

## Advances in Managerial Auditing Research

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# Professional Competence and Skepticism on Audit Quality



Adolf Z. D. Siahay<sup>1</sup> Yohanes C. Seralurin<sup>2</sup> Melisa Triayu Ervina<sup>3</sup> Victor Pattiasina<sup>✉</sup>

<sup>✉</sup> Universitas Yapis Papua, Jayapura, 99113, Indonesia

<sup>1, 2, 3</sup> Universitas Cenderawasih, Jayapura, Papua 99224, Indonesia

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Corresponding author. Victor Pattiasina

<sup>✉</sup> [victorpattiasina6@gmail.com](mailto:victorpattiasina6@gmail.com)

KEYWORDS	ABSTRACT
<p><b>Keywords:</b></p> <p>audit quality; professional competence; professional skepticism.</p> <p><b>Conflict of Interest Statement:</b></p> <p>The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p><b>Copyright © 2023 AMAR. All rights reserved.</b></p>	<p><b>Purpose:</b> This study analyzes the effect of competence and professional skepticism on audit quality among auditors at the Papua Provincial Inspectorate Office. Understanding how these internal factors contribute to audit quality is essential for improving the effectiveness of the auditing process.</p> <p><b>Research Design and Methodology:</b> The study employed a quantitative research approach using primary data collected through questionnaires distributed to auditors at the Papua Provincial Inspectorate. The sampling technique used was purposive sampling, resulting in a sample of 32 respondents. Data were analyzed using SPSS version 26, including validity and reliability tests, classical assumption tests, multiple linear regression analysis, and hypothesis testing.</p> <p><b>Findings and Discussion:</b> The results revealed that professional competence and professional skepticism positively and significantly impact audit quality. Competent auditors demonstrated a higher ability to detect errors and ensure the accuracy of financial statements. In contrast, auditors with higher skepticism were more likely to question evidence and identify potential misstatements during the audit process.</p> <p><b>Implications:</b> These findings highlight the importance of enhancing auditors' competence and fostering professional skepticism through continuous training and certification programs. Future research should explore additional variables influencing audit quality, such as auditor independence, ethical standards, and institutional support.</p>

## Introduction

Effective governance relies on high-quality public sector audits to ensure accountability in using public funds. Internal auditors, such as Inspectorate, play a crucial role in overseeing budget utilization by established regulations. Butarbutar & Pesak (2021) noted that the Inspectorate's role reflects audit quality, providing accurate information about internal control weaknesses, fraud, and regulatory compliance (State Financial Inspection Standards, 2017). Without adequate oversight, financial mismanagement can undermine public trust in government institutions.

However, cases of financial misuse continue to emerge, including in Papua. The Papuan High Prosecutor's Office uncovered the misappropriation of IDR 3,566,994,700 from Papua's Special Autonomy and revenue-sharing funds allocated for the 2020 fiscal year. These funds, intended for educational programs, were misappropriated by the Regional Education, Library, and Archives Office (DPPAD), resulting in significant state losses (<https://rri.co.id>). In response, the Deputy Chairman of the Corruption Eradication Commission (KPK) urged increased supervision by Papua's inspectorates, citing the region's low Monitoring Center for Prevention (MCP) score (<https://www.papua.go.id>).

Previous studies highlighted the importance of auditor competence and professional skepticism in enhancing audit quality. Savira et al. (2021) and Nugrahaeni (2018) found that competent auditors with essential knowledge and skills can effectively identify and evaluate audit evidence while adhering to professional standards. Similarly, (Hilman et al., 2021; Muzahid & Wijaya, 2018) demonstrated that professional skepticism improves auditors' ability to detect irregularities and fraud through critically evaluating evidence. Despite these findings, most prior studies, including those by Savira et al. (2021) and Nugrahaeni (2018), focused on general relationships without addressing the complexities of regional governance in Papua. The corruption case involving IDR 3,566,994,700 further underscores the need for a context-specific auditing approach (<https://rri.co.id>). Challenges such as limited auditor resources and administrative complexities in Papua remain underexplored, and many studies have not applied classical assumption tests to ensure measurement validity and reliability.

The present study examines the influence of professional competence and skepticism on audit quality within the Papua Provincial Inspectorate. Building on prior research by Savira et al. (2021), this study incorporates classical assumption tests for more reliable analysis while considering the region's unique governance challenges. By focusing on Papua, this research provides contextually grounded insights and practical recommendations for enhancing regional financial oversight, ensuring rigorous and responsive audit processes tailored to local governance complexities.

## Literature Review

### *Attribution Theory*

Attribution Theory is crucial in evaluating auditor competence, especially in challenging environments. It explains how stakeholders, including management and senior auditors, assess auditor performance based on work outcomes (Heider, 1976). Aveiro (2021) highlights that successful auditors who identify discrepancies and provide accurate recommendations are often associated with internal factors such as knowledge, skills, and professional experience. These attributes enable auditors to navigate complex environments and maintain high-performance standards. In contrast, failures to detect misstatements are frequently attributed to external factors, such as limited resources or the complexity of the audited entity (Haliah & Nirwana, 2019). Professional competence enhances audit quality and ensures adaptability to evolving regulatory standards (Indrayani et al., 2024). According to Vitalis et al. (2024), competency assessments based on performance outcomes drive continuous improvement in auditing practices. Attribution Theory also aligns with auditors' professional skepticism when interpreting evidence. Skeptical auditors often attribute inconsistencies to intentional actions (dispositional factors) rather than mere administrative errors (situational factors) (Nolder & Kadous, 2018). Harding & Trotman (2017) emphasize that skepticism enhances auditors' diligence in examining discrepancies, promoting thorough evaluations, and minimizing overlooked misstatements. Hurtt et al. (2013) further argue that skepticism is shaped not only by individual traits but also by the audit environment, including entity complexity and past misstatement experiences. This becomes particularly relevant for the Papua Provincial Inspectorate, where prevalent budget misuse demands heightened professional skepticism. Quadackers et al. (2014) found that auditors adopting a "presumptive doubt" mindset are more effective at detecting fraud than those with a neutral approach.

### *Audit Quality*

Audit quality refers to the level of assurance auditors provide regarding the fairness of financial statements by applicable accounting principles. It involves key aspects such as integrity, objectivity, accuracy, and diligence throughout the audit process. Santoso et al. (2020) highlight that high-quality

audits are marked by the auditor's ability to detect material misstatements and fraud while offering recommendations to improve financial governance, reflecting technical proficiency and ethical commitment. Auditor competence plays a crucial role in achieving audit quality. As Sinurat & Pangaribuan (2022) noted, competence encompasses the auditor's knowledge, skills, and experience, enabling thorough evaluations and effective identification of irregularities. Nolder & Kadous (2018) further emphasize that professional skepticism complements competence, as auditors with a critical mindset are more likely to identify inconsistencies and potential fraud, ensuring reliable and objective audit opinions. Moreover, Saputra & Kuntadi (2024) stress that independence is essential for maintaining audit quality, as it allows auditors to deliver unbiased evaluations free from external influence. Factors influencing audit quality include competence, professional skepticism, independence, and adherence to auditing standards. Ayogu (2023) asserts that competent auditors are better equipped to identify misstatements and provide accurate recommendations, ensuring audits align with established standards. Professional skepticism enhances audit quality by encouraging auditors to critically assess evidence and detect fraud, as highlighted by Ananda (2014). Independence ensures impartiality, while strict adherence to auditing standards strengthens the reliability of audit outcomes through established methodologies and quality control systems.

### *Professional Competence*

Professional competence is essential for effective and reliable auditing, encompassing knowledge, skills, experience, and attitudes that enable auditors to perform their duties efficiently. According to Santoso & Riharjo (2020), professional competence enhances audit quality by equipping auditors to identify material misstatements, assess risks, and provide accurate recommendations. This competence is developed through formal education, continuous professional development, and hands-on auditing experience. Sihombing et al. (2021) emphasize that professional competence strengthens auditors' technical abilities, critical thinking, and analytical skills, ensuring precise interpretation of complex financial data. Setyana et al. (2021) further highlights that competence extends beyond technical expertise to include ethical standards and professional behavior, enabling auditors to maintain objectivity and integrity. Similarly, Ardaleni & Suputra (2018) argue that competence and professional skepticism enhance auditors' ability to question evidence and challenge assumptions, thereby improving audit quality. Key factors influencing professional competence include education, experience, continuous training, and adaptability to technological and regulatory changes. Nurbaiti & Prakasa (2022) state that formal education provides foundational knowledge, while work experience sharpens practical skills. Anam et al. (2020) highlight the importance of continuous development through training and workshops, ensuring auditors stay updated with industry advancements. Moreover, Rahmawati et al. (2022) stress that a supportive work environment, including inspirational leadership and fair evaluations, fosters professional growth. Professional competence enables auditors to detect discrepancies more accurately, enhance audit quality, and promote organizational accountability.

### *Skepticism*

Professional skepticism is a critical mental attitude in auditing, ensuring conclusions are based on sufficient evidence. It encompasses three dimensions: cognitive, affective, and behavioral. According to Ardaleni & Suputra (2018), cognitive skepticism involves analytical skills for identifying inconsistencies in financial statements and enhancing the reliability of evidence assessment. The affective dimension reflects auditors' intrinsic motivation to question and challenge management explanations (Chiang, 2016), promoting thorough examination and critical inquiry. Fatimah & Suryanto (2016) noted that the behavioral dimension translates skepticism into proactive investigation and evidence verification, ensuring skepticism leads to concrete actions and more substantial audit judgments. The level of professional skepticism is influenced by competence, experience, and environmental pressures. Qurrotu A'yun & Kurnia (2017) emphasize that auditors with strong technical skills are likelier to question inconsistencies and conduct thorough evaluations. Experience further reinforces skepticism, as seasoned auditors can better identify red flags and potential fraud (Christina, 2018). This experience-driven skepticism ensures audit findings are grounded in robust evidence rather

than assumptions. However, environmental pressures, such as tight deadlines, can undermine skepticism, leading to rushed procedures and overlooked discrepancies (Fikri, 2015). Auditor competence, shaped by knowledge and experience, is essential for high-quality audit outcomes. Knowledge provides a theoretical understanding of auditing standards, while experience enhances practical application. Savira et al. (2021) found that competence significantly improves audit quality, enabling auditors to identify material misstatements, detect fraud, and recommend improvements. However, Kusuma (2021) reported contrary findings, attributing the lack of impact to auditors' insufficient application of knowledge during audits. This highlights that competence alone is inadequate; its effectiveness depends on how healthy auditors translate their expertise into practice.

*H<sub>1</sub>: Competence has a positive effect on audit quality.*

Professional skepticism refers to the auditor's mindset when conducting audit assignments, characterized by a questioning attitude and critical evaluation of audit evidence (IAI). An auditor should neither assume that the management of the audited organization is inherently dishonest nor unquestioningly trust its honesty. Instead, auditors must maintain a balanced, critical perspective throughout the examination process to ensure that material misstatements or significant inaccuracies are detected, whether caused by errors, fraud, unlawful acts, or regulatory violations. The consistent application of professional skepticism enables auditors to achieve high-quality audit outcomes. Proper implementation of professional skepticism during each stage of the audit process significantly enhances the quality of audit results. Research by Hilman et al. (2021) demonstrates that professional skepticism positively and significantly influences audit quality. Their findings indicate that as an auditor's level of skepticism increases, so does the quality of the audit outcomes. Auditors with heightened skepticism are more diligent in examining evidence, identifying inconsistencies, and providing well-founded recommendations, ultimately leading to more reliable financial reporting. However, contrasting findings were reported by Firmansyah (2018), who concluded that professional skepticism does not significantly affect audit quality. This discrepancy is attributed to some auditors' relatively low skepticism, resulting in less thorough audit procedures and insufficient attention to detail. Such inconsistencies in prior research underscore the need for further investigation into the relationship between professional skepticism and audit quality. The difference in research results underlies the development of hypotheses, as follows:

*H<sub>2</sub>: Professional skepticism positively affects audit quality.*

## Research Design and Methodology

This study employs a quantitative research design to examine the relationship between competency, professional skepticism, and audit quality among auditors at the Papua Provincial Inspectorate. A cross-sectional approach was utilized, where data were collected simultaneously using structured questionnaires. The study adopts multiple linear regression analysis to evaluate the effect of independent variables (competency and professional skepticism) on the dependent variable (audit quality). The population in this study comprises all auditors employed by the Papua Provincial Inspectorate, totaling 32 individuals. The sample was selected using purposive sampling, ensuring that participants met specific inclusion criteria relevant to the study objectives. The sample criteria included auditors who (1) had at least two years of service at the Papua Provincial Inspectorate, (2) possessed prior auditing experience, and (3) held a bachelor's degree (S1) as their highest educational qualification. Primary data were collected using a structured questionnaire distributed directly to respondents. The questionnaire was designed to capture respondents' perceptions of competency, professional skepticism, and audit quality. A five-point Likert scale was employed to measure the level of agreement with each statement, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The questionnaire underwent validity and reliability testing to ensure the accuracy and consistency of the collected data. The study utilized multiple linear regression analysis to assess the influence of independent variables on the dependent variable. Before the regression analysis, classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were performed to ensure

that the data met the assumptions required for linear regression. (Sunyoto, 2016) Hypothesis testing involves using the coefficient of determination ( $R^2$ ) to measure the explanatory power of the independent variables and the t-test to determine the significance of each variable's partial effect (Priyatno, 2014).

## Findings and Discussion

### Findings

The testing results confirmed that the questionnaire used as a data collection method was valid and reliable, ensuring the data could be effectively used for analysis.

**Table 1.** Multiple Linear Regression Analysis Output

Model	Unstandardized Coefficients		Standardized Coefficients	t	Itself.
	B	Std. Error	Beta		
(Constant)	1,525	1,287			
Competence	0,384	0,115	0,490	3,344	0,002
Skep_Prof	0,474	0,144	0,484	3,302	0,003

a. Dependent Variable: Audit Quality

Source: Processed primary data, 2022

Based on data processing, regression results are obtained as follows:

$$Y = 1.525 + 0.384 X_1 + 0.474 X_2 + e$$

- The regression equation's result, a constant value of 1.525, means that professional competence and skepticism are continuous, and the Audit Quality level is also steady at 1.525.
- The value of the coefficient of the variable is 0.384  $X_1$ . Increasing one unit's competence will improve the audit's quality by 0.384 units, and the form of influence on Y will be positive.  $X_1$
- The value of the coefficient of the variable is 0.474  $X_2$ . This means that increasing professional skepticism by one unit will improve the audit quality by 0.474 units, and the form of influence on Y is positive.  $X_2$

The coefficient of determination determines the percentage of influence variable X and simultaneously gives variable Y. Table 2 shows the coefficient of determination test result.

**Table 2.** Determinant Coefficient Test Output

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.955 <sup>a</sup>	.913	.907	1.612

Source: Data processed at SPSS, 2022

The analysis of the coefficient of determination shown by the Adjusted R Square of the regression equation produces a value of 0.907. This indicates that the influence of the independent variable consisting of competence and professional skepticism on the dependent variable, namely audit quality, is 90.7%. In comparison, the remaining 9.3% is influenced by other factors not studied in this study. This means that there are still many different factors that affect the quality of the audit.

**Table 3t-Test Output**

Variable	Standardized Coefficients Beta	t	Itself	Information
Competence	0,384	3,344	0,002	Significant
Skep_Profesional	0,474	3,302	0,003	Significant
t <sub>table</sub>	1,693			

Source: Data processed at SPSS, 2022

Based on Table 3, it can be concluded about the partial hypothesis test results of each independent variable as follows:



1. The data processing results indicate that the competency variable significantly affects audit quality at the Papua Provincial Inspectorate, with a significance value of 0.002 at a 0.05 significance level. This is supported by the calculated t-value of 3.344, which exceeds the t-table value of 1.693. These findings demonstrate that increased auditor competence positively affects audit quality. The results further reveal that competence, as measured through training, certification, and work experience, significantly enhances the ability of auditors to detect errors and ensure the completeness of financial statements, thus improving the overall audit process.
2. The data analysis also shows that the professional skepticism variable significantly influences audit quality at the Papua Provincial Inspectorate, with a significance value of 0.003 at a 0.05 significance level. The calculated t-value of 3.302 exceeds the t-table value of 1.693, confirming that higher professional skepticism leads to better audit outcomes. Auditors who exhibit strong skepticism are more diligent in questioning and verifying audit evidence, enabling them to identify material misstatements, fraud, and regulatory violations, ultimately resulting in higher-quality audit results.

## **Discussion**

### *Competence in audit quality*

The findings of this study confirm that competency has a positive and significant effect on audit quality within the Papua Provincial Inspectorate. This outcome suggests auditors with adequate knowledge, skills, and experience are better equipped to perform comprehensive and accurate audits. Competence enables auditors to effectively identify errors, assess financial statement accuracy, and provide reliable audit results. Under continuous training and certification, auditors develop technical expertise and analytical skills to navigate complex audit environments. These findings highlight the crucial role of professional development in enhancing auditors' ability to conduct thorough evaluations, ensuring that audit processes adhere to established standards and yield trustworthy outcomes. The study's results align with attribution theory, which posits that personal characteristics and attitudes shape individual behavior. Competence is an internal factor influencing how auditors approach their tasks and overcome challenges in auditing. Auditors with strong competencies are likelier to exhibit professional behavior, exercise sound judgment, and maintain objectivity throughout the audit process. The theory emphasizes that competence, derived from formal education and practical experience, equips individuals to respond effectively to various situational demands, ultimately leading to improved audit outcomes.

Comparing these findings with previous research further reinforces the significance of competence in determining audit quality. This study aligns with the findings of Savira et al. (2021) and Kusuma (2021), which highlighted that competent auditors are more proficient in identifying material misstatements and ensuring the accuracy of financial reporting. These studies emphasized that training, certification, and hands-on experience are vital in enhancing audit quality. However, the current study contrasts with other research that found no significant relationship between competence and audit quality, often due to limited application of knowledge during the audit process. Such discrepancies suggest that while competence is essential, its impact depends on how auditors apply their expertise in practice. The practical implications of these findings are substantial for both auditors and organizations. Institutions should prioritize continuous professional development through training, workshops, and certification programs to achieve high-quality audits. This approach ensures auditors remain well-informed about evolving standards, regulations, and industry practices. Audit institutions can implement competency-based evaluations to identify skill gaps and provide targeted training for improvement. By enhancing auditors' competencies, organizations can strengthen the accuracy and reliability of their financial reporting, fostering greater accountability and transparency. Investing in auditor competence contributes to more effective governance and decision-making processes.

### *Professional Skepticism on Audit Quality*

The findings of this study confirm that professional skepticism has a positive and significant effect on audit quality within the Papua Provincial Inspectorate. Auditors who demonstrate a high level of skepticism are more likely to question the validity and reliability of the information presented, prompting them to seek further evidence before concluding. This critical mindset ensures that

potential misstatements, fraud, or regulatory violations are identified and addressed during the audit process. The results indicate that auditors who maintain a skeptical approach are better equipped to conduct thorough evaluations, ultimately enhancing the overall quality of audit outcomes. This suggests that professional skepticism is not merely a complementary trait but an essential component of effective auditing practices, ensuring that audit results are accurate, unbiased, and reflective of the actual financial condition of the audited entity. The study's findings align with attribution theory, which emphasizes the role of internal factors, such as attitudes and individual characteristics, in shaping behavior. In auditing, professional skepticism is a cognitive framework that drives auditors to question anomalies and seek additional evidence when encountering uncertainties. This theory suggests that skeptical auditors are more likely to attribute discrepancies in financial reporting to internal or external causes, prompting them to conduct more detailed investigations. By adopting a questioning approach, auditors can better understand the underlying factors contributing to financial misstatements, thereby improving the quality and reliability of audit findings.

Comparing these results with previous research further reinforces the importance of professional skepticism in achieving high-quality audit outcomes. The findings are consistent with studies conducted by Hilman et al. (2021), which found that auditors who applied professional skepticism were more effective in detecting material misstatements and ensuring the accuracy of financial statements. Both studies emphasized that skepticism enables auditors to remain vigilant, question existing assumptions, and avoid accepting information at face value. Moreover, these findings align with the broader body of literature, highlighting that skeptical auditors are more likely to identify red flags and conduct deeper investigations when faced with complex financial transactions. However, the current study contrasts with previous research that found no significant relationship between professional skepticism and audit quality, often due to auditors' inconsistent application of skeptical practices during the audit process. This inconsistency highlights the importance of rigorously possessing skepticism and applying it throughout the audit engagement. These findings' practical implications are substantial for auditors and auditing institutions. Organizations should emphasize the importance of professional skepticism through continuous training and professional development programs to achieve high-quality audit results. By enhancing auditors' critical thinking skills and encouraging a questioning mindset, institutions can strengthen the effectiveness of their audit processes. Audit firms can implement frameworks that promote skepticism as a core auditing principle, ensuring that auditors consistently apply skeptical practices in every audit phase. Ultimately, fostering a culture of professional skepticism not only enhances audit quality but also strengthens organizational accountability and financial transparency. These findings underscore the importance of integrating skepticism into auditing standards and practices to ensure that audit engagements yield reliable and trustworthy results.

## Conclusion

This study examined the impact of competency and professional skepticism on audit quality within the Papua Provincial Inspectorate. The findings confirmed that both variables positively and significantly influence audit quality. Competent auditors, equipped with adequate knowledge, skills, and experience, were found to be more effective in conducting comprehensive audits and ensuring the accuracy of financial statements. Similarly, auditors who exhibited professional skepticism could better identify material misstatements and detect potential fraud by questioning evidence and seeking further clarification when faced with uncertainties. These findings demonstrate the critical role of competency and skepticism in enhancing the overall quality of audit outcomes.

The value of this study lies in its contribution to academic knowledge and practical auditing practices. From a theoretical perspective, the study reinforces the importance of internal factors—competency and skepticism—as key drivers of audit quality, aligning with the principles of attribution theory. The findings highlight the need for continuous professional development through training, certification, and experiential learning to enhance auditor competency. Furthermore, fostering a culture of professional skepticism within auditing institutions can strengthen audit procedures, ensuring more reliable and trustworthy financial reporting. This study offers original insights into how

internal auditor attributes contribute to audit quality, emphasizing the importance of human capital investment in the auditing profession.

Despite its contributions, this study has several limitations. The research was conducted within a single provincial inspectorate, limiting the generalizability of findings to other regions or institutions. Additionally, using questionnaires as the sole data collection method may have restricted the depth of understanding regarding auditors' experiences and practices. Future research should consider expanding the respondent pool to include auditors from different regions and institutions, providing a more comprehensive understanding of the relationship between competency, skepticism, and audit quality. Moreover, incorporating qualitative approaches like interviews could enrich findings by capturing nuanced perspectives. Further studies should also explore additional variables, such as auditor independence and ethical standards, to better understand the factors contributing to audit quality.

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