

## THE INFLUENCE OF SKEPTICISM, INDEPENDENCE, AND MOTIVATION ON AUDIT QUALITY AT THE FINANCIAL AND DEVELOPMENT SUPERVISION AGENCY (BPKP) OF NORTH SUMATRA PROVINCE

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### Abstract

The research aims to empirically prove the influence of skepticism, independence and motivation on audit quality at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province. The data collection technique uses a questionnaire distributed to auditors via Google Forms. Data analysis employs quantitative methods with statistical tools, specifically using Smart Partial Least Squares software. The test results show that skepticism and motivation significantly effect audit quality, while independence does not. The study identifies several limitations, suggesting that future research should include additional variables to explore factors influencing audit quality and expand the population and sample size for further investigation.

**Keywords** : *Audit Quality, Independence, Motivation, Skepticism*

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## 1. INTRODUCTION

The issue of audit quality conducted by auditors remains a major concern for the public today. A good audit should be expected to improve the quality of information, but sometimes this is not fully realized in practice (Wahyuni et al., 2020). One of them happened to the Wanaartha Life Insurance company with KAP Crowe Indonesia. Based on the examination by the Financial Services Authority, KAP KNMT and AP Nunu Nurdiyaman and Jenly Hendrawan were given sanctions in the form of cancellation of their registration certificates at the OJK on February 24, 2023. (Otoritas Jasa Keuangan, 2023). They were considered to have violated Article 39 Letter b of POJK Number 13/PJOK.03/2017. Jenly Hendrawan was considered to lack the skills to practice as an AP because he did not conduct a sufficiently detailed examination of PT Asuransi Wanaartha's financial statements, so that fraud was not detected in the independence audit report. However,

Wanaartha Life's financial statements continue to be considered "healthy" because clients continue to buy products with large return offers without considering the risk of default.

The second case is related to the revocation of the Armandias KAP license by the Minister of Finance based on LHP Number LHP75/PPA.1/2022 dated January 16, 2023. (Pusat Pembinaan Profesi Keuangan Sekretariat Jenderal - Kementerian Keuangan, 2023). The license was revoked because there were problems in the implementation of the audit, including two clients, namely PT Liman Bangun Perkasa and PT Gaung Civitha Ranooha, who did not have working paper documents that did not meet accounting standards and public audit procedure standards. The revocation of this license was announced based on KMK Number 151/KM.1/2022 dated February 16, 2023.

The audit quality issue can also be seen in the results of the North Sumatra BPKP audit, where there were discrepancies in the 2,000-house construction project, where only 1,650 houses were realized, while 350 other houses had not been worked on. The funds amounting to Rp 6 billion for the construction of the remaining 350 houses have been returned to the State Treasury. The President Director of PDAM Tirta Lihou, Simalungun Regency, North Sumatra, also acknowledged this and stated that PDAM Tirta Lihou complies with all applicable provisions. In addition, Law Enforcement Officers (APH) have questioned the audit results several times.

Cases related to audit quality have drawn attention to the audit profession. The availability of accurate information to users of financial statements is very important. Audit quality includes the auditor's ability to identify and disclose abuses in the client's accounting system. It is important to consider quality assurance when making decisions regarding financial reporting because it ensures the presentation of reliable financial statements. Audit standards are the measures used to assess the quality of work performed in an audit. These standards consist of procedures or steps applied in order to achieve the desired objectives in the audit process so that they become an effective guide to achieve the expected audit quality (Nurbaiti & Prakasa, 2022).

An auditor must dig deeper into the information to ensure the reliability and truth of the information being audited. This attitude is called auditor skepticism, meaning a mental attitude that allows someone to critically evaluate information to support the reliability, accuracy, and depth of the audit being conducted. The important role of this skepticism can be seen in identifying errors, fraud, and critical assessment of audit evidence because in an effort to achieve superior audit quality, an auditor must maintain a critical and careful attitude towards potential conflicts in the company (Cisadani & Wijaya, 2022).

Skeptical auditors not only accept information easily, but also conduct careful analysis to understand the context, risks, and implications of each aspect of the audit. When an auditor has a skeptical attitude, he or she tends to be more alert to suspicious signs in the information provided. The quality of the audit will automatically increase when an auditor is skeptical so that they tend to look for stronger evidence and to support their findings and opinions.

In the audit process there are sometimes areas that require further testing, therefore skeptical auditors are naturally inclined to question assumptions and identify potential risks so that no information may be missed or ignored. Auditors must continue to question the integrity of management. Auditors must apply careful analysis and must not be satisfied with the evidence they obtain to prevent significant errors that can affect the quality of the audit significantly (Triono, 2021).

Skepticism helps maintain auditor independence by encouraging them to remain objective and unaffected by external pressures or interests. Auditor independence includes the absence of preferences, the absence of personal interests, and the impossibility of being influenced by parties who have an interest in providing an opinion (Sinambela, 2019). The application of skepticism to auditors can ensure that their decisions are based on careful and objective analysis, without being influenced by external factors that could reduce their independence.

An independent auditor will avoid personal interests that can influence the provision of opinions on the financial condition of an entity. According to the Code of Ethics for Public Accountants (2020), independence is a mental attitude that allows a person to make conclusions without being influenced by

pressure that can reduce professional judgment. The opinion arises that the decline in an auditor's objectivity can be questioned if the accountant audits the same company for too long (Syahputra et al., 2024). With this independence, a person can act with integrity, and apply objectivity and professional skepticism. In the context of carrying out work, independence includes the ability of an auditor to act freely, honestly, and objectively during the audit. Auditors are also expected to improve their skills and competence in completing audit tasks.

In identifying and disclosing significant audit findings, independent auditors tend to be more careful so that pressure from external parties will not hinder the decision to report errors or fraud. Independence builds public confidence in audit quality, that the audited financial statements truly reflect the actual financial condition of the audited entity. This occurs when the auditor complies with applicable audit standards and codes of ethics so that the quality is high and in accordance with applicable regulatory requirements.

When an auditor feels that his/her independence is threatened, for example by pressure from the client or other parties involved in the audit process, his/her motivation to perform work with integrity and quality may decrease. With strong internal motivation that possessed by someone including the auditor, to achieve and to demonstrate commitment to the team, and display a high level of initiative and optimism (Munawaroh, 2019). High motivation can increase auditor independence, because an auditor who cares about the quality of his/her work tends to be better able to maintain auditor independence in challenging situations.

Work motivation is a trigger for activity, which encourages individuals to act or behave according to certain patterns. Motivating individuals involves providing them with clear direction and taking the necessary steps to ensure that they achieve their set goals (Gaffar & Dahlan, 2020). Motivated auditors tend to be better able to meet high audit standards, maintain independence and objectivity, and make a positive contribution to the integrity and transparency in the presentation of financial information.

Based on attribution theory, individuals explain the causes of an event or behavior that occurs, which can be internal (originating from within the individual) or external (caused by factors outside the individual). Skepticism makes auditors more likely to consider various possibilities before concluding the cause of a problem. Skeptical auditors will look for additional evidence to confirm or reject certain information. This ensures that their conclusions are based on strong and in-depth data, thereby increasing the accuracy and reliability of the audit.

Independence encourages auditors not to be influenced by pressure from certain parties in decision making. By applying attribution theory, it helps auditors to understand and manage bias in their judgments. Auditors strive to maintain a high level of independence in order to maintain the trust of users of financial statements (Butarbutar & Pesak, 2021). Independence prevents auditors from being involved in situations that can create conflicts of interest, which can damage the integrity of the audit and reduce audit quality.

Attribution theory helps auditors assess the causes of audit success or failure. If auditors attribute audit success to internal abilities, such as their own competence, thoroughness, or dedication, this may increase motivation to improve audit quality. Auditors who attribute audit failure to factors they can control (such as improved competence or better audit planning) may be more motivated to improve in the future.

The research conducted Landarica, (2020) shows that the higher the auditor's skepticism, the higher the audit quality produces. In line with the research conducted, Cisadani & Wijaya, (2022) state that auditor skepticism has a positive and significant effect simultaneously on audit quality. While the research Triono, (2021) shows that auditor skepticism had no effect on audit quality.

Research, Sa & Challen, (2022) on the independence variable, finds to have an effect on audit quality. Deal with the research conducted, Munawaroh, (2019) shows that independence had a positive and significant effect on audit quality. However, the study of Tawakkal, (2019) finds that the independence variable does not affect the quality of audit results.

The study of Munawaroh, (2019) shows that motivation has a positive effect on audit quality, In connection with research Sinambela, (2019), motivation contributes to audit quality. However, the study Sormin & Rahayu, (2020) states that motivation does not affect audit quality.

This study replicates the study from Munawaroh, (2019). The difference in this study lies in the addition of skepticism variables and different research years in previous studies. This study analyzes the influence of skepticism, independence, and motivation on audit quality at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province.

## 2. LITERATURE REVIEW

### Audit Quality

Audit quality is an assessment of the actions taken by the auditor during the audit process to produce an audit report, which is evaluated based on various factors that influence the quality of the audit (Zaputra, 2022). A quality audit must have one element, namely being implemented by an independent apparatus, having knowledge and accountability in implementing the audit process. So the resulting audit will be of quality and transparent so that the public can trust (Aulia & Syofyan, 2020).

To maintain audit quality, a quality control system is needed to ensure that accountants implement their duties properly. This system involves the company's organizational structure, policies, and procedures, all of which aim to build trust between professional work and the standards set in the public accounting profession (Shahibah et al., 2020).

Public Accountant Professional Standards (SPAP) (2020) states that an audit conducted by an auditor is of high quality if it meets the requirements or audit standards. Audit standards cover the professional qualities of the independent auditor, the considerations used in conducting the audit, and the preparation of the audit report.

#### 1. General Standards

- a. The audit must be implemented by a person who has sufficient technical expertise and training as an auditor,
- b. Maintain a mental attitude in all matters relating to engagement and independence,
- c. Carrying out audits and preparing reports must use professional skills carefully and thoroughly.

#### 2. Field Work Implementation Standards

Audit planning and supervision, adequate understanding of the internal control structure, and sufficient and competent audit evidence.

#### 3. Reporting Standards

A statement whether the financial statements are based on generally accepted accounting principles, a statement regarding the consistent application of generally accepted accounting principles, informative disclosures in the financial statements, and a statement of opinion on the financial statements as a whole.

### Skepticism

Skepticism is an expression of objectivity, meaning that skepticism does not mean being cynical, overly critical, or insulting. Skepticism is an attitude of doubt or disbelief before obtaining sufficient evidence or information. An auditor who practices skepticism will ask: 1) what information is needed? 2) what is the best way to obtain the information? 3) does the information obtained make sense? (Landarica, 2020). Skepticism is the main principle that an auditor must have in implementing his duties, even though he has received payment from his client for the services provided (Muslim et al., 2020).

An auditor should not assume that the management of the organization being audited is dishonest, but should not be absolutely confident that the honesty of management is beyond doubt. The auditor needs to maintain an attitude of professional skepticism throughout the audit process, with the aim of obtaining reasonable assurance that any material deviations or significant inaccuracies in the data will be detected. This could be due to errors, fraud, illegal acts, or violations of regulations. An auditor needs to have a high level of curiosity, broad understanding, and the ability to apply critical analysis when performing audit tasks (Deliana et al., 2023).

## Independence

Independence is a state in which a person is free from external influences, considering facts and opinions honestly and objectively. Independence is very important for an auditor when providing audit services to users of financial statements. This reflects the attitude of an auditor who is impartial to anyone in carrying out the audit. Every auditor must demonstrate an independent attitude so that users of financial statements can have confidence in their independence (Widiya & Syofyan, 2020).

In the Indonesian Accountants Code of Ethics (2020), it is explained that independence is related to the basic principles of objectivity and integrity which consist of two things, namely:

1. Independence of Thought (independence in fact) – the attitude of an individual who acts with integrity and applies objectivity and professional skepticism through an attitude that is not influenced by pressure that can change the conclusions of professional judgment.
2. Independence in appearance – the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would be likely to conclude that the integrity, objectivity, or professional skepticism of the firm, or a member of the audit or assurance team, has been compromised.

Independence reflects freedom from factors that may interfere with the activity of audit ability to implement its responsibilities objectively. By having independence, an auditor will not hesitate to report any irregularities after conducting an audit. The auditor will objectively convey the audit results to management regarding its findings (Nainggolan et al., 2019).

## Motivation

Motivation is the drive or reason that makes someone do a certain action. A person's motivation to take a certain action in order to achieve a desired goal (Munawaroh, 2019). Motivational factors that come from within the individual related to work, such as achievement, recognition, responsibility, nature of the work, and opportunities for personal growth and advancement, have a significant correlation with employee job satisfaction (Sinambela, 2019).

To generate positive work motivation in employees, a leader needs to pay serious attention to the following factors (Amran & Selvia, 2019):

- a. Success of implementation (Achievement)
- b. Recognition
- c. The Work it Self
- d. Responsibilities
- e. Development (Advancement)

## The Influence of Skepticism on Audit Quality

Auditors who adopt a skeptical attitude tend not to easily accept information at face value and always question the evidence and underlying assumptions. This encourages them to be more thorough and critical in carrying out audit tasks. Because the process of gathering evidence and evaluating it occurs during the audit, it is important for the auditor to maintain an attitude of professional skepticism (Landarica, 2020).

Based on attribution theory, individuals explain the causes of an event or behavior that occurs, which can be internal (originating from within the individual) or external (caused by factors outside the individual). Skepticism makes auditors more likely to consider various possibilities before concluding the cause of a problem. Skeptical auditors will look for additional evidence to confirm or reject certain information. This ensures that their conclusions are based on strong and in-depth data, thereby increasing the accuracy and reliability of the audit.

The application of skepticism can improve audit quality by identifying issues that may have been missed. Research conducted by Suryawan & Prianthara, (2021) states that skepticism helps auditors develop a deeper and more critical understanding of the information they receive. This is in line with research Landarica, (2020), and Cisadani & Wijaya, (2022) states that auditor skepticism has an effect on audit quality. When

applied together with skepticism, it improves audit quality by ensuring that evaluations and decisions are based on objective analysis. This ensures that the audited financial statements are more accurate and reliable, giving stakeholders confidence that the audit was conducted in accordance with standards. The hypothesis in this study states that there is a significant and positive relationship between auditor skepticism and audit quality. This means that the higher the level of professional skepticism possessed by the auditor, the better the quality of the audit produced.

### **The Influence of Independence on Audit Quality**

Independence encourages auditors not to be influenced by pressure from certain parties in decision making. By applying attribution theory, it helps auditors to understand and manage bias in their judgments. Auditors strive to maintain a high level of independence in order to maintain the trust of users of financial statements (Butarbutar & Pesak, 2021). Independence prevents auditors from being involved in situations that can create conflicts of interest, which can damage the integrity of the audit and reduce audit quality.

The implementation of independence allows auditors to enforce strict audit procedures without compromise, ensuring that every step of the audit is implemented based on established standards. Research conducted Londa & Banda, (2023) states that independence has an impact on audit quality. By maintaining a healthy distance from external and internal influences, auditors can implement their duties objectively, credibly and effectively. This ensures that the audited financial statements are accurate, reliable, and reflect the true financial condition of the entity. In line with research Zam Zam & Kalangi, (2021), it shows that independence has a positive effect on audit quality, thus independence not only improves audit quality but also builds trust among stakeholders in the audit process and its results. The hypothesis in this study states that there is a significant and positive influence between auditor independence and audit quality. The higher the level of auditor independence, the better the quality of the audit produced.

### **The Influence of Motivation on Audit Quality**

Attribution theory helps auditors assess the causes of audit success or failure. If auditors attribute audit success to internal abilities such as their own competence, thoroughness, or dedication, this may increase motivation to improve audit quality. Auditors who attribute audit failure to factors they can control (such as improved competence or better audit planning) may be more motivated to improve in the future. With the right motivation, an auditor can ensure that every decision taken can be properly accounted for (Triarini & Latrini, 2016). Research conducted Amran & Selvia, (2019) shows that motivation has a positive influence on audit quality. By addressing how auditors assess the causes of audit success or failure, this theory can influence auditors' work attitudes and their motivation to improve audit quality. Auditor's motivation has a direct impact on audit quality because it affects concentration, the quality of evidence collected, interaction with clients and the willingness to prepare audit reports carefully.

Highly motivated auditors tend to contribute the energy and dedication needed to conduct audits in a timely, accurate, and effective manner, which ultimately increases the trust and value of the audit for clients and other stakeholders. The hypothesis in this study states that there is a positive influence between the motivation possessed by auditors and the quality of the audit produced. This means that the higher the motivation of the auditor in implementing his work, the better the quality of the audit produced.

## **3. RESEARCH METHODS**

This research was conducted at the Financial and Development Supervisory Agency (BPKP) of North Sumatera Province by submitting questionnaires directly to Auditors at the Financial and Development Supervisory Agency (BPKP) of North Sumatera Province. The population in this study was all levels of auditors' positions at the Financial and Development Supervisory Agency (BPKP). The research method used is quantitative with descriptive statistical analysis techniques used in data analysis because of its role in summarizing and simplifying complex information. Data processing is implemented so that the data that has

been obtained is easier to analyze and then conclusions can be drawn from the research that has been done. The data analysis used in this study is a quantitative analysis technique that uses statistical analysis tools, namely using Smart PLS (*Partial Least Square*) software. The research data that has been obtained is then collected and processed to be able to solve the problems that arise in the study.

Based on data from the Bureau of Personnel, the number of BPKP auditors in North Sumatra Province is recorded at 147 people. This study uses all elements of the population as data sources, so this study can be called a census. A census is a study that can reveal population characteristics (parameters) accurately and comprehensively, because by using all elements of the population as data sources, a complete and comprehensive picture of the population can be obtained (Ferdiansyah, 2016).

Operational definition is a research variable that aims to understand the meaning of each variable before conducting instrument analysis, and where the measurement source comes from. Variables are attributes of a person or object that vary from one object to another (Sugiyono, 2022). This study uses three independent variables, namely *skepticism*, independence and motivation and uses one dependent variable, namely audit quality.

**Table 1** Operationalization of Variables

No.	Variables	Indicator	Data Scale
1	Audit Quality (Rahman Reza Zaputra, 2022)	a. Report all client errors/findings. b. Detection of misstatements. c. Quality of results (value of recommendations, clarity of reports, benefits of the audit). d. Strong commitment in implementing audits. e. Be careful in decision making. Accurate	Ordinal
2.	Skepticism (Asmoro et al., 2022)	a. A mind that always asks questions or always seeks an explanation for something. 2. Postponing judgment or refraining from making a final conclusion about something. 3. Searching for knowledge or efforts to obtain new information. 4. Interpersonal understanding or the ability to understand and empathize with others. 5. Self-esteem or belief in one's own worth.	Ordinal
3	Independence (Rahman Reza Zaputra, 2022)	1. Length of relationship with client. 2. Pressure from clients. 3. Review from fellow auditors. 4. Non-audit services provided.	Ordinal
4	Motivation (Amran & Selvia, 2019)	1. Seriousness in implementing tasks is often influenced by mood. 2. Resilience 3. Tenacity 4. Consistency	Ordinal

#### 4. RESULT AND DISCUSSION

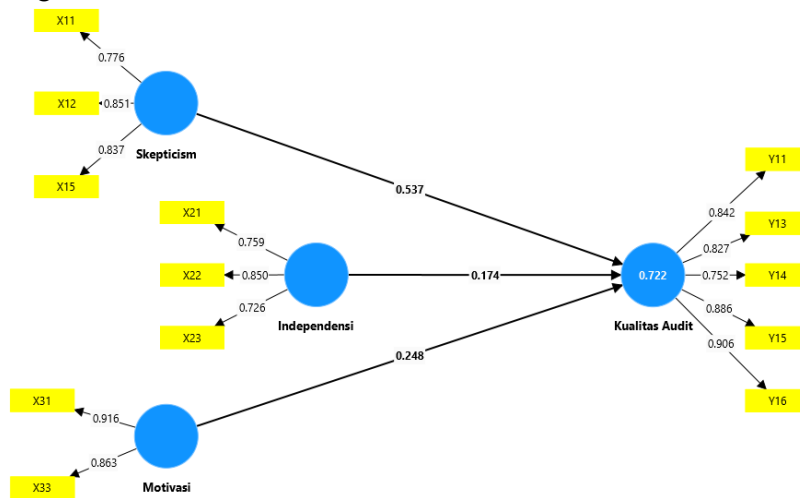
##### Result

##### 1. Evaluation of Measurement Model (*Outer Model*)

Testing at this stage aims to measure the validity and reliability values of the data that has been collected. There are three types of testing in this model, namely validity convergent, validity discriminant, and composite reliability.

Based on the results of the structural model evaluation (outer model), it shows that the loading factor value of each indicator in each variable has not fully met the value that must be achieved to be considered valid,

which must be above 0.7. If the data is invalid, the way to overcome this is to delete the indicators whose loading factor value does not reach 0.6 (Ghozali, 2021). The study used the deletion method on indicators whose loading factor values were below 0.6 and the data could be said to be valid after eliminating 6 indicators from the 19 indicators to be studied. The following are the results of the structural model evaluation (outer model) after eliminating the indicators:



Source: SmartPLS Output , 2024

Figure 2 Results of Structural Model Evaluation After Elimination (Outer Model)

a. Validity Convergent

Table 2. Outer Loading Values

Variables	Indicator	Loading Factor	Remarks
Audit Quality	Y1.1	0.842	Valid
	Y1.3	0.827	Valid
	Y1.4	0.752	Valid
	Y1.5	0.886	Valid
	Y1.6	0.906	Valid
	Skepticism	X1.1	0,776
	X1.2	0,851	Valid
	X1.5	0,837	Valid
Independensi	X2.1	0,759	Valid
	X2.2	0,850	Valid
	X2.3	0,726	Valid
Motivation	X3.1	0,916	Valid
	X3.4	0,863	Valid

Source: SmartPLS Output, 2024

b. Validity Discriminant

Table 3. Cross Loading Values

Indicator	Skepticism (X1)	Independence (X2)	Motivation (X3)	Audit Quality (Y1)
X1.1	<b>0.776</b>	0.549	0.376	0.534
X1.3	<b>0.851</b>	0.774	0.467	0.812
X1.5	<b>0.837</b>	0.658	0.393	0.581
X2.1	0,656	<b>0,759</b>	0,462	0,513
X2.2	0,678	<b>0,850</b>	0,404	0,727
X2.3	0,587	<b>0,726</b>	0,647	0,528
X3.1	0,467	0,614	<b>0,916</b>	0,618
X3.3	0,436	0,491	<b>0,863</b>	0,491
Y1.1	0,712	0,632	0,507	<b>0,842</b>
Y1.3	0,657	0,615	0,431	<b>0,827</b>
Y1.4	0,587	0,657	0,591	<b>0,752</b>



Indicator	Skepticism (X1)	Independence (X2)	Motivation (X3)	Audit Quality (Y1)
Y1.5	0,728	0,757	0,608	<b>0,886</b>
Y1.6	0,704	0,547	0,511	<b>0,906</b>

Source: *SmartPLS Output*, 2024

**c. Composite Reliability**

**Table 4. Composite Reliability Values**

Variabel	Composite Reliability	Remarks
Skepticism	0,823	Realibel
Independence	0,925	Realibel
Motivation	0,884	Realibel
Audit quality	0,862	Realibel

Source: *SmartPLS Output*, 2024

**2. Stuctural Model Evaluation (Inner Model)**

**a. R Square**

**Tabel 5. R Square Value**

Kualitas Audit	R-square	R-square adjusted
	0.722	0.698

Source: *SmartPLS Output*, 2024

**b. Q<sup>2</sup> Predictive Relevance**

**Table 6. Q<sup>2</sup> Predictive Relevance**

Audit Quality	Q <sup>2</sup>
	0,698

Source: *SmartPLS Output*, 2024

**c. Hypothesis Test**

**Table 7. Hypothesis Test**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
X1 -> Y1	0,537	0,529	0,200	2,679	0,004
X2 -> Y1	0.174	0.193	0.244	0.712	0.238
X3 -> Y1	0.248	0.237	0.133	1,868	0.031

Source: *SmartPLS Output*, 2024

**The Influence of Skepticism on Audit Quality**

The results of the study shows that the coefficient value of the skepticism variable (X1) on audit quality (Y) has a t-statistic value of 2.679 > 1.96 with p-values of 0.004 < 0.05, which means that H1 is accepted. Based on the results of this study, skepticism has an effect on audit quality. Referring to the descriptive statistical analysis of respondents' responses to skepticism in this study, it is 4.24, meaning that the skepticism held by auditors at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province is included in the very high category. These results can be seen from the statement with the highest average value explaining that auditors make decisions after obtaining clear information.

The BPKP auditor of North Sumatra Province in making decisions after obtaining clear information, must go through a process of evaluation, analysis, collection of additional evidence, conclusions, reporting, and follow-up. This systematic process ensures that the decisions taken by the auditor are appropriate, accurate, and accountable, thereby increasing the reliability and credibility of the company's financial statements. Therefore, the audit report produced by the BPKP auditor of North Sumatra Province is accurate, complete, objective, timely, and convincing so that users of information get correct and useful information (Landarica, 2020).

These results are in line with research conducted by Suryawan & Prianthara, (2021), Landarica, (2020), and Cisadani & Wijaya, (2022) state that a skeptical attitude helps auditors develop a deeper and more critical understanding of the information they receive.

### The Influence of Independence on Audit Quality

The results of the study show that the coefficient value of the independent variable (X2) on audit quality (Y) has a t-statistic value of  $0.712 < 1.65$  with p-values of  $0.238 > 0.05$ , which means that H2 is rejected. Based on the results of this study, it states that independence does not affect audit quality. This means that the auditor's ability without influence or pressure from other parties is not considered to affect the audit results produced.

Some auditors state that although they are formally considered independent, in practice they are still affected by close working relationships with clients or superiors. This is especially true if the auditor works in an environment that is too close to the audited entity or in situations where the pressure to maintain a long-term relationship with the client is very high. Although the auditor has a formal independent status, external influences such as pressure from superiors, loyalty to the client, or the desire to maintain future audit contracts can undermine true independence. As a result, audit quality does not depend entirely on independence.

The general audit standard is that the auditor must maintain independence in mental attitude and all matters relating to the audit. This theory states that in general independence should affect audit quality, but there are certain situations where independence does not affect audit results. For example, the existence of audit rotation between work units causes the auditor too often receive facilities from the audited party, but the auditor remains committed to carrying out a quality audit (Taufiq, 2010).

Auditors may receive facilities from the auditee, such as accommodation or transportation. Although this may be considered a potential impairment to independence, professional auditors will maintain their commitment to conducting the audit based on the standards. Auditors understand that the integrity of their work is essential to producing a reliable audit report. The results of this study are in line with Tawakkal (2019) and Aulia & Syofyan (2020) who conclude that independence has no relationship with audit quality.

### The Influence of Motivation on Audit Quality

The results of the study show that the coefficient value of the motivation variable (X3) on audit quality (Y) has a t-statistic value of 0.775 with p-values of 0.438, this indicates that the t-statistic value  $< 1.65$  and p-value  $> 0.05$ , which means that H3 is accepted. Based on the results of this study, it states that motivation has an effect on audit quality. This means that partially the motivation variable has a significant effect on audit quality, which means that the better the motivation obtained by the auditor, it is followed by a better increase in audit quality by the auditor of the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province.

Based on the results of descriptive statistical testing on respondents' responses related to the motivation variable, namely 3.53, it is included in the high category, which means that auditors at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province have high motivation. These results can be seen from the statement that the auditor's audit results are truly utilized by policy makers so that they will have a significant influence on improving the quality of public services.

High motivation will encourage auditors to conduct audits carefully and objectively. Motivated auditors will be more careful in collecting evidence, analyzing data, and identifying significant findings in their audits. The auditor's motivation to maintain independence, integrity and audit quality will ensure that the audit results produced are reliable and accurate. This is important to convince policy makers that the recommendations and findings submitted based on the audit are objective and reliable. Motivated auditors tend to be more able to meet high audit standards, maintain independence and objectivity, and make a positive contribution to integrity and transparency in the presentation of financial information (Gaffar & Dahlan, 2020).

The results of this study are in line with research Munawaroh, (2019) showing that motivation has a positive effect on audit quality, in line with research Sinambela, (2019) that motivation contributes to audit quality.

## 5. CONCLUSION

This study aims to empirically test the influence of skepticism, independence, and motivation on audit quality at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province. Based on the results of the tests that have been implemented, it can be concluded that the variables of skepticism and motivation have an effect on audit quality at the Financial and Development Supervisory Agency (BPKP) of

North Sumatra Province, while the independence variable does not affect the audit quality at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province.

Based on the results of the analysis, discussion and conclusions that have been explained previously, the suggestions that can be used as input or consideration for interested parties are that auditors need to receive training on the consequences of ignoring minor deviations and following ethical standards on the importance of independence and objectivity in audits. Auditors are expected to be able to maintain consistency in their work and remain productive, even when in a bad mood.

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