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The Effect of Competence, Time Budget Pressure and Professional Attitudes of Auditors on Internal Audit Quality With Role Conflict As a Moderating Variable

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Abstract: This study aims to analyze the effect of competence, time budget pressure and professional attitudes of Inspectorate auditors on audit quality with role conflict as a moderating variable. The population in this study were all functional auditors who worked in the Banten Province Regional Inspectorate which consisted of 62 auditors. The sampling technique in this study was to use the census method. This technique was chosen because the researcher has a consideration that the total number of auditors at the Inspectorate of Banten Province is still relatively small and can be used as a sample entirely. The data analysis method uses descriptive analysis and multiple linear regression. Based on the results of this study indicate that competence, time budget pressure and professional attitudes of auditors have a positive effect on audit quality. In addition, role conflict is unable to moderate the relationship between competence, time budget pressure and professional attitudes of auditors with audit quality.

Keyword: Competence, Time Budget Pressure, Professional Attitude, Role Conflict, Audit Quality

INTRODUCTION

The obligation of government administration to realize *clean and good governance* requires a competent government apparatus in the implementation of a reliable internal control function and a good internal control system in accountability for the use of funds for the implementation of government that ensures the implementation of activities can be evenly distributed throughout the public sector and is in accordance with established policies and plans and applicable provisions economically, efficiently and effectively.

According to Government Regulation of the Republic of Indonesia Number 60 of 2008 (BPK 2008) on the Government Internal Control System Article 11 states that the role of an effective Government internal control apparatus must provide adequate assurance of obedience, economy, efficiency, and effectiveness in achieving the objectives of organizing

the duties and functions of Government Agencies. Internal Supervision is carried out by the Government Internal Supervisory Apparatus (APIP), according to the scope of its duties consisting of the Financial and Development Supervisory Agency (BPKP), Inspectorate General of Ministries / Institutions and Provincial / Regency / City Inspectorates.

In line with Government Regulation of the Republic of Indonesia Number 60 of 2008, (Indonesian Government Internal Audit Standards n.d.) states that the effective role of APIP is in the form of providing adequate *assurance* on obedience, economy, efficiency, and effectiveness in achieving the objectives of organizing the duties and functions of Government Agencies (*assurance activities*). Government internal auditors play a very important role in the process of creating accountability and transparency in regional financial management. The role and function of the Provincial, Regency / City Inspectorate in general is regulated in article 4 (Regulation of the Minister of Home Affairs Number 64 of 2007 concerning Technical Guidelines for the Organization and Work Procedures of Provincial and Regency / City Inspectorates n.d.). The article states that in carrying out the task of supervising government affairs, the Provincial, Regency / City Inspectorate has functions as planning supervisory programs, formulating supervisory policies and facilities, examining, investigating, testing, and assessing supervisory tasks. The role of the government internal auditor is to assist the Regional Head to present accountable and generally acceptable financial reports.

The position of internal auditors in the Regional Government can increase the assurance of good, transparent and accountable regional financial management. Based on the Indonesian government internal audit standard (SAIPI), internal audit has two main activities, namely *assurance activities* and *consulting activities* on regional financial management. Financial management is defined in a broader scope starting from planning, implementation, administration, accountability, and evaluation of its implementation. In connection with the examination of the management and responsibility of state finances, in article 9 paragraph (1) (Law (UU) No. 15/2004 on Audit of State Financial Management and Responsibility n.d.) It is stated that in conducting the examination of the management of state financial responsibility, the Supreme Audit Agency (BPK) can utilize the results of the examination of the Government Internal Supervisory Apparatus. The obligation of the Government Internal Supervisory Apparatus (APIP) is to carry out a *review* (examination) of the Local Government Financial Statements before they are submitted to the BPK for audit, but the implementation of these audits to date has not been able to fully improve the effectiveness of audit quality.

Overview of Semester Audit Results (IHPS) is published annually by BPK RI which contains data on the results of the audit of state financial management. IHPS is prepared to fulfill Article 18 (Law (UU) No. 15/2004 on Audit of State Financial Management and Responsibility n.d.) which mandates the submission of IHPS to Representative Institutions, the President, and Regional Heads. IHPS for the second semester of 2022 contains the results of the examination of 576 objects of the Regional Government (Pemda). The examination results include 541 financial examination results and 35 performance examination results. In addition, IHPS I Year 2022 contains the results of the examination of political party financial assistance (banparpol), as well as the results of calculating state losses and providing expert testimony. The problems include weaknesses in accounting and reporting control systems as much as 31%, weaknesses in the control system for the implementation of revenue and expenditure budgets as much as 52%, and weaknesses in internal control structures as much as 17%.

The phenomenon still finds weaknesses in the internal control system and non-compliance with statutory provisions in the examination of the Banten Provincial Government Financial Statements in 2022. Mr. Ahmadi Noor Supit, MM (Member V of BPK Submitting LHP LK Banten Provincial Government Year 2022 n.d.) in the Plenary Meeting of the Banten Provincial DPRD and BPK gave an opinion, the Regional Government Financial Statements were Unqualified with Emphasis on a Matter.

The Inspectorate of Banten Province has conducted a *self-assessment* of the APIP Capability Level and subsequently *quality assurance* has been carried out by the Central BPKP Team which is reported in the Follow-up Monitoring of *Areas of Improvement* (AoI) of APIP Capability Assessment Results at the Banten Provincial Inspectorate Number: PE.09.03/LHP-805/PW30/6/2022 dated December 21, 2022 at Level 3. Banten Province is already at level 3, meaning that it has improved good risk management governance. With APIP Capability that has reached level 3, BPKP hopes that the Banten Provincial Government will be able to form improvements that are not only in the form of documents but also on the substance related to risk management.

From the various phenomena and problems above regarding the quality of public sector audits, auditors are required to improve audit quality and the level of public trust, so that there are no more public doubts with the hope that financial supervision and management are more transparent and accountable, and ultimately realize *clean governance and good governance*, and can maintain the results of the Unqualified Opinion (WTP), then APIP still needs to make improvements, improvements, and strengthen its role as a supervisor, examiner and early warner of the internal control system and reliable financial governance of the Regional Government.

The effective role of APIP can be realized if it is supported by competent and professional auditors with increasingly high quality internal audit results. In order to realize quality internal audit results, a quality measure is needed in accordance with the assignment mandate of each internal auditor. There are many aspects that must be considered and prepared in an effort to improve the quality of the internal audit of the Banten Province Regional Inspectorate, especially with regard to the competence and professional attitude of the Inspectorate auditors.

Indonesian Government Internal Audit Code of Ethics (Code of Ethics of Indonesian Government Internal Auditors n.d.) is an integral part of the Indonesian Government Internal Audit Standards (SAIPI). The KE-AIPI includes two basic components, namely ethical principles relevant to the profession and the practice of government internal control, and rules of conduct that describe the expected norms of behavior for government internal auditors in fulfilling their professional responsibilities. These rules assist auditors in interpreting principles of practical application and are intended as guidelines for ethical behavior for Indonesian government internal auditors.

An internal auditor must have adequate competence when conducting an audit. Competence can be measured from educational qualifications, quantity and quality of training possessed. In practice, the internal auditors of the Banten Province Regional Inspectorate have used their competencies optimally in audit assignments. This can be seen when internal auditors conduct audits of Regional Apparatus. Based on the analysis in accordance with the matrix of the main tasks and functions of the Banten Provincial Inspectorate with the minimum competency requirements per type of supervisory assignment, at least one person who meets the required competencies in one team, there is still a gap in the competence of the APIP of the Banten Provincial Inspectorate in 2023.

Based on the Indonesian Government Internal Audit Standards (SAIPI, 2021) Auditors must have the knowledge, skills, and other competencies needed to carry out their duties and responsibilities. The APIP leader must ensure that each team carrying out Internal Audit activities collectively has the required skills. In the Indonesian Government Internal Audit Code of Ethics (KE-AIPI), to apply the principle of competence, government internal auditors are required to: a) provide services that can be completed as long as they have the necessary knowledge, expertise and skills, as well as experience; b) conduct supervision in accordance with the Indonesian Government Internal Audit Standards; and c) continuously improve expertise and the effectiveness and quality of the implementation of their duties, whether obtained from formal education, training, certification, or work experience.

When someone who is not competent conducts an audit, the assurance of the effectiveness of audit quality cannot be achieved. When conducting audits, government internal auditors must uphold the principle of competence. Thus, internal audits will produce reliable and relevant information for decision making by the Banten Provincial Government.

Audit quality plays an important role in the creation of good and clean Indonesian governance. Audits carried out by Inspectorate auditors are required to be strong in being professional and competent. In addition, the use of good *time budget pressure* in the audit process can support auditors to provide good audit quality results. *Time budget pressure* is the pressure of a limited time budget to complete a job. When *time budget pressure* gets higher and exceeds the level that can be done, it will have a negative effect on audit quality. Thus, the tighter the time budget given can have a negative effect, which will lead to attitudes in professional actions that can reduce audit quality.

In carrying out inspection tasks, the Regional Inspectorate often gets *pressure* or pressure, where the timeliness of reporting audit results is needed by users of audit report information. This is because the audit report is an important element that is needed by information users to make decisions.

One of the attitudes of an auditor to demonstrate his professionalism is through compliance with auditing standards and the professional code of ethics. Audit standards and codes of ethics or rules of conduct are made to be guided in behavior, especially in carrying out assignments in order to maintain the quality of the auditor's work, so as to foster public trust. In the Indonesian Government Internal Audit Code of Ethics (KE-AIPI), professional behavior is conduct that is characteristic, quality, and quality of a profession or a professional person where it requires special intelligence to carry it out. Government internal auditors should act in a manner consistent with the good reputation of the profession and refrain from any behavior that might diminish confidence in the internal control profession or the organization. To apply the principle of Professional Conduct, government internal auditors must: a) not engage in any illegal activities, or engage in actions that diminish confidence in the internal control profession or the organization; and b) not take over the roles, duties, functions, and responsibilities of the auditee's management in carrying out consulting tasks.

The competency variable and the professional attitude variable are internal factors because the auditor profession must also be concerned with improving audit and professional accounting education programs to keep abreast of the latest ideas and techniques in auditing and accounting, the *time budget pressure* variable was chosen because it is an external factor that affects auditor performance as a situation that must be overcome in achieving goals. Meanwhile, the position of the inspectorate auditor as an employee in an organization will definitely experience *role conflict*. Based on this concept, it means that *role conflict* occurs when local officials send expectations and pressure to Inspectorate auditors to do things according to their expectations. Vice versa, the expectations of local officials can be achieved depending on the response of the Inspectorate auditors whether they want to accept the role ordered or not. Under these pressured conditions, auditors can lose their professionalism.

Auditors have two roles, namely as members of the profession who must act in accordance with the code of ethics and law, and as an employee in a company with an applicable control system. This dual role causes auditors to often be in a conflicting position. Role conflict can cause discomfort at work and can reduce work motivation because it has a negative impact on individual behavior, such as the emergence of work tension, the number of transfers, decreased job satisfaction so that it can reduce audit quality. Based on this approach, conditions related to the *role conflict* experienced by Inspectorate auditors in government organizations are thought to affect the relationship between the independence of Inspectorate auditors and the quality of Inspectorate audits.

Quality internal audit results indicate good and responsible government financial supervision and management. If the quality of internal audit is low, it gives government agencies leeway to make mistakes and deviations in the use of the budget which results in the risk of lawsuits against government officials. The high and low quality of audits conducted by internal auditors can be reflected in how Regional Apparatus face external audits by the Financial Audit Agency of the Republic of Indonesia (BPK-RI) on regional financial management. The readiness of Regional Apparatus to face BPK external audits can be a measure of the quality of internal audits conducted by APIP. Regional Apparatus often have difficulties in dealing with these external audits. Especially with regard to fulfilling the completeness of various evidence/documents, administration, and information on financial management accountability. Supposedly with the internal audits carried out regularly by the Banten Province Regional Inspectorate, the Regional Apparatus is better prepared to face the BPK external audit. Regional Apparatus should be able to present evidence/documents, prepare the necessary administration, and various information requested by BPK.

This research is a development of research conducted by (Devi Pertiwi Ananda Putri et al. 2023) which examines the professional attitude of auditors in improving auditor performance and audit quality, research conducted by (Junitra and Lastanti 2022) which examines the effect of independence, competence and time pressure on audit quality with professional skepticism as moderating and research conducted by (Ibrahim, Haliah, and Habbe 2022) which examines the effect of time pressure, role conflict and integrity on audit quality with job stress as an intervening variable.

In addition, it is also a development of research conducted by (Rusdi 2018) which examines the effect of Inspectorate auditor independence on audit quality with role conflict as a moderating variable. Meanwhile, what distinguishes this study from several previous studies is that there is a combination of several variables, namely competence, time budget pressure and professional attitudes of Inspectorate auditors which will then be tested for their effect on internal audit quality using role conflict as a moderating variable. The main contribution of this research is to reference how competence, time budget pressure, and professional attitudes of inspectorate auditors affect internal audit quality with role conflict as the moderating variable.

METHOD

This study has an internal audit quality variable as the dependent variable, and competency variables (X1), time budget pressure (X2), professional attitudes (X3), and role conflict (X4). The four research variables are defined in accordance with government regulations and measured based on performance indicators from the Banten Province Regional Inspectorate. Internal audit quality is measured by seven question indicators. The competency variable is measured by four indicators from five dimensions, namely general competence and four technical competencies, namely the field of risk management, internal control and governance, the field of supervisory strategy, the field of reporting the results of supervision and the field of communication. The time budget pressure variable is measured by six question indicator items. The professional attitude variable is measured by six question indicator items. The role conflict variable is measured by six question indicator items. Measurement of indicators on each variable using a Likert scale (strongly disagree to strongly agree).

Respondents in this study were functional auditors of the Banten Province Regional Inspectorate who had functional auditor certification with a minimum formal education of strata one (S1). In this study, the number of functional auditors was 62 (sixty two) people. The questionnaire was sent electronically and can be used in this study.

RESULTS AND DISCUSSION

Agency Theory

Jensen and Meckling (1976) explain the agency relationship in agency theory that the company is a collection of contracts between the owner of economic resources (principal) and managers (agent) who take care of the use and control of these resources. Zimmerman (1977) says that agency problems occur in all organizations. In companies, agency problems occur between shareholders as principals and management as agents. In the government sector, agency problems occur between elected and appointed government officials as principals and voters (the public) as agents. Officials in government as the party that organizes public services have more information so that they can make decisions or policies that are only concerned with the government and the authorities and ignore the interests and welfare of the people. To reduce this problem, the effort that must be made by the Regional Government is to present financial reports in a transparent and accountable manner. In this regard, the role of Inspectorate auditors as implementers of the Government's internal audit process is important to produce quality audits.

Attribution Theory

According to Heider (1958) as the originator of attribution theory, attribution theory is a theory that explains a person's behavior, also explains the process of how we determine the causes and motives of a person's behavior. This theory refers to how a person explains the cause of someone's behavior or himself which will be determined by internal factors such as nature, character, and attitude. In addition, there are also external factors such as the pressure of certain situations or circumstances that will influence individual behavior.

Attribution theory explains about understanding a person's reaction to events around them, by knowing their reasons for the events experienced. In attribution theory, it is explained that there are behaviors related to individual attitudes and characteristics, so it can be said that only looking at the behavior will be able to know the attitude or characteristics of the person and can also predict a person's behavior in dealing with certain situations.

In relation to this study, researchers used attribution theory because this research is an empirical study to determine the effect of competence, time budget pressure and professional attitudes of auditors on audit quality with role conflict as the moderating variable. Basically, the personal characteristics of an auditor are one of the determinants of the quality of the audit results to be carried out because it is an internal factor that encourages a person to carry out an activity.

Based on the explanation above about attribution theory, the variables in this study are closely related to attribution theory. Professionalism, which is an individual's internal character, if it is related to audit quality, will be very influential. Where in carrying out the audit process, an auditor who is independent or free from pressure, an expert in his field and has high professionalism, will have a positive effect on the quality of his audit. Attribution theory when associated with auditor professionalism will be seen from individual assessments of auditors, which can be assessed from adherence to applicable standards.

Role Conflict

Role conflict is a situation that occurs in individuals when faced with conflicting behaviors, mindsets and values due to different role expectations so that individuals experience difficulties in taking an action or making a decision. Role conflict arises when an individual has two or more roles that must be carried out at the same time. Role conflict is a psychological symptom that can cause discomfort and can potentially reduce work motivation so that it can result in a decrease in overall performance.

Based on Kahn et.al. (1964) in Rusdi (2018) role conflict means that there are inappropriate demands or requests on a person. This can be interpreted as a conflict between the demands of the organization and the values a person has or a conflict due to accepting a

series of difficult assignments. This study divides four types of role conflict that often occur in organizations: 1) Intrasender conflict: conflict that arises when a person is faced with expectations, but at the same time all the means to achieve these expectations are removed; 2) Interrole conflict: conflict arising from expectations in one role overriding those in another, such as work demands conflicting with social and family life roles; 3) Intersender conflict: conflict arises from conflicting demands by different groups of stakeholders, such as bosses, clients, and coworkers; and 4) Person-role conflict: conflict that occurs when the expectations and goals of the job do not match the needs, aspirations, values and ethics of the individual concerned.

Audit Quality

Francis (2011) sees audit quality from the failure of an audit or not. A quality audit is an audit that does not fail, audit failure occurs if the auditor is not independent in *fact* or if the independent auditor incorrectly issues a clean audit report because he fails to collect sufficient and competent evidence as required by auditing standards. Conversely, a non-failed audit is an audit that complies with auditing standards and the auditor's opinion in the audit report is in accordance with the level of audit risk.

Audit quality as a consideration to determine whether quality requirements have been met (whereas the audit environment may be related to environmental requirements or financial or accounting audits). When auditors perform auditing, they make observations and collect objective data. They seek verification that requirements have been met. They must do this by gathering solid evidence, not hearsay or promises. The evidence obtained as a result of these activities may be tangible objects, recordings, or witnesses. Auditors should be familiar with auditing techniques and standards. Sometimes what auditors observe is not always easy or obvious, they must be able to decide whether the reason for the requirement is appropriate. Objective evidence and methods of gathering evidence will form the basis of the audit report. Whatever task the auditor undertakes, what is required is a quality work product.

Hypothesis Development

Based on the theories, the results of previous studies, and the conceptual framework described above, the following hypothesis is developed.

The Effect of Competence on Audit Quality

In the Indonesian Government Internal Auditor Code of Ethics (2014) competence is the ability and characteristics possessed by a person, in the form of knowledge, skills, and behavioral attitudes required in carrying out the duties of his position. Government internal auditors apply the knowledge, expertise and skills, as well as the experience required in the implementation of internal control services.

In research (Astrid Savira and Ramadhan 2021) stated that competence has a positive effect on audit quality. This condition illustrates that the stronger and higher the auditor's competence, the more it will improve the quality of the audit so that this will have a good effect on the results of the auditor's examination. This research relates to attribution theory which explains that a person's behavior is rational. A person's behavior is related to individual attitudes and characteristics so that attitudes and characteristics are able to deal with situations in all environments. Attribution theory is influenced by two factors, namely internal and external. In this study, the competency variable is an internal factor that affects audit quality where an auditor must have sufficient competence so that it helps in dealing with audit activities on financial statements. In addition, an auditor must have experience and knowledge to be more skillful in carrying out the audit process and producing quality audit results.

This shows that competence has a direct influence on audit quality. Competence is a supporting factor for the quality of audit results. In other words, the more competent the auditor is, the better the quality of the audit results will be. Based on this explanation, the researchers formulated hypothesis 1 as follows: H1: Competence has a positive effect on Audit Quality.

The Effect of Time Budget Pressure on Audit Quality

In theory, time budget pressure is a condition where the auditor gets pressure from his place of work to be able to complete his duties in accordance with the predetermined time. According to Mc Namara and Liyanarachchi (2008), time budget pressure can result in deviant auditor behavior which can have serious implications for audit quality. A person's performance will be influenced by time budget pressure. Time budget pressure is a pressure that arises from the limited resources available in completing work, in this case defined as the time given to carry out tasks.

Time budget pressure is a time budget given to auditors to complete their tasks with a predetermined time limit. This time budget pressure will respond in two ways, namely functional and dysfunctional. The functional response of the auditor's behavior to work better and use the time as well as possible, while dysfunctional will cause a decrease in audit quality because auditors are required to complete tasks with a time limit so that they tend to ignore existing rules and also ignore some audit processes so that they will produce poor performance and also affect audit results. Based on existing concepts, it appears that time budget pressure affects the quality of audit results. According to research conducted by (Meidawati and Assidiqi 2019) and (Ariestanti and Latrini 2019) revealed that time budget pressure has a positive effect on audit quality. Based on the description above, the researcher formulates hypothesis 2 as follows: H2: Time Budget Pressure has a positive effect on Audit Quality.

The Effect of Professionalism on Audit Quality

Based on Indonesian Government Internal Audit Standards (SAIPI, 2021) Auditors must use professional care and proficiency in every assignment. Professionally careful does not mean that there will be no errors in drawing conclusions. A professional auditor will carry out his duties using technical standards and be guided by relevant professional standards. APIP audit standards require auditors to have auditor functional position certification (JFA) and follow continuing professional education and training.

Research related to professionalism and audit quality is strengthened by Research (Indah Azhari, Junaid, and Tjan 2020) that professionalism has a positive coefficient on audit quality. This shows that professionalism has a direct influence on audit quality. Based on this explanation, the researchers formulated hypothesis 3 as follows: H3: Auditor Professional Attitude has a positive effect on Audit Quality.

The Effect of Role Conflict on Audit Quality

An auditor is required to be able to produce high quality work, because auditors have a big responsibility to parties with an interest in the financial statements of a company, including the public. Therefore, audit quality is very important for auditors in carrying out their duties. When auditing, an auditor is required to be able to report the actual situation concerned, without any pressure from any party. Meanwhile, in a government work environment, a person acting as an inspectorate auditor is often faced with a role conflict, namely between his role as an auditor and the demands of superiors.

Research related to role conflict and audit quality is strengthened by research conducted by (Rusdi 2018) suggests that role conflict has no significant effect on audit quality. Based on this explanation, the researcher formulates hypothesis 4 as follows: H4: Role Conflict negatively affects Audit Quality

Moderating Role Conflict on the relationship between Competence and Audit Quality

Conflicts arising from organizational bureaucratic control mechanisms that are not in accordance with norms, rules, ethics, and professional independence. This condition usually occurs because there are two different orders received simultaneously and the implementation of one order will result in the neglect of the other order. Role conflict can cause discomfort at work. In the public sector environment, an inspectorate auditor is often faced with role conflict in carrying out his audit duties. The role conflict faced by inspectorate auditors occurs when there are demands or requests that are not in line with their duties as an auditor.

Competence is a very important factor in describing various problems in the administration of local government or providing certainty in the practices of local government administration, considering that the success of local government as a public organization is determined by the ability to create accountability and transparency in providing public services to the community. That means that the role conflict experienced by inspectorate auditors can weaken the effect of competence on audit quality. Based on this explanation, the researcher formulates hypothesis 5 as follows: H5: Role Conflict weakens the positive effect of Competence on Audit Quality.

Moderating Role Conflict on the relationship between Time Budget Pressure and Audit Quality

Attribution theory explains that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person and external forces, namely factors that come from outside a person. Time budget pressure is one of the external factors that can lead to role conflict which will affect audit quality. Audit time budget pressure has an influence on various auditor behaviors that can cause a decrease in auditor performance which will have an impact on the decline in audit quality.

In order to maintain the quality of audit services provided, auditors must have high integrity and professionalism. If the audit service assignment has been carried out in accordance with the predetermined audit program, this can assist the auditor in producing quality audit services. Therefore, the researcher formulates hypothesis 5 as follows: H6: Role Conflict weakens the positive effect of Time Budget Pressure on Audit Quality.

Moderating Role Conflict on the relationship between Professional Attitude and Audit Quality

Professional is an important individual attribute regardless of the type of work. Meanwhile, a profession is a field of work based on education with certain expertise. As professionalism, public accountants recognize their responsibility to society, clients, and fellow professionals to behave professionally.

Thus, role conflict can weaken the positive effect of inspectorate auditor professionalism on internal audit quality. This is because in carrying out their duties and functions, an inspectorate auditor is often faced with role conflicts, namely as an examiner and pressure from management (government). Based on this explanation, the researchers formulated hypothesis 6 as follows: H7: Role Conflict weakens the positive effect of Professional Attitude on Audit Quality.

Analysis of Research Results

The Regional Inspectorate is one of the regional apparatus organizations of the Banten Provincial Government formed based on Regional Regulation Number 8 of 2016 concerning the Formation and Structure of the Banten Provincial Regional Apparatus which has the task

of assisting the Governor in fostering and supervising the implementation of Government Affairs which are the authority of the Region and Assistance Tasks by Regional Apparatus, carrying out the formulation, determination, coordination, and control of the implementation of tasks and programs and activities.

To carry out its main duties, Banten Governor Regulation No. 49 of 2022 concerning the Position, Organizational Structure, Main Duties and Functions, Job Descriptions, and Work Procedures of the Regional Inspectorate has been established, which clearly delineates the structural levels consisting of Inspectors, Administrator Officials, namely the Secretary and Assistant Inspectors and Supervisory Officials at the Secretariat and functional levels consisting of Functional Officials (Auditors, P2UPD, Personnel Auditors) and Executives.

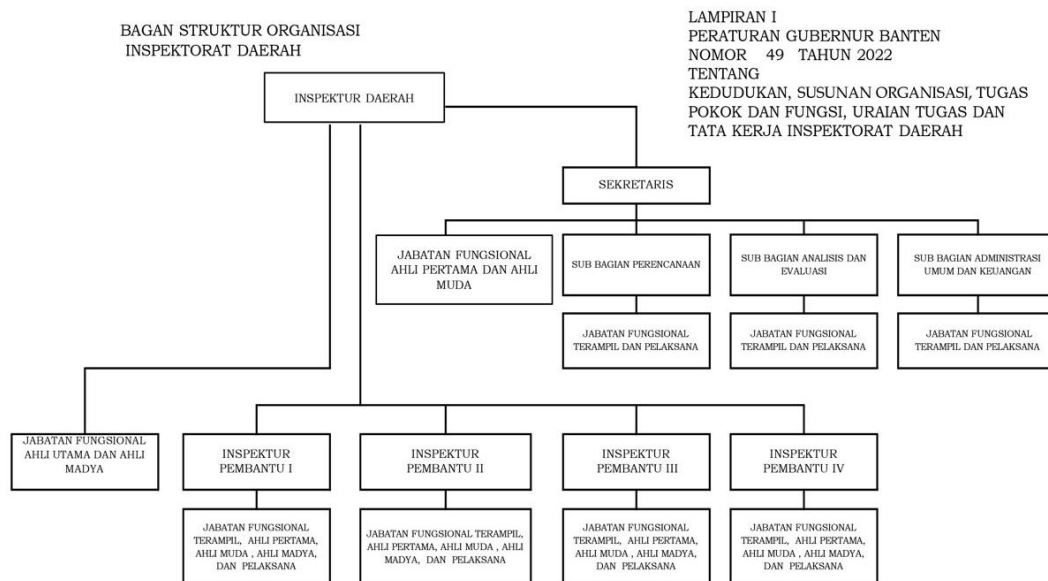


Figure 1. Organizational Structure and Work Procedures of Banten Province Regional Inspectorate

Respondent Profile

Based on age, most of the research respondents were more than 45 years old, 53.23%, 41-45 years old, 27.42%, 36-40 years old, 14.52%. The rest were in the 31-35 year age group. Furthermore, there are more male respondents than female, with the highest level of education being S2 level (59.68%), S1 (40.32%). A total of 41.94% have worked between 7-9 years, 25.81% above 14 years, the rest with a working period between 4-6 years.

Table 1. Respondent Profile

NO	CHARACTERISTICS OF RESPONDENTS	TOTAL	%
Age			
1	>45 Years	33	53,23%
	31-35 Years	3	4,84%
	36-40 Years	9	14,52%
	41-45 Years	17	27,42%
Gender			
2	Male	40	64,52%
	Female	22	35,48%
Functional Position			
3	Associate Auditor	9	14,52%
	Junior Auditor	27	43,55%
	First Auditor	26	41,94%

4	Position in the Team		
	Technical Controller	9	14,52%
	Team Leader	26	41,94%
	Team Member	27	43,55%
5	Experience Working as an Auditor		
	4-6 Years	9	14,52%
	7-9 Years	26	41,94%
	10-13 Years	11	17,74%
	>14 Years	16	25,81%
6	Last Education		
	S1	25	40,32%
	S2	37	59,68%

Data Quality Test Results

Based on the results of the validity test, the variables of competence, *time budget pressure* and auditor professional attitude towards audit quality are said to be valid. Likewise the reliability results. From the results of the reliability test, the *Cronbach alpha* values of all research variables show greater than 0.600. These results indicate that all statements in the questionnaire submitted to respondents have a good level of reliability so that they are suitable for use as research instruments and in further research.

Table 2. Data Quality Test Results

Variables	Cronbach'a Alpha	Composite Reliability
X1 Competence	0.973	0.975
X2 Time Budget Pressure	0.913	0.922
X3 Professional Attitude	0.875	0.906
Z Role Conflict	0.913	0.920
Y Audit Quality	0.899	0.920

Hypothesis Test Results

Hypothesis testing is carried out after conducting data quality tests, normality tests and model feasibility tests. The normality test results show the results of normally distributed data. The results of the model feasibility test show a fit model to proceed to the hypothesis testing stage with the results shown in table 3.

Table 3. Hypothesis Test Results

Hypothesis	Original Sample	P-Values
H1 Competence (X1) -> Audit Quality (Y)	0.439	0.000
H2 Time Budget Pressure (X2) -> Audit Quality	0.265	0.011
H3 Professional Attitude (X3) -> Audit Quality (Y)	0.393	0.000
H4 Role Conflict (Z) -> Audit Quality (Y)	-0.026	0.775
H5 Competence (X1) -> Role Conflict (Z) -> Audit Quality (Y)	-0.120	0.261
H6 Time Budget Pressure (X2) -> Role Conflict (Z) -> Audit Quality (Y)	0.187	0.060
H7 Professional Attitude (X3) -> Role Conflict (Z) -> Audit Quality (Y)	0.092	0.356

The test results prove empirically that competence (H1), time budget pressure (H2) and professional attitudes (H3) have a positive effect on internal audit quality. Meanwhile, role conflict (H4) has no significant effect on internal audit quality. Role Conflict is unable to

moderate the relationship between competence (H5), time budget pressure (H6), Professional Attitude (H7) with internal audit quality.

Discussion

The Effect of Competence on Audit Quality

Auditor competence is an auditor who has sufficient knowledge, experience, education and training and can conduct audits objectively and carefully. Audit quality is all the possibilities where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report them in the audit financial report, where in carrying out this task the auditor must be guided by auditing standards. In carrying out the audit process, auditors need good knowledge, experience, education and training because with this the auditor becomes better able to understand the financial condition and financial statements of his clients and will produce good quality.

The results of the study prove empirically that competence has a positive effect on audit quality. These results are in line with research conducted by (Indah Azhari, Junaid, and Tjan 2020) shows that competence has a positive coefficient on audit quality. This shows that competence has a direct influence on audit quality. Competence is a supporting factor in the quality of audit results.

The Effect of Time Budget Pressure on Audit Quality

Time budget pressure is a situation when auditors are required to work on time and budget constraints as efficiently as possible to complete the audit in a timely manner, despite the fact that time and budget constraints are very tight and severe (Rama & Yudowati, 2020). Auditors who are under pressure due to tight time budgets, this situation is a problem for auditors, because they are required to provide quality audit reports in increasingly difficult work and limited time budgets (Hariani, 2019).

The results prove that time budget pressure has a positive effect on audit quality. Auditors' calculations of time budget pressure can generate pressure that leads to dysfunctional behavior, where auditors choose to complete the audit while ignoring the preparation and audit process needed to fill the time. This can also cause auditors to experience stress due to a mismatch between time availability and obligations, and will have an impact on the auditor's professional ethics through the auditor's attitude, self- esteem, and actions (Sanjaya et al., 2019). According to Pinto et al. (2020) stated that the time constraints felt by auditors when conducting audits have an impact on audit quality.

The Effect of Professional Attitude on Audit Quality

A professional auditor will carry out his duties using technical standards and be guided by relevant professional standards. APIP audit standards require auditors to have auditor functional position certification (JFA) and follow continuing professional education and training.

The results of the study prove that professional attitudes have a positive effect on audit quality. These results are in line with research related to professionalism and audit quality strengthened by Research (Indah Azhari, Junaid, and Tjan 2020) that professionalism has a positive coefficient on audit quality. This shows that professionalism has a direct influence on audit quality.

The Effect of Role Conflict on Audit Quality

The results of the study prove empirically that role conflict does not have a positive effect on audit quality. These results are in line with research related to role conflict and audit quality

strengthened by research conducted by (Rusdi 2018) suggests that role conflict has no significant effect on audit quality.

Moderating Role Conflict on the relationship between Competence and Audit Quality

The results prove that role conflict is unable to moderate the relationship between competence and audit quality. In a public sector environment, an inspectorate auditor is often faced with role conflict in carrying out his audit duties. The role conflict faced by inspectorate auditors occurs when there are demands or requests that are not in line with their duties as an auditor. Research conducted by (Rusdi 2018) suggests that the independence and role conflict of the inspectorate have no significant effect on audit quality. That means that the role conflict experienced by inspectorate auditors can weaken the effect of competence on audit quality.

Moderating Role Conflict on the relationship between Time Budget Pressure and Audit Quality

The results prove that role conflict is unable to moderate the relationship between time budget pressure and audit quality. Time budget pressure is related to expectancy and agency theory. Where in expectation theory explains that tight time budget pressure will provide motivation and encouragement to auditors to try to achieve the desired target. In accordance with the auditor's motivation, namely completing audit tasks properly without violating auditing standards even with high time budget pressure in order to produce audit reports that can be trusted for decision making. Meanwhile, the relationship between time budget pressure and agency theory, which explains the desire between company management as an agent and company owners as principals who want auditors to complete audits of their company's financial statements based on a predetermined time (time budget) and must be able to allocate time appropriately so that the audit fee issued is not getting bigger due to the allocation of too long time.

Moderating Role Conflict on the relationship between Professional Attitude and Audit Quality

Professional is an important individual attribute regardless of the type of work. Meanwhile, a profession is a field of work based on education with certain expertise. As professionalism, public accountants recognize their responsibility to society, clients, and fellow professionals to behave professionally. The results prove that role conflict is unable to moderate the relationship between professional attitudes and audit quality. Thus, role conflict can weaken the positive effect of inspectorate auditor professionalism on internal audit quality. This is because in carrying out their duties and functions, an inspectorate auditor is often faced with role conflicts, namely as an examiner and pressure from management (government).

CONCLUSION

Based on the analysis and discussion as well as the test results in the research that has been conducted by researchers, the researchers concluded the following:

1. Competence has a positive effect on audit quality. The results of this study mean that the competence of inspectorate auditors affects audit quality. This research is in line with research conducted by finding that competence has a positive effect on audit quality.
2. Time budget pressure has a positive effect on audit quality. This means that an auditor's time budget pressure affects the improvement of his audit quality. This is in line with research conducted by finding that time budget pressure has a positive effect on audit quality.

3. Professional attitudes have a positive effect on audit quality. That means the higher the professional attitude of the Inspectorate auditors, the higher the quality of the resulting audit. This is in line with research conducted by suggesting that professional attitudes have a significant positive effect on Audit Quality.
4. Role conflict has no negative effect on audit quality. That means the role conflict experienced by an auditor cannot affect the quality of his audit. This research is in line with research conducted by Rusdi (2018) which suggests that role conflict has no significant effect on audit quality.
5. Role conflict is unable to moderate the relationship between competence and audit quality. That means that the existence of role conflict does not affect the level of competence of an auditor in relation to audit quality.
6. Role conflict is unable to moderate the relationship between time budget pressure and audit quality. That means, the role conflict experienced by an inspectorate auditor cannot influence time budget pressure on audit quality.
7. Role conflict is unable to moderate the relationship between professional attitudes and audit quality. That means, the role conflict experienced by an Inspectorate auditor can affect the relationship between the auditor's professional attitude and audit quality.

The results showed that competence, time budget pressure and professional attitudes of auditors have a positive effect on audit quality. In addition, role conflict is unable to moderate the relationship between competence, time budget pressure and professional attitudes of auditors with audit quality.

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