

The Role of Professionalism, Auditor's Experience, and Independence in Improving the Quality of Audit Results: Empirical Study on The Government Internal Monitoring Apparatus ITJEN Kemendikbudristek

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Abstract

The Government Internal Monitoring Apparatus is an important part of government management to realize good governance. This research aims to carry out analysis through the stages of identifying, reviewing, and proving hypotheses, as well as finding variables that influence the quality of audit results. The research method used is a mixed parallel convergent method. This research analyzes data through two analyses: quantitative and qualitative analysis, quantitative data was collected through questionnaires from 201 ITJEN Kemendikbudristek auditors, while qualitative data was obtained through interviews and observation. The analysis technique uses SPSS 26.0, Amos 5, and QSR NVivo 20.2 software. Research results from the quantitative analysis show that the level of professionalism, experience, independence, and quality of audit results at ITJEN Kemendikbudristek is in the sufficient category. The causal relationship between professionalism, experience, independence, and the quality of audit results is not significantly strengthened by the existence of the working time moderating variable. The model with the moderating variable produces a fit model. Likewise, the proposed model without the moderating variable produces a fit model. A model that can not only interpret samples but also interpret the population as a whole. The model without the moderating variable has a much more effective model, namely 15.2%, compared to the model with working time with a model effectiveness level of 15.1%. The research results from the qualitative analysis show that the level of professionalism, experience, independence, and quality of audit results at ITJEN Kemendikbudristek is in the sufficient category. These results are in line with the results of quantitative analysis using arithmetic average calculations. For this reason, increasing the professionalism, experience, and independence of auditors, which is currently considered sufficient, will further improve the quality of audit results when the level of professionalism, experience, and independence increases.

Keywords: *Professionalism; auditor experience; independence; quality of audit results; working time.*

Introduction

The Inspectorate General (ITJEN), which is under the responsibility of the Ministry of Education, Culture, Research and Technology (Kemendikbudristek), is the Government Internal Supervisory Apparatus (APIP). ITJEN is managed by the Inspector General, who is responsible to the Minister. One of its tasks is to ensure that the governance of work units and State Universities (PTN) is managed well and accountable. APIP functions as an internal government supervisor and is an important part of government management to realize good governance, which leads to clean government and bureaucracy. For this reason, it is very important to research the quality of the auditor's audit results and everything that has a causal relationship to the audit results.

Republic of Indonesia Government Regulation Number 60 of 2008 concerning the Government Internal Control System ITJEN functions as the government's internal supervision apparatus. The aim is to provide adequate confidence regarding the reliability of financial reporting, safeguarding state assets, and the effectiveness and efficiency of achieving state government goals.

The inability to implement the Government's Internal Control System will result in the potential for the implementation of governance to be disorderly, uncontrolled, inefficient, and ineffective. Some examples even show big problems. The three biggest corruption cases in Indonesia are Surya Darmadi, which resulted in state losses of IDR 78 trillion, Asabri mega corruption, which resulted in losses of IDR 23 trillion, and Jiwarsaya, which resulted in losses of IDR 17 trillion. Apart from that, there are cases involving auditors, such as the case of bribery from the Ministry of Villages, Development of Disadvantaged Regions and

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Transmigration (PDTT) to BPK auditors, and the Bogor Regent's bribery case to BPK auditors to polish the financial reports of the Bogor Regency Government to obtain an unqualified opinion (WTP).

The quality of audit results can be influenced by several factors which can be easily divided into auditor specifications and completeness of the audit process. The intended auditor specifications are the attributes inherent in the auditor. Starting from professionalism and experience. Meanwhile, the completeness of the audit process in question is the independence, budget, and audit time given to the auditor. These four concepts are believed to be the dominant factors influencing the quality of audit results [1], [2], [3], [4]

Independence is an auditor's ability to produce accurate and informative audit results. This condition is because in making a report, the auditor feels free from pressure or factors that endanger him so that the auditor's ability to make unbiased audit decisions will be provided. [5], [6], [7].

One of the factors that auditors must pay attention to when carrying out their duties to improve the quality of audit results is working time [8], [9]. Working time that is too short can also reduce the quality of audit results because auditors do not have enough time to carry out adequate testing and evaluation [8], [9], [10].

Based on a search using the keyword "Quality of Audit Results" we found 234 published articles related to this keyword. Journal search using the Publish or Perish (PoP) application. Next, the journal is analyzed using the VOSviewer application. The results of the analysis obtained 77 keywords with a limitation of 10 occurrences of keywords from the abstract and title of the published article.

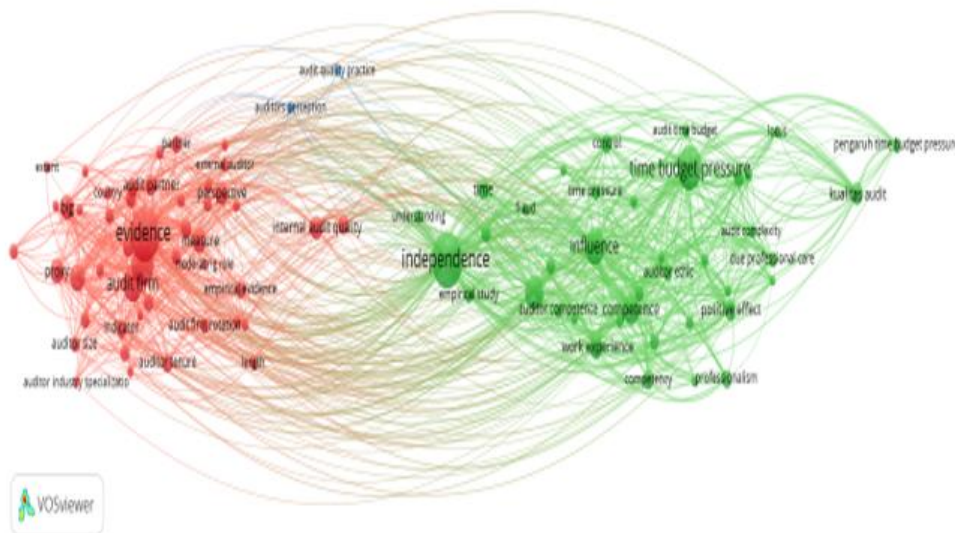


Figure 1. Network visualization.

Based on the network visualization results from the VOSviewer output, it is known that there are still small nodes. The small size of the node shows that the keyword (variable) is still not much related to other nodes. These results show that many studies are needed to be related to these variables, by researching to determine the causal relationship of the variables [11], [12].

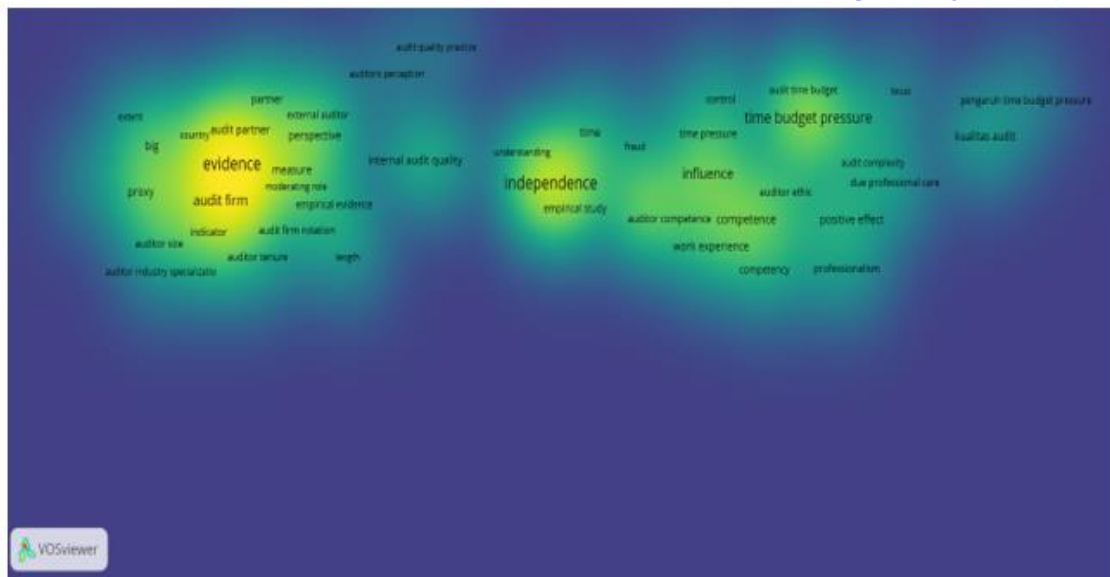


Figure 2. Density visualization.

Literature Review

Studies on the Quality of Audit Results need to emphasize the aspect of human behavior in organizations. Organizational behavior is briefly defined as the study of individual and group behavior in organizations [13], [14]. Boundaries as understanding, predicting, and managing human behavior in organizations [15].

The grand theory of this research is organizational behavior. Organizational behavior is the study of human attitudes, behavior, and performance, as well as the structures and processes that occur in organizations. Organizational behavior is used as the main concept used to explain in general the quality of audit results which is influenced by organizational behavior problems [16].

From the opinions of the experts above, three things can be identified as follows: First, seen from the ontological aspect, organizational behavior studies the influence of the characteristics of organizational participants, both as individuals and groups as well as the characteristics of the organizational environment on the behavior of organizational participants that occurs within the organization. Thus, in the conceptual framework of organizational behavior, three main factors that interact with each other are involved, namely individual characteristics, group characteristics, and organizational characteristics. Several individual characteristic variables include professionalism and independence. Variable characteristics of the Working Time group [13].

Second, seen from the epistemological aspect, organizational behavior uses multidisciplinary scientific methods. And third, seen from the axiological aspect, organizational behavior positively aims to explain and predict human behavior in organizations, and normatively aims to improve organizational effectiveness [13], [14].

Attribution is the process of identifying someone's motives, intentions, and characteristics through observing their apparent behavior. This theory talks about how someone can explain why someone behaves the way other people or themselves do, which is influenced by internal or external factors in that individual's behavior. [13], [17]. In determining internal or external factors, three things are considered:

1. *Consensus: Behavior that is demonstrated when everyone behaves similarly in the same situation and responds in the same way. In other words, if other people agree that some personal characteristics govern their behavior, that is called consensus.*
2. *Distinctiveness; A person's behavior can differ in various situations. We want to know whether the behavior is unusual.*
3. *Consistency: Consistency is when someone acts in the same way over time.*

Moral development theory (also known as CDT) was first proposed by Kohlberg in 1963 and focuses on the cognitive development of reasoning structures that prompt or encourage a person to make moral

decisions. This process of understanding and learning leads to increased auditor expertise, including increased audit knowledge and the auditor's ability to make audit decisions. According to cognitive moral development theory, three-level frameworks can be used to assess a person's moral development. The three-level framework consists of:

1. *Pre-conventional Level*, where people make decisions to exploit self-interest or avoid risk (focus on short-term orientation).
2. *Conventional level*, where people focus more on the impact of their choices.
3. *The post-conventional level*, where individuals widely rely on ethical principles as a guide to behavior. Auditors at this level avoid deviant behavior, such as approving significant misstatements in financial statements.

An auditor needs to follow these stages of moral development because it can influence how they consider and resolve moral dilemmas.

Quality of Audit Results

When it comes to the definition of Audit Results Quality, most people disagree. Although a large number of studies have investigated the issue of Audit Results Quality, there is still no generally agreed definition. In other words, there is no generally agreed definition for Audit Results Quality, which leads to disagreements.

There is no consensus among researchers about the definition of Audit Results Quality. The reason there is no consensus on a single definition of Audit Outcome Quality is due to the conflicting roles of participants in the audit market. The main actors in audit activities can be grouped into three categories: (1) external users; (2) clients; and (3) auditors. The concept of Audit Results Quality is broad and difficult to measure [18], [19].

Quality of Audit Results is a concept that is not yet generally accepted, but in current practice what seems significant is the effort to make it happen, and regulations are improved, the concept of Quality of Audit Results has generated a lot of controversy among previous research [20].

Audit results are the result of monitoring activities which can give rise to conflicts of interest for all parties involved [19], [21]. The quality of audit results from the satisfaction of the auditee (the party being audited) will be very different from other parties who expect information related to governance in the organization. [21], [22], [23], [24].

Professionalism

Professionalism as an auditor shows the attitudes or actions expected of a person following the profession they carry out. To be a professional auditor, the ability and willingness of an auditor to carry out his role is required. A person's ability to carry out tasks in the field carefully and thoroughly is known as professionalism [25] [26], [27], [28], [29].

Auditors who think critically about audit evidence always question and assess audit evidence. By using professional skills carefully and carefully, auditors can be sure that the financial reports do not contain errors or fraud [26], [27], [28], [29].

These formal attributes establish the conditions under which it is possible to determine empirically whether a profession exists. However, at its root, other, less tangible elements provide the basis for the institution of professionalism. Professional auditors must not act carelessly or with malicious intent; however, they are also not expected to always be perfect [29], [30].

Professionalism is a variable that has been defined in several sources and many separate contexts, in addition to the main phenomenon of tasks related to technical culture in ethical or other moral services which defines professionalism as skill, involvement, responsibility, commitment, competence, and character. high job [28], [29].

Auditor Experience

Experienced auditors are wary of abnormal errors and certainly, an auditor would not do the same for relevant information. In fact, in this case, there will be a skeptical attitude towards the evidence and information obtained. Experience can be interpreted as something that has happened, felt, or experienced. This experience is related to financial statement audits in terms of length of time and number of assignments handled [6], [7].

The more experienced you are, the greater your ability to produce various information to explain audit findings. "Auditor experience is the accumulation of all that is gained through interactions" [31].

The level of experience of an auditor shows the accumulation of events or happenings that he obtained while carrying out his role as an auditor. Where in carrying out this role, auditors are faced with finding solutions to the problems they face. Furthermore, they gain additional knowledge regarding the analysis and evaluation of report presentation activities [7], [22], [32].

Independence

Independence is a condition in which an auditor is free from pressure and other factors that endanger, or can reasonably be expected to endanger, the auditor's ability to make unbiased audit decisions. [5], [33]. Because auditors are impartial and are not influenced or coerced into decisions or actions, they can produce professional, unbiased opinions [33]. To fulfill their professional responsibilities, auditors act independently. The concept of independence is basic and is a major ethical issue in accounting. This is also important for public accountants in carrying out the task of examining financial reports [4]. Audit independence is "users having an unbiased perspective when carrying out audit tests, assessing the results, and reporting audit results" [4], [34].

Working Time

Working time in an organization is the allocation of working hours determined by the organization for its employees to carry out assigned work. Working time is also defined as the period during which a person performs work to obtain a certain wage [17], [35], [36], [37], [38].

Working time requirements for each type of work are different. Each type of task given by the organization also has different working time requirements. Every organization must know the working time requirements for each job. Without determining working hours according to needs, individuals in the organization will experience difficulties in carrying out their roles. Incompatibility of working hours will even cause work pressure for individuals [35], [36], [39], [40].

Working time determines the duration, frequency, and flexibility of working hours given to employees. Types of work and working hours that suit employee needs, interests, and abilities can increase their motivation, satisfaction, and loyalty to the organization. [35], [36], [39], [40].

Working time determines how long employees work in one day, one week, or one month. Working time also affects employee productivity, health, and well-being. Therefore, companies must set working hours that suit business needs and employee interests [35], [36], [39], [40], [41-43].

Research Methods

This research utilized mixed methods, including qualitative and quantitative analysis. One type of mixed method used is the convergent parallel mixed method.

Confirmatory Factor Analysis is a multivariate analysis technique used to confirm whether the model built meets the hypothesis. To find out the relationship between indicator variables and latent variables that influence the variables studied.

The hypothesized model consists of one or more latent variables measured by one or more indicator variables. Latent variables are variables that cannot be measured directly and require indicator variables to measure them, while indicator variables are variables that can be measured directly.

Models involving latent variables are found in many fields, for example in the field of education, some factors support student success in education that cannot be measured directly, so they must be constructed by other variables that can be measured.

Research Result

Quantitative Research Results

The results of the validity and reliability tests for the five questionnaires used are presented in Table 1.

Table 1. Summary of validity and reliability test results of research questionnaires.

Research Variable	No. Invalid Items *	Coefficient C_{α}
Professionalism (PO)	-	0,859*
Experience (PE)	-	0,846*
Independence (ID)	-	0,750*
Quality of Audit Results (KA)	9	0,772*
Working time (AW)	11	0,9461*

Note: *Corrected total item relatedness coefficient (ritd) < 0.25. Invalid items were dropped from the questionnaire.

Cronbach's Alpha coefficient is calculated after invalid items are removed. * Reliable.

After the validity and reliability of each research questionnaire item have been assessed, the next step is to carry out the second stage of data analysis. The goal of the second stage of data analysis is to ensure that the statistical assumptions required for subsequent data analysis are met.

The conclusion that can be obtained from the test results is that partially or combined, the research variable data indicates that it fulfills the three required statistical assumptions. In other words, there are no cases of multivariate outliers in the panel data and there is no perfect multicollinearity between the variables studied. The variable data studied also tends to follow a normal distribution model.

Table 2. Summary of statistical assumption test results.

Variable	Mardia Multivariate Kurtosis Coefficient	cr*	Covariance Matrix Determinant Coefficient	Coefficient Mahalanobis-Distance (M-d)		
				Min.	Maxs.	χ^2
KA	4,684	1,883	4,016	4,343	27,325	27,877
PO	0,974	1,006	3,609	1,181	14,391	16,268
PE	0,602	0,622	28,226	0,945	13,924	16,268
ID	0,394	0,322	137,299	1,932	12,999	18,465
AW	0,010	0,005	428,042	3,915	17,139	24,321
Gabungan	2,045	1,031	11263355610,425	4,022	18,619	24,321

Note: *CR coefficient critical value at error level 0.05 = 1.960. Condition Number covariance matrix and sample linkage matrix = 123.908 and 27.097. Condition Index = 11.131 and 5.205.

Model 1 (Initial Model) Moderated by Working Time at ITJEN Kemendikbudristek.

In Model 1, by including all the indicators that are estimated parameters for measuring the variables studied, it shows that the model is completely saturated or a perfect fit. Model, I obtained objective information that the overall test (overall model fit) of the four models has provided test results that are completely saturated or perfect fit.

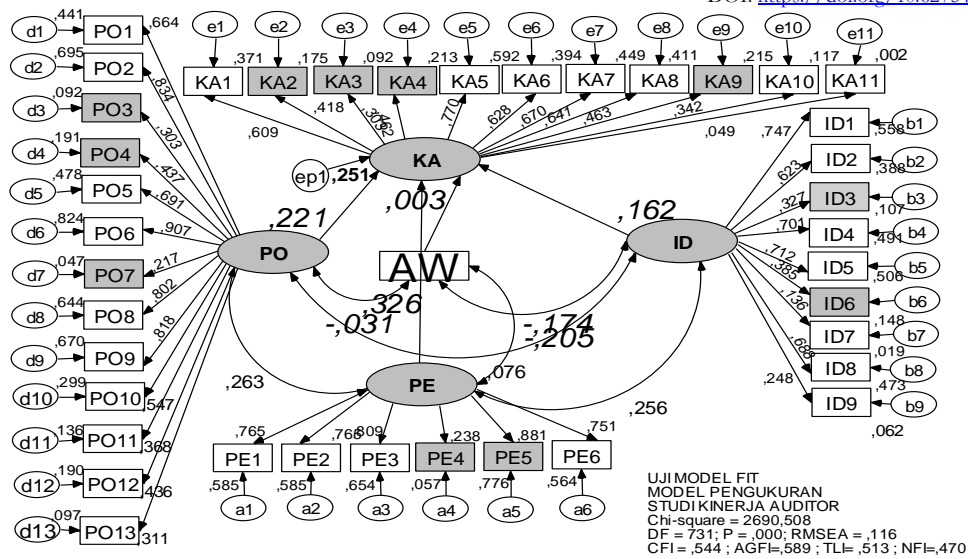


Figure 3. Model I (Proposed Model) moderated by working time at ITJEN Kemendikbudristek.

The path analysis framework for a model that is not FIT, shows a saturated model, indicating that the resulting model cannot be fully evaluated. Referring to the problems faced by model 1, the indicator estimates that have a value of $\lambda < 0.04$ are dropped. This means that these indicators are not involved in the model being analyzed. The path coefficient value shows that professionalism, experience, and independence have a positive influence on the quality of audit results. The professionalism path coefficient value for the quality of audit results is 0.186. The experience path coefficient value on the quality of audit results is 0.326. The independence value for the quality of audit results is 0.162. Meanwhile, Working Time has a path coefficient of 0.003.

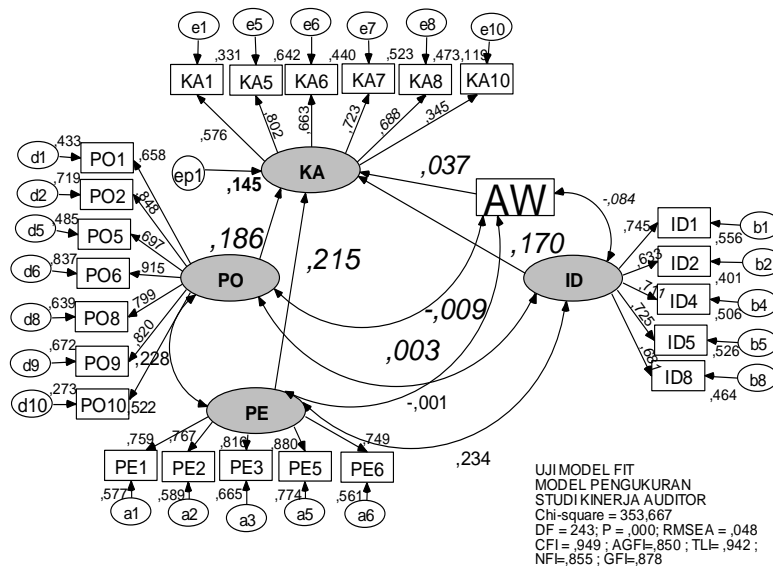


Figure 4. Indicator estimation models that have a value of $\lambda < 0.04$ are dropped.

The AMOS 5 P value format as well as several other Goodness of fit Test measures such as RMSEA, CFI, and TLI are starting to show Model Fit. Meanwhile, several other measurements, AGFI, NFI, and GFI, still show that the Model is Not FIT (showing a value < 0.900).

Table 3. The influence of professionalism, auditor experience, and independence on the quality of simultaneous audit results moderated by working time at ITJEN Kemendikbudristek

	Variabel		Estimate	S.E.	C.R.	P	Information
KA	<---	PE	,284	,077	3,710	*	Significant
KA	<---	PO	,201	,073	2,763	,006	Significant
KA	<---	ID	,146	,075	1,965	,049	Significant
KA	<---	AW	,002	,045	,039	,969	Not significant

The path coefficient value of Working Time on the Quality of Audit Results is very small, namely 0.003, reinforced by the C.R value of 0.039 with a PV value of 0.969 which is greater than the error level of 0.05 indicating an insignificant value (> 0.005). The model effectiveness value shows a value of 0.145 or 14.5%.

Model 2 (improved) Moderated by Working Time at ITJEN Kemendikbudristek.

The model after being improved is more effective than the previous model, shown by the effectiveness value of the previous model showing a value of 0.145 or 14.5%. The model effectiveness value increased to 0.151 or 15.1%. Likewise with the Goodness of Fit Test value.

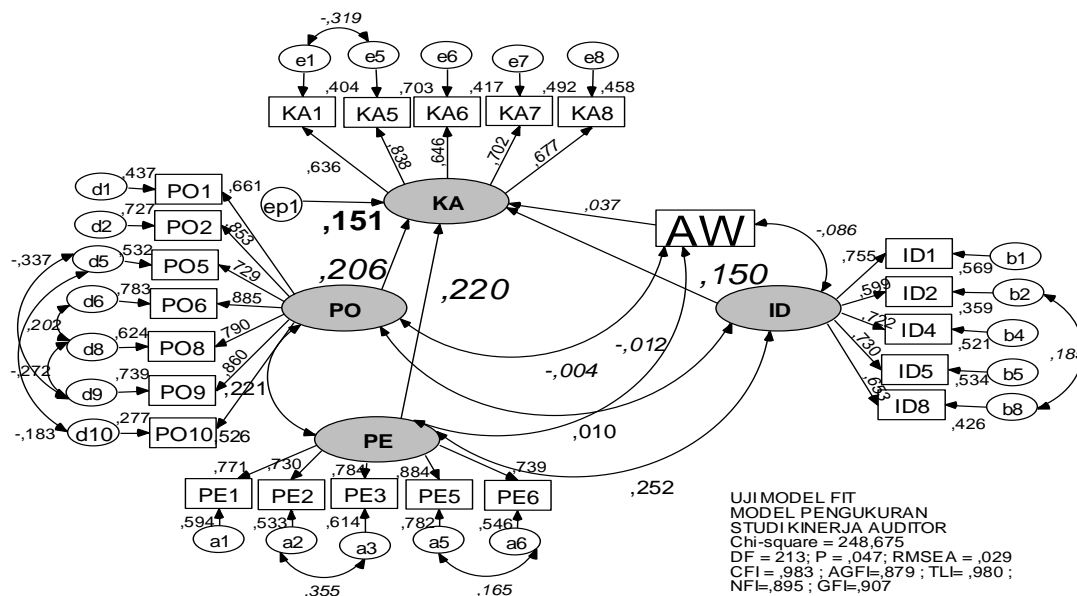


Figure 5. Model 2 (Model 1 After Correction) which is moderated by working time at ITJEN Kemendikbudristek.

The goodness of fit test measures are better than the previous model, such as RMSEA, CFI (0.983>0.9), GFI (0.907>0.9), and TLI (0.907>0.9) starting to show Model Fit. Meanwhile, only AGFI and NFI still show that the Model is Not FIT (showing a value <0.900). Even then, the AGFI value is 0.879 and the NFI is 0.895.

Table 4. Regression weights model 2 (Model 1 After Repair)

			Estimate	S.E.	C.R.	P	Keterangan
KA	<---	PE	,199	,077	2,592	,010	Significant
KA	<---	PO	,197	,076	2,579	,010	Significant
KA	<---	ID	,140	,078	1,780	,075	Not significant
KA	<---	AW	,023	,043	,523	,601	Not significant

The model after being corrected shows that Independence shows an insignificant influence on the Quality of Audit Results with the C.R. value. 1.780 with a P-value greater than the error level (0.075>0.05). The values of professionalism and experience still have a significant influence on the quality of audit results.

Model Without Initial Moderating Variable (Work Time).

Model without the Working Time variable as moderation. The model explains the influence of professionalism, auditor experience, and independence on the quality of audit results simultaneously and partially at ITJEN Kemendikbudristek.

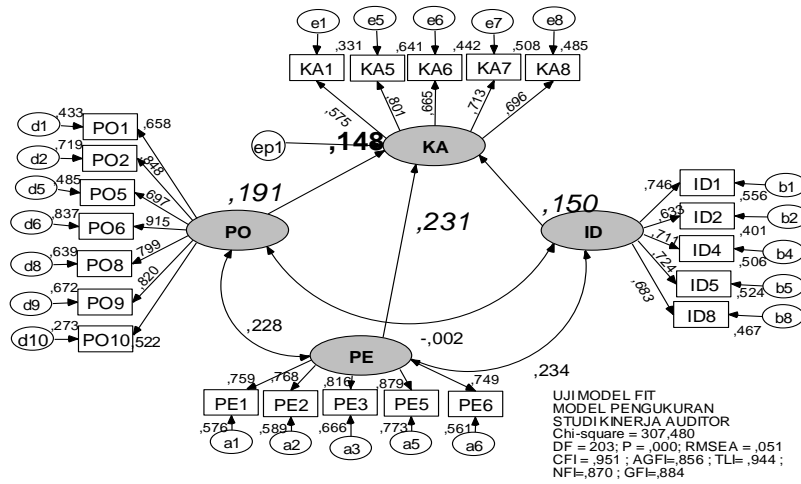


Figure 6. Model without working time variable as moderation.

Professionalism has a path coefficient value of 0.191. Experience has a path coefficient value of 0.231 while independence has a path coefficient value of 0.150. The model effectiveness value is 0.148 or 14.8%.

The AMOS 5 P value format as well as several other Goodness of fit Test measures such as RMSEA, CFI, and TLI are starting to show Model Fit. Meanwhile, several other measurements AGFI, NFI, and GFI still show a No FIT Model (showing a value <0.900). Where the AGFI value is 0.856, the NFI value is 0.870, and the GFI value is 0.884.

Table 5. Regression weights model without working time variable as moderation.

Variabel	Estimate	S.E.	C.R.	P	Information
KA <--- PE	,192	,072	2,657	,008	Significant
KA <--- PO	,165	,071	2,319	,020	Significant
KA <--- ID	,128	,073	1,757	,079	Not significant

Referring to this value, it can be stated that experience has a significant influence in improving the quality of audit results. Meanwhile, independence has a CR value. Amounting to 1.757 with a P value of 0.079 (>0.05).

Model Without Corrected Initial Moderating Variable (Working Time)

The model that does not involve the Working Time Variable as Moderation after being corrected increases the level of model effectiveness. Where the model effectiveness value is 0.148 or 14.8%. After repair, it increased to 0.152 or 15.2%. Shows that the improved model is much better than before the table was repaired.

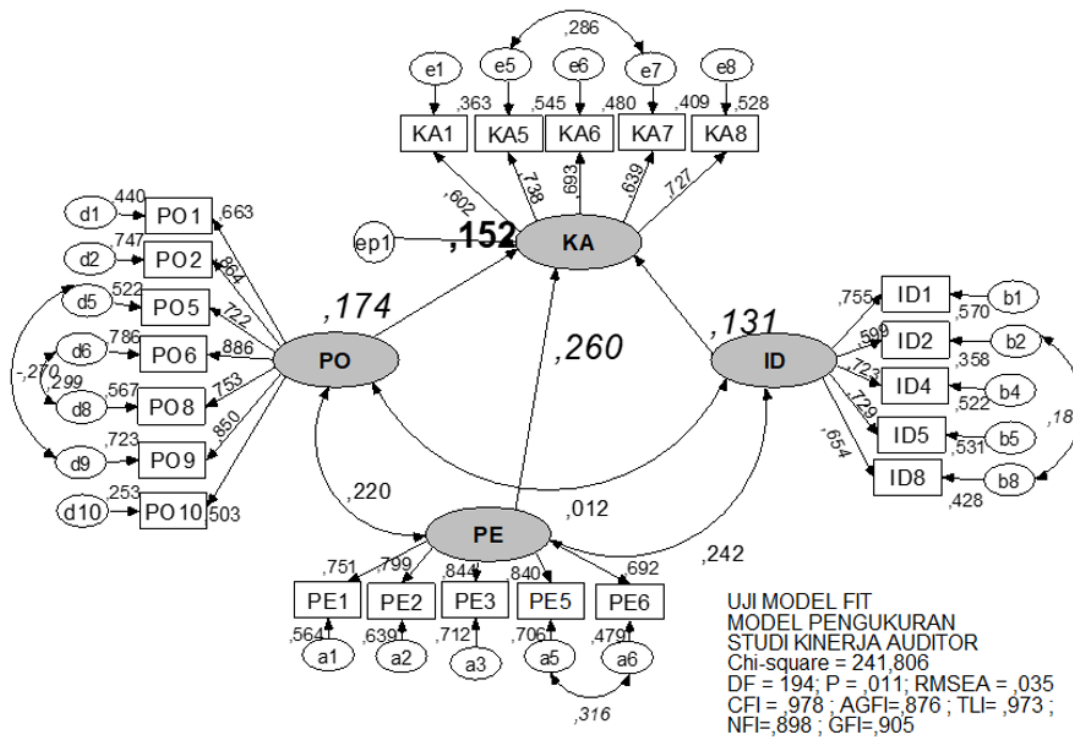


Figure 7. Model without working time variable as moderation after correction.

The results of model improvements also have an impact on several other Goodness of Fit Test measures such as Chi-Square, Pvalue, RMSEA, CFI, TLI, and GFI which are starting to show Model Fit. Meanwhile, the other two measurements, AGFI and NFI, still show that the Model is Not FIT (showing values <0.900). Where the AGFI value is 0.876, and the NFI value is 0.898.

Table 6. Regression weights model without working time variable as moderation after improvement.

Variabel		Estimate	S.E.	C.R.	P	Information
KA	<--- ID	,116	,077	1,508	,132	Not significant
KA	<--- PO	,157	,075	2,107	,035	Significant
KA	<--- PE	,228	,079	2,890	,004	Significant

Based on the table, it is known that the Professionalism (PO) value of C.R. is 2,490, the Experience (PE) C.R. value is 2.937, and Identification (ID1) C.R. value. 2,375. The significant value is below 0.05, this value shows that professionalism and experience have a significant effect. The model that best fits the observed empirical data. This model is the result of measuring the high goodness of fit value, which shows that the model can explain the variations and relationships between latent variables and indicators well.

Qualitative Research Results

The research continued with qualitative tests. This is intended to explore the quantitative test results, as well as answer qualitative research questions, namely explaining the factors of professionalism, experience, independence, and quality of audit results at ITJEN Kemendikbudristek.

Qualitative data collection took the form of interviews with ITJEN Kemendikbudristek in the target work unit. Interviews were conducted between February and May 2023. Interviews were carried out offline and online. The interviews are semi-structured, where the interview guide is used as a guide but the questions develop according to the communication that occurs during the interview. The interview results were transcribed and processed using the QSR NVivo 20.2 application.

The Influence of Professionalism (Prof) on the Quality of Audit Results (KHA)

QSR NVivo 20.2 Application. used to describe a theme map regarding the influence of professionalism variables on the quality of audit results from participants. The majority of participants stated in interviews that the level of professionalism would affect the quality of audit results.

Table 7. The influence of professionalism on the quality of audit results.

Themes - Sub Themes	Less Working Time	Enough Working Time
The Influence of Professionalism on the Quality of Audit Results		
Negative effect		
Knowledge and skills	No	No
Objectivity	No	No
Professional Responsibilities	No	No
Positive effect		
Knowledge and skills	Yes	Yes
Objectivity	Yes	Yes
Professional Responsibilities	Yes	Yes

So, overall, high levels of knowledge and skills are essential in ensuring optimal quality of audit results. They help minimize errors, increase efficiency, strengthen professional reputations, ensure compliance, and provide valuable recommendations to clients.

Table 8. The influence of experience on the quality of audit results.

Themes - Sub Themes	Less Working Time	Enough Working Time
The Effect of Experience on the Quality of Audit Results		
Negative effect		
Length of time/work period	No	No
Collection of knowledge in carrying out audits.	No	No
Mastery of work and equipment	No	No
Positive effect		
Length of time/work period	Yes	Yes
Collection of knowledge in carrying out audits.	Yes	Yes
Mastery of work and equipment	Yes	Yes

The independent audit report will also comply with applicable standards. So, their reports comply with recognized audit principles and existing regulations.

Table 9. Independence on the quality of audit results.

Themes - Sub Themes	Less Working Time	Enough Working Time
Independence on the Quality of Audit Results		
Negative effect		
Independence in the Audit Program	No	No
Independence in verification	No	No
Independence in reporting	No	No
Positive effect		
Independence in the Audit Program	Yes	Yes
Independence in verification	Yes	Yes
Independence in reporting	Yes	Yes

Professional auditors at ITJEN Kemendikbudristek must have the ability to analyze information carefully, identify patterns or discrepancies, and make objective judgments based on existing evidence.

As a professional, an Auditor at ITJEN Kemendikbudristek must have the ability to analyze information carefully, identify patterns or discrepancies, and make objective judgments based on existing evidence. The following is a further explanation regarding this ability:

Auditors at ITJEN Kemendikbudristek must be able to carry out an in-depth analysis of the information obtained during the audit process. They must understand the context in which the information is presented, as well as recognize its relevance to the audit objectives. Careful analysis allows Auditors at ITJEN Kemendikbudristek to find patterns or trends that may be relevant to the data being examined.

Auditors at ITJEN Kemendikbudristek must be skilled in identifying patterns or discrepancies that may exist in the information being audited. They must be alert to indications of fraud, errors, or discrepancies in the financial statements or business processes being audited. Identifying these patterns or discrepancies allows Auditors at ITJEN Kemendikbudristek to better evaluate risks and direct their audit efforts more effectively.

Auditors at ITJEN Kemendikbudristek must make objective assessments based on existing evidence, without allowing personal preferences or biases to influence their assessment process. They must consider all relevant evidence and information carefully, and use tested and proven methodologies in making their assessments. An objective assessment ensures that the resulting audit results are reliable and follow applicable audit standards.

Auditor working time at ITJEN Kemendikbudristek can vary from several weeks to several months depending on the complexity and scale of the audit being carried out. Nevertheless, Auditors at ITJEN Kemendikbudristek always strive to complete audits with efficiency without sacrificing the quality and accuracy of their work.

Conclusions

1. Qualitative measurements of the level of professionalism, average experience, level of independence, working time, and quality of audit results at ITJEN Kemendikbudristek are all in the medium (sufficient) category. Qualitative analysis shows that the level of professionalism, experience, independence, and quality of audit results at ITJEN Kemendikbudristek is in the sufficient category. These results are in line with the results of quantitative analysis using arithmetic average calculations. For this reason, increasing the professionalism, experience, and independence of auditors, which is currently considered sufficient, will further improve the quality of audit results when the level of professionalism, experience, and independence increases.
2. The research results show that simultaneously the quality of audit results is influenced by Professionalism, Experience, and Identification. Meanwhile, partially Professionalism and Experience have a significant effect. Meanwhile, the independent variable has no significant effect on the quality of audit results at ITJEN Kemendikbudristek.
3. Working time pressure has a positive effect on the quality of audit results. This means that pressure to complete an audit within a certain time limit can reduce the quality of audit results. Auditor ethics also have a significant effect on the quality of audit results. Overall, improving the quality of audit results can be achieved by increasing professionalism, auditor experience, and independence as well as managing working time pressure well. However, keep in mind that these results may differ depending on the specific context and conditions of each study.

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