriminant Validity

Table 9: Cross Loading Work experience

	Ethics Auditor (Z)	Auditor Quality (Y)	Motivation (X2)	Experience (X1)
X1.1	0.522	0.638	0.468	0.796
X1.2	0.497	0.697	0.473	0.870
X1.3	0.247	0.513	0.503	0.783

Source: Output PLS, 2020

Based on Table 9 it shows that the cross loading value for work experience indicators (X1.1 to X1.3) has a loading factor in construction work experience is higher than the other constructs, it is said to have a good value of discriminant validity (Valid(Ghozali, 2014)

Table 10: Cross Loading Auditor Motivation

	Ethics Auditor (Z)	Auditor Quality (Y)	Motivation (X2)	Experience (X1)
X2.1	0.447	0.540	0.829	0.568
X2.2	0.436	0.522	0.886	0.493
X2.3	0.516	0.490	0.908	0.459
X2.4	0.498	0.493	0.835	0.478
X2.5	0.423	0.443	0.717	0.441

Source: Output PLS, 2020

Based on Table 10, it shows that the cross loading value for work experience indicators (X2.1 to X2.5) has a loading factor in construction work experience is higher than the other constructs, it is said to have a good value of discriminant validity (Valid(Ghozali, 2014).

Table 11: Cross Loading Auditor Quality

	Ethics Auditor (Z)	Auditor Quality (Y)	Motivation (X2)	Experience (X1)
Y.1	0.418	0.792	0.602	0.503
Y.2	0.518	0.895	0.375	0.730
Y.3	0.747	0.912	0.592	0.731

Source: Output PLS, 2022

Based on Table 11, it shows that the cross loading values for work experience indicators (Y.1 to Y.3) have a loading factor in construction work experience is higher than the other constructs, it is said to have a good value of discriminant validity (Valid(Ghozali, 2014).

Table 12: Cross Loading Auditor Ethics

	Ethics Auditor (Z)	Auditor Quality (Y)	Motivation (X2)	Experience (X1)
Z.1	0.774	0.495	0.396	0.436
Z.2	0.831	0.503	0.460	0.343
Z.3	0.853	0.622	0.503	0.530

Source: Output PLS, 2022

Based on Table 12, it shows that the cross loading value for work experience indicators (Z.1 to Z.3) has a loading factor in construction work experience is higher than the other constructs, it is said to have a good value of discriminant validity (Valid(Ghozali, 2014).

Test Composite Reliability or Reliability Test

Table 13: Cronbach's Alpha Test Results, Composite Reliability and AVE

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)	Information
Ethics Auditor (Z)	0.757	0.770	0.860	0.672	Reliable
Auditor Quality (Y)	0.838	0.870	0.902	0.754	Reliable
Motivation (X2)	0.892	0.895	0.921	0.701	Reliable
Experience (X1)	0.755	0.775	0.858	0.668	Reliable

Source: Output PLS, 2022

The test results based on Table 13 show that the results are composite reliability and Cronbach alpha showed a satisfactory value, namely the value of each variable above the minimum value of 0.70. The AVE value produced by all the constructs above is > 0.50. This shows the consistency and stability of the instruments used are high. In other words, all constructs, namely the variables of work experience, auditor motivation, auditor ethics and auditor quality have become fit measuring instruments, and all questions used to measure each construct have good reliability.

Structural Model Test or Inner Model

1) Test the Coefficient of Determination (R Square)

Table 14: R Square Variable Construct

	R Square	Adjusted R Square
Ethics Auditor (Z)	0.379	0.350
Auditor Quality (Y)	0.683	0.659

Source: Output PLS, 2022

From table 14 above it can be seen the value R Square for the variable Auditor Ethics and Auditor Quality respectively 0.379 and 0.683 which means that it is included in the category of moderate and strong. Adjusted value R square auditor ethics of 0.350 or 35% indicates that the auditor's ethics variable can be explained by work experience variables, and auditor motivation is 35% while the remaining 65% can be explained by other variables not present in this study.

Mark R square Auditor Quality of 0.659 or 69.9% indicates that the Auditor Quality variable can be explained by the variables of work experience, auditor motivation, and auditor ethics of 65.9% while the remaining 34.1% can be explained by other variables not present in this study.

Hypothesis Test Results

Testing the proposed hypothesis is carried out by testing the structural model (inner model) by looking at the path coefficients which show the parameter coefficients and t statistical significance values. The significance of the estimated parameters can provide information about the relationship between research variables. The limit for rejecting and accepting the hypothesis proposed above is sig P Values < 0.05. The table below presents the estimated output for testing model structural.

Live Testing (Direct Effect)

Table 15: Hypothesis test based Path Coefficient

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values
Auditor Ethics (Z) -> Auditor Quality (Y)	0.317	0.312	0.131	2.430	0.015
Motivation (X2) -> Auditor Ethics (Z)	0.365	0.349	0.174	2.096	0.037
Motivation (X2) -> Auditor Quality (Y)	0.110	0.113	0.140	0.782	0.435
Experience (X1) -> Auditor Ethics (Z)	0.327	0.353	0.163	2.005	0.045
Experience (X1) -> Auditor Quality (Y)	0.531	0.537	0.129	4.118	0.000

Source: Output PLS, 2022

Based on the inner weight value consisting of Work Experience (X1) and Auditor Motivation (X2), it can be partially known that the effect on Auditor Ethics (Z) is partially known. Its effect on Auditor Quality (Y).

1) First Hypothesis Testing (H1)

The first hypothesis states that work experience positively and significantly affects auditor ethics. Table 15 shows that the work experience variable has a significant level of 0.045, less than 0.05, and the t statistic > 1.96 (2.005 > 1.96). The parameter coefficient value of +0.327 indicates the influence exerted characteristic positively on the dependent variable. This means that H1 is accepted, so work experience positively and significantly affects auditor ethics. The higher the work experience of an auditor, the auditor's ethics will increase.

2) Second Hypothesis Testing (H2)

The second hypothesis states that Auditor Motivation positively and significantly affects auditor ethics. Table 15 shows that the auditor's motivation variable has a significant level of 0.036, less than 0.05, and the t statistic > 1.96 (2.098 > 1.96). The parameter coefficient value is +0.365 indicating a positive influence on the dependent variable. This means that H2 is accepted so that it can be said to have a positive and significant effect on auditor ethics. The higher the motivation of an auditor, the auditor's ethics will increase.

3) Testing the Third Hypothesis (H3)

The third hypothesis states that work experience positively and significantly affects auditor quality. Table 15 shows that the work experience variable has a significant 0.000, less than 0.05, and the t statistic is > 1.96 (4.118 > 1.96). The parameter coefficient value is +0.531 indicating a positive influence on the dependent variable. This means that H3 is accepted, so

work experience positively and significantly affects auditor quality. The higher the experience of an auditor, the quality of the auditor will increase.

4) Testing the fourth hypothesis (H4)

The fourth hypothesis states that Auditor Motivation has a positive and insignificant effect on auditor quality. Table 15 shows that the independent variable has a significant level of 0.435 greater than 0.05 and the t statistic > 1.96 ($0.782 < 1.96$). The parameter coefficient value is $+0.110$ indicating a positive influence on the dependent variable. This means H4 was rejected, so the motivation of the auditor has a positive and insignificant effect on the auditor's quality.

5) Testing the Fifth Hypothesis (H5)

The seventh hypothesis states that auditor ethics positively and significantly affect auditor quality. Table 15 shows that the auditor's ethics variable has a significant level of 0.015, less than 0.05, and the t statistic > 1.96 ($2,430 > 1.96$). The parameter coefficient value is $+0.317$ indicating a positive influence on the dependent variable. This means that H5 is accepted so that auditor ethics positively and significantly affect auditor quality.

Indirect Testing

Table 16: Based on hypothesis testing Indirect Effect

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values
Motivation (X2) -> Auditor Ethics (Z) -> Auditor Quality (Y)	0.116	0.116	0.083	1.394	0.164
Experience (X1) -> Auditor Ethics (Z) -> Auditor Quality (Y)	0.104	0.107	0.068	1.518	0.13

Source: Output PLS, 2022

Based on the inner weight value of the indirect effect, which consists of Work Experience (X1) and Auditor Motivation, it can be partially identified that the effect on Auditor Quality (Y) is through Auditor Ethics (Z).

6) Testing the Sixth Hypothesis (H6)

The sixth hypothesis states that work experience has a positive but insignificant effect on auditor quality through auditor ethics. Table 16 shows that the work experience variable has a significant level of 0.130, greater than 0.05, and the t-statistic value is > 1.96 ($1,518 < 1.96$). The parameter coefficient value is $+0.104$ indicating a positive influence on the dependent variable. This means that H6 is rejected, so work experience has a positive and insignificant effect on auditor quality through auditor ethics. This indicates that the auditor's ethics variable is not an intervening variable between work experience and auditor quality.

7) Hypothesis test seventh (H7)

The ninth hypothesis states that auditor motivation positively and significantly affects auditor quality through auditor ethics. Table 16 shows that the independent variable has a significant level of 0.164 greater than 0.05, and the t statistic value > 1.96 ($1,394 < 1.96$). The parameter coefficient value is +0.242 indicating a positive influence on the dependent variable. This means that H7 is rejected so that auditor motivation has a positive and insignificant effect on auditor quality through auditor ethics. This indicates that the variable of auditor ethics is not an intervening variable between auditor motivation and auditor quality.

DISCUSSION

Effect of Work Experience on Auditor Ethics

The results showed that the work experience variable positively and significantly affected auditor ethics. The higher the work experience of an auditor, the auditor's ethics will increase. An experienced auditor will understand the existing code of ethics and know the pros and cons of something.

Based on the questionnaires that have been distributed and the data processing that has been carried out, the indicators on the work experience variable consisting of the length of time the auditor has worked, the number of assignments handled, and the number of types of companies audited show that the indicator of the number of types of companies handled has the lowest score of all indicators. The highest score on this indicator is the number of assignments handled. This shows that the auditors who are in the Inspectorate Office of South Sulawesi Province who have experience in the form of many companies being handled from various types of companies can improve and influence the quality of the auditor's performance, but what is on the long period or the length of time the auditor works does not entirely affect the quality of the auditor. An auditor with a more extended period should improve his performance by carrying out the audit process in various types of the company to provide a more varied experience.

The ethical variable has three indicators: the auditor's responsibility and profession, integrity, and objectivity. After processing the data, the respondents' answers to the questionnaire show that objectivity has the highest score of all indicators. Responsibility and profession have the lowest value of the three indicators. In the Makassar public accounting firm, auditors should increase their understanding of the rules or code of ethics to increase their responsibilities as auditors.

Based on the above explanation, auditors who have an extended period to improve their understanding of the responsibilities and profession as auditors improve their quality. Experience has a positive and significant effect on auditor ethics. Auditors with more experience will prioritize ethics in the professional code of ethics.

This research is in line with the theory of attribution. Attribution theory was developed by Fritz Heider, who argues that a person's behavior is determined by a combination of internal

strengths, namely factors that come from within a person, such as ability or effort, and external forces. These factors come from outside, such as difficulties in work or luck. Attribution theory can be used to support this research because, in this study, we will examine the variables that can affect auditor ethics, namely experience. Experience is an internal factor in an auditor.

This research is in line with research conducted by research (Elsa Fitri Amran and Fitri Selvia 2019) found that the work experience variable has a positive effect on auditor quality.

Effect of Auditor Motivation on Auditor Ethics

The study results show that the motivational variable positively and significantly affects auditor ethics. The higher the motivation of an auditor, the auditor's ethics will increase. An auditor who has high motivation by upholding the ethical values of the auditor so that the auditor's performance will be higher and of higher quality.

Based on the questionnaires that have been distributed and the data processing done, the variable motivation indicators consist of physical, security, and social needs. The lowest score is on the variable motivation indicator. Namely, social needs are the highest on the security needs variable.

The ethical variable has three indicators: the auditor's responsibility and profession, integrity, and objectivity. After processing the data, the respondents' answers to the questionnaire show that objectivity has the highest score of all indicators. Responsibility and profession have the lowest value of the three indicators. In the Makassar public accounting firm, auditors should increase their understanding of the rules or code of ethics to increase their responsibilities as auditors.

This research aligns with the behavioral theory of Deviani and Bandera (2017). This theory seeks to explain human behavior in organizations, especially auditors, by examining how auditor behavior and interactions between task complexity, time budget pressure, experience, motivation, and understanding of information systems affect the quality of information systems. High complexity will affect auditor behavior which tends to be dysfunctional and can lead to decreased performance. Theory of Attitudes and Behavior can influence the auditor to act honestly, fairly, and decisively without being influenced by pressure or demands from certain parties or personal interests, thereby influencing the auditor to make quality judgments so that this theory is related to the research to be examined.

Effect of Work Experience on Auditor Quality

The hypothesis test results showed that the work experience variable has a positive and significant effect on auditor quality. The more experienced the auditor, the quality of the auditor will increase. This can be caused because the more experienced an auditor is, the greater the auditor's ability to overcome any existing problems and can assist the auditor in predicting and detecting problems professionally so that the auditor will be of higher quality. Auditor experience is the ability of the auditor or examiner accountant to learn from past events related to the intricacies of an audit or inspection.

Based on the questionnaires that have been distributed and the data processing that has been carried out, the indicators on the work experience variable consist of the length of time the auditor has worked, the number of tasks performed handled, and the number of types of companies being audited shows that the indicator of the many types of companies being audited has the lowest score of all indicators. The highest score on this indicator is the number of tasks completed. This shows that the auditors in the Inspectorate Office of South Sulawesi Province who have an extended period or the length of time the auditors work only partially affect the quality of the auditors. An auditor with a more extended period should improve his performance by carrying out the audit process in various types of the company to provide a more varied experience.

The auditor quality variable consists of two parts: understanding the client's system and quality results. The system understanding indicator of the client has the lowest score of the auditor quality indicators. The auditor is committed to producing good audit quality so that it affects the auditor's performance. Suppose the auditor increases the understanding of each system for the client. In that case, the auditor will have various kinds of experience in the audit process and can improve his quality. An understanding of the auditing system is needed because each system used by each client or company is different, so it is possible that a different system is also used when conducting an audit. Therefore the auditor needs to understand this.

The work experience variable has a positive effect on auditor quality. Auditors with more vast experience are judged to be faster at detecting, assessing, and knowing various kinds of negligence and mistakes made by clients or companies. Improved understanding of the system for clients and the time the auditor has worked with various companies will significantly affect the auditor himself. Auditors will be more qualified if they increase both. This research follows the attribution theory developed by Fritz Heider, who argues that a person's behavior is determined by a combination of internal forces, namely factors that originate within a person, such as ability or effort, and external forces (external forces). These factors come from outside, such as difficulties in work or luck. So an experienced auditor can overcome any existing problems and assist the auditor in predicting and detecting problems professionally so that the auditor will be of higher quality.

This study follows research (Ajeng Citra Dewi 2016) that uses work experience as an independent variable, and the results reveal that work experience positively affects auditor quality.

The Effect of Auditor Motivation on Auditor Quality

The hypothesis test results showed that the motivation variable has a positive and insignificant effect on auditor quality. The higher the motivation of the auditor, the quality of the auditor will increase. However, it is more than just the motivation required by the auditor to do the audit, there are necessary factors noticed in addition to motivation, such as understanding the system, social needs, and so forth. This means that good auditor quality can be achieved if the auditor has good motivation. The auditor must be able to gather all the information needed to make audit decisions. This must be supported by motivation, namely the nature of being not

easily influenced and influenced. An auditor with the motivation and ability to overcome any existing problems can assist the auditor in predicting and detecting problems professionally so that the auditor will be of higher quality.

Based on the questionnaires that have been distributed and the data processing done, the indicators of the motivation variable consist of physical, safety, and social needs. The lowest score is on the indicator of the auditor's motivation variable, namely social needs, and the highest score lies in the security needs variable.

The auditor quality variable consists of two parts: understanding the client's system and quality results. The system understanding indicator of the client has the lowest score of the auditor quality indicators. The auditor is committed to producing good audit quality so that it affects the auditor's performance. Suppose the auditor increases the understanding of each system for the client. In that case, the auditor will have various kinds of experience in the audit process and can improve his quality. An understanding of the system for auditing is needed because each system used by each client or company is different. It is possible that conducting audits also uses different systems. Therefore the auditor needs to understand this.

This research follows the attribution theory, which states that motivation the implemented by the auditor, then in carrying out their duties, the auditor will have a good performance though get pressure from certain parties because the services of accountants are strongly influenced by the trust of clients and the public at large with a variety of different interests.

This research follows research (Ilham, M., Suarhana, W. R., & Surono, S. E. 2019.) stating that in his research, auditor motivation has no effect or is not significant on auditor quality.

The Effect of Auditor Ethics on Auditor Quality

The hypothesis test results showed that the ethical variable has a positive and significant effect on auditor quality. The higher the ethics of an auditor, the quality of the auditor will increase. This can be caused because, in carrying out their duties, the auditors who work at the Public Accounting Firm in Makassar are very professional and follow the established professional ethics to reduce behavioral irregularities in audits. This can increase audit quality which has an impact on improving auditor quality.

Auditors who are professional in carrying out their duties have binding guidelines such as a code of ethics, in this case, the Code of Ethics, so that in carrying out its activities, an auditor has clear directions and can make the right decisions and can be accountable to parties who use the results of the auditor's decisions. Each of these rational considerations represents the need for a consideration expected to reveal the truth of the ethical decisions made. Therefore, measuring the level of understanding of the auditor on the implementation of applied ethics and every decision made requires a measure.

The ethical variable has three indicators: the auditor's responsibility and profession, integrity, and objectivity. After processing the data, the respondents' answers to the questionnaire show that objectivity has the highest score of all indicators. Responsibility and profession have the lowest value of the three indicators. Auditors in the inspectorate office of the province of South

Sulawesi should increase their understanding of the rules or code of ethics to increase their responsibilities as auditor professionals. The auditor quality variable consists of two parts: understanding the client's system and quality results. The system understanding indicator of the client has the lowest score of the auditor quality indicators. The auditor is committed to producing good audit quality so that it affects the auditor's performance. Suppose the auditor increases the understanding of each system for the client. In that case, the auditor will have various kinds of experience in the audit process and can improve his quality. An understanding of the auditing system is needed because each system used by each client or company is different, so it is possible that a different system is also used when conducting an audit. Therefore the auditor needs to understand this.

This research follows the attribution theory developed by Fritz Heider, who argues that a person's behavior is determined by a combination of internal strengths (internal forces), namely factors that come from within a person, such as ability or effort, and external forces (external forces), namely factors that come from outside such as difficulties in work or luck. So an auditor with professional ethics established in the auditing process can reduce behavioral irregularities to produce good audit quality.

This research is in line with research conducted by research (wita widya and efrizal syofyan 2020) state that auditor ethics has a positive effect on auditor quality.

The Effect of Work Experience on Auditor Quality through Auditor Ethics

The study results show that work experience has a positive and insignificant effect on auditor quality through auditor ethics. The more experienced an auditor is, the auditor's quality will increase through auditor ethics. This can be caused because the more experienced an auditor is, the more skeptical the auditor is in seeking audit evidence so that the resulting audit quality is better. The auditor's experience and knowledge are the auditor's or examiner's ability to learn from past events related to the intricacies of the audit or examination.

Attribution theory in this study is used to explain the effect of the interaction between the auditor's professional skepticism and the factors that influence the quality of the audit it performs. Professional Requirements The auditor has an attitude of professional skepticism so that he can gather sufficient audit evidence and not easily accept explanations from the client as a basis for giving an appropriate audit opinion in the financial statements.

Based on the questionnaires that have been distributed and the data processing that has been carried out, the indicators on the work experience variable consisting of the length of time the auditor has worked, the number of tasks handled, and the number of types of companies audited show that the indicator of the number of types of companies audited has the lowest score of all indicators. The highest score on this indicator is the number of tasks handled. This shows that the auditors in the Inspectorate Office of South Sulawesi Province who have an extended period or the length of time the auditors work do not entirely affect the quality of the auditors. An auditor with a more extended period should improve his performance by carrying out the audit process in various types of the company to provide a more varied experience.

The ethical variable has three indicators: the auditor's responsibility and profession, integrity, and objectivity. After processing the data, the respondents' answers to the questionnaire show that objectivity has the highest score of all indicators. Responsibility and profession have the lowest value of the three indicators. It is better if the auditor in the Inspectorate Office of South Sulawesi Province increases their understanding of the rules or code of ethics to increase their responsibilities as an auditor.

The auditor quality variable consists of two parts: understanding the client's system and quality results. The system understanding indicator of the client has the lowest score of the auditor quality indicators. The auditor is committed to producing good audit quality so that it affects the auditor's performance. Suppose the auditor increases the understanding of each system for the client. In that case, the auditor will have various kinds of experience in the audit process and can improve his quality. An understanding of the auditing system is needed because each system used by each client or company is different, so it is possible that a different system is also used when conducting an audit. Therefore the auditor needs to understand this.

The use of experience is based on the assumption that repetitive tasks provide learning opportunities for students to do their best. When carrying out an audit, the auditor's experience could be improved, causing his professional skepticism to be low in seeking audit evidence to affect the quality of the resulting audit. With increased ethics and carrying out the audit process according to the rules set, the auditor's performance will be of higher quality.

This research is in line with research conducted by (Ajeng Citra Dewi 2016) states that the work experience of an auditor is closely related to ethics. Auditors must uphold their highest standards of ethical behavior. Thus, if an auditor has a long working period and is supported by a good understanding of ethics, it will significantly affect both the quality of the auditor and the quality of an auditor.

The Effect of Motivation on Auditor Quality through Auditor Ethics

The study results show that auditor motivation has a positive and insignificant effect on auditor quality through auditor ethics. The higher the motivation of an auditor, the quality of the auditor will increase through auditor ethics. Someone who has independence will not interfere with one of the parties in carrying out his duties, so confirming the auditor will apply good ethics. So this makes an opinion that qualified auditors will give.

Attribution theory is used in this study to determine auditor behavior in providing quality auditors. In attribution theory, it is said that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, and external forces (external forces). These namely factors come from outside, such as difficulties in work.

Attribution theory can be used to support this research because this study will be tested regarding the variables that can affect audit quality through the skepticism of the auditor's professionalism, namely auditor motivation. Someone who has the motivation will refrain from siding with one of the parties in carrying out his duties, so confirming the auditor will apply an

attitude of skepticism. So this makes an opinion that qualified auditors will give. Based on the questionnaires that have been distributed and the data processing done, the indicators of the motivation variable consist of physical, safety, and social needs. The lowest score is on the indicator of the auditor's motivation variable, namely social needs, and the highest score lies in the security needs variable.

The ethical variable has three indicators: the auditor's responsibility and profession, integrity, and objectivity. After processing the data, the respondents' answers to the questionnaire show that objectivity has the highest score of all indicators. Responsibility and profession have the lowest value of the three indicators. It is better if the auditor in the inspectorate office of the province of South Sulawesi increases their understanding of the rules or code of ethics to increase their professional responsibilities. The auditor is committed to producing good audit quality so that it affects the auditor's quality. Kinds of experience in conducting the audit process and can improve his quality. An understanding of the system for auditing is needed because each system used by each client or company is different, so it is possible that when conducting an audit, a different system is also used. Therefore the auditor needs to understand this matter. The auditor quality variable consists of two parts: understanding the client's system and quality results. The system understanding indicator of the client has the lowest score of the auditor quality indicators.

Auditor motivation is essential for the auditor's profession in carrying out accounting audits (auditing) of his client. Auditors, in carrying out examinations, gain the trust of clients and users of financial statements to prove the fairness of the financial statements prepared and presented by clients. Clients may have different interests, conflicting with the interests of the users of financial statements. The interests of one user of financial statements may differ from that of other users. Therefore, in giving an opinion regarding the fairness of the audited financial statements.

CONCLUSION

Based on the data that has been collected and hypothesis testing with SmartPLS has been carried out, the conclusions of this study are as follows:

1. Work experience has a positive and significant effect on auditor ethics. The higher the work experience of an auditor, the auditor's ethics will increase.
2. Motivation has a positive and significant effect on auditor ethics. The higher an auditor's independence, the auditor's ethics will increase.
3. Work experience has a positive and significant effect on auditor quality. The higher the experience of an auditor, the quality of the auditor will increase.
4. Motivation has a positive and insignificant effect on auditor quality. The higher the motivation of an auditor, the quality of the auditor will increase.
5. Auditor ethics has a positive and significant effect on auditor quality. The higher the ethics of an auditor, the quality of the auditor will increase.

6. Work experience has a positive and insignificant effect on auditor quality through auditor ethics. The more experienced an auditor is, the auditor's ethics will increase, which will improve the auditor's quality.
7. Motivation has a positive and insignificant effect on auditor quality through auditor ethics. The higher the independence of an auditor, the auditor's ethics will increase so that the impact on improving the quality of the auditor

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