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The Influence of Professional Ethics, Independence, and Professional Skepticism on Audit Quality at the Regional Inspectorate Office of Palopo City

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18

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ABSTRACT

This study seeks to empirically examine the influence of professional ethics, independence, and professional skepticism on audit quality within the Regional Inspectorate of Palopo City in the context of the digital era. Employing a quantitative research design, primary data were collected through structured questionnaire instruments and subsequently analyzed using multiple linear regression techniques. The empirical findings reveal that professional ethics exerts a statistically significant effect on audit quality. Similarly, independence is found to significantly enhance auditors' capacity to maintain objectivity in the audit process. Furthermore, professional skepticism emerges as the most dominant determinant, strengthening auditors' critical evaluation of audit evidence and their ability to identify potential misstatements or fraudulent activities. Collectively, these variables demonstrate a substantial and simultaneous influence on audit quality. The findings lend empirical support to Attribution Theory, which posits that auditors' internal characteristics—namely ethical orientation, independence, and critical judgment—play a pivotal role in shaping professional conduct during audit engagements. Accordingly, this study underscores the imperative of reinforcing professional ethics, independence, and professional skepticism to ensure the production of more reliable, objective, and accountable audit outcomes, particularly within the public sector auditing environment.
Keywords: *Professional ethics, independence, professional skepticism, audit quality*

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7

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INTRODUCTION

Audit quality is a multidimensional construct that is interpreted differently depending on the perspective of its stakeholders. Users of financial statements tend to define high-quality audits as those capable of detecting material misstatements or fraudulent activities within financial reports. In contrast, auditors themselves often perceive audit quality in terms of compliance with professional standards, effective risk identification to mitigate litigation exposure, client satisfaction, and the preservation of professional reputation (Hilman et al., 2021). Accordingly, discussions surrounding audit quality cannot be disentangled from the various determinants that influence it, encompassing both technological advancements and the behavioral attributes of auditors.

Auditing plays a fundamental role in ensuring institutional accountability and transparency across both public and private sectors. Traditionally, auditing has functioned as a control mechanism to ensure that financial statements are prepared in accordance with established accounting standards and faithfully represent the underlying economic reality. However, in the context of globalization, economic integration, and rapid technological development, the demands placed upon auditing have evolved significantly, requiring greater effectiveness, timeliness, and precision in audit processes (Allami et al., 2024). Consequently, while technological innovation enhances audit procedures, the quality of audit outcomes remains intrinsically linked to core professional values, including ethics, independence, and professional skepticism.

Within the Indonesian context, enhancing audit quality constitutes a critical component of public sector accountability reforms aimed at strengthening public trust in governmental institutions. Through institutions such as the Supreme Audit Board (*Badan Pemeriksa Keuangan*) and regional inspectorates, the government has undertaken efforts to improve audit practices to achieve higher levels of transparency and accountability. Despite notable progress, several persistent challenges remain, including limitations in human resource capacity, resistance to organizational change, and insufficient professional training for auditors (Rajafi Lalu et al., 2024). These challenges underscore the premise that audit quality is substantially influenced by the competence and professionalism of individual auditors.

The quality of auditors, in turn, is fundamentally shaped by three principal factors: professional ethics, independence, and professional skepticism. Professional ethics serve as the moral foundation guiding auditors to act with integrity, objectivity, and accountability. In the digital era, the importance of ethics is further amplified, as auditors are increasingly exposed to vast volumes of data and heightened risks of information misuse (Istimiati, 2025). A strong ethical orientation ensures adherence to professional codes of conduct and fosters public confidence in audit outcomes.

Independence, moreover, constitutes a critical prerequisite for the credibility of audit results. Independent auditors are able to provide unbiased opinions free from undue influence, whether originating from superiors, auditees, or institutional pressures. Nevertheless, maintaining independence poses significant challenges, particularly for government auditors operating within bureaucratic structures. Internal pressures and prolonged relationships with audited entities may compromise objectivity and professional judgment (Tina, 2023). Therefore, independence must be reinforced by a robust ethical framework to safeguard the integrity of audit decisions.

In addition, professional skepticism represents a crucial attitudinal attribute that complements ethics and independence. Auditors exhibiting a high level of professional skepticism do not readily accept management assertions without sufficient verification; rather, they maintain a critical and questioning mindset when evaluating audit evidence. This attribute is increasingly essential in modern audit environments, where auditors must assess the reliability of digital data objectively while mitigating potential biases arising from overreliance on technological systems (Salsabilla, 2023). Hence, the integration of ethics, independence, and professional skepticism establishes a strong foundation for achieving high-quality audits.

Although prior studies have examined the influence of professional ethics, independence, and professional skepticism on audit quality, the majority of these studies have predominantly focused on external auditors within the private sector. Limited attention has been devoted to internal government auditors, particularly within regional inspectorates. Furthermore, while the digital transformation of public sector auditing is intended to enhance transparency and accountability, its implementation continues to encounter obstacles, including inadequate auditor competencies, resistance to technological adoption, and suboptimal enforcement of ethical and professional standards. This condition highlights a significant research gap, as there remains a lack of comprehensive empirical investigation linking individual auditor attributes to audit quality within the context of digitalization in public sector institutions.

Therefore, this study offers a novel contribution by empirically examining the influence of professional ethics, independence, and professional skepticism on audit quality within a governmental auditing context. Drawing upon Attribution Theory, this study conceptualizes auditors' internal characteristics as key determinants of professional behavior in audit engagements. By employing a quantitative approach based on primary data, this research aims to provide robust empirical evidence that enriches the existing literature on public sector auditing and contributes to a deeper understanding of audit quality in the digital era.

THEORETICAL OVERVIEW AND HYPOTHESES DEVELOPMENT

Attribution Theory

Attribution Theory, originally proposed by Fritz Heider (1958), posits that individual behavior is influenced by both internal capacities and external circumstances. Internal factors encompass personal attributes such as abilities and innate talents, whereas external factors refer to elements beyond an individual's control, including situational conditions and chance or luck (Fauziyah, 2025). The central premise of this theory is to identify the underlying causes that drive individuals to act in certain ways, whether such behavior originates from internal dispositions—such as personality, traits, and emotions—or from external pressures, including challenging situations or environmental constraints that shape behavioral responses. By observing patterns of behavior, it becomes possible to understand an individual's characteristics and to anticipate how they may behave in future contexts. Within this framework, the characteristics of auditors as individuals are of critical importance in determining their professional performance. Auditors do not rely solely on formal education or professional training; rather, their personal beliefs and values also guide their actions during the audit process. Consequently, auditors' behavior, which is closely associated with their internal beliefs and dispositions, contributes significantly to enhancing audit quality and facilitating the resolution of issues encountered during audit engagements.

Professional Ethics

Professional ethics refers to a set of moral principles specifically designed to regulate an individual's conduct in carrying out professional duties (Syamsuddin, 2021). Its primary objective, which also serves as a key indicator, is to ensure that professionals act with honesty, fairness, accountability, and uphold public trust in their profession. Unlike general morality, professional ethics is more specific and focused on particular fields of work.

The application of professional ethics is essential in maintaining integrity and quality in both professional practices and research activities. In the context of the auditing profession, professional ethics has been empirically demonstrated to exert a significant influence on audit quality. Auditors who consistently adhere to ethical principles are more likely to produce accurate, honest, and reliable audit reports, thereby enhancing public confidence in the accounting profession (Lase et al., 2024).

Independence

Independence is a mental attitude that requires auditors to be free from influence, pressure, and the interests of other parties in order to act objectively and professionally in carrying out their duties. Auditors who possess a high level of independence are able to evaluate audit evidence rationally, resist intervention from external parties, and maintain integrity and objectivity throughout the audit process. This attitude is crucial, as without independence, audit results are at risk of losing their reliability and credibility. Independence has been proven to have a positive influence on auditors' professional behavior and serves as a fundamental basis for maintaining the effectiveness of the oversight function, even though internal government auditors operate within regional executive structures (Fauziyah, 2025).

The independence variable of auditors reflects the extent to which auditors are able to maintain a stance free from pressure during the audit process. Several indicators of auditor independence include the ability to resist influence or pressure from regional executive authorities, maintain objectivity in evaluating digital audit evidence without personal interest, and uphold integrity to ensure the reliability of audit results despite operating within a governmental environment. Furthermore, an independent attitude is also utilized as an effort to minimize potential intervention in the data analysis process within e-audit systems (Hilman et al., 2021).

Professional Skepticism

According to the Institute of Internal Auditors (2024), auditor skepticism refers to a critical attitude and a sense of inquiry that must be possessed by every internal auditor in performing their duties. This skeptical attitude, as further elaborated by the IIA (2024), includes vigilance toward several conditions, namely: the existence of audit evidence that contradicts other evidence, the emergence of doubts regarding the reliability of information derived from audit documentation, indications that suggest the presence of fraud risk, and the need to perform additional audit procedures when circumstances indicate that standard procedures are insufficient.

Based on findings reported by Beasley in studies reviewed through Accounting and Auditing Releases issued by the U.S. Securities and Exchange Commission, it is explained that one of the primary factors causing auditors to fail in identifying fraudulent activities is the weak application of professional skepticism in the audit process (R. A. Rahayu, 2020). When this variable of professional skepticism is linked to Attribution Theory, it illustrates how auditor behavior—particularly in terms of skeptical judgment—can influence audit quality. Several indicators of this variable include auditors' alertness to inconsistent audit evidence, carefulness in evaluating the reliability of information derived from digital documents, the ability to detect potential fraud through the application of additional audit procedures, and the application of a skeptical mindset to deepen auditors' judgments and considerations in accordance with the context of Attribution Theory (Hilman et al., 2021).

Audit Quality

Audit quality refers to the extent to which an audit is able to detect material misstatements or fraudulent activities in financial statements and provide reasonable assurance that such statements are presented in accordance with generally accepted accounting principles (Fitrianti et al., 2024).

Audit quality is significantly influenced by factors such as competence, independence, experience, and the size of the Public Accounting Firm. Auditors who are competent and independent tend to produce more reliable audit outcomes and are better able to reduce the likelihood of material misstatements in financial reports. Empirical studies have found that independence, audit experience,

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and auditor competence have a significant effect on audit quality in Public Accounting Firms in Surabaya (Fauziah & Dwinda Yanthi, 2021). Furthermore, the indicators used to assess audit quality according to DeAngelo (2011) include compliance with auditing standards (SPAP) as a benchmark, as well as independence, objectivity, and integrity (Hayati4, 2020).

The Influence of Professional Ethics on Audit Quality

Within the domain of ethical considerations, every professional field requires a strong commitment to moral principles, which are subsequently articulated into a set of clearly defined rules. These established standards function as guidelines for carrying out professional duties and are commonly recognized as codes of ethics. When auditors are able to maintain adherence to ethical principles governing their professional conduct, they are capable of performing audit tasks effectively and in accordance with the provisions outlined in the professional code of ethics.

Empirical evidence suggests that there is a demonstrable and beneficial relationship between adherence to professional ethics and audit quality. This implies that the more rigorously auditors apply ethical principles in their work, the higher the quality of the audits they produce (N. K. S. Rahayu & Suryanawa, 2020). Other studies also indicate that professional ethics has a positive influence on audit quality, whereby auditors' compliance with professional codes of ethics strengthens integrity and professional responsibility, thereby directly enhancing the quality of audit outcomes (Lase et al., 2024). However, research conducted by Muslimin et al. (2024) reveals that adherence to professional ethics may have a negative but statistically insignificant effect on audit standards, suggesting that merely enforcing ethical guidelines does not automatically lead to improved audit outcomes. Therefore, this study proposes the following hypothesis:

H1: Professional Ethics has a positive effect on Audit Quality.

The Influence of Independence on Audit Quality

Auditor independence plays a crucial role in determining audit quality, as it is directly associated with the auditor's ability to provide objective judgments free from external influence. Auditors who are able to maintain distance from client pressures and consistently adhere to professional standards are more likely to produce accurate audit judgments that are free from conflicts of interest.

Numerous studies have examined the relationship between independence and audit quality. Empirical evidence, such as the study conducted by (Sangadah, 2022), demonstrates that when auditors maintain independence, it significantly enhances the quality of their work. This is because auditors who uphold independent thinking are able to deliver objective evaluations, free from external pressures or influences, thereby strengthening the reliability of audit conclusions. Other studies also confirm that independence has a positive effect on audit quality, where an independent attitude serves as a key factor in maintaining the credibility of auditors' opinions and ensuring that audited financial statements can be trusted by users (Yuniza Wulandari Yuriski 1, 2022). However, research conducted by (Maryana & Fauziyah, 2023) indicates a significant negative effect of auditor independence on audit quality, suggesting that higher levels of independence do not always guarantee improved audit outcomes, possibly due to limitations in professional behavior or contextual demands faced by auditors. Therefore, the following hypothesis is proposed:

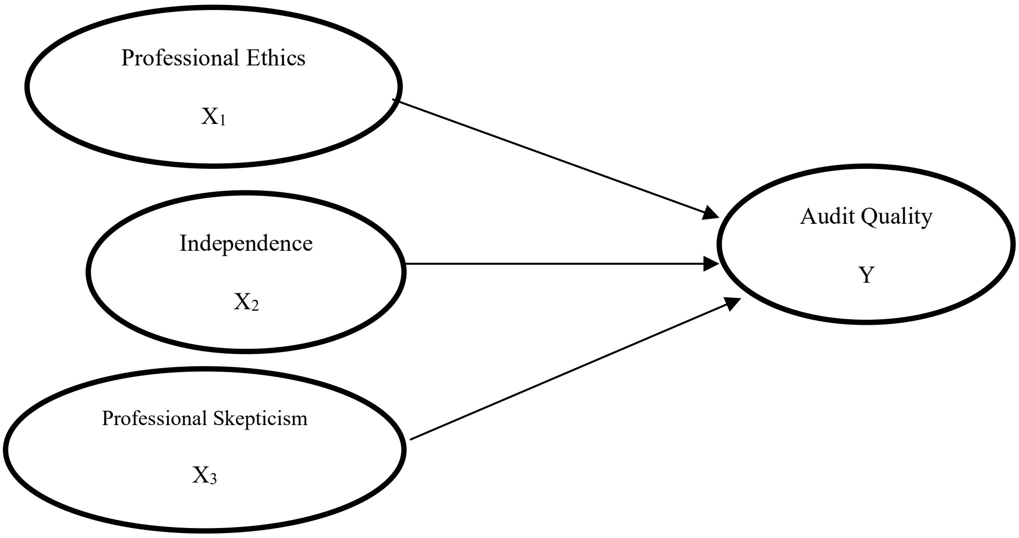
H2: Independence has a positive effect on Audit Quality.

The Influence of Professional Skepticism on Audit Quality

Professional skepticism encourages auditors to adopt a more cautious and critical approach when evaluating audit evidence. Through this attitude, auditors are able to minimize judgment errors and ensure more accurate audit outcomes, thereby enabling professional skepticism to exert a positive influence on audit quality.

Based on prior studies, audit quality improves with the presence of professional skepticism, as auditors who possess a strong skeptical mindset tend to examine evidence more thoroughly and are less likely to accept information without sufficient validation, allowing them to identify errors or fraudulent activities more effectively (Dianatasari et al., 2022). Previous research forming the basis of this study's hypothesis, including that conducted by (Fauziyah, 2025), demonstrates the influence of professional skepticism on audit quality. However, this influence may become less significant when auditors face limitations in audit evidence or high work pressure, which can reduce the level of skepticism applied during the audit process (Yulanda et al., 2023). Therefore, the following hypothesis is proposed:

H3: Professional Skepticism has a positive effect on Audit Quality.



METHOD

Analytical Method

This study employs a quantitative approach aimed at analyzing the relationship between professional ethics, independence, and professional skepticism on audit quality. This approach is selected as it is appropriate for examining the influence among variables using empirical data collected through questionnaires. The population in this study consists of auditors working at the Regional Inspectorate Office of Palopo City. The sampling technique applied in this study is purposive sampling. Purposive sampling involves a method in which samples are selected based on the ease of access and availability of subjects (Putri, 2020). The rationale for selecting this sampling method is based on accessibility and time constraints. The criteria for selecting samples included in this study are as follows: (1) auditors working at the Regional Inspectorate Office of Palopo City, (2) auditors who have worked

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for at least one year, and (3) auditors who are willing to complete the questionnaire (Lastianti et al., 2024). The data used in this study are primary data obtained through the distribution of questionnaires to auditors at the Palopo City Inspectorate. The main instrument used is a questionnaire measured using a Likert scale ranging from 1 to 5, from "strongly disagree" to "strongly agree." The distribution of questionnaires was conducted directly to respondents.

22 The collected data are analyzed using multiple linear regression analysis with the assistance of SPSS version 27 software. The stages of analysis include descriptive statistical analysis, validity and reliability testing of the instrument, classical assumption tests (normality and multicollinearity), t-test to examine the influence of variables, and the coefficient of determination (R^2) to assess the extent to which independent variables contribute to audit quality.

RESULT AND DISCUSSION

RESULTS

A. Research Results

23 **a. Descriptive Statistical Analysis Results**

Table. 1 Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Professional Ethics (X1)	36	14	30	25.19	2.916
Independece (X2)	36	13	33	28.78	3.870
Professional Skepticism (X3)	36	13	34	27.42	4.971
Audit Quality (Y)	36	10	35	27.86	4.906
Valid N (*listwise*)	36				

Source: Primary data processed using SPSS 27

Based on the table presented above, the following conclusions can be drawn:

12 1. The Professional Ethics variable (X1) has a minimum value of 14 and a maximum value of 30, with a mean of 25.19 and a standard deviation of 2.916, indicating that respondents generally exhibit a high level of professional ethics, accompanied by relatively low variability in responses.
2. The Independence variable (X2) has a mean value of 28.78, with a score range from 13 to 33 and a standard deviation of 3.870, suggesting that auditor independence is perceived to be relatively high with moderate variation among respondents.
15 3. The Professional Skepticism variable (X3) has a mean of 27.42, with a minimum value of 13 and a maximum value of 34, and a standard deviation of 4.971, which represents the highest variability among all variables, indicating a relatively wide disparity in respondents' perceptions regarding the level of professional skepticism.
4. The Audit Quality variable (Y) shows a mean of 27.86, with a range of values from 10 to 35 and a standard deviation of 4.906, implying that audit quality is perceived to be high, although with relatively substantial variation in responses.

b. Validity Test Results

The validity test in this study was conducted using SPSS to determine the validity of each statement item presented to respondents. The test was performed at a significance level of 5% (α = 0.05; df = 36 – 2 = 34). The results indicate that if the calculated correlation value (r-count) is greater than the critical value (r-table), then the instrument used in the study is considered valid. Detailed results of the validity test are presented in Table 2.

Tabel. 2 Validity Test Results

No	Variable	Indicator	*r*-count	*r*-table	Sig.	Result
		EP1	0.557	0.329	0.001	Valid
		EP2	0.512	0.329	0.001	Valid
		EP3	0.591	0.329	0.001	Valid
1	Professional Ethics (X1)	EP4	0.642	0.329	0.001	Valid
		EP5	0.843	0.329	0.001	Valid
		EP6	0.670	0.329	0.001	Valid
		EP7	0.530	0.329	0.001	Valid
		I1	0.754	0.329	0.001	Valid
		I2	0.670	0.329	0.001	Valid
		I3	0.566	0.329	0.001	Valid
2	Independence (X2)	I4	0.564	0.329	0.001	Valid
		I5	0.638	0.329	0.001	Valid
		I6	0.684	0.329	0.001	Valid
		I7	0.676	0.329	0.001	Valid
		SP1	0.737	0.329	0.001	Valid
		SP2	0.662	0.329	0.001	Valid
		SP3	0.646	0.329	0.001	Valid
3	Professional Skepticism (X3)	SP4	0.603	0.329	0.001	Valid
		SP5	0.791	0.329	0.001	Valid
		SP6	0.543	0.329	0.001	Valid
		SP7	0.711	0.329	0.001	Valid
4	Audit Quality (Y)	KA1	0.595	0.329	0.001	Valid

KA2	0.544	0.329	0.001	Valid
KA3	0.838	0.329	0.001	Valid
KA4	0.753	0.329	0.001	Valid
KA5	0.843	0.329	0.001	Valid
KA6	0.706	0.329	0.001	Valid
KA7	0.744	0.329	0.001	Valid

Source: Primary data processed using SPSS 27

Based on the results of the validity test, it can be concluded that all questionnaire items are valid, as the r-count values are greater than the r-table value (0.329). This indicates that each statement item is capable of accurately measuring the intended constructs. Therefore, the research instrument used in this study, namely the questionnaire, is considered appropriate and capable of obtaining accurate and relevant data required for the research.

c. Reliability Test Results

Reliability testing is conducted to determine the extent to which the data collection instrument is consistent and dependable for its intended purpose. A higher level of reliability indicates that the measurement results are stable and can be considered trustworthy.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Result
Professional Ethics (X1)	0.759	Reliabel
Independence (X2)	0.768	Reliabel
Professional Skepticism (X3)	0.795	Reliabel
Audit Quality (Y)	0.851	Reliabel

Source: Primary data processed using SPSS 27

Based on the reliability test results presented above, it can be affirmed that all variables used in this study demonstrate adequate reliability and are suitable as instruments for data collection. This is supported by Cronbach's Alpha coefficients exceeding 0.60, indicating that the instrument possesses a satisfactory level of internal consistency and ensures the reliability of the collected data.

d. Normality Test Results

The normality test is conducted to determine whether the dependent variable in the regression model is normally distributed. A good regression model is one that exhibits a normal distribution. The normality test in this study is performed by observing the graphical analysis (Normal P–P Plot of regression) and by applying the One-Sample Kolmogorov–Smirnov test.

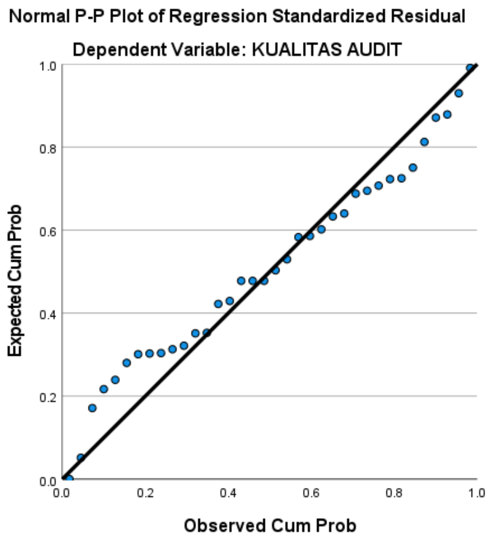

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Figure 2. Normality Test Results

Based on Figure 2 above, it can be observed that the plotted points are distributed around the diagonal line and follow its direction. This indicates that the residual values are normally distributed.

e. Multicollinearity Test Results

Table 4. Multicollinearity Test Results

Variable	**Tolerance**	**VIF**	**Remarks**
Professional Ethics (X1)	0.611	1.637	No Multicollinearity
Independence (X2)	0.598	1.672	No Multicollinearity
Professional Skepticism (X3)	0.768	1.302	No Multicollinearity

Source: Primary data processed using SPSS 27

2

Based on Table 4, it is found that the tolerance values of all independent variables are greater than 0.10 and the Variance Inflation Factor (VIF) values are less than 10. Therefore, it can be concluded that there is no indication of multicollinearity among the variables in this study.

f. t-Test Results

Table 5. t-Test Results

Variable	***t*-count**	***t*-table**	**Sig.**	**Remarks**
Professional Ethics (X1)	2.480	2.037	0.018	Accepted
Independence (X2)	2.333	2.037	0.026	Accepted
Professional Skepticism (X3)	7.753	2.037	0.000	Highly Accepted

Dependent Variable: Audit Quality

Source: Primary data processed using SPSS 27

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Regression analysis is employed to examine the relationship between predictor variables and the outcome variable, where audit quality (Y) serves as the dependent variable, and professional ethics (X1), independence (X2), and professional skepticism (X3) act as independent variables.

Y = a + β1X1 + β2X2 + β3X3 + e…….. 1)

Based on the t-test results above, the following interpretations can be drawn:

16
1. The Professional Ethics variable (X1) has a significant effect on audit quality, as indicated by the t-value of 2.480, which exceeds the t-table value of 2.037, and a significance level of 0.018 < 0.05. Therefore, it can be concluded that stronger adherence to professional ethical principles by auditors leads to an improvement in audit quality.

8
2. The Independence variable (X2) is also proven to have a significant effect on audit quality, as the t-count value of 2.333 is greater than the t-table value of 2.037, with a significance value of 0.026 < 0.05. This finding suggests that auditors who are able to maintain independence and remain free from external influence tend to produce more objective and higher-quality audit outcomes.

9
3. The Professional Skepticism variable (X3) is the most dominant factor influencing audit quality, as evidenced by the t-count value of 7.753, which is substantially higher than the t-table value of 2.037, and a significance value of 0.000, indicating a highly significant effect. This condition implies that auditors who exhibit a cautious, critical, and questioning attitude, and who do not readily accept information without sufficient evidence, are more likely to produce more accurate audit examinations and substantially enhance audit quality.

6
g. Coefficient of Determination (R^2) Results

Table 6. Coefficient of Determination Results

Model	*R*	*R*-Square	Adjusted R Square	Std. Error of the Estimate
1	0.802ª	0.643	0.609	3.067

Source: Primary data processed using SPSS 27

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Based on the results of the coefficient of determination presented in Table 6, the R Square value is 0.643. This indicates that Professional Ethics, Professional Skepticism, and Independence collectively explain 64.3% of the variation observed in Audit Quality. Conversely, the remaining 35.7% is influenced by other factors not included in the research model.

14
The Adjusted R Square value of 0.609 suggests that the model is still able to explain 60.9% of the variation in audit quality after accounting for the number of variables and sample size. This implies that the regression model is considered reliable and appropriate for use. Furthermore, the correlation coefficient (R) value of 0.802 indicates a strong relationship between the combined influence of the three independent variables and audit quality. In conclusion, these findings demonstrate that the regression model possesses substantial explanatory power in identifying the factors affecting audit quality.

DISCUSSION

This study aims to analyze the influence of professional ethics, independence, and professional skepticism on audit quality among auditors at the Regional Inspectorate Office of Palopo City. Based

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on the results of multiple linear regression analysis, all three variables are proven to have a significant effect on audit quality. Overall, the results of the hypothesis testing can be summarized as follows:

1) The Influence of Professional Ethics on Audit Quality

Based on the research findings, the t-test results indicate a significant effect of professional ethics on audit quality. This suggests that a stronger emphasis on professional ethics among auditors leads to improved audit quality. Auditors who demonstrate attributes such as honesty, impartiality, accountability, and due care are more consistent in adhering to established standards during audit procedures.

These findings support Attribution Theory, in which professional ethics represents an internal attribution reflecting the moral values and character of auditors. These values encourage stable professional behavior, enabling auditors to resist external pressures and conflicting interests. This finding is consistent with (Hilman et al., 2021), which emphasizes that auditors' personal characteristics (internal factors) significantly influence audit quality in government institutions.

Previous studies also indicate that professional ethics serves as a moral foundation ensuring that auditors perform their duties with honesty and responsibility, particularly in the context of digital audit environments such as e-audit (Lastianti et al., 2024). Therefore, this finding reinforces the view that professional ethics is a key driver of audit quality.

2) The Influence of Independence on Audit Quality

The partial test results demonstrate that independence has a significant effect on audit quality. Auditors who maintain independence are able to provide objective evaluations and are not influenced by external pressures from superiors, auditees, or bureaucratic structures.

From the perspective of Attribution Theory, independence can be categorized as an internal attribution in the form of a mental attitude reflecting auditors' personal control over their actions. Auditors with strong independence are better able to withstand external pressures, resulting in more reliable audit outcomes. This finding is aligned with (Hilman et al., 2021), which highlights that integrity and auditor characteristics are key internal determinants of audit quality in the public sector.

This result is further supported by (Fauziyah, 2025), who emphasizes that independence is essential in maintaining audit quality within governmental environments that are often subject to structural pressures. Thus, this study consistently confirms that auditor independence is a fundamental component in producing high-quality audits.

3) The Influence of Professional Skepticism on Audit Quality

Based on the empirical results, professional skepticism is identified as the most dominant variable influencing audit quality, as indicated by the highest t-value among all variables. Auditors with a skeptical attitude tend to be more critical in evaluating audit evidence, less likely to accept management assertions without verification, and more diligent in ensuring the sufficiency of evidence before drawing conclusions.

From the perspective of Attribution Theory, professional skepticism represents an internal attribution in the form of a critical mindset and heightened vigilance. This attitude influences how auditors respond to uncertainty and potential misstatements in financial reporting. In this context, professional skepticism is directly linked to Attribution Theory, as auditors' skeptical behavior reflects an internal response to the risks and uncertainties inherent in digital audit environments.

These findings are consistent with previous studies by (Dianatasari et al., 2022) and Yulanda et al. (2023) which assert that professional skepticism enhances auditors' ability to detect fraud more

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

effectively. Therefore, professional skepticism is proven to be the most influential internal factor in improving audit quality.

CONCLUSION

11 Based on the results of this study, it can be concluded that professional ethics has a significant effect on audit quality at the Regional Inspectorate Office of Palopo City; therefore, H1 is accepted. Furthermore, independence also has a significant effect and is identified as a dominant variable influencing audit quality at the Regional Inspectorate Office of Palopo City; thus, H2 is accepted. In addition, professional skepticism has a highly significant effect and is likewise considered a dominant variable affecting audit quality; therefore, H3 is accepted. Simultaneously, professional ethics, independence, and professional skepticism have a strong influence on audit quality, contributing 64.3% to the variation in audit quality, indicating that the research model is appropriate and capable of explaining the relationships among the variables examined in this study.

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