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THE INFLUENCE OF PROFESIONALISM, INDEPENDENCE, AND WORK MOTIVATION ON THE AUDIT QUALITY OF THE SOUTH SULAWESI PROVINCIAL INSPECTORATE

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Abstract

This study aims to analyze the effects of professionalism, independence, and work motivation on audit quality at the South Sulawesi Provincial Inspectorate, both simultaneously and partially, and to identify the most dominant factor influencing audit quality. The study employed a quantitative approach using a survey method. The research population consisted of all auditors at the South Sulawesi Provincial Inspectorate. A saturated sampling technique was applied, resulting in 53 respondents whose questionnaires were successfully collected and met the research criteria. Data were collected through questionnaires using a Likert scale and analyzed using multiple linear regression. The results indicate that professionalism, independence, and work motivation simultaneously have a positive and significant effect on audit quality. This finding is supported by an F-value of 25.053 with a significance level of 0.001 and an adjusted R-squared value of 0.581, indicating that the three variables explain 58.1% of the variation in audit quality. Partially, professionalism has a positive and significant effect on audit quality, as indicated by a t-value of 2.983 and a significance level of 0.004. Work motivation also has a positive and significant effect on audit quality, with a t-value of 2.910 and a significance level of 0.005. In contrast, independence does not have a significant effect on audit quality, as reflected by a t-value of 1.184 and a significance level of 0.242. Among the examined variables, professionalism has the strongest influence on audit quality, followed by work motivation and independence. These findings suggest that strengthening auditors' professionalism and work motivation is essential for improving audit quality within the South Sulawesi Provincial Inspectorate.

Keywords: *Professionalism, Independence, Work Motivation, Audit Quality.*

1. INTRODUCTION

Audit quality is a fundamental aspect of government internal oversight because it provides reasonable assurance regarding compliance, financial accountability, and the effectiveness of government programs (Badan Pengawasan Keuangan dan Pembangunan, 2021). Poor audit quality weakens the supervisory function, increases recurring audit findings, reduces follow-up on audit recommendations, and undermines public trust in oversight institutions.

Conceptually, audit quality refers to the probability that an auditor will detect and report material misstatements through audits conducted in accordance with professional standards. According to Agoes (2017), audit quality is reflected in compliance with auditing standards and supported by auditor independence, objectivity, and competence. Similarly, Tandiontong (2016) defines audit quality as the auditor's ability to detect and disclose errors or irregularities in financial reporting. In this study, audit quality is measured based on the standards established by the Indonesian Institute of Accountants (IAI), including auditing standards and quality control standards.

The literature identifies professionalism, independence, and work motivation as key determinants of audit quality. Professionalism reflects auditors' integrity, technical competence, responsibility, and commitment to professional standards (Putri et al., 2025). Independence enables auditors to perform their duties objectively and without conflicts of interest (Koerniawan, 2021). Meanwhile, work motivation encourages auditors to perform their responsibilities carefully, thoroughly, and consistently. Based on Ghaleb (2024), auditor motivation can be assessed through physiological, safety, social, esteem, and self-actualization needs, while Nurchayati (2021) emphasizes motivation as an internal and external force that drives individuals to achieve organizational goals.

As part of the Government Internal Supervisory Apparatus (APIP), the Inspectorate of South Sulawesi Province plays a strategic role in ensuring accountability and improving regional governance through internal audits (Badan Pengawasan Keuangan dan Pembangunan, 2021). However, auditors face challenges such as heavy workloads, limited resources, and bureaucratic pressures, making professionalism, independence, and motivation essential for maintaining audit quality.

Empirical evidence indicates that audit quality has not yet reached optimal levels. The Regional Audit Summary Report (IHPD) of the Audit Board of Indonesia (BPK) for South Sulawesi in 2023 reported 1,162 audit findings across 50 audit reports, suggesting that internal audits have not fully prevented or detected irregularities (Badan Pemeriksa Keuangan Republik Indonesia, 2024). Furthermore, only 78.91% of audit recommendations had been implemented appropriately, while 21.11% remained unresolved or inadequately followed up, indicating weaknesses in audit effectiveness (Badan Pemeriksa Keuangan Republik Indonesia, 2024).

Previous studies support the importance of internal auditor characteristics in determining audit quality. Rahmadhani M et al. (2025) found that auditor independence significantly improves audit quality at the South Sulawesi Provincial Inspectorate. Likewise, Mariana (2022) concluded that motivation and independence positively influence auditor performance, while Rahayu (2020) demonstrated that independence, professionalism, professional skepticism, and professional ethics significantly enhance audit quality.

Based on these theoretical and empirical considerations, this study examines the influence of professionalism, independence, and work motivation on audit quality at the

Inspectorate of South Sulawesi Province. The findings are expected to contribute to the development of public sector accounting literature and provide practical recommendations for strengthening auditor competence and improving the effectiveness of government internal supervision.

2. RESEARCH METHOD

Research Design

This study employed a quantitative research design, generating numerical data from respondents' questionnaire scores. The research was conducted at the Inspectorate Office of South Sulawesi Province, Makassar, using primary data collected through the direct distribution of questionnaires to government internal auditors. The study aimed to empirically examine the effects of professionalism, independence, and work motivation as independent variables on audit quality as the dependent variable. The collected data were analyzed using multiple linear regression to determine the influence of the independent variables on audit quality.

Research Location and Period

The research was carried out at the Inspectorate Office of South Sulawesi Province, Makassar, Indonesia. Data collection was conducted over a two-month period, from February 24 to April 24, 2026, covering questionnaire distribution and data collection activities.

Population and Sample

The population consisted of 53 auditors employed at the Inspectorate Office of South Sulawesi Province. According to Sugiyono (2013), a sample represents a portion of the population that possesses the characteristics relevant to the research objectives. This study employed a saturated sampling technique, whereby all members of the population were selected as respondents, resulting in a total sample of 53 auditors representing Inspectorate Regions I–IV and the Investigation Inspectorate.

Operational Definition and Measurement of Variables

Audit quality (Y) refers to the extent to which audit reports produced by the Inspectorate of South Sulawesi Province are reliable, accurate, and capable of identifying risks, applying appropriate audit procedures, and providing objective conclusions based on sufficient audit evidence. The audit quality instrument consisted of fourteen questionnaire items adapted from Handayani (2015), covering professional development, auditor independence, professional due care, audit planning, understanding of internal control, sufficiency of audit evidence, and appropriate audit reporting.

Professionalism (X_1) is defined as the auditor's level of competence, commitment, and adherence to professional standards and ethical principles. It reflects auditors' continuous professional development, integrity, objectivity, responsibility, and diligence in performing audit procedures. Professionalism was measured using ten questionnaire items adopted from Fauzi (2024), including community affiliation, autonomy demand, belief in self-regulation, dedication to the profession, and social obligation.

Independence (X_2) refers to the auditor's ability to maintain objectivity and remain free from external influence, pressure, or conflicts of interest throughout the audit process. This construct was measured using eight questionnaire items adapted from Arens (2017), covering independence in mind, independence in appearance, independence in reporting, and independence in responsibility.

Work motivation (X_3) is defined as the internal and external factors that encourage auditors to perform their duties enthusiastically, carefully, and professionally. Motivation was measured using ten questionnaire items adapted from Ghaleb (2024), representing physiological needs, safety and security needs, social needs, esteem needs, and self-actualization needs.

Data Collection Technique

Primary data were collected through structured questionnaires using a five-point Likert scale. According to Sugiyono (2013), the Likert scale is suitable for measuring attitudes, perceptions, and opinions regarding social phenomena. Respondents rated each statement from 1 (strongly disagree) to 5 (strongly agree).

Instrument Validity Test

The validity test was conducted to determine whether each questionnaire item accurately measured the intended construct. Following Ghozali (2018), item validity was assessed using the Pearson Product-Moment correlation, with questionnaire items considered valid when the significance value was below 0.05 and the calculated correlation coefficient (r-value) exceeded the critical r-table value.

Instrument testing was conducted using responses from 53 returned questionnaires. The critical value was determined using degrees of freedom (df = n – 2 = 51), resulting in an r-table value of 0.2706. All fourteen audit quality items produced correlation coefficients ranging from 0.553 to 0.925, all exceeding the critical value. Likewise, all ten professionalism items produced r-values between 0.480 and 0.818, the eight independence items ranged from 0.608 to 0.919, and the ten work motivation items ranged from 0.648 to 0.825. Since all calculated correlation coefficients exceeded the critical value of 0.2706, every questionnaire item was declared valid and suitable for subsequent analysis (Ghozali, 2018).

Instrument Reliability Test

Reliability testing was performed to evaluate the internal consistency of the measurement instrument using Cronbach's Alpha. According to Ghozali (2018), an instrument is considered reliable when the Cronbach's Alpha coefficient exceeds 0.60. The results showed that the audit quality variable achieved a Cronbach's Alpha value of 0.936, professionalism 0.851, independence 0.903, and work motivation 0.898. Since all coefficients were substantially higher than the required threshold, each construct demonstrated excellent internal consistency. Therefore, all research instruments were considered reliable and appropriate for collecting consistent and dependable data (Ghozali, 2018).

Overall, the instrument testing confirmed that all variables met both validity and reliability requirements. Every questionnaire item showed a calculated correlation coefficient greater than the critical r-table value (0.2706), while all Cronbach's Alpha coefficients exceeded the minimum criterion of 0.60. Consequently, the measurement instruments used to assess audit quality, professionalism, independence, and work motivation were valid and reliable for empirical analysis in this study (Sugiyono, 2013; Ghozali, 2018).

3. RESULTS AND DISCUSSION

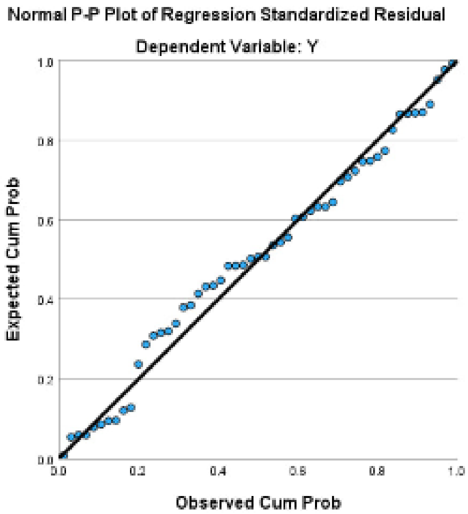
Classical Assumption Test

Normality Test

The normality test is one of the prerequisite assumptions in multiple linear regression analysis. This test aims to determine whether the residuals of the regression model are normally distributed. In this study, residual normality was assessed using two complementary approaches: a graphical approach through the Normal Probability Plot (Normal P–P Plot) and a statistical approach using the One-Sample Kolmogorov–Smirnov (K–S) test. These two methods were applied simultaneously to provide a more comprehensive and reliable evaluation of the normality assumption. The graphical approach provides a visual assessment of the distribution pattern of the residuals, whereas the statistical approach offers an objective probability value to support the decision-making process.

The graphical normality test was conducted by examining the distribution of data points on the Normal Probability Plot (P–P Plot) of Regression Standardized Residuals. A regression model is considered to satisfy the normality assumption when the plotted points are distributed closely around the diagonal reference line and generally follow its direction. Such a pattern indicates that the residuals are approximately normally distributed, suggesting that the normality assumption required for multiple linear regression analysis has been fulfilled.

Figure 1. Normal Probability Plot (P–P Plot)



Source: SPSS Version 31 Output

Based on the data analysis presented in the Normal Probability Plot (P–P Plot) above, it can be observed that the residual data points are distributed closely around and along the diagonal line. The distribution of the points does not indicate any substantial deviation either above or below the diagonal line. Visually, this suggests that the residuals of the regression model are normally distributed. Therefore, based on the graphical approach, the normality assumption of the regression model is considered to have been satisfied.

One-Sample Kolmogorov–Smirnov Test

To strengthen the results of the graphical normality assessment, the normality assumption was also evaluated statistically using the One-Sample Kolmogorov–Smirnov (K–S) test. This non-parametric test compares the empirical cumulative distribution of the residuals with the theoretical cumulative distribution of a normal distribution. The decision criterion is as follows: if the Asymptotic Significance (Asymp. Sig., 2-tailed) value is greater than the significance level of $\alpha = 0.05$, the residuals are considered to be normally distributed. Conversely, if the Asymp. Sig. (2-tailed) value is less than 0.05, the residuals are considered not to follow a normal distribution. The results of the One-Sample Kolmogorov–Smirnov test in this study are presented in Table 1.

Table 1. Results of the One-Sample Kolmogorov–Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test				
				Unstandardized Residual
N				53
Normal Parameters[a,b]		*Mean*		0.0000000
		Std. Deviation		4.50364024
Most Extreme Differences		*Absolute*		0.101
		Positive		0.069
		Negative		-0.101
Test Statistic				0.101
Asymp. Sig. (2-tailed)[c]				.200[d]
Monte Carlo Sig. (2-tailed)[e]		*Sig.*		0.186
	99% Confidence Interval		*Lower Bound*	0.176
			Upper Bound	0.196

Source: SPSS Version 31 Output (processed data, 2026)

Based on the results of the One-Sample Kolmogorov–Smirnov test presented in the table above, the total number of observations included in this study was 53 respondents. The residuals had a mean value of 0.0000000 and a standard deviation of 4.50364024. The Test Statistic (D) was 0.101, with the Most Extreme Differences consisting of an Absolute value of 0.101, a Positive value of 0.069, and a Negative value of −0.101.

The test results indicate that the Asymptotic Significance (Asymp. Sig., 2-tailed) value was 0.200. Since the Asymp. Sig. (2-tailed) value of 0.200 is greater than the significance level of 0.05, it can be concluded, based on the established decision criteria, that the residuals of the regression model are normally distributed. This conclusion is further supported by the Monte Carlo Significance (2-tailed) test, which produced a significance value of 0.186, with a 99% confidence interval ranging from a Lower Bound of 0.176 to an Upper Bound of 0.196. All Monte Carlo significance values exceeded the threshold of $\alpha = 0.05$, providing stronger evidence that the normality assumption has been satisfied.

Therefore, based on both the graphical assessment using the Normal P–P Plot and the statistical assessment using the One-Sample Kolmogorov–Smirnov test, the results consistently demonstrate that the residuals of the regression model are normally distributed. Accordingly, the regression model employed in this study entitled "The Effect of Professionalism, Independence, and Work Motivation on Audit Quality at the Inspectorate of South Sulawesi Province" satisfies the normality assumption and is therefore appropriate for subsequent hypothesis testing.

Multicollinearity Test

The multicollinearity test was conducted to determine whether a high correlation exists among the independent variables in the multiple linear regression model. Multicollinearity was assessed by examining the Tolerance and Variance Inflation Factor (VIF) values. According to Ghozali (2018), multicollinearity is considered absent when the Tolerance value is greater than 0.10 and the VIF value is less than 10.

Table 2. Results of the Multicollinearity Test (Coefficients Method)

Coefficients[a]		
	Collinearity Statistics	
Model	*Tolerance*	*VIF*
Profesionalisme (X1)	0.468	2.135
Independensi (X2)	0.432	2.312
Motivasi Kerja (X3)	0.586	1.708

Dependent Variable: Audit Quality

Source: SPSS Version 31 Output (processed data, 2026)

Based on the data analysis presented in the table above, the Professionalism (X_1) variable obtained a Tolerance value of 0.468 and a Variance Inflation Factor (VIF) value of 2.135. Since the Tolerance value is greater than 0.10 and the VIF value is below 10, the Professionalism variable is considered free from multicollinearity in the regression model.

The Independence (X_2) variable obtained a Tolerance value of 0.432 and a VIF value of 2.312. Although the Tolerance value for Independence is the lowest among the three independent variables, it remains above the required threshold of 0.10, while its VIF value is well below the maximum acceptable value of 10. Therefore, the Independence variable is also considered free from multicollinearity.

Meanwhile, the Work Motivation (X_3) variable obtained a Tolerance value of 0.586 and a VIF value of 1.708. Among the three independent variables, Work Motivation has the highest Tolerance value and the lowest VIF value, indicating that it has the weakest correlation with the other independent variables included in the regression model.

Overall, all independent variables in this study—Professionalism (X_1), Independence (X_2), and Work Motivation (X_3)—produced Tolerance values ranging from 0.432 to 0.586 and VIF values ranging from 1.708 to 2.312. All of these values satisfy the commonly accepted criteria of Tolerance > 0.10 and VIF < 10. Therefore, it can be concluded that the multiple linear regression model is free from multicollinearity, indicating that the non-multicollinearity assumption has been satisfied. Consequently, the regression model is appropriate for subsequent hypothesis testing.

Heteroscedasticity Test

The heteroscedasticity test was conducted to determine whether the variance of the residuals remained constant across observations in the multiple linear regression model. A good regression model is characterized by homoscedasticity, meaning that the residuals have constant variance across all levels of the independent variables (Ghozali, 2018). In this study, heteroscedasticity was assessed graphically using a Scatterplot of the standardized residuals. The decision criterion is that if the data points are randomly scattered above and below the zero value on the Y-axis without forming any systematic or recognizable pattern, the regression model is considered free from heteroscedasticity.

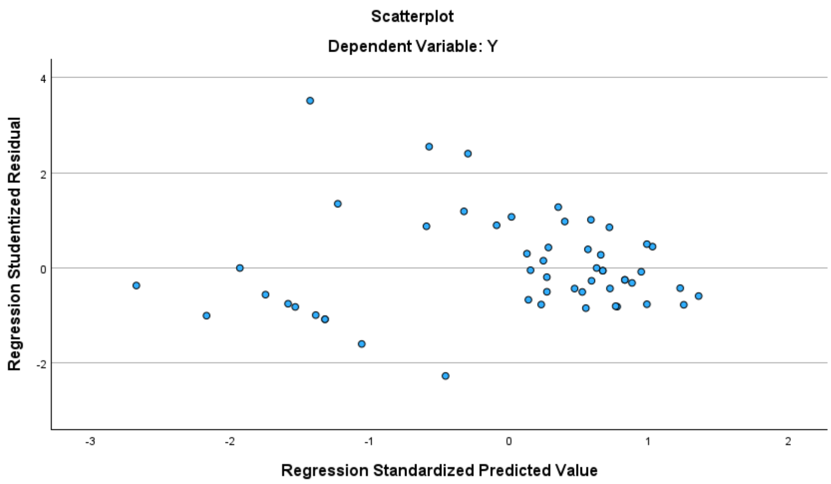


Figure 2. Results of the Heteroscedasticity Test Using the Scatterplot
Source: SPSS Version 31 Output

Based on the data analysis presented in the Scatterplot above, it can be observed that the data points are randomly distributed and do not form any systematic or identifiable pattern. The points are scattered both above and below the zero value on the Y-axis, with no indication of a consistent trend either to the left or to the right. Furthermore, the scatterplot does not exhibit any wave-like, widening, or narrowing pattern that would indicate changes in the variance of the residuals. This random distribution suggests that the residual variance remains constant, indicating the presence of homoscedasticity. Therefore, it can be concluded that the regression model used in this study does not exhibit heteroscedasticity. Accordingly, the homoscedasticity assumption has been satisfied, indicating that the multiple linear regression model is appropriate for subsequent hypothesis testing.

Table 3. Summary of the Classical Assumption Tests

Type of Test	Test Method/Tool	Results	Conclusion
Normality Test	P-P Plot & Kolmogorov-Smirnov	Asymp. Sig. = 0,200 > 0,05	The residuals are normally distributed.
Multicollinearity Test	Tolerance & VIF	Tolerance 0,432–0,586; VIF 1,708–2,312	No multicollinearity was detected.
Heteroscedasticity Test	Analysis Scatterplot	Data points are randomly scattered and show no systematic pattern.	No heteroscedasticity was detected.

Source: SPSS Version 31 Output (processed data, 2026)

Based on Table 3, all classical assumptions required for multiple linear regression analysis have been satisfied. The normality test, using the One-Sample Kolmogorov–Smirnov test, produced an Asymp. Sig. (2-tailed) value of 0.200, which is greater than the significance level of 0.05, indicating that the regression residuals are normally distributed. The multicollinearity test showed Tolerance values ranging from 0.432 to 0.586 and Variance Inflation Factor (VIF) values ranging from 1.708 to 2.312. All values satisfied the required criteria of Tolerance > 0.10 and VIF < 10, indicating that no multicollinearity exists among the independent variables. Furthermore, the heteroscedasticity test, assessed through the Scatterplot, showed that the residuals were randomly dispersed above and below the zero value on the Y-axis without forming any systematic pattern, indicating the absence of heteroscedasticity. Therefore, all classical assumptions have been fulfilled, and the multiple linear regression model used in this study is considered appropriate for subsequent hypothesis testing.

Multiple Linear Regression Analysis

Multiple linear regression analysis was employed to measure the strength and direction of the relationship between one dependent variable and two or more independent variables (Ghozali, 2018). In this study, multiple linear regression analysis was used to examine the direction and magnitude of the effects of Professionalism (X_1), Independence (X_2), and Work Motivation (X_3) on Audit Quality (Y) at the Inspectorate of South Sulawesi Province. The results of the regression analysis obtained using SPSS are presented in the following table.

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Table 4. Results of the Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.746	5.920		2.322	0.024
	Professionalism (X1)	0.518	0.173	0.391	2.983	0.004
	Independence (X2)	0.258	0.218	0.162	1.184	0.242
	Work Motivation (X3)	0.417	0.143	0.341	2.910	0.005

Coefficients[a]

Source: SPSS Version 31 Output (processed data, 2026)

Based on the data processing results presented in the Coefficients table above, the multiple linear regression equation for this study can be formulated as follows:

$$\mathbf{Y = 13.746 + 0.518X_1 + 0.258X_2 + 0.417X_3}$$

The interpretation of the regression equation is as follows:

The constant value (α) of 13.746 indicates that when all independent variables, namely Professionalism (X_1), Independence (X_2), and Work Motivation (X_3), provide no contribution or have a value of zero, the Audit Quality (Y) at the Inspectorate of South Sulawesi Province remains at a value of 13.746.

The regression coefficient of the Professionalism variable (X_1) is 0.518 with a positive sign, indicating that Professionalism has a positive relationship with Audit Quality. This means that an increase in auditor professionalism will lead to an improvement in audit quality, assuming that other independent variables remain constant.

The regression coefficient of the Independence variable (X_2) is 0.258 with a positive sign, indicating that Independence has a positive relationship with Audit Quality. This implies that every one-unit increase in auditor independence has the potential to improve audit quality, although its effect is not statistically significant, assuming other independent variables remain constant.

The regression coefficient of the Work Motivation variable (X_3) is 0.417 with a positive sign, indicating that Work Motivation has a positive relationship with Audit Quality.

This shows that higher levels of auditor work motivation will contribute to higher audit quality, assuming other independent variables remain unchanged.

Simultaneous Test (F-Test)

The simultaneous test or F-test was conducted to determine whether all independent variables included in the regression model simultaneously have a significant effect on the dependent variable (Ghozali, 2018). In this study, the F-test was used to examine whether Professionalism (X_1), Independence (X_2), and Work Motivation (X_3) simultaneously influence Audit Quality (Y) at the Inspectorate of South Sulawesi Province.

The decision-making criteria are as follows: if the significance value is less than 0.05, all independent variables simultaneously have a significant effect on the dependent variable. Conversely, if the significance value is greater than 0.05, the independent variables simultaneously do not have a significant effect on the dependent variable. The results of the simultaneous test (F-test) are presented in the following table:

Table 5. Results of the Simultaneous Test (F-Test)

***ANOVA**[a]*						
Model		*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*
1	*Regression*	796.114	3	265.31	253	<.001[b]
	Residual	519.018	49	10.592		
	Total	1315.12	52			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Professionalism, Independence, and Work Motivation

Source: SPSS Version 31 Output (processed data, 2026)

Based on the data processing results presented in the ANOVA table above, the calculated F-value is 25.053, while the F-table value at df1 = 3 and df2 = 49 with a significance level of 5% is 2.79. Since the calculated F-value (25.053) is greater than the F-table value (2.79), and the significance value of 0.001 is less than 0.05, the decision-making criteria indicate that the hypothesis stating that all independent variables simultaneously have a significant effect on the dependent variable is accepted.

Therefore, it can be concluded that Professionalism (X_1), Independence (X_2), and Work Motivation (X_3) simultaneously have a significant effect on Audit Quality (Y) at the Inspectorate of South Sulawesi Province. This indicates that the regression model developed in this study is appropriate and can be used to predict audit quality. Furthermore, the analysis can proceed to partial hypothesis testing.

Partial Test (t-Test)

The partial test or t-test was conducted to determine the extent to which each independent variable individually (partially) influences the variation of the dependent variable (Ghozali, 2018). In this study, the t-test was used to examine the partial effects of

Professionalism (X_1), Independence (X_2), and Work Motivation (X_3) on Audit Quality (Y) at the Inspectorate of South Sulawesi Province.

The decision-making criteria are as follows: if the t significance value is less than 0.05, the independent variable partially has a significant effect on the dependent variable. Conversely, if the t significance value is greater than 0.05, the independent variable partially does not have a significant effect on the dependent variable.

Table 6. Results of the Partial Test (t-Test)

Coefficients[a]						
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	*t*	*Sig.*
		B	*Std. Error*	*Beta*		
1	*(Constant)*	13.746	5.920		2.322	0.024
	Professionalism (X1)	0.518	0.173	0.391	2.983	0.004
	Independence (X2)	0.258	0.218	0.162	1.184	0.242
	Work Motivation (X3)	0.417	0.143	0.341	2.910	0.005

Source: SPSS Version 31 Output (processed data, 2026)

The results of the t-test can be observed in the Coefficients table. Based on the test results, the t-table value was determined using the formula df = n – k – 1, resulting in 53 – 3 – 1 = 49. Therefore, the t-table value was 2.010 with a significance level of $\alpha = 0.05/2 = 0.025$ (two-tailed test), as explained below:

The Professionalism variable (X_1) obtained a calculated t-value of 2.983 with a significance value of 0.004 < 0.05, and the calculated t-value (2.983) is greater than the t-table value (2.010). Based on these results, H_{01} is rejected and H_{a1} is accepted. Therefore, it can be concluded that Professionalism partially has a positive and significant effect on Audit Quality at the Inspectorate of South Sulawesi Province. Every one-unit increase in Professionalism will increase Audit Quality by 0.518, assuming other variables remain constant.

The Independence variable (X_2) obtained a calculated t-value of 1.184 with a significance value of 0.242 > 0.05, and the calculated t-value (1.184) is smaller than the t-table value (2.010). Based on these results, H_{02} is accepted and H_{a2} is rejected. Therefore, it can be concluded that Independence partially does not have a significant effect on Audit Quality at the Inspectorate of South Sulawesi Province.

The Work Motivation variable (X_3) obtained a calculated t-value of 2.910 with a significance value of $0.005 < 0.05$, and the calculated t-value (2.910) is greater than the t-table value (2.010). Based on these results, H_{03} is rejected and H_{a3} is accepted. Therefore, it can be concluded that Work Motivation partially has a positive and significant effect on Audit Quality at the Inspectorate of South Sulawesi Province. Every one-unit increase in Work Motivation will increase Audit Quality by 0.417, assuming other variables remain constant. Overall, the results of the partial test indicate that Professionalism (X_1) and Work Motivation (X_3) partially have positive and significant effects on Audit Quality, while Independence (X_2) does not have a significant effect on Audit Quality at the Inspectorate of South Sulawesi Province at a significance level of $\alpha = 5\%$.

Multiple Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to measure the extent to which the regression model explains the variation in the dependent variable. The value of R^2 ranges from zero to one. A value of R^2 that approaches one indicates that the independent variables provide most of the information required to predict variations in the dependent variable (Ghozali, 2018). In this study, the Adjusted R Square value was used as the main reference because it is more appropriate for regression models involving more than one independent variable. The results of the coefficient of determination test are presented in the following table:

Table 7. Results of the Multiple Coefficient of Determination Test

Model Summary[b]

Model	*R*	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	.778[a]	0.605	0.581	3.25457

a. Predictors: (Constant), Professionalism (X_1), Independence (X_2), and Work Motivation (X_3)
b. Dependent Variable: Audit Quality (Y)

Source: SPSS Version 31 Output (processed data, 2026)

Based on the data processing results presented in the Model Summary table above, it can be observed that the multiple correlation coefficient (R) obtained is 0.778. This value indicates that there is a strong relationship between Professionalism (X_1), Independence (X_2), and Work Motivation (X_3) simultaneously with Audit Quality (Y) at the Inspectorate of South Sulawesi Province.

The obtained R Square value is 0.605, which means that, in general, the independent variables are able to explain 60.5% of the variation in the Audit Quality variable. However, the value that is more appropriate for interpretation in a regression model involving more than one independent variable is the Adjusted R Square value, which is 0.581.

The Adjusted R Square value of 0.581 indicates that Professionalism (X_1), Independence (X_2), and Work Motivation (X_3) simultaneously explain 58.1% of the variation in Audit Quality (Y). Meanwhile, the remaining 41.9% is explained by other variables outside this research model that were not included in the study.

Partial Coefficient of Determination (r^2)

The partial coefficient of determination is used to determine the contribution of each independent variable individually to the dependent variable while controlling for the influence of other independent variables. The partial coefficient of determination value is obtained by squaring the Part Correlation (r^2) value presented in the Coefficients table from the SPSS output. The results of the partial coefficient of determination test are presented in the following table:

Table 8. Results of the Partial Coefficient of Determination Test

Coefficients[a]			
Model	*Correlations*		
	Zero-order	*Partial*	*Part*
1 Professionalism (X1)	.700	.392	.268
Independence (X2)	.648	.167	.106
Work Motivation (X3)	.664	.384	.261

a. *Dependent Variable*: Audit Quality (*Y*)

Source: SPSS Version 31 Output (processed data, 2026)

The Professionalism variable (X_1) obtained a Part Correlation value of 0.268, resulting in a partial coefficient of determination of $(0.268)^2 \times 100\% = 7.18\%$. This indicates that, individually, Professionalism provides a pure contribution of 7.18% to Audit Quality after controlling for the effects of Independence and Work Motivation.

The Independence variable (X_2) obtained a Part Correlation value of 0.106, resulting in a partial coefficient of determination of $(0.106)^2 \times 100\% = 1.12\%$. This means that, individually, Independence provides a pure contribution of 1.12% to Audit Quality (Y) after controlling for the effects of Professionalism and Work Motivation.

The Work Motivation variable (X_3) obtained a Part Correlation value of 0.261, resulting in a partial coefficient of determination of $(0.261)^2 \times 100\% = 6.81\%$. This indicates that, individually, Work Motivation provides a pure contribution of 6.81% to Audit Quality (Y) after controlling for the effects of Professionalism and Independence.

Overall, based on the comparison of the partial coefficient of determination values, the Professionalism variable (X_1) provides the largest partial contribution to Audit Quality, amounting to 7.18%, followed by Work Motivation (X_3) with a contribution of 6.81%, while Independence (X_2) provides the smallest contribution of 1.12%.

DISCUSSION

The Simultaneous Effect of Professionalism, Independence, and Work Motivation on Audit Quality (H_1)

The first hypothesis testing (H_1) through the simultaneous test (F-test) shows that Professionalism (X_1), Independence (X_2), and Work Motivation (X_3) simultaneously have a significant effect on Audit Quality (Y) at the Inspectorate of South Sulawesi Province. This is evidenced by the calculated F-value of 25.053 with a significance value of $0.001 < 0.05$. The Adjusted R Square value of 0.581 indicates that the three independent variables explain 58.1% of the variation in audit quality, while the remaining 41.9% is explained by other variables outside the research model.

Therefore, H_1 is accepted, meaning that improvements in professionalism, independence, and work motivation simultaneously contribute to higher audit quality. This finding supports Agency Theory proposed by Jensen and Meckling (1976), where the Inspectorate acts as an agent responsible for monitoring government financial management on behalf of the principal (government and society). Strong professionalism, independence, and motivation strengthen effective monitoring mechanisms by reducing information asymmetry and agency costs.

The empirical condition at the Inspectorate of South Sulawesi Province shows that auditors with high professional profiles, supported by work experience of more than 10 years (60.37%) and postgraduate education (69.82%), contribute positively to audit quality. However, the existence of 21.11% incomplete follow-up recommendations based on the BPK IHPD 2023 indicates that these factors still need continuous improvement. This finding is consistent with Angela (2021), who found that professionalism, independence, and work motivation simultaneously have a positive and significant effect on auditor performance.

The Partial Effect of Professionalism on Audit Quality (H_2a)

The second hypothesis testing (H_2a) shows that Professionalism (X_1) has a positive and significant effect on Audit Quality (Y). This is indicated by the t-value of $2.983 > 2.010$ and significance value of $0.004 < 0.05$. The regression coefficient of 0.518 indicates that every one-unit increase in professionalism increases audit quality by 0.518, assuming other variables remain constant. The partial determination coefficient of professionalism is 7.18%, the highest among the independent variables.

Thus, H_2a is accepted. The result indicates that higher auditor professionalism leads to better audit quality. This condition is reflected in the auditor profile, where 69.82% hold postgraduate degrees and 60.37% have more than 10 years of experience, demonstrating strong professional competence, dedication, and compliance with audit standards.

This finding supports Agency Theory, where auditors act as agents who ensure accountability in government financial management. Professionalism strengthens auditors' ability to detect and report irregularities accurately, thereby reducing information asymmetry and agency costs (Subroto & Endaryati, 2024). It is also consistent with the concept of professionalism, including community affiliation, autonomy, self-regulation, dedication, and social obligation (Fauzi et al., 2024).

The result is consistent with Aziz (2023), who found that internal auditor professionalism significantly improves audit quality in government institutions. It is also supported by Rahayu and Suryanawa (2020), who found that professionalism has a positive and significant effect on audit quality among auditors in Bali.

The Partial Effect of Independence on Audit Quality (H_2b)

The second hypothesis testing (H_2b) indicates that Independence (X_2) does not have a significant effect on Audit Quality (Y). The t-value of 1.184 < 2.010 and significance value of 0.242 > 0.05 show that independence does not significantly influence audit quality. Although the regression coefficient is positive ($\beta = 0.258$), its partial contribution is only 1.12%, the lowest among the variables.

Therefore, H_2b is rejected. This finding does not imply that independence is irrelevant; rather, it indicates that its unique contribution is limited within the context of the Inspectorate of South Sulawesi Province. Auditors operate within the same bureaucratic structure as the audited entities, which may create structural limitations in implementing independence in practice.

Furthermore, the standardized functional positions and similar ethical standards among auditors create relatively homogeneous independence scores, reducing its ability to explain variations in audit quality. This finding is consistent with Marlina et al. (2023) and Ramadhan et al. (2024), who also found that independence does not significantly affect audit quality.

The Partial Effect of Work Motivation on Audit Quality (H_2c)

The second hypothesis testing (H_2c) shows that Work Motivation (X_3) has a positive and significant effect on Audit Quality (Y). This is demonstrated by the t-value of 2.910 > 2.010 and significance value of 0.005 < 0.05. The regression coefficient of 0.417 indicates that each one-unit increase in work motivation improves audit quality by 0.417. The partial contribution of work motivation is 6.81%, making it the second strongest variable after professionalism.

Therefore, H_2c is accepted. The finding indicates that motivated auditors tend to work more carefully, collect stronger audit evidence, and provide better audit reports. This is consistent with Nurchayati (2021), who stated that motivation encourages auditors to improve accuracy and commitment in audit implementation.

The result also supports previous studies, including Pramitasari (2024), which found that auditor motivation positively influences audit quality, Butarbutar (2020), who proved that motivation significantly affects internal audit quality at the Inspectorate of Manado City, and Mariana and Rahmaniar (2022), who found that auditor motivation significantly affects auditor performance in regional inspectorates.

The Dominant Variable Affecting Audit Quality

Based on the partial coefficient of determination, Professionalism (X_1) is the most dominant variable affecting audit quality with a contribution of 7.18%, followed by Work Motivation (X_3) at 6.81%, and Independence (X_2) at 1.12%. Therefore, hypothesis H_3, which predicted independence as the dominant variable, is rejected.

The dominance of professionalism indicates that technical competence, dedication, and compliance with APIP standards are the main factors distinguishing audit quality among auditors. This condition is influenced by the characteristics of Inspectorate auditors, who follow the same APIP standards, causing independence variation to be relatively limited.

This finding differs from Fatmawati et al. (2017), who found independence as the dominant factor among public accounting firm auditors in Malang. The difference is caused by the different research contexts: external auditors rely heavily on independence from clients, while government internal auditors are more influenced by professional competence and adherence to government audit standards.

The dominance of professionalism is consistent with Aziz (2023). From the perspective of Agency Theory, professionalism becomes the main resource enabling auditors to reduce information asymmetry between government financial managers and society. Therefore, professional auditors are able to maintain audit standards and produce meaningful findings, supporting accountable and transparent governance.

4. CONCLUSION

Based on the results of the research and discussion regarding the effect of professionalism, independence, and work motivation on audit quality at the Inspectorate of South Sulawesi Province, the following conclusions can be drawn:

Professionalism (X_1), Independence (X_2), and Work Motivation (X_3) simultaneously have a positive and significant effect on Audit Quality (Y) at the Inspectorate of South Sulawesi Province, as evidenced by the significant results of the simultaneous test (F-test). The obtained Adjusted R Square value indicates that these three variables are able to explain a substantial proportion of the variation in audit quality simultaneously, while the remaining variation is explained by other variables outside the research model. Therefore, the first hypothesis (H_1) is accepted.

Based on the partial hypothesis testing results, the following conclusions are obtained: Professionalism has been proven to have a positive and significant effect on Audit Quality at the predetermined significance level, thus the second hypothesis (H_2a) is accepted.

Independence has not been proven to have a significant effect on Audit Quality at the predetermined significance level, thus the second hypothesis (H_2b) is rejected. The insignificant partial effect of independence is caused by the similarity of auditors' perceptions regarding the standardized APIP audit regulations, as well as the existence of role conflict within the bureaucratic environment. Auditors who are positioned within the same organizational structure as the audited entities may experience structural pressures, resulting in relatively limited variation in independence scores among respondents. Work Motivation has been proven to have a positive and significant effect on Audit Quality at the predetermined significance level, thus the second hypothesis (H_2c) is accepted.

Based on the analysis of the partial coefficient of determination, Professionalism (X_1) is proven to be the most dominant variable influencing Audit Quality at the Inspectorate of South Sulawesi Province, followed by Work Motivation (X_3) with a contribution of 6.81%, while Independence (X_2) provides the smallest contribution among the three variables. Therefore, the third hypothesis (H_3), which assumed that independence was the most dominant variable, is rejected. Empirically, professionalism is proven to be the dominant factor affecting audit quality. The dominance of professionalism reflects that technical competence, commitment to APIP standards, and auditor integrity in conducting audits are the strongest distinguishing factors determining audit quality within the government internal audit environment.

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