

AUDIT QUALITY ANALYSIS REVIEWED FROM THE ASPECTS OF INDEPENDENCE, PROFESSIONALISM AND SKEPTICISM AT THE INSPECTORATE OFFICE OF TIDORE ISLANDS CITY

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Abstract

Study This aim to analyze audit quality in terms of independence, professionalism, and professional skepticism of auditors at the Tidore Islands City Inspectorate. This study uses a descriptive method with a qualitative approach. Research informants were determined using purposive sampling and consisted of six auditors, namely two Middle Auditors, two Junior Auditors, and two First Auditors. Data were collected through observation, interviews, documentation, and triangulation, then analyzed through data collection, data reduction, data presentation, as well as drawing conclusions and verification. The results of the study indicate that auditor independence is reflected in the ability to maintain objectivity and impartiality by referring to facts, evidence, audit working papers, standards, and applicable provisions. Professionalism is reflected through competence, expertise, integrity, responsibility, objectivity, thoroughness, education and training, and compliance with regulations. Professional skepticism is reflected in the attitude of not immediately accepting information or evidence that is not yet convincing, but rather seeking information, requesting supporting data, conducting further examinations, and evaluating evidence before drawing conclusions. Overall, audit quality is reflected through an objective, professional, critical, systematic, evidence-based, and accountable audit process.

Keywords : Audit Quality ; Independence ; Professionalism ; Skepticism ; Inspectorate .

1. INTRODUCTION

Auditing is a crucial activity in the implementation of oversight because it allows for the examination and evaluation of activities, information, and evidence related to the implementation of an organization's duties. In government, audits are necessary to ensure that activities are implemented in accordance with established regulations, standards, and objectives. Therefore, the implementation of an audit depends not only on the audit process but also on the quality of the audit produced by the auditor.

Audit quality is important because the results are used to determine the actual condition, identify errors or deviations, and provide conclusions and recommendations for improvement. In this study, audit quality is understood as the quality of the audit process and results conducted in accordance with standards and regulations, from obtaining information, gathering and evaluating evidence, identifying findings, drawing conclusions, and developing recommendations.

Audit quality in this study is reviewed from three main aspects: auditor independence, professionalism, and professional skepticism. Independence relates to the auditor's ability to maintain objectivity and impartiality. Professionalism relates to competence, responsibility, integrity, objectivity, and adherence to standards. Meanwhile,

professional skepticism relates to the auditor's critical attitude and caution in evaluating information and evidence before drawing conclusions.

The Tidore Islands City Inspectorate, as the Government Internal Supervisory Apparatus (APIP), plays a role in implementing internal oversight of regional government administration. Inspectorate auditors carry out various assignments, including audits and reviews of government activities. Based on initial interviews with researchers, the Inspectorate conducts more reviews than full audits, while auditors also face time constraints in conducting audits. These conditions require auditors to obtain sufficient evidence, document audit results, and compile results in accordance with regulations.

In addition to time constraints, auditors also face diverse tasks and types of assignments, as well as demands to maintain objectivity and critical thinking. The Tidore Islands City Inspectorate is supported by 19 auditors carrying out various assignments. This situation provides an important context for examining how independence, professionalism, and professional skepticism are applied in audit practice.

Many previous studies have been conducted on audit quality. Arum and Nurcahya (2023) examined audit quality in terms of auditor independence, professionalism, and ethics. Sisworini *et al.* (2024) examined auditor competence, professionalism, work experience, and ethics on audit quality. Pratiwi and Syaiful (2024) examined independence, competence, time pressure, and audit quality, while Ammaraa *et al.* (2025) examined independence, auditor experience, and professional skepticism on audit quality. These studies provide the basis for the association between auditor characteristics and audit quality.

This study differs from previous research in its object, approach, and focus. This study was conducted on government internal auditors at the Tidore Islands City Inspectorate using a qualitative approach to gain an understanding of the auditors' experiences and practices in conducting audits. This study specifically examines the relationship between independence, professionalism, and professional skepticism with audit quality and the actual conditions auditors face during assignments.

The novelty of this research lies in its attempt to understand the quality of government internal audits through the auditors' direct experience and practice. The research not only examines the relationships between variables but also explores how these three aspects are applied in the audit process. Based on these conditions, this study was conducted to analyze audit quality in terms of independence, professionalism, and accountability. skepticism at the Tidore City Inspectorate Office Islands.

2. LITERATURE REVIEW

2.1 Audit Quality

Audit quality in this study is understood as the quality of the audit process and results carried out by auditors in accordance with applicable standards and regulations. Based on the audit quality indicators according to Teguh (2004) used in the research manuscript, audit quality can be seen through the ability to report errors or findings based on evidence, understanding the information and systems of the object being audited, commitment to completing the audit, adhering to auditing principles and regulations, not blindly accepting statements from the audited party, and prudence in decision-making.

2.2 Independence

Independence is the auditor's attitude to conduct audits objectively, impartially, and without being easily influenced by the interests of certain parties. In this study, independence includes independence in fact, independence in appearance, and independence in competence. Independence is the basis for audit decisions to be based on facts, evidence, working papers, and applicable regulations.

2.3 Professionalism

Professionalism is the quality, caliber, and actions that characterize a professional. In this study, auditor professionalism is assessed through professional responsibility, integrity, objectivity, and competence. Professional auditors are required to possess competencies relevant to their field of work, adhere to professional standards and ethics, and be accountable for the audit process and results.

2.4 Professional Skepticism

Professional skepticism is the auditor's critical attitude in evaluating information and evidence during an audit. Auditors do not immediately accept inconclusive information, but instead question it, seek additional information, request supporting evidence, conduct tests, and evaluate evidence before drawing conclusions. This attitude is related to caution and postponing decisions until sufficient evidence is obtained.

2.5 Agency Theory

Agency theory explains the relationship between the party granting authority (principal) and the party receiving authority (agent). In the context of local government, the community can be viewed as the principal and the local government as the agent. Audits are a monitoring mechanism to reduce information gaps and ensure accountable resource management. In this study, agency theory is applied. become runway For explain importance the quality of government internal audits .

3. METHOD

This study uses a descriptive method with a qualitative approach. The study was conducted at the Tidore Islands City Inspectorate Office, Jalan Sultan M. Tahir No. 5, Tomagoba Village, Tidore District, Tidore Islands City, North Maluku. The study was conducted from January to October 2026. The data consisted of primary and secondary data. Primary data were obtained through direct interviews with informants, while secondary data were obtained from documents, archives, books, and supporting sources related to the research. Data collection techniques included observation, interviews, documentation, and triangulation. Informants were selected using purposive sampling based on the consideration that informants were knowledgeable and involved in the audit implementation. The informants numbered six auditors, consisting of two Middle Auditors, two Junior Auditors, and two First Auditors. Data analysis was carried out through data collection, data reduction, data presentation, as well as drawing conclusions and verification. Validity information strengthened through triangulation with compare results interviews , observations , and documentation .

4. RESULTS AND DISCUSSION

4.1 General Description of Research Object

The Tidore Islands City Inspectorate is a supervisory element for regional government administration and acts as the Government Internal Supervisory Apparatus (APIP). Based on Tidore Islands Mayoral Regulation Number 48 of 2021, the Inspectorate is led by an Inspector and is accountable to the Mayor through the Regional Secretary. In carrying out its duties, the Inspectorate conducts internal oversight through audits, reviews , evaluations , monitoring , and activity supervision other .

4.2 Auditor Independence in Supporting Audit Quality

Interviews with six auditors revealed that independence is implemented by allowing auditors the freedom to perform their duties based on the assignment and applicable regulations. Auditors use audit workpapers, facts, evidence, and regulations as the basis for determining audit results. These findings demonstrate that independence relates not only to the auditor's freedom to perform their duties but also to the auditor's ability to maintain objectivity when determining audit results.

When linked to audit quality, independence serves as the basis for auditors to produce objective and accountable audits. The results of this study align with those of Fauziah and Dwindi Yanthi (2021) and Fitriana (2021), who demonstrated a link between independence and audit quality. The difference is that this study describes the application of independence. in a way direct through practice examination , not through testing statistics .

4.3 Auditor Professionalism in Supporting Audit Quality

Interview results indicate that auditor professionalism is evident in the alignment between the facts on the ground and the results outlined in the report. Findings are first documented in audit working papers, then compiled and summarized before being presented as an audit report. Auditors are also placed based on expertise or competencies

relevant to the audit area, while emphasizing the importance of integrity, decisiveness, responsibility, and compliance with regulations.

These findings indicate that professionalism is not only related to attitude, but also to the auditor's ability to understand the audited area and be accountable for their work. These results align with those of Arum and Nurcahya (2023) and Sisworini *et al.* (2024), who position professionalism as an aspect related to audit quality. In the context of this research, the form of professionalism is evident. through competence , responsibility responsibility , integrity , objectivity , documentation , and compliance .

4.4 Auditor Professional Skepticism in Supporting Audit Quality

Interview results indicate that auditors do not immediately accept questionable information or evidence. Auditors first seek information, request supporting data, conduct verification, conduct further investigations, and compare the information with the supporting data. This attitude indicates a delay in making decisions until sufficient evidence is obtained.

Professional skepticism also helps auditors identify irregularities because doubt drives auditors to dig for information, compare data, test conditions, and ensure compliance with regulations. This finding aligns with Muslim *et al.* (2020) and Savira *et al.* (2021), which demonstrated the link between professional skepticism and audit quality. This study complements these findings by demonstrating its concrete application through information searches , requests for supporting data , and audits. continued , and evaluation proof .

4.5 Audit Quality Reviewed from Independence, Professionalism, and Skepticism

Based on the overall research results, audit quality at the Tidore Islands City Inspectorate is reflected in an objective, professional, critical, systematic, evidence-based, and accountable audit process. Audit quality is not only seen from the resulting report, but also from the process of obtaining and evaluating evidence, identifying findings, conducting tests, drawing conclusions , compiling reports , and reporting. recommendations , as well as conduct a review of results inspection .

When linked to audit quality indicators according to Teguh (2004), auditors disclose findings based on evidence, understand the information and conditions of the object being audited, are committed to completing the audit through to documentation and recommendations, are guided by provisions and standards, do not simply accept statements from the audited party, and are careful in making decisions. Thus, independence provides the basis for objectivity, professionalism ensures the implementation of tasks with competence and responsibility, while professional skepticism ensures information And proof tested in a way critical before conclusion set .

These three aspects complement each other. Independence helps auditors maintain impartiality, professionalism supports responsible and competent audit implementation, and professional skepticism encourages critical examination and evaluation of evidence. Overall, the research findings indicate that audit quality at the Tidore Islands City Inspectorate is reflected in the audit process, which is supported by facts and evidence, and conducted in accordance with the principles of good governance. provisions , as well as produce conclusion And recommendations that can be accountable .

5. CONCLUSIONS AND SUGGESTIONS

CONCLUSION

Based on the research results, auditor independence at the Tidore Islands City Inspectorate is reflected in the ability to maintain objectivity, impartiality, and use facts, evidence, working papers, and regulations as the basis for audits. Professionalism is reflected through competence, expertise, responsibility, integrity, objectivity, work documentation, and compliance with regulations. Professional skepticism is reflected in the attitude of not immediately accepting information or evidence that is not yet convincing, but rather conducting information searches, requesting supporting data, further examinations, and evaluations before drawing conclusions.

Overall, the audit quality of the Tidore Islands City Inspectorate is reflected in objective, professional, critical, systematic, evidence-based, and accountable audits. This quality is determined not only by the final result, the audit report, but also by the auditor's entire process of obtaining, testing, evaluating, and using evidence to reach conclusions and recommendations.

SUGGESTION

The Tidore Islands City Inspectorate is expected to maintain auditor independence by ensuring that audits are guided by regulations, facts, and evidence. Auditors' competence and professionalism need to be continuously improved through education, training, coaching, and skill development relevant to the audit field. Auditors are also expected to maintain professional skepticism by evaluating and confirming information before using it as a basis for conclusions. A tiered review process of audit results needs to be maintained to ensure findings, evidence, conclusions, and reports comply with regulations. Future researchers can expand research on audit quality at the Inspectorate with informants, locations, or other aspects that are more diverse.

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