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The Influence of Internal Auditors' Objectivity and Professionalism on the Quality of Audit Results (Empirical Study at the Bandung Regency Regional Inspectorate)

Ferdy Irawan[1], Romli[2*]
[1]General Achmad Yani University, Cimahi, Indonesia, frdyirn13@gmail.com
[2]General Achmad Yani University, Cimahi, Indonesia, romli@ak.unjani.ac.id

[*]Corresponding Author: romli@ak.unjani.ac.id[2]

Abstract: This study aims to analyze the influence of objectivity and professionalism of internal auditors on the quality of audit results at the Bandung Regency Regional Inspectorate, both partially and simultaneously. The background of the study is based on the phenomenon of suboptimal recommendations from government agency accountability performance evaluations and findings of weaknesses in fixed asset management. The research method used is quantitative descriptive with a saturated sample of 67 internal auditors as respondents. Data were collected through questionnaires and analyzed using multiple linear regression with the help of SPSS version 31 software. The results show that partially, objectivity behavior does not have a positive and significant effect on the quality of audit results. Meanwhile, professionalism behavior has a positive and significant effect on the quality of audit results. Simultaneously, these two variables influence the quality of audit results by 52.3%, while the remaining 47.7% is influenced by other factors outside the research variables. In conclusion, increasing impartiality and implementing strict professional standards will collectively increase the credibility of local government audit reports.

Keywords: Objectivity Behavior, Professionalism Behavior, Audit Result Quality, Internal Auditor.

INTRODUCTION

To support a good governance system, the government needs to promote transparency and public information disclosure, one of which is through credible reporting of financial statements to the public. Credibility in financial statements can be achieved, among other things, through audits. These audits must be accountable, therefore, high-quality audits are necessary to ensure high-quality results. A quality audit is conducted in accordance with applicable standards, enabling the identification and reporting of any indications of violations by the auditee (Wulandari et al., 2023).

A quality audit is also supported by the role of auditors, who must possess competent and professional skills. The role of auditors is crucial in achieving credible financial statements.

Furthermore, auditors also play a supervisory role in maintaining the government governance system, often referred to as internal audits, to achieve good governance. Internal auditors also play an assurance and consulting role. The assurance role of internal auditors is realized through the implementation of audits, reviews, evaluations, monitoring, and other oversight activities. Meanwhile, the consulting role of internal auditors is manifested in the form of providing advice, facilitation, and education with the aim of adding value to an organization (Aniswati & Murtanto, 2024). Internal auditors conduct internal audits to uncover important facts that, if not disclosed, could distort reports on the activities being reviewed or conceal illegal practices (Betri, 2019; Setiowati et al., 2023).

According to Financial Services Authority Regulation Number 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of Internal Audit Unit Charters, internal audit is an independent and objective assurance and consulting activity aimed at increasing value and improving company operations through a systematic approach, evaluating and enhancing the effectiveness of risk management, control, and corporate governance processes.

Internal audits must comply with auditing standards, namely the Indonesian Government Internal Audit Standards (SAIPI), to produce quality audit results. The quality of internal audits determines the depth of the auditor's understanding of existing problems. According to Hardiningsi et al. (2010); Salsadilla et al. (2023), internal audit quality enables auditors to detect violations in the accounting process. Audit quality is also a characteristic of an audit that meets auditing standards and quality control standards, which describe measurable audit practices and quality in carrying out duties as a fulfillment of professional responsibilities (Widiya & Sofyan, 2020; Wulandari et al., 2023).

One factor influencing the quality of audit results is the auditor's objectivity. Objectivity is the auditor's conveying all information based on the facts in the field without any manipulation and free from bias and conflict of interest. Auditor objectivity is necessary to add value and maintain the quality of audit results. According to Prinanda and Kuntadi (2024), auditors must exhibit objectivity to act fairly and impartially, thus enhancing the quality and reliability of the audit results. Auditor objectivity is a strong foundation for conducting audits.

Another factor that can influence the quality of audit results is the auditor's professional behavior in conducting the audit. Auditor professional behavior reflects dedication to the profession, responsibility, and professional associations, which influence audit quality (Anggraini et al., 2023). Professional behavior ensures auditors are confident in making decisions, focused, and directed when carrying out audit tasks. Therefore, auditor professional behavior is essential in conducting audits to maintain audit quality. Both objectivity and professionalism contribute to improving the quality of audit results. Objectivity implies a lack of bias. Auditors who exhibit objectivity will produce audits that reflect actual performance and conformity of activities with applicable policies (Setiowati et al., 2023). Furthermore, professional behavior prioritizes a professional attitude in audits to achieve high-quality audit results. High levels of professionalism in auditors will improve audit quality (Salsadilla et al., 2023).

Good audit quality can be demonstrated, among other things, by the recommendations outlined in an Audit Result Report (LHP). Recommendations in audit reports serve to guide the auditee in the process of correcting the auditor's findings. According to Regulation of the Supreme Audit Agency of the Republic of Indonesia Number 1 of 2017 concerning State Financial Audit Standards (SPKN), Appendix IV of PSP 300 – Audit Reporting Standards, good audit quality can be seen from constructive and useful recommendations for correcting identified weaknesses. Furthermore, recommendations must be Specific, Measurable, Achievable, Relevant, and Time-bound (SMART).

The phenomenon within the Bandung Regency Regional Inspectorate indicates that the quality of audit results is still suboptimal, as evidenced by the Bandung Regency Government Agency Performance Accountability System Evaluation Report issued by the Ministry of Administrative and Bureaucratic Reform. In the Bandung Regency Internal SAKIP Evaluation Report, several regional apparatus SAKIP evaluation reports contained unclear recommendations that did not meet the SMART criteria. The recommendations provided by the auditor tended to be general and non-specific, lacking concrete improvements based on the findings. This indicates that the quality of the audit results has not fully contributed to improvements in the local government governance system.

Furthermore, based on the Letter of the Supreme Audit Agency (BPK RI) of the West Java Representative Office Number 31B/S-HP/XVIII.BDG/5/2025 concerning the Audit Results of the 2024 Bandung Regency Government Financial Report, Bandung Regency received an Unqualified Opinion (WTP). However, the BPK RI West Java Representative Office included several clauses indicating weaknesses in the inadequate management of fixed assets and the management of housing and settlement infrastructure, facilities, and utilities that did not comply with regulations. This demonstrates that the role of internal auditors is still inadequate in providing consultations related to the management of fixed assets and the management of infrastructure, facilities, and utilities in accordance with laws and regulations.

Given the phenomenon occurring in Bandung Regency, based on recommendations from the suboptimal performance accountability evaluation of government agencies and the opinion of the West Java Representative Office of the Supreme Audit Agency (BPK RI), research is needed to examine the influence of Internal Auditor Objectivity and Professionalism on audit quality. This is because internal auditors play a crucial role in maintaining public trust in the government. One way to achieve this is by implementing a supervisory system that maintains audit quality, along with the application of established internal audit standards in accordance with the Indonesian Government Internal Audit Standards (SAIPI) and the internal auditor code of ethics.

Furthermore, research on the influence of Auditor Objectivity and Professionalism on Audit Quality has been extensively conducted in Indonesia. However, some of the literature still finds inconsistent results (a research gap), which can be summarized below.

According to Prinanda and Kuntadi (2024), auditor objectivity partially influences audit quality, where fair and impartial behavior will result in higher quality and greater credibility. However, Canisih et al. (2022) stated that auditor objectivity has no effect on audit quality because objectivity is an honest attitude and a fundamental characteristic ingrained in an auditor.

Research conducted by Anggraini et al. (2023) revealed that auditor professionalism partially influences audit quality, with higher levels of professionalism in audit performance leading to improved audit quality. Meanwhile, Karismanda et al. (2020) explained that the results of testing the professionalism variable had no effect on audit quality.

Based on the phenomena occurring in Bandung Regency and previous research that still shows inconsistencies (research gaps) in the presented results, the authors are interested in conducting a study entitled "The Influence of Internal Auditors' Objectivity and Professionalism on Audit Quality" within the Bandung Regency Regional Inspectorate. This study is developed in accordance with the proposed hypothesis model, which assumes that internal auditors' objectivity and professionalism have both partial and simultaneous effects on audit quality results with the following image:

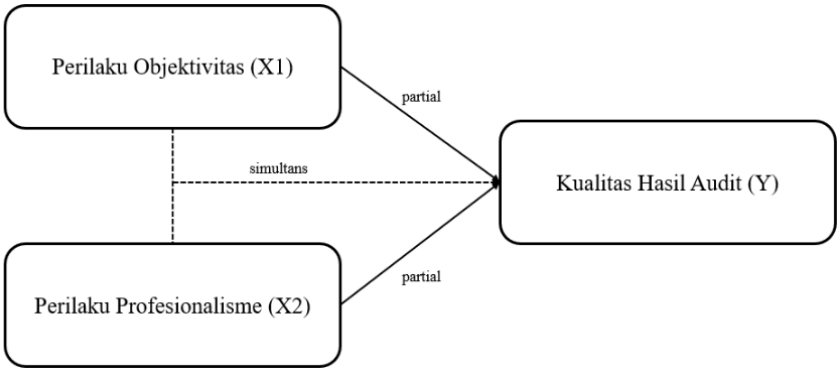

Figure 1. Conceptual Framework of the Research

METHOD

The data for this study was collected within the Bandung Regency Government, specifically at the Bandung Regency Inspectorate. The study was conducted from June 2025 until completion.

The research method used in this study was quantitative, employing a descriptive and associative approach. The descriptive approach aims to provide a systematic, factual, and accurate description of the facts and characteristics of the object under study. Meanwhile, the associative approach is useful for analyzing causal relationships between variables, namely how one variable influences another. According to Muin (2023:3), quantitative research is used to obtain data that is quantified and analyzed to solve a problem.

Data collection techniques are the means by which the data and information needed for this study are obtained. The data collection technique used in this study was a questionnaire distributed to internal auditors within the Bandung Regency Inspectorate. According to Sugiyono (2021:142), a questionnaire is a data collection technique that involves providing respondents with a collection of written questions or statements to answer.

The questionnaire used in this study was used to obtain data related to the behavior of internal auditors, objectivity, and professionalism in relation to audit quality. The questions used were closed-ended, systematically designed to record data related to the respondents' conditions. All answer choices provided to respondents were to be selected according to the most appropriate perspective, and no alternative answer was provided.

The research instrument was first tested through validity and reliability tests, and subsequently analyzed using multiple linear regression after fulfilling classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests. Hypothesis testing was conducted using the t-test for partial effects, the F-test for simultaneous effects, and the coefficient of determination to measure the contribution of the independent variables to audit result quality.

RESULTS AND DISCUSSION

Data Description

Based on the explanation in the Research Method, this study uses quantitative data on three variables: Objectivity (X1), Professionalism (X2), and Audit Result Quality (Y). This research was conducted from late 2025 to early 2026, focusing on the Bandung Regency Regional Inspectorate, with Internal Auditors as respondents. Questionnaires were distributed using Google Forms via the social media platform WhatsApp. The collected data consisted of responses from respondents, which needed to be processed before being analyzed and used in hypothesis testing.

Respondent Profile

Based on the results of the questionnaire, it appears that the majority of internal auditors are male, accounting for 35% of the total internal auditors (52%). This is quite striking, considering that internal auditors need to make careful decisions from various perspectives based on the principle of prudence. In general, women tend to be more cautious, but in reality, quite a few men work as auditors who require prudence in decision-making.

The questionnaire shows that 15 auditors (22%) were aged 20-29, 7 auditors (10%) were aged 30-39, 24 auditors (36%) were aged 40-49, and 21 auditors (32%) were aged 49 and above. This suggests that auditors are predominantly of mature age, considered to be of sufficient age to fulfill the roles and responsibilities of a professional auditor.

Questionnaire results too shows that the internal auditor position is dominated by First Expert Auditors (26 auditors, 39%) and Young Expert Auditors (18 auditors, 27%). This indicates that internal auditors continue to strive to create a competitive work environment by actively participating in internal auditor training and development to fill auditor positions that better meet the standards of professional and certified internal auditors.

The table also shows that internal auditors with more than 10 years of service have the largest number of respondents, at 30 auditors, or 45%. Ten years of service and above are considered quite productive, as auditors have extensive experience, enriching their knowledge and strategies for conducting audits.

Based on the table, 15 auditors (22%) have a Bachelor's degree (D3), 31 auditors (46%) have a Bachelor's degree (S1), and 21 auditors (32%) have a Master's degree. This indicates that the auditors' educational background tends to be quite adequate.

Descriptive Analysis of Respondent Responses

This research method involves a two-stage quantitative data collection and analysis process. The initial stage involves quantitative data collection and analysis, followed by a second stage that involves similar steps. Conclusions can be drawn from the data analysis. This approach provides an overview of the research steps, where data is collected and analyzed in stages before conclusions are drawn. According to Sugiyono (2017),

> "If the conformity is 81%-100%, it is very good; if it is 61%-80%, it is good; if it is 41%-60%, it is fair; if it is 21%-40%, it is poor; if it is 0%-20%, it is poor."

Respondent Responses Regarding Objectivity Behavior

Table 1. Respondent Responses to Objectivity Behavior Variables

Question	Answer Assessment Frequency					Item Score	Ideal Score	%	Assessment Criteria
	1	2	3	4	5				
1	10	5	7	23	22	243	335	73%	Good
2	2	2	5	29	29	282	335	84%	Very Good
3	1	1	6	36	23	280	335	84%	Very Good
4	1	1	3	33	29	289	335	86%	Very Good
5	2	2	4	35	24	278	335	83%	Very Good
6	0	1	7	40	19	278	335	83%	Very Good
7	0	0	3	31	33	298	335	89%	Very Good
8	0	0	3	29	35	300	335	90%	Very Good
9	2	0	5	35	25	282	335	84%	Very Good
Total						**2530**	**3015**		
Average						**84%**			**Very Good**

Source: Processed data

Based on the table, the respondents' responses regarding the Objectivity Behavior variable (X1) are as follows:

1. Respondents' responses to the first statement, "I am not directly involved in the operational activities of the unit I audit," received a percentage of 73%, categorized as good.
2. Respondents' responses to the second statement, "I maintain professional distance from operational activities that could influence my audit judgment," received a percentage of 84%, categorized as very good.
3. Respondents' responses to the third statement, "Operational involvement does not affect my independence in conducting audits," received a percentage of 84%, categorized as very good.
4. Respondents' responses to the fourth statement, "I avoid audit assignments that have the potential to give rise to personal conflicts of interest," received a percentage of 86%, categorized as very good.
5. Respondents' responses to the fifth statement, "Personal relationships do not influence my professional judgment as an internal auditor," received a percentage of 83%, categorized as very good.
6. Respondents' responses to the sixth statement, "I always disclose potential conflicts of interest to the authorities," scored 83%, categorizing it as very good.
7. Respondents' responses to the seventh statement, "I act fairly and impartially in every audit process," scored 89%, categorizing it as very good.
8. Respondents' responses to the eighth statement, "My audit assessments are based on objective and relevant evidence," scored 90%, categorizing it as very good.
9. Respondents' responses to the ninth statement, "I do not compromise audit quality even under pressure from certain parties," scored 84%, categorizing it as very good.

The overall score for the objectivity behavior variable was 84%, and it can be concluded that the objectivity behavior variable falls into the very good category, as it falls within the 81%-100% range.

Respondents' Responses Regarding Professional Behavior

Table 2. Respondent Responses to the Professional Behavior Variable

Question	Answer Assessment Frequency					Item Score	Ideal Score	%	Assessment Criteria
	1	2	3	4	5				
1	0	3	3	36	25	284	335	85%	Very Good
2	0	1	3	30	33	296	335	88%	Very Good
3	0	0	3	38	26	291	335	87%	Very Good
4	0	1	2	29	35	299	335	89%	Very Good
5	0	0	3	31	33	298	335	89%	Very Good
6	0	0	4	34	29	293	335	87%	Very Good
7	0	0	1	32	34	301	335	90%	Very Good
8	0	0	2	35	30	296	335	88%	Very Good
9	1	1	2	29	34	295	335	88%	Very Good
10	2	1	2	33	29	287	335	86%	Very Good
11	1	0	1	30	35	299	335	89%	Very Good
12	0	2	3	28	34	295	335	88%	Very Good
13	0	1	0	32	34	300	335	90%	Very Good
14	0	3	2	44	18	278	335	83%	Very Good
15	0	1	5	42	19	280	335	84%	Very Good
16	0	1	3	42	21	284	335	85%	Very Good
Total						**4676**	**5360**		

Question	Answer Assessment Frequency					Item Score	Ideal Score	%	Assessment Criteria
	1	2	3	4	5				
Average						**87%**			**Very Good**

Source: Processed data

Based on the table, the respondents' responses regarding the Professional Behavior variable (X2) are as follows:

1. Respondents' responses to the first statement, "I have a high level of dedication in carrying out audit assignments," scored 85%, categorizing it as very good.
2. Respondents' responses to the second statement, "I am always committed to completing audit assignments on time," scored 88%, categorizing it as very good.
3. Respondents' responses to the third statement, "An auditor's dedication is evident in their efforts to achieve optimal audit quality," scored 87%, categorizing it as very good.
4. Respondents' responses to the fourth statement, "The relationship between the auditor and colleagues consistently creates a positive work environment," scored 89%, categorizing it as very good.
5. Respondents' responses to the fifth statement, "An auditor effectively collaborates and communicates with colleagues on the audit team," scored 89%, categorizing it as very good.
6. Respondents' responses to the sixth statement, "Auditors are able to maintain professionalism when interacting with colleagues without compromising their objectivity," received a score of 87%, categorizing it as very good.
7. Respondents' responses to the seventh statement, "I respect the opinions of colleagues in conducting audits," received a score of 90%, categorizing it as very good.
8. Respondents' responses to the eighth statement, "Auditors understand and implement social responsibility towards the community in every audit assignment," received a score of 88%, categorizing it as very good.
9. Respondents' responses to the ninth statement, "Auditors must not disclose confidential client information to third parties without the client's consent," received a score of 88%, categorizing it as very good.
10. Respondents' responses to the tenth statement, "Auditors ensure that actions taken during audits provide added value to all stakeholders, including the community," received a score of 86%, categorizing it as very good.
11. Respondents' responses to the eleventh statement, "An auditor has high confidence in professional regulations and ethics when carrying out audit assignments," received a score of 89%, categorizing it as very good.
12. Respondents' responses to the twelfth statement, "Regulations and professional standards help me improve audit quality," received a score of 88%, categorizing it as very good.
13. Respondents' responses to the thirteenth statement, "The auditor's confidence in professional regulations provides additional confidence in the audit results," received a score of 90%, categorizing it as very good.
14. Respondents' responses to the fourteenth statement, "The auditor has sufficient autonomy in making decisions regarding the audit methods to be applied," received a score of 83%, categorizing it as very good.
15. Respondents' responses to the fifteenth statement, "Auditor autonomy in determining audit priorities will improve the overall effectiveness of the audit," received a score of 84%, categorizing it as very good.
16. Respondents' responses to the sixteenth statement, "The auditor's autonomy provides flexibility in responding to challenges that arise during the audit," received a score of 85%, categorized as very good.

The overall score for the professional behavior variable was 87%, and it can be concluded that the professional behavior variable falls into the very good category, as it falls within the 81%-100% range.

Respondents' Responses Regarding Audit Quality

Table 3. Respondent Responses to Audit Quality Variables

Question	Answer Assessment Frequency					Item Score	Ideal Score	%	Asssessment Criteria
	1	2	3	4	5				
1	0	1	1	39	26	291	335	87%	Very Good
2	1	0	4	37	25	286	335	85%	Very Good
3	0	0	2	34	31	297	335	89%	Very Good
4	0	0	3	29	35	300	335	90%	Very Good
5	0	0	3	29	35	300	335	90%	Very Good
6	0	1	2	30	34	298	335	89%	Very Good
7	0	0	5	24	38	301	335	90%	Very Good
8	0	0	2	29	36	302	335	90%	Very Good
9	0	1	3	30	33	296	335	88%	Very Good
10	0	1	6	34	26	286	335	85%	Very Good
11	1	1	5	29	31	289	335	86%	Very Good
12	0	1	11	26	29	284	335	85%	Very Good
13	1	0	1	28	37	301	335	90%	Very Good
14	1	0	0	34	32	297	335	89%	Very Good
15	1	0	0	31	35	300	335	90%	Very Good
Total						**4428**	**5025**		
Average						**88%**			**Very Good**

Source: Processed data

Based on the table, respondents' responses regarding the Audit Quality (Y) variable can be described as follows:

1. Respondents' responses to the first statement, "The auditor has a good understanding of relevant accounting regulations and standards," received a percentage of 87%, categorizing it as very good.
2. Respondents' responses to the second statement, "The auditor has sufficient technical knowledge to identify and respond to complex accounting issues," received a percentage of 85%, categorizing it as very good.
3. Respondents' responses to the third statement, "The auditor effectively applies his or her expertise in developing recommendations for improvements to internal control that can improve the quality of financial reporting," received a percentage of 89%, categorizing it as very good.
4. Respondents' responses to the fourth statement, "The auditor demonstrates enthusiasm and commitment in completing the audit assignment," received a percentage of 90%, categorizing it as very good.
5. Respondents' responses to the fifth statement, "The auditor strives to produce high-quality audit reports," received a percentage of 90%, categorizing it as very good.
6. Respondents' responses to the sixth statement, "Auditors are motivated to continuously improve the quality of audit results," received a percentage of 89%, categorizing it as very good.
7. Respondents' responses to the seventh statement, "Auditors make audit decisions based on professional ethical principles," received a percentage of 90%, categorizing it as very good.

8. Respondents' responses to the eighth statement, "Auditors reject actions that could compromise the integrity of audit results," received a percentage of 90%, categorizing it as very good.
9. Respondents' responses to the ninth statement, "Auditors are honest and objective in communicating audit findings," received a percentage of 88%, categorizing it as very good.
10. Respondents' responses to the tenth statement, "Auditor rotation policies help maintain independence in the audit process," received a percentage of 85%, categorizing it as very good.
11. Respondents' responses to the eleventh statement, "Auditor rotation prevents excessive closeness with auditees," received a percentage of 86%, categorizing it as very good.
12. Respondents' responses to the twelfth statement, "Auditor rotation contributes to improving the quality of audit results," received a score of 85%, categorizing it as very good.
13. Respondents' responses to the thirteenth statement, "The audit was conducted in accordance with applicable regulations and audit standards," received a score of 90%, categorizing it as very good.
14. Respondents' responses to the fourteenth statement, "A clear regulatory framework helps improve the quality of audit results," received a score of 89%, categorizing it as very good.
15. Respondents' responses to the fifteenth statement, "Compliance with regulations supports the reliability and credibility of audit results," received a score of 90%, categorizing it as very good.

The overall score for the audit quality variable was 88%, and it can be concluded that the audit quality variable falls into the very good category, as it falls within the 81%-100% range.

Research Results

Validity and Reliability Test Results

According to Sekaran and Bougie (2017), validity testing is used to measure the validity of a questionnaire. To analyze questionnaire validity, the r Product Moment Correlation (r) is required. The criterion is that if the calculated r is greater than the table r at $\alpha = 0.05$, the data is significant or valid and suitable for use in testing the research hypothesis. Conversely, if the calculated r is less than the table r, the data is insignificant or invalid and cannot be included in the hypothesis testing.

Validity Test Results

1. Results of the Validity Test for the Objectivity Behavioral Variable

Table 4. Results of the Validity Test for the Objectivity Behavioral Variable

No	Question	r count	r table	Information
1	Item 1	0,5566	0,2404	VALID
2	Item 2	0,6032	0,2404	VALID
3	Item 3	0,5756	0,2404	VALID
4	Item 4	0,5090	0,2404	VALID
5	Item 5	0,5074	0,2404	VALID
6	Item 6	0,6248	0,2404	VALID
7	Item 7	0,6531	0,2404	VALID
8	Item 8	0,6180	0,2404	VALID
9	Item 9	0,6618	0,2404	VALID

Source: Processed data

The table shows the validity test results for the Objectivity Behavior variable (X1). The r table value is determined based on the product moment r with degrees of freedom

(df) = N-2, where N is the number of samples. Therefore, the df value obtained is 67-2 = 65, resulting in a table r value of 0.2404. All calculated r values are greater than the table r value, so it can be concluded that all questionnaire items for the Objectivity Behavior variable (X1) are valid.

2. Validity Test Results for the Professionalism Behavior Variable

Table 5. Validity Test Results for the Professionalism Behavior Variable

No	Question	r Count	r table	Information
1	Item 1	0,6464	0,2404	VALID
2	Item 2	0,6570	0,2404	VALID
3	Item 3	0,7746	0,2404	VALID
4	Item 4	0,6136	0,2404	VALID
5	Item 5	0,7338	0,2404	VALID
6	Item 6	0,7822	0,2404	VALID
7	Item 7	0,7666	0,2404	VALID
8	Item 8	0,6939	0,2404	VALID
9	Item 9	0,6747	0,2404	VALID
10	Item 10	0,8346	0,2404	VALID
11	Item 11	0,8272	0,2404	VALID
12	Item 12	0,8038	0,2404	VALID
13	Item 13	0,7799	0,2404	VALID
14	Item 14	0,7264	0,2404	VALID
15	Item 15	0,8157	0,2404	VALID
16	Item 16	0,6928	0,2404	VALID

Source: Processed data

The table shows the results of the validity test for the Professional Behavior variable (X2). The r value is determined based on the product moment r with degrees of freedom (df) = N-2, where N is the number of samples. Therefore, the df value obtained is 67-2 = 65, resulting in a table r value of 0.2404. All calculated r values are greater than the table r value, so it can be concluded that all questionnaire items for the Professional Behavior variable (X2) are valid.

3. Validity Test Results for the Audit Quality Variable

Table 6. Validity Test Results for the Audit Quality Variable

No	Question	r Count	r table	Information
1	Item 1	0,7344	0,2404	VALID
2	Item 2	0,6084	0,2404	VALID
3	Item 3	0,8421	0,2404	VALID
4	Item 4	0,8229	0,2404	VALID
5	Item 5	0,8193	0,2404	VALID
6	Item 6	0,8369	0,2404	VALID
7	Item 7	0,8201	0,2404	VALID
8	Item 8	0,7936	0,2404	VALID
9	Item 9	0,6336	0,2404	VALID
10	Item 10	0,6791	0,2404	VALID
11	Item 11	0,6047	0,2404	VALID
12	Item 12	0,6385	0,2404	VALID
13	Item 13	0,8411	0,2404	VALID
14	Item 14	0,8122	0,2404	VALID
15	Item 15	0,7855	0,2404	VALID

Source: Processed data

The table shows the validity test results for the Audit Result Quality (Y) variable. The r value is determined based on the product moment r with degrees of freedom (df) = N-2, where N is the number of samples. Therefore, the df value obtained is 67-2 = 65, resulting in a table r value of 0.2404. All calculated r values are greater than the table r value, so it can be concluded that all questionnaire items for the Audit Result Quality (Y) variable are valid.

Reliability Test Results

Table 7. Reliability Test Results

No	Variable	Cronbach's Alpha Value	Information
1	Objectivity	0,729	Reliable
2	Professionalism	0,943	Reliable
3	Audit Quality	0,941	Reliable

Source: Processed data

The table shows the reliability results for the variables Objectivity, Professionalism, and Audit Quality. The Cronbach's Alpha values for all variables were >0.60, indicating good reliability for the variables Objectivity, Professionalism, and Audit Quality.

Classical Assumption Test Results
Normality Test Results

Table 8. Kolmogorov-Smirnov Normality Test Results

No	Kolmogorov-Smirnov Normality Test	Acceptance of Test Results	Test Results	Iinterpretation
1	The Effect of Objectivity and Professionalism on Audit Quality	Sig. > 0,05	Sig. 0,187	Normally distributed data

Source: Processed data

The table shows the results of the Kolmogorov-Smirnov normality test in this study. The probability value or Asymp. Sig. (2-tailed) obtained was 0.187. This value is greater than the Sig. 0.05, so it can be concluded that the data in this study are normally distributed.

Multicollinearity Test Results

Table 9. Multicollinearity Test Results

No	Multicollinearity Test	Acceptance of Test Results	Test Results	Interpretation
1	The Effect of Objectivity and Professionalism on Audit Quality	VIF ≤ 10, *Tolerance value* ≥ 0,1	VIF(X1) = 1.138 Tolerance value (X1) = 0.878 VIF(X2) = 1.138 Tolerance value (X2) = 0.878	There is no correlation between the independent variables

Source: Processed data

The table shows that the tolerance value for each variable X1 and X2 is the same, at 0.878, which is greater than 0.1. Meanwhile, the VIF for each variable X1 and X2 is the same,

at 1.138, which is less than 10. Therefore, it can be concluded that there is no correlation between the independent variables in this study.

Heteroscedasticity Test Results

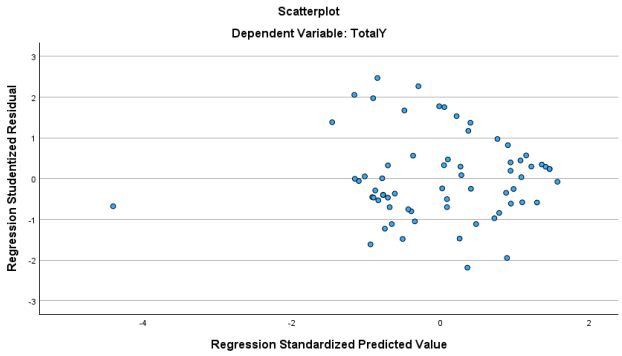

Figure 2. Scatterplot Heteroscedasticity Test Results

Based on the heteroscedasticity test results above, the scatterplot graph shows points that are randomly distributed above and below the 0 mark on the Y-axis, thus concluding that there is no heteroscedasticity problem in this regression model.

Multiple Linear Regression Analysis Results

Table 10. Multiple Linear Regression Analysis Results

Coefficients					
Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
	B	**Std. Error**	**Beta**		
(Constant)	12,598	6,853		1,838	0,071
Objectivity and Professional Behavior	0,277	0,155	0,165	1,788	0,078
Objectivity and Professional Behavior	0,617	0,087	0,649	7,051	< 0,001
a. Dependent variable: Quality of Audit Results					

Source: Processed data

The table shows the results of the multiple linear regression analysis. The constant value obtained is 12.598, with the regression coefficient for the Objectivity Behavior variable (X1) being 0.277 and for the Professionalism Behavior variable (X2) being 0.617. Therefore, the simple multiple linear regression equation can be written as follows:

$$\mathbf{Y = 12.598 + 0.277X_1 + 0.617X_2}$$

This data can then be interpreted as follows:

The value of α = 12.598 : If both independent variables (Objective Behavior and Professional Behavior) are zero, then the dependent variable (Audit Quality) will be 12.598.

The value of β_1 = 0.277 : If Objective Behavior (X1) increases by one unit, while Professional Behavior (X2) remains constant, then Audit Quality (Y) will increase

by 0.277 units. A positive sign indicates a positive relationship between Objective Behavior and Audit Quality, meaning that if Objective Behavior increases, then Audit Quality will increase, and vice versa.

The value of β_2 = 0.617 : If Professional Behavior (X2) increases by one unit, while Objective Behavior (X1) remains constant, then Audit Quality (Y) will increase by 0.617 units. A positive sign indicates a positive relationship between Professional Behavior and Audit Quality, meaning that if Professional Behavior increases, then Audit Quality will increase, and vice versa.

Correlation Analysis Test Results

Table 11. Pearson Product Moment Correlation Analysis Test Results

Correlations				
		Objectivity	**Profesionalism**	**Audit Result Quality**
Objectivity	Pearson Correlation	1	0,349**	0,391**
	Sig. (2-tailed)		0,004	0,001
	N	67	67	67
Profesionalism	Pearson Correlation	0,349**	1	0,707**
	Sig. (2-tailed)	0,004		< 0,001
	N	67	67	67
Audit Result Quality	Pearson Correlation	0,391**	0,707**	1
	Sig. (2-tailed)	0,001	< 0,001	
	N	67	67	67

Source: Processed Data

The results of the data processing above show a correlation coefficient value between Objectivity Behavior and Audit Quality of r = 0.391. This indicates a low relationship between Objectivity Behavior and Audit Quality, as the r value is in the range of 0.20-0.399. Furthermore, the r value is positive, indicating a direct correlation between the two variables, meaning that each increase in Objectivity Behavior is accompanied by an increase in Audit Quality.

Meanwhile, the correlation coefficient value between Professionalism Behavior and Audit Quality is r = 0.707. This indicates a strong relationship between Objectivity Behavior and Audit Quality, as the r value is in the range of 0.60-0.799. Furthermore, the r value is positive, indicating a direct correlation between the two variables, meaning that each increase in Objectivity Behavior is accompanied by an increase in Audit Quality, or vice versa.

Results of the Coefficient of Determination (R^2) Test

Table 12. Results of the Coefficient of Determination Analysis Test

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	0,723	0,523	0,508	5,109

a. Predictors: (Constant), Objectivity Behavior, Professionalism Behavior
b. Dependent Variable: Quality of Audit Results

Source: Processed data

The results of the coefficient of determination analysis are shown in the table. The R^2 value obtained is 0.523. To express the effect as a percentage, the R^2 value is multiplied by 100%, resulting in a percentage of 52.3%. Thus, it can be concluded that Objectivity and Professionalism have a 52.3% influence on Audit Quality. Meanwhile, the remaining 47.7% is influenced by other variables not examined in this study.

Results of the Conclusion Drawing Test

Results of the Partial Analysis Test (t-Test)

Table 13. Results of the t-Test

Coefficients					
Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
	B	**Std. Error**	**Beta**		
(Constant)	12,598	6,853		1,838	0,071
Objectivity	0,277	0,155	0,165	1,788	0,078
Profesionalism	0,617	0,087	0,649	7,051	< 0,001

a. Dependen variabel: Quality of Audit Results

Source: Processed data

The table shows that the Objectivity Behavior variable yielded a t-value of 1.788 and a significance level of 0.078. Using α (0.05) and degrees of freedom (df) = n-k-1 or 67-2-1 (n = number of respondents and k = number of independent variables), the t-value was 1.99773. The t-value was <t-value and Sig. >0.05, so it can be concluded that H0 is accepted and H1 is rejected. In other words, there is no positive and significant influence between Internal Auditor Objectivity Behavior and Audit Quality at the Bandung Regency Inspectorate.

Meanwhile, the Professionalism Behavior variable yielded a t-value of 7.051 and a significance level of <0.001. Using α (0.05) and degrees of freedom (df) = n-k-1 or 67-2-1 (n = number of respondents and k = number of independent variables), the t-value was 1.99773. The calculated t-value is greater than the t-table value, and the significance value is less than 0.05. Therefore, it can be concluded that H0 is rejected and H1 is accepted. In other words, there is a positive and significant influence between Internal Auditor Professional Behavior and Audit Quality at the Bandung Regency Regional Inspectorate.

Simultaneous Analysis Test Results (F Test)

Table 14. F Test Results

ANOVA						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	1833,165	2	916,582	35,120	< 0,001
	Residual	1670,298	64	26,098		
	Total	3503,463	66			

a. Dependent Variable: Quality of Audit Results
b. Predictors: (Constant), Objectivity Behavior, Professionalism Behavior

Source: Processed data

The table shows the calculated F value of 35.120, with a significance value of <0.001. This value was then compared with the F table in the F distribution table, which was 3.14. Therefore, the calculated F value is > F table, and the Sig. value is <0.05. Therefore, it can be concluded that H0 is rejected and H1 is accepted. This means that there is a simultaneous positive and significant influence between Internal Auditor Objectivity and Professionalism on the Quality of Audit Results at the Bandung Regency Regional Inspectorate.

Discussion of Results

The Effect of Internal Auditor Objectivity on the Quality of Audit Results

The results of the hypothesis test indicate that the Quality of Audit Results is not significantly influenced by the variable Objectivity, so H0 is accepted and H1 is rejected. This suggests that, in the context of this research, the level of objectivity possessed by internal auditors has not been a primary determining factor in improving the quality of audit results. Conceptually, objectivity should be a crucial foundation for auditors in providing impartial, honest, and unpressured assessments. However, the empirical results of this study indicate a gap between this ideal concept and actual practice.

One factor influencing the insignificance of the objectivity variable is the auditor's involvement in the auditee's operational implementation. Internal auditors in some organizations are still involved in operational activities, whether in the form of providing technical recommendations, process assistance, or managerial decision-making. This condition blurs the line between oversight and implementation functions. When auditors are involved in audit operations, their independence and objectivity are potentially compromised, leading to audit assessments not being fully based on evidence and professional standards, but rather being influenced by their close relationship with the auditee.

Furthermore, conflicts of interest have not been shown to significantly impact the quality of audit results. Theoretically, conflicts of interest are a major threat to auditor objectivity because they can encourage auditors to act less neutrally for personal or group interests. However, the results of this study indicate that the existence of potential conflicts of interest does not necessarily reduce the quality of audit results. This may be due to the implementation of ethical control mechanisms within the organization, such as the implementation of a professional code of ethics, internal audit standards, and a multi-level review system that effectively suppresses auditor misconduct. Thus, while conflicts of interest may exist, their impact can be minimized through an adequate control system.

From an organizational behavior perspective, these findings can also be explained through an attribution theory approach, which suggests that audit quality is not solely determined by internal auditor factors, such as objectivity, but also by external factors, such as organizational culture, management pressure, and audit governance structures. Even auditors who demonstrate objectivity may struggle to maintain their independence if the work environment is unfavorable, such as leadership intervention, limited data access, or the dominance of auditee interests. Therefore, objectivity, as an individual characteristic, is not strong enough to stand alone in influencing audit quality without the support of an adequate institutional system.

The Influence of Internal Auditor Professional Behavior on Audit Quality

Professional behavior has a positive impact on audit quality. This is evidenced by the calculated t-value of 7.051 > t-table of 1.99773 and a significance value of <0.001 <0.05. Therefore, it can be concluded that H0 is rejected and H1 is accepted. In other words, there is a positive and significant influence between Internal Auditor Professional Behavior and Audit Quality.

High levels of professional behavior in audit practice have a positive and significant impact on audit quality. This professional behavior includes high dedication to audit performance, good relationships with colleagues, fulfillment of social obligations to the community, trust in professional regulations, and enhancing the concept of autonomy during work for overall audit effectiveness. According to Kristanti et al. (2021), an auditor who practices professional behavior well will demonstrate a commitment to engaging with integrity, objectivity, and compliance with applicable standards and regulations. This aligns with agency theory, which highlights situations where an agent, likened to an auditor, acts on behalf of another party, such as a client or company owner. In this context, professional behavior is key to minimizing potential conflicts of interest between auditors and clients and ensuring that auditors act with integrity and objectivity.

High levels of professional behavior ensure that an auditor exhibits professional behavior that tends to enable them to carry out audit procedures more carefully, thoroughly, and in accordance with applicable standards. This results in more accurate audit findings, more relevant recommendations, and audit reports that management can rely on for decision-making.

These results indicate that audit quality is not solely determined by existing procedures and control systems but is also significantly influenced by the auditor's behavior as the audit implementer. High levels of professional behavior encourage auditors to work honestly, impartially, and oriented toward achieving organizational goals, thereby minimizing errors and irregularities in the audit process.

The Influence of Internal Auditors' Objectivity and Professionalism on Audit Quality

The research hypothesis states that Objectivity and Professionalism have a positive effect on Audit Quality. This is evidenced by the calculated F value of 35.120 > F table of 3.14 and a significance value of <0.001 <0.05 so that the Quality of Audit Results is influenced by the Objectivity Behavior and Professionalism Behavior of Internal Auditors. This shows that the high and low Objectivity Behavior and Professionalism Behavior of Internal Auditors simultaneously influence the Quality of Audit results. The coefficient of determination (R^2) value obtained is 0.523 which shows the magnitude of the influence of Objectivity Behavior and Professionalism Behavior of Internal Auditors on the Quality of Audit Results as a whole by 52.3%, while the remaining 47.7% is influenced by other variables outside the Objectivity Behavior and Professionalism Behavior of Internal Auditors. Objectivity Behavior and Professionalism Behavior of Internal Auditors with the Quality of Audit Results have a positive relationship direction which shows that the higher Objectivity Behavior and Professionalism Behavior of Internal Auditors tend to be followed by an increase in the Quality of Audit Results that are getting better at the Bandung Regency Regional Inspectorate.

CONCLUSION

Based on the results of data analysis and hypothesis testing conducted using the Statistical Package for Social Sciences (SPSS) version 31, as discussed in the previous chapter, it can be concluded that the objectivity and professionalism of internal auditors play a role in determining the quality of audit results at the Bandung Regency Inspectorate. The findings indicate that the level of internal auditors' objectivity is classified as very good, as is the level of their professionalism. In addition, the quality of audit results at the Bandung Regency Inspectorate is also categorized as very good.

The regression analysis results reveal that, partially, internal auditors' objectivity does not have a positive and significant effect on the quality of audit results. In contrast, internal auditors' professionalism partially has a positive and significant effect on the quality of audit results. Meanwhile, simultaneously, internal auditors' objectivity and professionalism have a

positive and significant effect on the quality of audit results at the Bandung Regency Inspectorate.

Suggession

Based on the conclusions of this study, several recommendations can be proposed. The Bandung Regency Inspectorate is advised to maintain and continuously enhance the professionalism of internal auditors, as it has been proven to have a positive and significant influence on the quality of audit results. Efforts such as continuous professional development, regular training, certification programs, and performance evaluations should be strengthened to ensure that auditors remain competent and up to date with auditing standards and regulations.

Although internal auditors' objectivity was found to be in the very good category, the results indicate that it does not have a significant partial effect on audit quality. Therefore, the Inspectorate should further reinforce policies and mechanisms that support auditor independence and objectivity, such as clear audit guidelines, rotation of audit assignments, and strengthened ethical supervision, to ensure that objectivity can be consistently applied in audit practices.

For future researchers, it is recommended to expand the scope of the study by including additional variables that may influence audit quality, such as auditor experience, independence, integrity, workload, or organizational support. In addition, future studies may use different research methods or involve broader research objects to obtain more comprehensive and generalizable results.

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