


# The Influence Of Independence, Integrity, And Professionalism On Audit Judgement (Study At BPK RI Representative Of Bali Province)

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Article Info	ABSTRACT
<b>Keywords:</b> Independence, Integrity, Professionalism, Audit Judgment	Management of state finances is one of the things that is very important for the economic life of a country. The BPK is a state institution that is free and independent in examining the management and responsibility of state finances. This research aims to obtain evidence regarding the influence of independence, integrity and professionalism on audit judgment. The data collection method is by distributing questionnaires to the BPK RI Bali Province Representative. The sampling method was non-probability sampling with a saturated sampling technique, so that a sample of 95 auditors was obtained. The analysis technique used is multiple linear regression analysis. The research results show that independence, integrity and professionalism have a positive effect on audit judgment.
This is an open access article under the <a href="https://creativecommons.org/licenses/by-nc/4.0/">CC BY-NC</a> license 	<b>Corresponding Author:</b> Muhamad Ivo Nizar Ramadhani Udayana University <a href="mailto:ivo.nizar233@student.unud.ac.id">ivo.nizar233@student.unud.ac.id</a>

## INTRODUCTION

Management of state finances is one of the things that is very important for the economic life of a country, because it is closely related to whether or not the state is able to realize the goals and ideals of the state and create prosperity. The power to manage state finances is held by the president as head of government. However, the president does not work alone, the president is assisted by other state institutions. Law of the Republic of Indonesia no. 15 of 2006 concerning the Financial Audit Agency states that the BPK is a state institution that is free and independent in examining the management and responsibility of state finances carried out by the Central Government, Regional Government, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional Owned Enterprises, and other institutions or bodies that manage state finances.

The BPK audit is carried out based on the law regarding audits of state financial management and responsibility. BPK audits include financial audits, performance audits, and audits with specific objectives (Furqan et al., 2020). Audit is a critical and systematic examination process of financial reports and supporting evidence, the aim of which is to obtain a fairness opinion on the financial statements. Auditing is a process of monitoring financial reporting and disclosure by evaluating a large amount of alternative information and determining whether the information meets accounting standards (Wardah Muharriyanti Siregar et al., 2019). Good audit quality is of course not formed just like that but is determined

by many factors (Badera & Jati, 2020). The quality of the audit judgment determines the overall quality of the audit (Soe et al., 2022).

In making an audit opinion, audit judgment can influence the opinion given on the financial statements of an entity or the like which refers to the formation of ideas, estimates about objects, events and circumstances or other types of phenomena as well as personal considerations. An auditor's personal judgment can be influenced by several factors, such as independence, integrity and professionalism.

Audit judgment is the auditor's consideration in responding to information that is related to providing an audit opinion on financial statements and the audit risks that will be faced. The quality of audit judgment is assessed based on a policy issued by the auditor in determining his opinion regarding the results of the audit carried out. Audit judgment is an important step in the audit process, because the final result of the audit process that greatly influences the auditor's opinion is the audit judgment step (Suryanto et al., 2019). Audit judgment is needed when dealing with uncertainty and limited information and data obtained, where the examiner is required to be able to make assumptions that can be used to make judgments and evaluate judgments. The quality of the audit results is determined by the level of accuracy of the audit judgment, where the higher the level of audit judgment produced by the auditor, the better and better quality the audit results will be (Gendrianto et al., 2018).

Various cases of audit irregularities have made the public doubt the audit judgment carried out by auditors regarding the provision of an unqualified opinion (WTP). Tempo.co reported that the BPK auditor was suspected after receiving a bribe from the Regent of the Meranti Islands, a young auditor who was also the Chair of the Audit Team for the Financial Audit Agency representing Riau, M. Fahmi Aressa, was named a suspect in the corruption case of the Regent of the Riau Islands, Muhammad Adil. Fahmi is said to have accepted bribes from Adil so that the financial inspection program in the Meranti Islands in 2022 obtained unqualified opinion (WTP).

Independence, integrity and professionalism are values that must be upheld by members of the BPK and State Financial Audit when conducting audit judgments. Independence is one of the most important principles of integrity and objectivity for an auditor, namely a character that is difficult to influence and control by other people and expresses his opinion after considering whether all the information obtained is material or not (Prasetyo & Suwarno, 2016). An independent auditor is an auditor who does not pay attention to the nature of the relationship with the client, namely independence in line with audit judgment (Harahap & Parinduri, 2022).

Integrity is a person's mindset, mental attitude and movement of conscience which is manifested in words, actions and behavior: honest, consistent, committed, objective, brave and ready to accept risks, as well as disciplined and responsible (Hehamahua, 2019). Integrity is a person's character to realize what has been agreed and believed to be true (Aprilianti & Nyoman Badera, 2021). According to the Republic of Indonesia Financial Audit Agency Regulation Number 1 of 2017 concerning State Financial Audit Standards (SPKN), Integrity is a quality, characteristic or condition that shows complete unity, honesty, hard work and adequate competence.

Professionalism is the ability, expertise and commitment of a profession in carrying out its duties. Professionalism is a characteristic related to abilities, skills, ways of carrying out things, etc. as is naturally found in or can be done by a professional (Djalla et al., 2018). The objectivity of professional auditors ensures fairness and also provides confidence and trust in end users of financial reports (Ado et al., 2020). The examiner's professional attitude is manifested by always having professional skepticism during the examination process and prioritizing the principles of professional judgment.

According to Bali Province Regional Regulation Number 8 of 2014 concerning the Principles of Regional Financial Management, it is explained that government financial reports are audited by the Financial Audit Agency. Apart from financial audits, the BPK also has the authority to carry out performance audits and audits with specific objectives, all of which are carried out based on state financial audit standards. Reporting from the official website of the Supreme Audit Agency, [bpk.go.id](http://bpk.go.id), the Bali Representative BPK received the Best Performance Audit Results Report (LHP) award. The Bali Representative BPK won first place for the LHP performance examination of the effectiveness of regional property management for the 2020 fiscal year and Semester I 2021 at the Denpasar City Government. The assessment of the best LHP is not only assessed by the organizing committee but also involves several representatives and various parties such as Widyaiswara and expert staff.

Based on the background of the problem above, this research was conducted to examine "The Influence of Independence, Integrity and Professionalism on Audit Judgment (Study at BPK RI Representative of Bali Province)". So the research objective to be achieved is to obtain evidence of the influence of independence on audit judgment, to obtain evidence of the influence of integrity on audit judgment, to obtain evidence of the influence of professionalism on audit judgment.

## METHODS

### Research Design

This research uses an associative quantitative approach. Quantitative research methods are methods based on the philosophy of positivism, which are used to research certain populations or samples, collect data using research instruments, quantitative or statistical data analysis, with the aim of testing predetermined hypotheses (Sugiyono, 2019:16). This research is a causal relationship which aims to determine the causal relationship of the independent variables (independence, integrity and professionalism) on the dependent variable, namely audit judgment.

This research was conducted at the Indonesian Financial Audit Agency (BPK) Representative Office of Bali Province, which is located at Jalan Panjaitan No. 2, Denpasar, Bali. The object of research is a scientific target to obtain data with certain objectives and uses about something objective, valid and reliable about something. The research object in this study is Audit Judgment (Y) which is influenced by Independence (X1), Integrity (X2), and Professionalism (X3).

## Research Variable

### Variable Identification

The dependent variable (dependent variable) in this research is audit judgment (Y). Meanwhile, the independent variables (independent variables) in this research are Independence (X1), Integrity (X2), and Professionalism (X3).

### Population, Sample, and Sample Determination Method

The population in this study are all auditors who work at the BPK RI Representative Office for Bali Province in 2024. The sample in this study is all auditors who work at the BPK RI Representative Office for Bali Province, totaling 95 people. The sampling method used in this research is a non-probability sampling method, namely a saturated sampling technique. Non-probability sampling is a sampling technique that does not provide an equal opportunity for each member of a population to be selected as a sample member (Sugiyono, 2019: 131). The saturated sampling technique is a sampling technique that is used when the entire population is used as a sample.

### Data Types and Sources

The type of data used in this research is quantitative data. This research uses quantitative data in the form of questionnaires results which are quantified using a 5 (five) point Likert scale. The data source used in this research is a primary data source. Primary data sources are data sources that directly provide data to data collectors (Sugiyono, 2019:194). The primary data source in this research is a questionnaires distributed by researchers to respondents.

### Data Collection Methods and Research Instruments

This research uses a survey data collection method, namely by using a research instrument in the form of a questionnaires. The questionnaires used in this research is a closed questionnaires, namely a question model where the answer to the question is provided, so that respondents only choose from alternative answers that match their opinion or choice. The questionnaires distributed in this research was in the form of a written statement addressed to auditors who worked at the BPK RI Representative Office for Bali Province. The questionnaires uses a 5 (five) point Likert scale. Respondents' answers were given a score of 5 (five) for the Strongly Agree (SS) option, a score of 4 (four) for the Agree (S) option, a score of 3 (three) for the Quite Agree (CS) option, a score of 2 (two) for the Disagree option. (KS), and a score of 1 (one) for the Strongly Disagree (STS) option.

A research instrument must be tested first, this aims to determine the reliability of the research instrument. Testing of research instruments and data analysis in this research will be carried out using the SPSS (Statistical Program for Social Science) program. The research instruments that have been prepared are tested through several procedures, namely validity tests and reliability tests.

### Data Analysis Technique

Data analysis techniques are a method used to process research data and use a data simplification process in a form that is easy to read and interpret. The data analysis technique in this research is as follows:

### Descriptive Statistics

Descriptive statistics provide an overview or description of data seen from the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (Ghozali, 2018).

### Classic Assumption Test

Before testing multiple linear regression analysis, the classical assumptions are tested first. The classical assumption test is needed to make the regression model an unbiased estimate. The classical assumption tests used in this research are the normality test, multicollinearity test, heteroscedasticity test.

### Multiple Linear Regression Analysis

Multiple linear regression analysis is used by researchers, if the researcher intends to predict the condition (up and down) of the dependent variable (criterion), if two or more independent variables as predictor factors are manipulated (increasing and decreasing their value). This data analysis is intended to see the influence of independence, integrity and professionalism on audit judgment which will be tested with a significance level of 5% ( $\alpha = 0.05$ ).

### Determination Coefficient Test ( $R^2$ )

In this research, the coefficient of determination is seen through the adjusted  $R^2$  value. Adjusted  $R^2$  is used when the number of independent variables in the study is more than one. The reason for using adjusted  $[R]^2$  instead of the R square value is because there is often bias in the number of independent variables included in the model (Ghozali, 2018:97).

### Model Feasibility Test (F Test)

The F test can be determined by looking at the significant value of F which will be compared with the significant limit set at 0.05. If the F value  $\leq 0.05$  means there is a significant influence between the independent variable on the dependent variable, and the regression model is suitable for use (Ghozali, 2018:98).

### Hypothesis Test (t Test)

The t test is used to show how far the influence of individual independent variables is in explaining variations in the dependent variable (Ghozali, 2018:98). This test is carried out by looking at the t significance value which will be compared with the significance limit set at 0.05. The suitability test is observed in multiple linear regression analysis by looking at the coefficient of determination ( $R^2$ ), model feasibility test (F test) and hypothesis test (t test).

## RESULTS AND DISCUSSION

### Description and Characteristics of Respondents

#### Respondent Description

**Table 1.** Details of Questionnaires Distribution

Information	Total	Percentage
Questionnaires distributed	95	100%
Returned questionnaires	95	100%
Unreturned questionnaires	0	0%

Information	Total	Percentage
Failed questionnaires	0	0%
Questionnaires used	95	100%
Return rate (Response rate)	95/95x100%	100%
Usage rate (Usable response rate)	95/95x100%	100%

Source: Processed Primary Data, 2024

Based on the table above, it is known that of the 95 online questionnaires distributed, there were a total of 95 questionnaires returned, so the questionnaires return rate was 100%. This shows that the BPK RI auditors representing Bali Province had a high level of participation in this research.

### Respondent Characteristics

#### 1. Respondents Based on Gender

Based on the research results, the data shows that the composition of auditors is male and female. Based on this table, the respondents who filled out the online questionnaires consisted of 56 men (58.95%) and 39 women (41.05%). The composition of auditors with male and female respondents tends to be balanced. This shows that there is a gender balance between men and women who have careers as auditors at the BPK RI Representative Office for Bali Province.

#### 2. Respondents Based on Age

Based on the research results, the data shows that the composition of respondents based on age aims to determine the age range of BPK RI auditors representing Bali Province. Based on Table 4.3, it shows that there are 2 auditors aged < 25 years (2.11%), 62 auditors aged 25-35 years (65.26%), 36-55 years old (30.53%) as many as 29 people, and 2 people aged > 55 years (2.11%). In table 4.3 it can be seen that the majority of auditors who filled out this questionnaires were in the age range of 25-35 years and 36-55 years. This age range is the age that tends to have a high level of accuracy and thoroughness in filling out the questionnaires. This is because auditors in this age range already have experience in carrying out audits and tend to be in the productive age range when carrying out an audit assignment.

#### 3. Respondents Based on Examiner Position

Based on the research results, it is known that there are 65 respondents with the position of first examiner (68.42%), there are 21 respondents (22.11%) with the position of junior examiner, 9 respondents (9.47%) with the position of middle examiner, and there are no respondents with the position of main examiner (0%). These data show that the majority of respondents are in the first examiner position.

#### 4. Respondents Based on Length of Work

Based on the research results, it is known that there are 54 respondents with a length of work < 5 years (56.84%), there are 12 respondents (12.63%) with a length of work of 5-10 years, 19 respondents (20%) with a length of work of 10- 15 years, and there were 10 respondents with a length of work >15 years (10.53%).

Research Instrument Test Results  
Validity Test Results

Table 2. Validity Test Results

No	Variables	Item	<i>Pearson Correlation</i>	Information
1	Independence	X1.1	0,584	Valid
		X1.2	0,624	Valid
		X1.3	0,576	Valid
		X1.4	0,577	Valid
		X1.5	0,601	Valid
		X1.6	0,527	Valid
2	Integrity	X2.1	0,616	Valid
		X2.2	0,518	Valid
		X2.3	0,524	Valid
		X2.4	0,444	Valid
		X2.5	0,555	Valid
		X2.6	0,635	Valid
		X2.7	0,508	Valid
		X2.8	0,668	Valid
		X2.9	0,591	Valid
		X2.10	0,655	Valid
3	Professionalism	X3.1	0,627	Valid
		X3.2	0,564	Valid
		X3.3	0,609	Valid
		X3.4	0,407	Valid
		X3.5	0,630	Valid
		X3.6	0,597	Valid
		X3.7	0,604	Valid
		X3.8	0,506	Valid
4	<i>Audit Judgment</i>	Y.1	0,588	Valid
		Y.2	0,529	Valid
		Y.3	0,641	Valid
		Y.4	0,557	Valid
		Y.5	0,625	Valid
		Y.6	0,600	Valid
		Y.7	0,598	Valid
		Y.8	0,547	Valid

Source: Processed Primary Data, 2024

From the table above, it can be seen that the instruments for each variable in this research are valid and can be used to test research hypotheses, because the value of each instrument has a correlation value of  $\geq 0.3$ .

## Reliability Test Results

**Table 3.** Reliability Test Results

No	Variables	<i>Cronvach's Alpha</i>	Information
1	Independence	0,608	Reliable
2	Integrity	0,769	Reliable
3	Professionalism	0,701	Reliable
4	<i>Audit Judgment</i>	0,741	Reliable

Source: Processed Primary Data, 2024

The data in Table 3 shows that all variables in the study have Cronbach's alpha values > 0.6. This shows that all variables meet the reliability requirements so they can be used in research.

## Descriptive Statistical Analysis

**Table 4.** Results of Descriptive Statistical Analysis

	N	Mean	Minimum	Maximum	Std. Deviation
X1	95	26,59	18	30	1,905
X2	95	45,03	30	50	3,130
X3	95	35,93	27	40	2,485
Y	95	35,55	27	40	2,576
<i>Valid N (listwise)</i>	95				

Source: Processed Primary Data, 2024

Based on the table above, it can be seen that the number of observations (N) is 95. The following is an explanation regarding each research variable.

### 1. Auditor Independence

The auditor independence variable as measured by six statement items has a minimum value of 18 and a maximum value of 30. The average value of the independence variable is 26.59 and the standard deviation value is 1.905, which is lower than the average value. This means that the distribution of independence variable data is even. The highest average value is found in statement X1.4, namely 4.52. This shows that auditors should not be controlled or influenced by anyone in audit activities that are still being carried out so that they can improve the quality of the resulting audit judgment. The lowest average value is found in statement X1.1, namely 4.34. This indicates that the long-standing relationship with the auditee influences the audit judgment produced by the auditor. In certain cases, when conducting an audit, an auditor who has a long-standing relationship with the auditee can disrupt the independence of an auditor. This can happen if the auditor and the auditee have group interests or between the two parties there is a personal relationship, so it can influence the level of auditor independence.

### 2. Auditor Integrity

The auditor integrity variable, which is measured by ten statement items, has a minimum value of 30 and a maximum value of 50. The average value of the integrity variable

is 45.03 and the standard deviation value is 3,130, which is lower than the average value. This means that the data distribution for the integrity variable is even. The highest average value is found in statement X2.1, namely 4.69. This shows that auditors must comply with regulations, both supervised and unsupervised, so that they can improve the quality of the resulting audit judgment. The lowest average value is found in statement X2.4, namely 4.40. This indicates that auditors cannot be intimidated by other people and do not submit to pressure exerted by other people to influence attitudes and opinions in producing audit judgments, but in certain cases there is still pressure from external parties which can disrupt the integrity of an auditor.

### 3. Auditor Professionalism

The auditor professionalism variable, which is measured by eight statement items, has a minimum value of 27 and a maximum value of 40. The average value of the professionalism variable is 35.93 and the standard deviation value is 2.485, which is lower than the average value. This means that the distribution of professionalism variable data is even. The highest average value is found in statement X3.1, namely 4.66. This shows that auditors will remain professional and adhere to their profession even if they receive other job offers with greater rewards so that they can improve the quality of the resulting audit judgment. The lowest average value is found in statement X3.3, namely 4.32. This indicates that public trust in auditors is a job that has an important role in society and can influence auditor professionalism in producing audit judgments. In certain cases, public skepticism towards auditors can disrupt auditor professionalism.

### 4. Audit Judgment

The auditor's Audit Judgment variable, which is measured by eight statement items, has a minimum value of 27 and a maximum value of 40. The average value of the audit judgment variable is 35.55 and the standard deviation value is 2.576, which is lower than the average value. This means that the distribution of Audit Judgment variable data is even. The highest average value is found in statement Y.7, namely 4.44. This shows that a lack of information regarding a task will have a negative impact on the auditor's work results and affect the quality of the resulting audit judgment. The lowest average value is found in statement Y.3, namely 4.35. This indicates that the auditor's audit judgment in determining audit procedures is influenced by the completion time of the audit report and audit risk, however, in certain cases there are still other factors that influence the auditor's audit judgment when determining audit procedures.

## Classic Assumption Test Results

### Normality test

Unstandardized Residual	
<i>N</i>	95
<i>Test Statistic</i>	0,054
<i>Asymp. Sig. (2-tailed)</i>	0,200

Source: Processed Primary Data, 2024

Based on the table, it can be seen that the value of Asymp. Sig. (2-tailed) namely 0.200 where the value is  $> 0.05$ . This means that the data used in the research is normally distributed.

### Multicollinearity Test

**Table 6.** Multicollinearity Test Results

Variable	Tolerance	VIF
Independence ( $X_1$ )	0,751	1.331
Integrity ( $X_2$ )	0,720	1.390
Professionalism ( $X_3$ )	0,814	1.229

Source: Processed Primary Data, 2024

Based on the test results shown in Table 6, it can be seen that each variable has a tolerance value  $> 0.1$  and a VIF value  $< 10$ , so it can be stated that it is free from multicollinearity problems.

### Heteroscedasticity Test

**Table 7.** Heteroscedasticity Test Results

Variable	Sig
Independence ( $X_1$ )	0,240
Integrity ( $X_2$ )	0,363
Professionalism ( $X_3$ )	0,793

Source: Processed Primary Data, 2024

Based on the table above, it shows that each variable has a significance value of  $> 0.05$ . This shows that all variables can be declared free from heteroscedasticity problems.

### Data Analysis Results

#### Multiple Linear Regression Analysis

**Table 8.** Results of Multiple Linear Regression Analysis

	<i>Coefficients<sup>a</sup></i>				
	Unstandardized		Standardized		
	B	Std. Error	Beta	t	Sig.
(Constant)	6,145	3,904	0,253	1,574	0,119
Independence ( $X_1$ )	0,342	0,128	0,302	2,670	0,009
Integrity ( $X_2$ )	0,248	0,080	0,245	3,120	0,002
Professionalism ( $X_3$ )	0,254	0,094		2,694	0,008

Source: Processed Primary Data, 2024

Based on the table above, it can be seen that the regression equation is as follows.

$$Y = 6,145 + 0,342X_1 + 0,248X_2 + 0,254X_3$$

The results of testing the influence of each independent variable on the dependent variable in this study are explained as follows.  $\alpha = 6.145$  means that if all independent

variables which include independence, integrity, professionalism are constant at zero then audit judgment (Y) will increase by 6.145.

$\beta_1 = 0.342$  means that the independence unit variable has a positive relationship with audit judgment. This means that if independence increases, audit judgment will tend to increase.

$\beta_2 = 0.248$  means that the integrity unit variable has a positive relationship with audit judgment. This means that if integrity increases, audit judgment will tend to increase.

$\beta_3 = 0.254$  means that the unit variable professionalism has a positive relationship with audit judgment. This means that if professionalism increases, audit judgment will tend to increase.

**Coefficient of determination (R<sup>2</sup>)**

**Table 9.** Determination Coefficient Analysis Test Results (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,622 <sup>a</sup>	0,387	0,367	2,049

Source: Processed Primary Data, 2024

Based on the results of the table, the coefficient of determination R Square is  $0.367 \times 100\% = 36.7\%$ . Thus, 36.7% of the audit judgment variables can be explained by the variables independence, integrity, professionalism. Meanwhile, 63.3% is explained by other variables not included in the model.

**Model Feasibility Test (F Test)**

**Table 10.** F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 <i>Regression</i>	241,342	3	80,447	19,154	0,001 <sup>b</sup>
<i>Residual</i>	382,194	91	4,200		
Total	623,537	94			

Source: Processed Primary Data, 2024

The results of the F test show that the significance value of P value is 0.001 which is smaller than  $\alpha = 0.05$ , this means that the model used in this research is feasible. These results mean that all independent variables are able to predict or explain the phenomenon of auditor audit judgment and there is an influence using the F test of the variables independence, integrity, professionalism on audit judgment. Based on the significance value obtained, the regression model in this study is suitable for use.

**Hypothesis Test (t Test)**

**Table 11.** Hypothesis Results (t Test)

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 ( <i>Constant</i> )	6,145	3,904			1,574	0,119
Independence (X <sub>1</sub> )	0,342	0,128	0,253		2,670	0,009

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Integrity (X <sub>2</sub> )	0,248	0,080	0,302	3,120	0,002
Professionalism (X <sub>3</sub> )	0,254	0,094	0,245	2,694	0,008

Source: Processed Primary Data, 2024

Based on the table above, the t test results for each variable are explained as follows.

#### 1. Independence

Based on the results of the analysis of the influence of the independence variable on audit judgment, the regression coefficient value is 0.342 with a significance level of 0.009, where this value is smaller than 0.05, which means that independence partially has a significant positive effect on audit judgment, so the first hypothesis H1 is accepted.

#### 2. Integrity

Based on the results of the analysis of the influence of the integrity variable on audit judgment, the regression coefficient value is 0.248 with a significance level of 0.002, where this value is smaller than 0.05, which means that integrity partially has a significant positive effect on audit judgment, so the first hypothesis H2 is accepted.

#### 3. Professionalism

Based on the results of the analysis of the influence of the professionalism variable on audit judgment, the regression coefficient value is 0.254 with a significance level of 0.008, where this value is smaller than 0.05, which means that professionalism partially has a significant positive effect on audit judgment, so the first hypothesis H3 is accepted.

### Discussion of Research Results

#### The Influence of Independence on Audit Judgment

The independence variable in the first hypothesis (H1) states that the independence variable has a significant positive effect on audit judgment. After testing, the research results showed that the significance was 0.009, so the hypothesis (H1) was accepted. Independence is the main principle in audit practice which ensures that auditors are free from influence that could affect objectivity and decisions.

Independence is an attitude and action in carrying out an audit that is impartial to anyone and is not influenced by anyone. When auditors have high independence, they tend to be more able to make objective assessments and are not influenced by pressure or interests of other parties. The influence of auditor independence on audit judgment is supported by attribution theory which can provide relevant understanding. Attribution theory explains how individuals provide explanations or attributions for the behavior of other people, including auditors, based on causes or factors that are believed to influence that behavior. In this case, auditor independence can be seen as a factor that influences the assessment or attribution made by the auditor of the audit information at hand. The results of this research are supported by research conducted by Drupadi & Sudana (2015), Astuti & Resa (2017), and

Dilla (2021) stating that auditor independence has a positive effect on the quality of audit judgment.

### **The Influence of Integrity on Audit Judgment**

The integrity variable in the first hypothesis (H2) states that the integrity variable has a significant positive effect on audit judgment. After testing, the research results show that the significance is 0.002, so the hypothesis (H2) is accepted. Integrity is a high moral and ethical characteristic inherent in auditors. Auditors who have high integrity will uphold the principles of ethics, honesty and fairness in carrying out their duties.

Integrity ensures that auditors are not involved in unethical practices or conflicts of interest that could affect audit judgment. Integrity is the auditor's honest, courageous, wise and responsible attitude in carrying out the audit. Integrity is a quality that underlies public trust and is a benchmark for auditors in testing all their decisions. The influence of auditor integrity on audit judgment is supported by attribution theory which can provide relevant understanding. In attribution theory, the auditor's integrity can influence the way the auditor provides an explanation or attribution for the resulting audit results. Auditors with high integrity will tend to make internal attributions for good audit results, while auditors with low integrity or influenced by external factors can make external attributions that can damage the quality of the audit judgment. The results of this research are supported by research conducted by Oktavia (2019) and Sihmiranti (2018) showing that auditor integrity has a significant influence on audit judgment.

### **The Influence of Professionalism on Audit Judgment**

The professionalism variable in the first hypothesis (H3) states that the professionalism variable has a significant positive effect on audit judgment. After testing, the research results show that the significance is 0.008, so the hypothesis (H3) is accepted. Professionalism includes the attitudes, behavior and standards expected of an auditor.

Auditor professionalism is a responsibility to act more than just fulfilling one's own responsibilities and the legal provisions and regulations of society. Professional auditors will be committed to carrying out their duties to a high standard, updating their knowledge and skills regularly, and complying with applicable regulations and ethics. The influence of auditor professionalism on audit judgment is supported by attribution theory which can provide relevant understanding. In attribution theory, the influence of auditor professionalism on audit judgment can be understood through the attributions made by auditors on the resulting audit results. Auditors with a high level of professionalism tend to make internal attributions where the auditor believes that good audit results are the result of personal competence, knowledge and skills as a professional auditor, while auditors with low professionalism or are influenced by external factors can make external attributions that can affect audit quality judgement. This is in line with the results of research conducted by Abbas & Basuki (2019) and Amailiya et al. (2022) which states that professionalism has a positive effect on audit judgment.

## **CONCLUSION**

Based on the results of research and hypothesis testing that has been carried out, the following conclusions can be obtained. Independence; Auditor independence has a positive

and significant effect on audit judgment. The higher the independence the auditor has in carrying out audit assignments, the better the resulting audit judgment will be because independence is the main principle in audit practice which ensures that the auditor is free from influence that can affect objectivity and decisions. Integrity; Auditor integrity has a positive and significant effect on audit judgment. The higher the integrity of the auditor in carrying out the audit assignment, the better the resulting audit judgment will be because integrity is a high moral and ethical characteristic inherent in the auditor. Professionalism; Auditor professionalism has a positive and significant effect on audit judgment. The higher the professionalism an auditor has in carrying out audit assignments, the better the resulting audit judgment will be because professionalism includes the attitudes, behavior and standards expected of an auditor.

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