

BPK RI Audit Quality in Ethical Perspective

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Abstract

Purpose: The purpose of this study is to see the influence of an ethical perspective of an audit quality.

Research Methodology: This study uses a descriptive analysis method by collecting the results of previous studies that are relevant to the factors that affect audit quality in an ethical perspective. The data collection begins by looking for literature on previous research related to the Effect of Ethics on BPK RI's Audit Quality with the keywords Factors Affecting Audit Quality and Professional Ethics. The literature search process uses Google Scholar and Publish or Perish.

Result: The findings obtained from the articles obtained indicate that there is a relationship between ethical perspective and audit quality.

Limitations: This study has limitations in terms of the scope of research that only focuses on individual ethics. The scope of ethics is very broad and is not only influenced by things that come from the individual, but can also be influenced by environmental factors and other things.

Contribution: This study can provide benefits regarding how important individual ethical factors are to produce audit quality.

Keywords: Agency Theory, Attitude and Behavior Theory, Audit Quality, Professional ethics.

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1. Introduction

The Financial Supervisory Agency (BPK) is an independent institution in Indonesia. Its position has been confirmed in the Decree of the People's Consultative Assembly of the Republic of Indonesia NO. X/MPR/2001. This institution plays a role in examining state finances professionally and independently to provide recommendations, opinions and considerations. On the other hand, BPK has a mission to make efforts to prevent corruption. In its implementation, BPK strives to operate in a transparent and sustainable manner in order to improve quality and useful state financial governance.

In the examination of state financial statements, it is hoped that the audit has been carried out in accordance with the standards that have been set (Tim Penyusun SPKN, 2017). In other words, BPK as a public sector audit institution is expected to produce quality audit results. Audit quality itself is a possibility for the auditor to report his findings on a violation in the audited entity's accounting system (De Angelo (1981)). Audit quality itself becomes a reference to determine the reliability of a financial report. When an audit has a high quality, the audited financial statements have high reliability in being the basis for making a decision in the future and for use by interested parties. And Listya & Siregar (2020) said that client confidence in audit firms will increase if the audit quality is good.

In accordance with the 1945 Constitution article 23 paragraph 5 that the results of the financial audit conducted by the BPK will be used as a basis for the House of Representatives in assessing the

performance of the government. Therefore, in examining state finances, BPK is required to be able to provide its opinion regarding the fairness of the financial information presented. In 2019, BPK has examined 720 entities with the following assessment.

Table 1. Summary of 2019 BPK RI Examination Results

Entity	Amount	BPK's OPINION							
		WTP		WDP		TMP		TW	
		Σ	%	Σ	%	Σ	%	Σ	%
LKPP	89	85	97%	2	2%	1	1%	0	0%
LKKL	86	83	97%	2	2%	1	1%	0	0%
LKPD	541	485	90%	50	9%	6	1%	0	0%
LKBL	4	4	100%	0	0%	0	0%	0	0%
TOTAL	720	657	91%	54	8%	8	1%	0	0%

In the table above, there are four types of BPK's opinion, namely WTP, WDP, TMP, and TW. WTP (Wajar Tanpa Pengecualian) means unqualified opinion, WDP (Wajar Dengan Pengecualian) means qualified opinion, TMP (Tidak Menyatakan Pendapat) means disclaimer of opinion, and TW (Tidak Wajar) means adverse opinion. For the Entity above, there are also four entities, that is LKPP, LKKL, LKPD, and LKBL. LKPP (Laporan Keuangan Pemerintah Pusat) means central government financial reports, LKKL (Laporan Keuangan Kementerian Negara/Lembaga) means financial reports of state ministries/agencies, LKPD (Laporan Keuangan Pemerintah Daerah) means central government financial reports, and LKBL (Laporan Keuangan Badan Lainnya) means other agency financial reports.

Based on the table above, it can be observed that 91% of all financial reports audited by BPK managed to obtain a WTP (Unqualified) opinion level. On the other hand, the value of Indonesia's Corruption Perception Index (CPI) for the 2019 period is only 40/100, where the higher the CPI value, the lower the level of corruption cases in the country. Seeing that Indonesia's CPI value is still low, this creates a contradiction between the results of BPK's opinion and Indonesia's CPI value in 2019. There is a discrepancy between the assessments of the two parties. There are several cases related to deviations related to the opinion given by the BPK. For example in the case of Rizal Djalil who proved that there were indications in the sale and purchase of audit opinions conducted within the BPK ([Raharjo, 2019](#)). In this case, it can be concluded that there is a practice of bribery within the BPK to obtain a WTP opinion on the audit results. Another case is that there is an allegation of a BPK auditor who received a bribe of IDR 2.8 billion to cover up audit findings of a project in South Sulawesi ([Mapiwali, 2021](#)).

In the case mentioned earlier, it indicates that there is fraud committed in the auditing process which can lead to audit failure and reduce the quality of the audit itself. Audit failure is inversely related to audit quality. When an audit fails, the audit quality is low, and vice versa ([Francis J. R., 2004](#)) in ([Algarni, 2018](#)). Audit failure itself can be avoided if the auditor concerned complies with the code of ethics and auditing standards. Because the cause of audit failure has been regulated in the code of ethics and auditing standards. In other words, audit failure occurs because the auditor does not comply with the code of ethics and the standards of the audit itself.

The failure of an audit in the public sector itself may occur because it is based on two things, the first is when the auditor is not competent in his field, while the second is a technical situation where audit evidence is incomplete or incorrect in the analysis ([Tuanakotta, 2011](#)). In the above case, the audit failure occurred because the auditors received bribes to secure the audit evidence so that the audit evidence was incomplete. This is related to the ethics of the auditor which causes a decrease in the quality of the audit itself. In other words, a qualified auditor is needed and can behave according to ethics to be able to produce a quality audit result as well.

BPK auditors as civil servants are required to behave in accordance with the guidelines in the provisions and regulations set by the state. These auditors are required to maintain their behavior in accordance with the code of ethics of the government's Internal Supervisory Apparatus. PER/05/M.PAN/03/2008. Based on the explanation above, audit quality can be influenced by one very important factor, namely ethics. Research by [Apriana et al. \(2017\)](#) stated that audit quality is positively and significantly influenced by ethics. Likewise, research by [Trihapsari & Anisykurlillah \(2016\)](#), [Ningsih & Nadirsyah \(2017\)](#), [Rahmawati \(2017\)](#), and [Ridho \(2013\)](#) which states the same thing, namely the better the application of ethics, the better the audit quality. Ethics is a set of moral principles or values that are used to guide how to act or behave ([Trihapsari & Anisykurlillah, 2016](#)). This research focuses on ethics only on individual ethics. Individual ethics is related to the morals and obligations of a person towards himself. According to [Agoes & Ardana \(2009\)](#) in [Chrisdinawidanty et al. \(2016\)](#) to assess ethics there are several factors that need to be considered, namely: professional responsibility, public interest, integrity, objectivity, competence, professionalism, and technical standards. Based on these factors, the authors classify ethics into 2 groups, namely behavioral ethics and non-behavioral ethics.

Behavior is a response or a person's response to external factors. So that ethical behavior is a principle that guides a person to respond to an external stimulus. The author groups several factors that become indicators of ethical behavior, namely accountability, integrity, objectivity, professionalism, and confidentiality. Auditors are often faced with short deadlines, but the audit process must remain in accordance with procedures. In this situation, the auditor tends to do things that are not in accordance with procedures in order to complete the audit on time ([Trihapsari & Anisykurlillah, 2016](#)). In addition, there have been several cases of gratification to the BPK auditor in order for an agency to obtain a WTP (Unqualified) opinion from the BPK. One of the cases came to light in 2017, where one of BPK's main auditors received a bribe of 3.5 billion rupiahs from the Ministry of Villages (Kemendes) allegedly so that BPK gave a WTP opinion on the results of the Ministry of Village audit ([Risalah, 2017](#)). This shows that the ethical behavior of the auditors above was not applied properly.

Several previous studies stated that the results were quite mixed regarding the effect of ethical behavior on audit quality. The results of research by [Ridho \(2013\)](#) state that the accountability or responsibility of the auditor profession has no effect on audit quality, while according to [Andriany, 2019](#) accountability has a positive and significant effect on audit quality. According to [Firmansyah et al. \(2020\)](#) integrity has a positive and significant effect on audit quality. Research conducted by [Firmansyah et al. \(2020\)](#) shows that objectivity has no effect on audit quality. [Anestiani \(2017\)](#) states that professionalism has no effect on audit quality. Meanwhile, according to [Syamsuddin et al. \(2014\)](#) and [Oktavia et al. \(2015\)](#) auditor professionalism has a positive and significant influence.

The second classification is that non-behavioral ethics is a principle beyond one's response or response. The author categorizes two factors in ethical non-behavior, namely competence and audit technical standards. Competence is something related to knowledge or skills, as well as being an auditor, you must have a Functional Auditor (JFA) certification and a competent auditor will produce a quality audit ([Apriana et al., 2017](#)). In addition, the implementation of an audit based on certain technical standards will increase its credibility [Ningsih & Nadirsyah \(2017\)](#). The results of previous research conducted by [Apriana et al. \(2017\)](#) states that competence has no effect on the audit quality of BPK RI, while according to [Rahmawati \(2017\)](#) competence has an effect on audit quality. In addition, the results of research by [Ningsih & Nadirsyah \(2017\)](#) show that the application of audit technical standards has an effect on audit quality.

The inconsistency of the results of previous research could be caused by the variety of research objects and research methods. However, it is also an interesting matter to be studied further. This

study will review previous studies regarding the influence of individual ethics on the quality of BPK RI. To facilitate observation, the authors classify the object of research into 2 classifications, namely behavioral ethics and non-behavioral ethics. The purpose of this study was to determine how the influence of ethics from the perspective of ethical behavior and non-behavioral ethics on the audit quality of BPK RI. This research is expected to be useful for further research and become a reference for improving audit quality at BPK RI.

2. Literature review and hypothesis development

Agency Theory

According to [Mursalin \(2005\)](#) in [Jasmin et al. \(2021\)](#), agency theory is a game theory that describes the contractual paradigm between several parties. According to [Scott \(2000\)](#), agency theory is the development of a legal agreement to reconcile the needs of the principal and agent in the event of a conflict of interests. The application of this philosophy is manifested in an employment contract that controls the balance of rights and obligations of each party, taking into account the interests of the whole.

According to [Jensen & Meckling \(1976\)](#), a person who conducted research on agency theory, looked at the bond between the two parties concerned in the framework of the agency relationship formed in the contract between the principal and agent. The definition of agency relationship explicitly explains the functional differences between ownership and management of an entity ([Astuti et al., 2021](#)). In the contract, the agent has an obligation to be responsible and provide services to the principal. On the basis of the delegation of authority from the principal, agent or management is given the right to consider the best decision for the interest of the principal. Although the principal and agent have their respective portions and responsibilities, the relationship between the principal and agent will not always run smoothly. The possibility of conflict between the two parties can still arise. Conflict will arise if there is information asymmetry ([Ruchiatna et al., 2020](#)).

The relationship between agency theory and audit quality is in problem-solving, namely the existence of a third party that functions as a mediator between the two parties concerned. This mediator functions to monitor behavior and ensure agents act in accordance with the interests of the principal because the quality of the resulting inspection is needed in decision making. According to [Eisenhardt \(1989\)](#) agency theory has a goal to improve individual abilities, consider the environment for decision making, evaluate decisions to simplify the allocation of results in accordance with the employment contract. This close relationship results in fairness in the financial statements.

Attitude and Behavior Theory

According to [Fiedler et al. \(1971\)](#), Theory of Attitude and Behavior, suggests that attitudes, habits, social rules and consequences for behavior are components of personality formation. This theory explains a person's attitude that determines his behavior. This attitude refers to the cognitive component concerned with beliefs as well as the affective component which implies sympathy and antipathy.

This theory interprets the auditor's independent attitude and objectivity regarding audit quality and auditor's professional ethics. Auditors who have professional ethics will comply with regulations and work standards. Auditors will maintain integrity, objectivity, independent thinking when carrying out their obligations. Auditors have the responsibility and obligation to be honest with each party involved. In order to generate a reliable audit with high quality, auditor must have an ability to discover any kind of fraud. By that, auditor is expected to have a professional scepticism ([Tirta Yasa et al., 2021](#))

Audit Quality

[Boynton & Johnson \(2005\)](#) suggests that auditing is a systematic method for obtaining and evaluating evidence about economic events to determine approvals and predetermined standards and present these results to stakeholders. Audit is a technique to reduce the divergence of information between management and stockholders by utilizing external parties to approve financial statements. Stakeholders needed a reliable financial statement for investment decision ([Luhri et al., 2021](#)).

According to [De Angelo \(1981\)](#) audit quality is an opportunity for the auditor to detect and disclose an abuse in the client's accounting system. The possibility of finding abuse of the system depends on the auditor's own abilities such as professional attitude, audit structure, career path, and education that has been taken.

Audit quality has an influence on the audit reports that have been issued. There are four categories of audit reports, namely unqualified, unqualified with an explanatory paragraph, qualified and unqualified. The four categories were excluded under different conditions. Based on the Financial Accounting Standards Committee or AAA, there are 2 things that can directly affect the quality of auditors, namely independence and competence. The audit results will be qualified if the auditor can meet auditing standards (Professional Standards of Public Accountants). In its implementation and execution, auditing standards involve several aspects such as independent, independent auditor qualities, and judgment.

According to [Zemke \(1982\)](#), competence is a person's ability that correlates with superior abilities in work which includes insight, intellectual skills, and strategies which are then applied in their performance. In auditing independence, it is a perspective that does not favor anyone in the examination, evaluation of results, and processing of audit reports. Professionalism is a responsibility to comply with laws and community regulations ([Hartono, 2019](#)). According to [Carcello et al. \(1992\)](#), there are 12 factors in determining audit quality and determining auditee satisfaction, namely the experience of the auditor on the results of his work in the form of client financial reports, specialization in the client's industry, responsiveness, competence of each member, independence, prudence, commitment to quality. KAP participation in audit practices, field audit operations, involvement of the audit committee in the process, high ethical standards, skepticism of team members.

Professional Ethics

Ethics has two different meanings, first, namely ethos, which means character and secondly, morality (morality) mores which means habit. Morality is based on "right" and "wrong" in individual integrity. Ethics is concerned with behavior towards fellow individuals. Ethics is a set of moral principles [Arens \(2003\)](#) in [\(Ridho, 2013\)](#). Examples of moral principles are religious doctrines, codes of ethics, and rules and laws. Professional ethics contains standards of professional representation that must be as practical and realistic as possible, but still idealistic. According to [Trihapsari & Anisykurlillah \(2016\)](#) professional ethics is the standard of the profession to distinguish between professions in charge of regulating the activities of members in it. According to [Djarmiko & Rizkina \(2014\)](#), professional ethics is a relationship between individuals carried out according to the applicable profession which is related to existing norms. Responsibility, seriousness, discipline and moral integrity are professional ethics that are emphasized as demands on the profession of an accountant in relation to expertise and moral commitment [Hastuti \(2007\)](#) in [\(Lucyanda & Endro, 2012\)](#).

The ethics of the accounting profession is a guide for accountants in their behavior, as a form of accountability to clients, society, and themselves. The code of ethics is a written rule that contains ethical guidelines that must be met by the accounting profession. The code of ethics is used as a guide for members of the profession in maintaining the reputation and trust of clients and the public so that the accounting profession can survive and continue to exist [Tikollah et al \(2006\)](#) in [\(Lucyanda & Endro, 2012\)](#). In BPK RI Regulation No. 2/2007 there is a code of ethics that must be implemented by government auditors. The BPK RI Code of Ethics contains a code of ethics that has been compiled to maintain public trust in BPK RI. In this study, IAPI contains professional principles, which explain the code of ethics and the principles of BPK's professional ethics

There are several ethical principles that the auditor needs to understand. This is contained in the IAPI Code of Ethics which is in charge of deciding general standards for specific rules of behavior as well as ideal behavior. IAPI is guided by the IFAC (International Federations of Accountants) for the professional accountant code of ethics. It consists of the basic principles of professional ethics as well as the submission of a conceptual framework for applying these principles. According to the Professional Standards of Public Accountants (SPAP) there are five principles of professional code of ethics that must be applied by auditors, namely Integrity, Objectivity, Professional Competence and Due Care, Confidentiality, and Professional Conduct.

According to the Joseph Institute For Advancement of Ethics, Auditor Ethics is a profession that has high morals in the form of special rules. Without ethics, the accounting profession will not be a qualified profession because the accounting function is a provider of information for the decision-making process of companies or entities. So by upholding ethics, it is hoped that fraud among auditors will not occur, so thaadrianyt they can provide an audit opinion that is truly in accordance with the financial statements presented by the company. Fraud behaviour can be predicted by intention that affected on behaviour, subjective norms, and behaviour control occurring ([John Tirtawirya & Riyadi, 2021](#)). The factors that influence the ethics of an auditor are ethical and moral behavior with the aim of maintaining audit quality. According to [Agoes & Ardana \(2009\)](#) in [Chrisdinawidanty et al. \(2016\)](#) there are 7 indicators in measuring auditor ethics, namely:

1. Professional responsibility
2. Public interest
3. Integrity
4. Objectivity
5. Professional competence and due care
6. Professional behavior
7. Technical standard

3. Research Methodology

This research is a literature review using descriptive analysis method by collecting the results of previous studies that are relevant to the factors that affect audit quality in an ethical perspective. According to [Afifuddin \(2012\)](#) literature review is a tool used to help provide context and meaning to a piece of writing. Researchers can express their statements so that readers understand the reasons behind related research from a subjective perspective and from the point of view of the relationship between research and other research that is considered relevant. Descriptive analysis is a method for analyzing research results ([Sugiyono, 2016](#)). The data used is qualitative data, namely data in the form of words and sentences from the observations and analysis of the author.

In the process, the researcher uses sources from journals that are relevant to the topic being discussed. Data collection begins by searching for literature on previous research relating to the Effect of Ethics on the Audit Quality of the BPK RI. At this stage, data collection is carried out with the keywords Factors that affect Audit Quality and Professional Ethics. The literature search process uses Google Scholar and Publish or Perish. There have been 43 articles related to the research topic, which will summarize the objectives and results of the 43 articles.

4. Results and discussion

Table 2. Article Theme Mapping (Based on factors affecting audit quality)

No.	Article Theme	Number of Articles	Accessed Via	
			Google Scholar	Publish or Perish
1.	Ethics	27	✓	✓
2.	Competence	23	✓	✓
3.	Objectivity	10	✓	✓
4.	Integrity	10	✓	✓
5.	Professional Behavior	9	✓	

6.	Professional Responsibilities (Accountability)	6	✓	
7.	Auditing Standard	5	✓	
8.	Confidentiality	2	✓	✓
9.	Audit Quality	1	✓	

The researcher mapped the discussion topics on BPK RI's audit quality from an ethical perspective. The results of the mapping of 43 research articles that are relevant to the audit quality of BPK RI show that there are 9 topics of discussion by researchers. Based on Table 1. Articles Themes Mapping, these topics are ethics, competence, objectivity, integrity, professional behavior, professional responsibility (accountability), auditing standards, confidentiality, and audit quality. These topics can be summarized into four main themes, namely audit quality, ethics, behavioral ethics, and non-behavioral ethics. The theme of the article that focuses on ethical behavior is objectivity, integrity, professional behavior, professional responsibility (accountability), and confidentiality. Meanwhile, the theme of the article that focuses on non-behavioral ethics is competence and auditing standards.

Mind Map (Classification of Behavioral Ethics and Non-Behavioral Ethics)

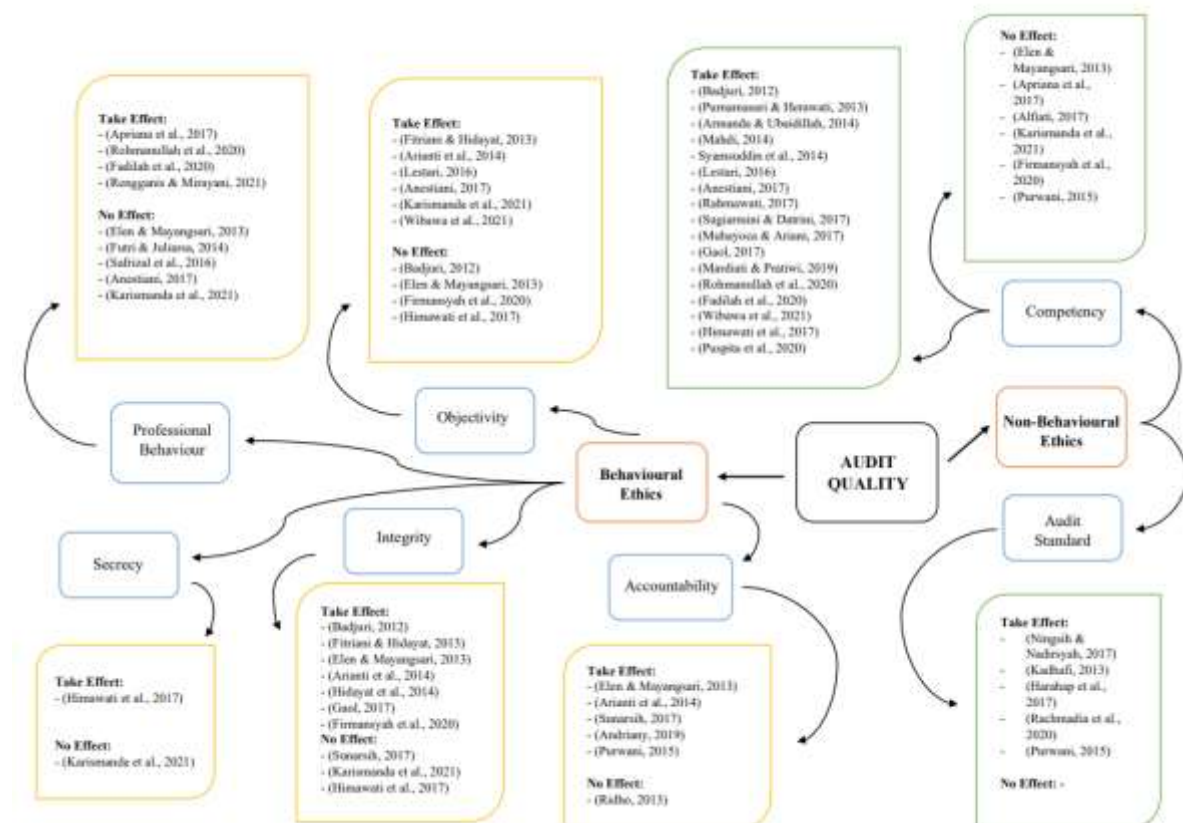


Figure 1. Mind Map (Classification of Behavioral Ethics and Non-Behavioral Ethics)

The following is a further analysis of ethics, behavioral ethics, non-behavioral ethics and their relationship to BPK RI audit quality:

Ethics

MENPAN or the Regulation of the Minister of State for Administrative Reform explains that individual compliance with the code of ethics can affect the quality of auditors. Code of ethics is a set of guidelines for auditors to carry out their obligations, uphold the truth and maintain behavior in accordance with their profession. The code of ethics is the implementation of ethics, where ethics are rules that contain values and norms that aim to control the behavior and attitudes of individuals in life, including the scope of carrying out their professional obligations ([Purnamasari & Herawati, 2013](#)). Ethics in the auditor profession is defined as a systematic process starting from the process of obtaining data and evidence to evaluating the data and evidence objectively and in accordance with procedures ([Amran & Selvia, 2019](#)). The auditor examines the assertions that have been provided by management with the aim of establishing and providing an opinion on those assertions whether they have a level of conformity with applicable standards, are reasonable, free from material misstatement, and are able to convey the findings of audit activities to the parties. Parties with an interest in the company being audited.

Several previous studies have shown that research related to the influence of ethics on audit quality is quite consistent because it is seen from each research result that the tendency is that ethics has an influence on audit quality, both positive and significant. Study [Rahayu & Suryono \(2016\)](#) and [Chrisdinawidanty et al. \(2016\)](#) shows that ethics has a positive and significant effect on audit quality. While research [Futri & Juliarsa \(2014\)](#), [Hidayat et al. \(2014\)](#), [Cahyani & Zulvia \(2019\)](#), [Syamsuddin et al. \(2014\)](#), [Trihapsari & Anisykurlillah \(2016\)](#), [Lestari, \(2016\)](#), [Apriana et al. \(2017\)](#), and [Amran & Selvia \(2019\)](#) concluded that ethics has a positive effect on audit quality. The results of these studies are not the same as the research [\(Alfiati, 2017\)](#), [\(Anestiani, 2017\)](#), [\(Himawati et al., 2017\)](#), and [\(Mardiati & Pratiwi, 2019\)](#) which states that ethics has no effect on the quality of audit results. The difference in the results of the study was caused by taking different samples. Research that uses an appropriate and sufficient sample proves that ethics has an effect on the quality of audit results, while research that uses a small sample and does not meet the adequacy aspect provides research results that ethics have no effect on the quality of audit results. Based on the author's findings on these studies, the conclusion is that when the professional ethics of an auditor is good, the higher and higher the quality of the audit results ([Futri & Juliarsa, 2014](#)).

Competence

Competence is a part or every behavior that emphasizes a good performance from a work context ([Ubaidillah & Arafah, 2009](#)). SPKN (Standar Pemeriksaan Keuangan Negara) states that competence is knowledge, education, experience and expertise possessed by a person, regarding examinations or regarding certain matters or fields, as well as being careful and thorough. Competence is a skill that must be possessed by the auditor in order to carry out a work audit properly and correctly. If the auditor is not competent, errors can occur on audit results ([Sidik & Safitri, 2020](#)). The results of 23 studies discussing the competency variable stated that the research results varied. The results of research by [Badjuri \(2012\)](#), [Gaol \(2017\)](#), and [Mardiati & Pratiwi \(2019\)](#) concluded that competence on audit quality has a positive and significant effect. While the research by [Purnamasari & Herawati \(2013\)](#), [Armanda & Ubaidillah \(2014\)](#), [Mahdi \(2014\)](#), [Muhayoca & Ariani \(2017\)](#), and [Himawati et al. \(2017\)](#) stated that competence on audit quality has a significant effect. In addition, the results of research by [Lestari \(2016\)](#), [Sugiarmini & Datri \(2017\)](#), [Rohmanullah et al. \(2020\)](#), [Fadilah et al. \(2020\)](#), [Wibawa et al. \(2021\)](#), and [Puspita et al. \(2020\)](#) concludes that competence has a positive effect on audit quality. As well as the research carried out [Syamsuddin et al. \(2014\)](#), [Anestiani \(2017\)](#), and [stated that competence on audit quality has an effect. In contrast to previous research, Elen & Mayangsar \(2013\)](#), [Apriana et al. \(2017\)](#), [Alfiati \(2017\)](#), [Karismanda et al. \(2021\)](#), [Firmansyah et al. \(2020\)](#) and [Purwani et al. \(2015\)](#) stated the opposite opinion, namely competence on audit quality had no effect. This is due to the use of different sample sizes. Where data with a more complete sample tend to state that competence has an influence on audit quality.

Based on the 23 research samples used to examine the competency variable testing on audit quality, the following results were obtained: 3 samples showed positive and significant results, 5 samples

showed significant results, 6 samples showed positive results, 3 samples showed an influential relationship, and 6 samples showed no effect. So it can be concluded that competence has an effect on audit quality. This illustrates that the higher the competency number of public sector auditors, the better the quality of the audit results produced.

Objectivity

Objectivity is characterized by the freedom of individuals in expressing their income in accordance with the reality that occurs without being influenced by the subjective views of other parties ([BPKP Pusdiklatwas, 2008](#)). Objectivity is included in one of the 5 Principles of the Code of Ethics for Public Accountants based on SPAP or the Professional Standards of Public Accountants. The need for objectivity in the audit aims so that the auditor behaves objectively without being influenced and burdened by special requests from certain parties which can be a pressure for the auditor to produce an Audit Results Report (LHP) ([Sukriyah et al., 2009](#)). BPK RI Regulation No. 01 of 2017 concerning SPKN or State Financial Audit Standards explain that the Audit Result Report (LHP) must meet the objectivity aspect. The examiner (auditor) must pay attention to several things, namely being required to present the LHP impartially and in a balanced manner and must be in accordance with the facts or realities in the field (State Financial Audit Standard Preparation Team (SPKN), 2017). Things that can affect the objectivity aspect of the auditor include financial relationships, family relationships, rewards for services provided, client positions, and receiving gifts from clients ([BPKP Pusdiklatwas, 2008](#)).

There are several previous studies that discuss how the effect of objectivity on the quality of audit results. Based on our findings, the results of studies examining the objectivity factor are mixed. Research by ([Fitriani & Hidayat, 2013](#)), [Arianti et al. \(2014\)](#), [Lestari \(2016\)](#), [Anestiani \(2017\)](#), [Karismanda et al. \(2021\)](#), and ([Wibawa et al., 2021](#)) concluded that objectivity has an influence on the quality of the audit results. This means that the higher the level of objectivity, the higher the quality of the audit report ([Fitriani & Hidayat, 2013](#)). The research is not in line with the research [Badjuri \(2012\)](#), [Elen & Mayangsari \(2013\)](#), [Firmansyah et al. \(2020\)](#), and [Himawati et al. \(2017\)](#) where the research results show that objectivity has no effect on auditor objectivity. Research that has the result that objectivity has no effect on audit quality has several limitations such as the research object being less extensive, the sample and respondents being insufficient and the reasons why respondents giving answers were not found so that the attitudes or aspects tested had no effect.

Integrity

Carrying out all duties carefully, according to the rules and with full responsibility is the principle of integrity that is required for an auditor. Auditors must also follow the development of laws and regulations and not be part of activities that can damage the good name of the APIP organization's profession ([BPKP Pusdiklatwas, 2008](#)). Integrity is the principle that underlies public trust in audit results ([Fitriani & Hidayat, 2013](#)). The integrity of the auditor will make the process of carrying out his work in accordance with professional ethics. Honesty that is prioritized by the auditor will result in a true and appropriate audit and is not just the result of engineering ([Arianti et al., 2014](#)). Maintaining integrity is not an easy thing for auditors. Competence and mature work experience are not necessarily a guarantee that the auditor can improve the quality of his audit ([Sukriyah et al., 2009](#)). However, auditors who uphold the principle of integrity will act in accordance with the rules and be clean of things that trigger fraud. With such integrity, it will have an impact on the higher quality of audit results ([Sunarsih, 2017](#)).

Based on the authors' findings, there are differences in the results of research that examines whether integrity affects the quality of audit results. [Badjuri \(2012\)](#), [Fitriani & Hidayat \(2013\)](#), [Elen & Mayangsar \(2013\)](#), [Arianti et al. \(2014\)](#), [Hidayat et al. \(2014\)](#), [Gaol \(2017\)](#), [Firmansyah et al. \(2020\)](#)

explained that the integrity of the auditor affects the quality of the audit. This research contradicts the research of [Sunarsih \(2017\)](#), [Himawati et al. \(2017\)](#) which provides test results that integrity has no effect on audit quality. [Sunarsih \(2017\)](#) explained that the research sample was limited and researchers had doubts about the seriousness of filling out the questionnaires they distributed because the answers to the questionnaires tended to be neutral.

Professional Behavior (Professionalism)

The audit implementation uses the professional skills of the auditor. The criteria for a person to be said to be professional include having the ability to carry out tasks, carry out the profession by setting standards and carrying out his profession by following predetermined provisions ([Institut Akuntan Publik Indonesia, 2011](#)). The results of previous studies that tested the influence of professional behavior variables stated that the research results varied. The results of the research by [Apriana et al. \(2017\)](#) and [Rohmanullah et al. \(2020\)](#) are that professional behavior has a positive influence on audit quality. The results of research by [Rengganis & Mirayani \(2021\)](#) state that professional behavior significantly affects audit quality. Meanwhile, the results of research by [Fadilah et al. \(2020\)](#) namely professional behavior significantly and positively affects audit quality. The results of this study are not in line with research conducted by [Elen & Mayangsar \(2013\)](#), [Futri & Juliarsa \(2014\)](#), [Safrizal et al. \(2016\)](#), [Anestiani \(2017\)](#) and [Karismanda et al. \(2021\)](#) which states that professional behavior has no effect on audit quality.

Of the nine studies conducted to examine the effect of professional behavior on audit quality, four of them stated that professional behavior had an effect on audit quality and five of them stated that professional behavior had no effect on audit quality. So further research is needed to ensure whether professional behavior has an effect or not on audit quality.

Professional Responsibilities (Accountability)

Accountability is an encouragement to take responsibility for taking actions and decisions on their environment ([Mardisar et al., 2007](#)). Accountability is agent's obligation to provide accountability in terms of presenting, disclosing, and reporting all activities for which it responsible ([Azzahra et al., 2021](#)). [Cloyd \(1997\)](#) states that indicators to measure accountability include:

1. Individual motivation to complete work.
2. Efforts made to complete the work.
3. Sure the work will be checked by superiors.

The results of research examining the effect of professional responsibility on audit quality stated that the research results varied. The results of research by [Andriany \(2019\)](#) and [Purwani \(2015\)](#) state that professional responsibility has an effect on audit quality. The results of research by [Elen & Mayangsar \(2013\)](#) namely the effect of professional responsibility on audit quality shows a significant relationship. While the results of research by [Arianti et al. \(2014\)](#) and [Sunarsih \(2017\)](#) state that professional responsibility has a positive influence on audit quality. The results of this study are not in line with the results of [Ridho \(2013\)](#) research which states that professional responsibility has no effect on audit quality. Of the six research results that examine the effect of professional responsibility on audit quality, five of them stated that professional responsibility had an effect on audit quality. So the conclusion is that the higher the responsibility of the auditor profession, the better the quality of the audit results.

Auditing Standard

Audit standards are guidelines for auditors to fulfill their professional responsibilities. Auditing standards determine the objectives and regulate the provisions of the auditor's responsibilities ([Ikatan Akuntan Indonesia, 2016](#)). From the results of previous studies, it can be seen that audit standards have an influence on audit quality. The results of research by [Ningsih & Nadirsyah \(2017\)](#) and [Purwani \(2015\)](#) state that audit standards have an influence on audit quality. The results of research by [Kadhafi \(2013\)](#) and [Rachmadia et al. \(2020\)](#) state that audit standards have a positive influence on audit quality. Meanwhile, the results of research by [Harahap et al. \(2017\)](#) are that the implementation of international-based audit standards has a positive and significant impact on audit quality. The five

research results that examine the effect of audit standards on audit quality state that audit standards have an influence on audit quality. So it can be concluded that the implementation of good audit standards will determine the quality of audit results.

Confidentiality

Confidentiality is one of the ethics that must be owned by the auditor. Where the auditor is required to respect the confidentiality of the information obtained in conducting the audit. Auditors are prohibited from using or disclosing information without consent, unless there is a professional or legal right or obligation to disclose it. [Himawati et al. \(2017\)](#) stated that the indicator to measure confidentiality is prudence regarding information as well as disclosure and use of information. Research by [Himawati et al. \(2017\)](#) concluded that confidentiality has a significant effect on audit quality. This study is in contrast to the research of [Karismanda et al. \(2021\)](#) which states that there is no significant effect between confidentiality and audit quality.

With the differences in the results of these studies, it can be concluded that there is an inconsistency in research regarding the confidentiality variable on audit quality. The limited number of previous studies regarding the confidentiality variable became one of the obstacles that made it difficult to conclude about the effect of the confidentiality variable on audit quality. So it is hoped that further research will discuss the effect of confidentiality on audit quality.

BPK RI Audit Quality

Study [Syamsuddin et al., \(2014\)](#) the results show that the South Sulawesi BPK auditor has completed his duties professionally with high integrity, upholds objectivity and refers to the principles of the code of ethics in producing a quality audit. The South Sulawesi BPK auditors use their knowledge, skills, and competencies to carry out the collection and assessment of audit evidence carefully and precisely so as to produce a high quality audit. Auditors who master ethics related to professional ethics can implement their professional prudence better, this shows that auditors with ethics will tend to be more careful than those without ethics.

Research that criticizes how the audit quality of BPK RI has been carried out by [Algam \(2018\)](#) which concluded that BPK RI in conducting audits still had non-compliance with auditing standards. This is evidenced by the existence of several cases, such as the analysis of the Audit Results Report on the 2012 EJ Provincial Government Financial Statements, the results of which indicated inconsistent risk assessments and responses, insufficient or insufficient evidence for examination, so that they did not consider and evaluate materiality qualitatively. Restrictions on "fairness" at BPK RI are also limited to those stipulated in SAP or Government Accounting Standards without any consideration of "truth" that can detect and report fraud, as well as non-compliance with SPKN which can affect the audit quality of BPK RI.

[Algam \(2018\)](#) also states that theoretically, one of the factors causing the low quality of audits is the auditor's non-compliance with audit standards which causes failure in the audit or even the provision of an opinion that is not fixed on the financial statements by the auditor conducting the audit. Practically, the existence of weaknesses in the audit conducted by BPK RI which is expected to have an appropriate response to achieve the objectives of the State audit. In addition, a quality audit can express the right opinion and become a symbol of the "truth and fairness" of financial statements which can certainly help the public in knowing the real situation regarding state and regional finances that the government can account for.

5. Conclusion

Based on the data that has been obtained and the results of the analysis carried out, it can be concluded as follows:

1. Ethics has a positive influence on the quality of an audit. This indicates that the higher the professional ethics of an auditor, the better and the quality of the audit results.
2. Competence has an influence on audit quality. This means that the higher the competence, the better the results of the examination given.
3. The auditor's objectivity has an effect on the audit results. This means that the higher the objectivity, the better the audit results. However, some researchers suggest that objectivity has no effect on audit quality. This is due to several limitations, such as the research object being less extensive, the sample and respondents being insufficient, and the reasons why respondents were not able to provide answers so that the attitudes or aspects tested had no effect.
4. Based on the authors' findings, there are differences in the results that test whether integrity has an influence on audit results. Some studies explain that the integrity of the auditor has an effect on the audit results. However, some stated that integrity had no effect on audit results. The reason is because the research sample is limited and the researcher has doubts about the seriousness of filling out the distributed questionnaires because the answers to the questionnaire tend to be neutral.
5. From the results of research on the effect of professional behavior on the level of audit quality, some of them explain that professional behavior has an effect on audit results and five of them explain that professional behavior has no effect on audit quality. So further research is needed to ensure whether professional behavior has an effect or not on audit quality.
6. Professional responsibilities have an influence on the results of the audit. It can be concluded that the greater the responsibility, the better the audit results.
7. Audit standards have an impact on audit results. This means that the implementation of good audit standards will determine the quality of audit results.
8. In Confidentiality, there are inconsistencies in research regarding the variable of confidentiality on audit quality. The limited number of previous studies regarding the confidentiality variable became one of the obstacles that made it difficult to conclude about the effect of the confidentiality variable on audit quality.
9. There are weaknesses in the audit carried out by BPK RI which is expected to have an appropriate response to achieve the objectives of the State audit. In addition, a quality audit can produce the right opinion and become a symbol of the "truth and fairness" of financial statements which certainly helps the public in knowing the state and regional finances that the government can account for.

Limitation

This study has limitations in terms of the scope of research that only focuses on individual ethics. The scope of ethics is very broad and is not only influenced by things that come from the individual, but can also be influenced by environmental factors and other things. Future research needs to explore BPK audit quality which is influenced by ethics outside the individual. The author would like to thank various parties who were directly or indirectly involved in writing this article. In particular, we would like to thank Dr. R. Nelly Nur Apandi, SE., M.Sc., QMRO who has guided the author directly in the writing process as well as to all lecturers in the Accounting Study Program whose knowledge the author uses more or less in writing this article.

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