



Moderation of Political Pressure on the Determinants of Audit Quality in the Public Sector: A Study of BPK Auditors for the Maluku and North Sulawesi Regions

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Abstract

This study examines audit quality in the public sector. The theory used in this study is quality, which aims to examine political pressure in weakening the influence of independence, integrity, competence, and professionalism on audit quality. The data in this study were taken using a survey by distributing questionnaires to 123 BPK examiners in the Maluku and North Sulawesi regions and analyzed using Moderate regression analysis with Smart PLS 4. The results showed that independence, integrity, competence, and professionalism affected audit quality. In moderation, political pressure has been shown to moderate integrity on audit quality but not as a moderating variable for the effect of independence, competence, and professionalism on audit quality.

Keywords: Independence, Integrity, Competence, Professionalism, Political Pressure, Audit Quality, Indonesia

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Introduction

Public sector audits have a significant role in ensuring that the planning, budgeting, reporting, accountability and supervision of state/regional finances can be carried out in an accountable and transparent manner under the provisions of generally accepted accounting standards. Therefore, since the 1980s, developed countries have developed public sector audits, such as; Italy, the USA, New Zealand, Australia and the UK, apply common auditing standards to ensure the quality of audit activities (Cameran et al., 2018) and prevent corruption (Johnsen, 2019), as well as ensure the accountability of government executives as a result of the New Zealand reforms. Public Management (NPM) (Bunn et al., 2018). In Indonesia, the role of public sector auditors is regulated explicitly in (UUD, 1945) article 23, paragraph 5. Since its stipulation (SPKN, 2017), it can be binding, and other parties have responsibility for the quality of state financial management (Sutopo et al., 2017). However, in recent years, there has been a decrease in auditor independence due to allegations of having a special relationship with the auditee, as revealed by the Corruption Eradication Commission (KPK) stipulating that in 2017 members of the Financial Audit Board (BPK) were involved in a bribery case of opinion on financial statements. Ministry of Villages for the fiscal year 2016, which shows the quality of the audits produced no longer reflects the actual conditions (Parluhutan et al., 2022). This indicates that an auditor's behavior deviates from the established regulations and disrupts the quality of the auditor's work. According to Umar et al. (2017), audit failure is caused by auditor behavior that deviates from applicable regulations. Thus, further studies are needed to measure the right indicators in ensuring audit quality in the public sector, as explained by Ismail et al. (2019) that research on audit quality is very important to do to ensure public funds can be appropriately managed, ensuring integrity, as well as increasing public confidence in the auditing profession.

This study focuses on audit quality in the public sector. Audit quality measures have been widely studied, such as research by Sulaiman et al. (2018); Zahmatkesh & Rezazadeh (2017); Pasamba et al (2019). However, in general, this research contributes to audit quality in the private sector which is certainly different from the public sector, and although there is much literature that discusses audit quality in the private sector, it cannot be equated with the public sector (Greenwood & Zhan, 2019). Audit quality in the private sector is generally measured using discretionary accruals, while in the public sector, such as in the USA, it is generally measured using the De Angelo audit quality concept, but in this study, it was adjusted to the regulations or State Financial Auditing Standards (SPKN) in Indonesia. . According to Caruana & Kowalczyk (2020), the same model of audit quality in the public sector is difficult to apply in different places due to different political, social and cultural conditions.

Audit quality research in the public sector rarely has a broad and complex scope (Johnsen, 2019). Measuring audit quality in the public sector poses a challenge that is exceptionally influential on practitioners and academics (Ismail et al. (2019). There are several previous studies in the public sector but mostly focused on the USA, such as; Deis & Giroux (1992) at the Public Accounting Firm (KAP), who conduct audits in the government. Samelson et al. (2006) and (Lowensohn et al. (2007) examine the determinants of audit quality measured by financial officials in the USA. And among the results of these previous studies, none have tested independence and political pressure. Therefore, studies on the quality of public sector audits are still very minimal, so further research is needed to examine audit quality measures in the public sector that are adapted to regulations and culture in Indonesia.

To maintain audit quality in the public sector, it is necessary to implement a strong audit code of ethics within an auditor in each country and region. ISSAI 130 suggests that SAI must own the basic ethical values, namely upholding integrity, independence, competence and professional behavior (INTOSAI, 2019), but political pressure that often occurs in the public

sector will weaken the relationship between integrity, independence, and competence. And professionalism towards audit quality. According to Johnsen (2019), the parliament's political situation can also affect auditors' independence and relevance. Sumiyana et al. (2021) research results show that hegemony and political ideology can affect the independence and quality of public sector auditors. These conditions can cause the auditor conducting audit considerations to constantly face various pressures, reducing the quality of the auditor's work.

From the description above, these problems are relevant to be studied for the development of behavioral accounting, especially the quality of work of auditors in the public sector. According to Johnsen (2019), public sector audit research is rarely found with a broad and complex scope. So the urgency of this research is formulated in the research problem: How political pressure can weaken the influence of independence, integrity, competence, and professionalism on audit quality. The objective is to know that political pressure can weaken the influence of independence, integrity, competence, and professionalism on audit quality.

Literature review

Independence Relationship, Political Pressure and Audit Quality

Mautz & Sharaf (1961) explained that the factors that can affect audit quality are; Independence, transparency, quality control system, human resources, ethical policies and practices, effective public oversight and auditor rotation (Kesimli, 2019). Audit quality can be improved if the auditor professionally avoids violations and reports the examination results in accordance with field observations (Bassegy et al., 2016). Independence is shown in absolute terms, and an individual auditor professionally carries out activities without being influenced and influenced (INTOSAI, 2019) and (SPKN, 2017). The independent attitude of an auditor must avoid relationships that can interfere with mental attitudes and appearances that are objective in carrying out the examination (SPKN, 2017). The auditor is said to be independent when carrying out audit activities, the auditor must be free from personal and external interference and government and public organizations (GOA, 2007). Auditor independence can increase trust and high audit quality (Cordery & Hay, 2021). Ismail et al.'s research (2019) shows that independence positively affects audit quality. However, the results of Anam et al.'s (2021) research show that independence does not affect audit quality. However, Dewi et al.'s (2019) research results show that independence positively affects audit quality. Audits. The research reinforces these results by Pasamba et al. (2019), showing that independence positively affects audit quality.

In addition, public sector auditors in financial audits face various social and political, ethnic and cultural pressures that are conditional on various interests. Auditor independence in the public sector has always been an interesting issue to discuss, as; The political situation in the public sector can undermine an auditor's independence (Johnsen, 2019). Competing politicians will likely pressure the auditor to provide the desired audit report (Deis & Giroux, 1992). According to Johnsen (2019), the political situation in parliament can also affect the independence and relevance of auditors. The results of research by Sumiyana et al (2021) and (Khelil et al., 2022) show that political relationships and ideology can affect the independence and quality of public sector auditors. Such a situation can weaken the auditor's independence in improving audit quality. Then the hypothesis of this research is;

H1a: Independence has a positive effect on audit quality

H1b: Political pressure weakens the positive influence of independence on audit quality

Relationship Integrity, Political Pressure and Audit Quality

Integrity shows the quality and attitude of an examiner who is shown to be honest, hard-working with adequate competence (SPKN, 2017). Integrity is shown by being honest, reliable,

having good intentions, being careful in carrying out responsibilities and using power for the public interest (INTOSAI, 2019). Integrity implies that auditors must pay attention to the values contained in audit standards (SPKN, 2017). Meanwhile, according to GOA (2007), the auditor behaves with integrity towards the audited entity based on the facts on the ground. The results of research by Anam et al (2021) show that integrity does not affect audit quality. In addition, public sector auditors in carrying out financial audits are constantly faced with various pressures, which can disrupt the auditor's integrity, thereby weakening the auditor's integrity in improving audit quality. This is because politicians and inter-group stakeholders have an interest in audited financial information (Carpenter, 1991). Competing politicians are likely to pressure the auditor to provide the desired audit report (Deis & Giroux, 1992). These conditions can cause the auditor in conducting audit considerations to constantly be faced with political pressure that can disrupt his integrity and reduce the quality of the auditor's work. Carpenter (1991) states that politicians and inter-group stakeholders are interested in audited financial information. Competing politicians are likely to pressure the auditor to provide the desired audit report (Deis & Giroux, 1992). These conditions can cause the auditor in carrying out audit considerations always to be faced with various kinds of pressure, including political pressure that can interfere with the auditor's independence and cause the quality of audit work. According to Shah (2018, p. 74), the existence of political logic can disrupt the behavior and performance of auditors in upholding independence and skepticism, professionalism, and ethics and cause conflicts of interest.

So the research hypothesis is;

H2a: Integrity does not affect audit quality

H2b: Political pressure weakens the positive influence of integrity on audit quality

Relationship of Competence, Political Pressure and Audit Quality

Professional competence is evidenced by a professional certificate issued by an authorized institution, where the auditor must attend 80 hours of education and training for two years and ensure that each collective examination must have knowledge, expertise and experience in carrying out their duties (SPKN, 2017). . competence is the auditor's knowledge, experience and expertise of the client's industry is an important part of the experience that raises audit doubts. When the knowledge and experience of the auditor increases, it can increase the competence of the auditor and will allow him to explore more potential deviations and errors in the audit process. According to Dewi et al (2019), the higher the experience of an auditor, the smarter they are in completing each audit task, able to deal with every problem and able to control emotions when under pressure. Research results by Carcello et al. (1992), Behn et al (1997), Samelson et al (2006); (and Zahmatkesh & Rezazadeh (2017) show that auditor work experience can have a positive effect on audit quality. Meanwhile, Dewi et al (2019) show that audit experience does not affect audit quality. However, the results of research by Lin et al (2021) show that auditor work experience can have a positive effect on audit quality, and the research results of Asmara (2016) show that competence affects audit quality.

In addition, public sector auditors in carrying out financial audits are constantly faced with various pressures, which can interfere with the competence of an auditor, thereby weakening the competence of an auditor in improving audit quality. This is because politicians and inter-group stakeholders have an interest in audited financial information (Carpenter, 1991). Competing politicians are likely to pressure the auditor to provide the desired audit report (Deis & Giroux, 1992). These conditions can cause the auditor in conducting audit considerations always to be faced with political pressure that can disrupt the competence of an examiner and can reduce the quality of the auditor's work. So the hypothesis of this research is;

H3a: Competence has a positive effect on audit quality

H3b: Political pressure weakens the positive influence of competence on audit quality

Professionalism, Political Pressure and Audit Quality

Audit professionalism is one of the essential requirements for examiners who work as public accountants, and besides that, professionalism also refers to the auditor's actions manifested in transparency and accountability for examinations (Pasamba et al., 2019). Professionalism is one of the values that must be upheld by members of the BPK and state financial examiners. Auditors use professional judgment to ensure the confidentiality of information when discussing issues related to external parties and dealing with every condition while still complying with the established rules (INTOSAI, 2019). The results of Pasamba et al (2019)'s research shows that professionalism affects audit quality. In addition, auditing as part of accounting science is considered a political interest for groups that are used intentionally to meet the political demands of the authorities (Li & Soobaroyen, 2020) and sometimes audit institutions are too deeply involved in political affairs and ignore their professionalism (Radcliffe, 2003). 2012). So that public sector auditors in carrying out financial audits are constantly faced with various pressures, which can disrupt the professionalism of an auditor, thereby weakening the professionalism of auditors in improving audit quality. Then the hypothesis of this research is;

H4a: Audit professionalism has a positive effect on audit quality

H4b: Political pressure weakens the positive effect of professionalism on audit quality

Methodology

The data used in this study is primary data. The data was obtained using a questionnaire which was distributed to respondents via google form and given directly through the Public Relations section of the BPK RI representatives of Maluku and North Sulawesi Provinces. The sample in this study was the auditors of the BPK in Maluku and North Sulawesi. The sample collection in this study used saturated sampling (census) with a number of BPK auditors, as many as 123 auditors. The instrument testing in this study used validity and reliability tests. The data analysis in this study used descriptive statistics in the SmartPLS software version 4. Hair et al. (2019) explained that PLS-SEM (Partial Least Square Structural Equation Model) is a variant-based structural equation analysis that can simultaneously test the measurement model (outer model).) as well as testing the structural model (inner model). Evaluation of the measurement model is used to test the validity and reliability, while the evaluation of the structural model is used to test causality (testing hypotheses with predictive models).

Results And Analysis

Descriptive statistics

Table 1. Descriptive Statistics

Variable	Median	Mean	min	max	SD
Independence_Audit Quality	-0,211	0,066	-1,932	1,131	0,178
Integrity Audit Quality	0,792	-0,245	-3,334	1,511	0,175
Competence Audit Quality	0,375	0,155	-2,848	0,832	0,172
Professionalism_Audit Quality	0,502	0,210	-2,413	0,941	0,185
Political Pressure_Audit Quality	-0,113	0,263	-1,621	1,551	0,199

Validity and Reliability

The results of the validation test show that the construct on each variable is declared valid with a loading factor value > 0.70 . The results of the Heterotrait-Monotrait Ratio (HTMT) of correlations test show that if each pair of variables has a value < 0.90 , then the evaluation of discriminant validity is fulfilled.

The reliability test results showed that the Cronbach alpha value for each variable was > 0.60 , with composite reliability > 0.70 . Thus, it can be concluded that each variable; audit quality of independence, integrity, competence, professionalism, and political pressure has met good reliability

Hypothesis Testing Results

Table 2. Hypothesis Testing Results

Variable	β	t	p-values	Keterangan
Independence -> Audit Quality	0.356	2.544	0.011*	Significance
Integrity -> Audit Quality	0.436	4.242	0.000*	Significance
Competence -> Audit Quality	0.442	3.430	0.001*	Significance
Professionalism -> Audit Quality	0.451	3.519	0.000*	Significance
Political pressure x independence -> Audit Quality	-0.093	0.662	0.508	Tidak Signifikan
Political Pressure x Integrity -> Audit Quality	-0.184	1.682	0.093**	Significance
Political Pressure x Competence -> Audit Quality	0.097	0.961	0.337	Tidak Signifikan
Political Pressure x Professionalism -> Audit Quality	0.052	0.467	0.641	Tidak Signifikan
R Square				0,690
R-Square Adjusted				0,556
Q Square				0,227
F Square				<0,15
Sig				*0,005, **0,10

Discussion

Independence, Political Pressure and Audit Quality

The coefficient value in table 2 above shows that the independence variable on audit quality has a coefficient value of 0.356, which means that if independence increases by 1%, it will contribute to audit quality by 0.356 with a p-value of (0.011) smaller than ($\alpha = 0.05$). So the results of the study show that independence affects audit quality. The results of this study are not in line with research by Anam et al (2021), which shows that independence does not affect audit quality. The results of this study are in line with the research of Buntara & Adhariani (2019), Ismail et al (2019), and Pasamba et al (2019), which prove that auditor independence has a positive effect on audit quality. This result is also reinforced by the statement of Cordery & Hay (2021), which states that auditor independence can increase trust and high audit quality. The descriptive results of this study also show that, in general, the examiner strongly agrees with the objective assessment that must be shown in carrying out and reporting the results of the examination, in which the objectivity of an examiner is an obligation that must be obeyed, so that in upholding independence it is a rule that an examiner must carry out without considering other factors of interest.

The coefficient value in table 2 above shows that the moderating variable of political pressure and independence on audit quality has a value of -0.093, with the result that the p-value of (0.508) is more significant than ($\alpha = 0.05$), then the results of the study show that political pressure is not proven to be a moderating variable that can strengthen or weaken the influence of independence on audit quality. The results of this study are not in line with

Johnsen's (2019) statement, which states that the political situation in the public sector can interfere with an auditor's independence. However, the results of this study are reinforced by descriptive results, which show that, in general, the examiner does not agree that there is pressure, interference, or direction from the auditee and stakeholders that causes a dilemma for the examiner in carrying out audit considerations, which means that the examiner in carrying out his audit activities without weakened by pressure or direction from anyone, so the presence or absence of political pressure cannot affect the quality of audits in the public sector.

Integrity, Political Pressure and Audit Quality

The coefficient value of the integrity variable is 0.436, which means that if the integrity increases by 1%, it will contribute to the audit quality of 0.436 with the p-value (0.001) smaller than ($\alpha=0.05$). Then the results of the study show that integrity affects quality. Audits. The results of this study are not in line with the results of research by Anam et al (2021), showing that integrity does not affect audit quality. However, the results of this study are in line with research by Ayem and Sejati (2018), which shows that integrity affects audit quality, which means that the higher the integrity of a BPK examiner, the higher the quality of public sector audits. This result is reinforced by the results of the description, which shows that the examiner, in general, strongly agrees that the examination must be carried out with honesty, full responsibility, ability to reveal misstatements with valid evidence, and complete the examination correctly and on time which can maintain the integrity of an examiner and can improve audit quality in the public sector. Similarly, the explanation of INTOSAI (2019) emphasizes that integrity is shown by being honest, reliable, having good intentions, being careful in carrying out responsibilities and using power for the public interest. So, integrity implies that auditors must pay attention to the values contained in audit standards (SPKN, 2017).

The coefficient value of the moderating variable of political pressure and integrity on audit quality has a value of -0.184, which means that if Integrity increases by 1%, it will contribute to an audit quality of -0.184 with a p-value of (0.093) greater than ($\alpha=0.10$), then the results of the study show that political pressure is proven to be a moderating variable that can weaken the influence of integrity on audit quality. The results of this study are in line with descriptive results, which show that, in general, auditors do not agree that there is pressure, interference, or direction from the auditee and stakeholders, which can disrupt the integrity of the examiner in conducting and reporting audits in the field so that political pressure does not exist. It can weaken the influence of auditors' integrity on audit quality in the public sector.

Competence, Political Pressure and Audit Quality

The coefficient value of the competency variable is 0.442, which means that if the competency increases by 1%, it will increase the audit quality by 0.442, with the result that the p-value (0.000) is smaller than ($\alpha=0.05$), then the results of the study show that competence affects audit quality. Competence is enhanced through the education, training and experience of an examiner. The results of this study are not in line with the results of research by Dewi et al. (2019), which shows that audit experience has no effect on quality. However, the results of this study strengthen the results of Asmara's research (2016), showing that competence can have a positive effect on audit quality. The results of this study also support the results of research by Zahmatkesh & Rezazadeh (2017) and Lin et al. (2021), showing that competence can positively affect audit quality. This indicates that competence is an indicator that can be used as a measure to improve audit quality, but competence is an obligation for auditors to continuously improve their knowledge and can affect audit quality. Continuous knowledge and training are essential requirements for an auditor to improve the quality of public sector audits.

The coefficient value of the moderating variable of political pressure and competence on audit quality has a value of 0.097, with the result that the p-value of (0.337) is more significant than ($\alpha = 0.05$ or 0.10). The study results show that political pressure is not proven to be a moderating variable that can strengthen or weaken the influence of competence on audit quality. The results of this study are in line with the descriptive results, which show that, in general, auditors do not agree that there is pressure, interference, or direction from the auditee and stakeholders that can interfere with the competence of the examiner in conducting and reporting audits in the field so that political pressure cannot be determined. Weaken the influence of competence on audit quality in the public sector

Professionalism, Political Pressure and Audit Quality

The coefficient value of the professionalism variable on audit quality is 0.451, which means that if professionalism increases by 1%, it will increase audit quality by 0.451, with a p-value of (0.000) greater than ($\alpha=0.05$), the results of the study show that professionalism affects audit quality. The results are in line with research by Kusumawati & Syamsuddin (2018), which shows that skeptical professionalism affects audit quality. The results of this study also strengthen the results of Pasamba et al (2019) research showing that professionalism affects audit quality. The results of this study are reinforced by descriptive results showing that, in general, the examiner strongly agrees that in carrying out the examination, the examiner is professionally able to solve every problem encountered, upholds skepticism and can complete each stage of the examination correctly. This indicates that, in carrying out audit duties, auditors are required to uphold the professionalism of individual examiners, which can improve audit quality so that the auditor is required to use professional judgment to ensure the confidentiality of information when discussing issues related to external parties and dealing with every condition while still complying with the rules that have been set (INTOSAI, 2019).

The coefficient value of the moderating variable of political pressure and professionalism on audit quality has a value of 0.052, with the p-value of (0.641) being more significant than ($\alpha = 0.05$). The study results show that political pressure is not a moderating variable. which can strengthen or weaken the effect of professionalism on audit quality. According to Shah (2018, p. 72), auditors should not be motivated by greed and expediency but should be motivated by ethics and professionalism. The results of this study are in line with descriptive results which show that, in general, auditors do not agree that there is pressure, interference, or direction from the auditee and stakeholders that can interfere with the professionalism of the examiner in conducting and reporting audits in the field so that political pressure cannot be determined. Weaken the influence of professionalism on audit quality in the public sector

Conclusion

This study provides empirical evidence about the positive influence of independence, integrity, competence, and professionalism on audit quality. The results of this study also prove that political pressure weakens the influence of integrity on audit quality. In contrast, independence, integrity, competence, and professionalism are not moderated by political pressure. on audit quality.

It is recommended that further research can make improvements in future research by First using data collection techniques by conducting direct interviews with respondents to dig deeper into each indicator used, especially variables related to political pressure. Second. Expand the number of samples in order to increase the number of respondents to test external validity and generalize the results of research elsewhere. Third, Use other variables, such as organizational culture and time pressure to assess audit quality based on the characteristics of

regions with different working time pressures and cultures, as well as see the representation of the magnitude of the influence of independent variables on audit quality.

The findings of this study indicate that independence, integrity, competence, and professionalism are fundamental indicators as a reference for improving the quality of auditors in the public sector. These findings also show that political pressure is one of the essential variables in weakening the integrity of BPK examiners in Maluku and North Sulawesi. These findings also show that the auditors professionally maintain their independence and competence in carrying out audit activities free from various influences, pressures and other interests.

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