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RESEARCH ARTICLE

THE EFFECT OF AUDITOR COMPETENCE, INDEPENDENCE, AUDIT EXPERIENCE, ORGANIZATIONAL CULTURE AND LEADERSHIP AGAINST AUDITOR PROFESSIONALISM AND ITS IMPLICATION ON AUDIT QUALITY.

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Abstract

This study aims to analyze and explain 1) Relationship of auditors competences, auditor independence, audit experience, organizational culture, and leadership. 2) the auditors competences, auditor independence, audit experiences, organizational culture, and leadership directly in the professionalism of auditors. 3) the effect of auditors competences, auditor independence, audit experience, organizational culture, and leadership are directly or indirectly on audit quality. 4) Direct effect of professionalism auditor to audit quality.

The research method using exploratory method by conducting a survey on General Inspectorate State Ministries and Non-Ministerial Agencies as the Situs. The analysis tool used is Structural Equation Modelling (SEM) with sample used in this research were 250 respondents from those in Central Government. Hypothesis testing results show that the variable competence of auditors, auditor independence, audit experience, organizational culture, and leadership, on average, have a strong relationship.

The results showed the professionalism of auditors directly and significantly affected by the variable competence of auditors amounted to 23.8%, 13.3% auditor independence, audit experience 25.7%, 17.7% organizational culture, and leadership at 27.4%. Medium quality audit directly and significantly affected by the variable competence of auditors amounted to 25.1%, the independence of auditors of 12%, 20.9% of audit experience, and organizational culture of 14.7%, and the leadership has no direct influence on the quality of the audit, and direct leadership does not have a significant effect on audit quality. The theoretical implications of leadership should be able to affect audits quality indirectly, by first influencing professionalism on will have an impact on audit quality.

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Introduction:-

Government's internal auditor has an important role in the prevention and eradication of corruption, it is a demand for accountability for the use of the State budget, and the establishment of good governance. As Mardiasmo (2005) said that there are three aspects to good governance, namely: supervision, control and inspection.

Government Internal Control has stated financial supervision task, as Arie Soelendro in Ulum (2008) said that the role of internal control for the Government in order to optimize its role as an implementation of good governance is the provision of counseling to auditee. Supervisory role is intended to provide reasonable assurance, while providing

early warning (early warning) to the potential irregularities and fraud. Examination of the intern implementation face the problem, namely audit quality and auditor professionalism, so that the performance audit results are still not in accordance with auditing standards, and yet economical, effective and efficient.

The examination objective of state budget use to assess the efficiency, effectiveness, economy and compliance with the legislation force, as well as the adequacy of disclosure, and it has not succeeded. Test results should be able to provide a feedback to the prevention of the budget missuse and performance increase of the Ministry and Non Ministry the State Agency.

Under the laws of the state finances, number 17 of 2003 on state finances, Law No. 1 of 2004 on the state treasury and the law number 15 of 2004 regarding the audit of management and financial responsibilities of the state, the Internal Auditor has the obligation to increase implementation of accountability and good governance. Society's growing demands on the implementation of the central and local government budget, such untargeted budget, professionalism, transparency and accountability as well as weak of money value.

In the implementation of the inspection turns that there is a difference auditor competences, independence auditors actually has not done, different audit experience and it all affects the audit quality, audit leadership has not been optimal, the audit reports have not been supported by the audit Working Paper, low professionalism and the quality audit results have not been appropriate with approved quality standards.

Examination of the use of the budget need for appropriate accountability provisions and legislation in force, as well as the efficient, effective and economical. Performance audit should be supported by professionalism auditors so that gaining audit quality is expected. To proceed audit quality, the auditors have the competence, independence, audit experience, supported by the organizational culture, leadership and professionalism of auditors.

Government Internal Supervisory officers have an obligation to support the implementation of governance through effective supervision, efficient, transparent, accountable, clean and free from corruption, collusion and nepotism, the implementation of supervision of internal needs the professionalism, competence auditors are closely related to the quantity of audit results.

Theoretical studies:-

Auditing:-

According Agoes (2012:2), auditing contribute increase the value for the company's financial statements, such a public accountant as an expert and independent parties at the end of its examination will provide a fairness opinion regarding the financial position, operating income, in equity and cash flow statement changes.

Auditing is a kind of attestation, which is a communication from an expert regarding conclusions about the reliability of your statement. Understanding auditing is an examination conducted critically and systematically by independent parties, the financial statements have been prepared by management, along with the copy of records and supporting evidence, in order to be able to give an opinion on the fairness of the financial statements.

Auditor Competence Theory:-

Competence auditor is a qualification required by the auditors to conduct the audit properly (Rai, 2008). In conducting the audit, an auditor must have a good personal quality, knowledge, as well as specialized expertise in its field. Competencies related to professional skills possessed by auditors as a result of formal education, professional examinations and participation in training, seminars, and symposium (Suraida, 2005).

Auditor Independence:-

The auditor's independence relates to the ethical behavior of auditors. This means that an independent auditor would be more likely to behave ethically. Purnamasari (2006). Putri (2011) states that the rules of ethics and independence effect on job satisfaction with the professionalism of the internal auditor as an intervening variable. Then, Lubis (2009) declared adherence to the code of conduct affects the quality of auditors. Mean while, Sukriah *et al.* (2009) discussed about the effect of work experience, independence, objectivity, integrity and competence of the quality of the examination results.

Experience Auditor Theory:-

Audit experiences is auditor experience in auditing financial statements in terms of both duration and number of assignments that once handled (Ida Suraida, 2005:249). The experience gained auditors during their audit work on the audit assignment. Experience will be gained if the assignment and supervision procedure went well. Assignment procedure is a procedure that ensures the balance between the needs, professional skills, development, and utilization of personnel in exercising their professional activities (Professional, 2001).

Organizational Culture Theory:-

McShane and Von Glinow (2008:471) stated that a strong organizational culture has the potential to improve performance, and vice versa if the organizational culture is weak resulting in performance decreased. Organization cultural has three important functions, namely as surveillance systems, adhesives social relations, and mutual understanding. Then Jones and George (2008:415) are also said that when the members of the organization has a strong commitment to beliefs, expectations, values, norms, and practices it uses to achieve the goal, showing a strong organizational culture.

Leadership Theory:-

One of the factors that are considered to have an influence on innovative behavior is leadership (de Jong & den Hartog, 2007). It can happen because innovation is a social process, therefore the leader has a strong influence on innovation has decreased from year to year. The results (Rank, et al., 2000; 8).

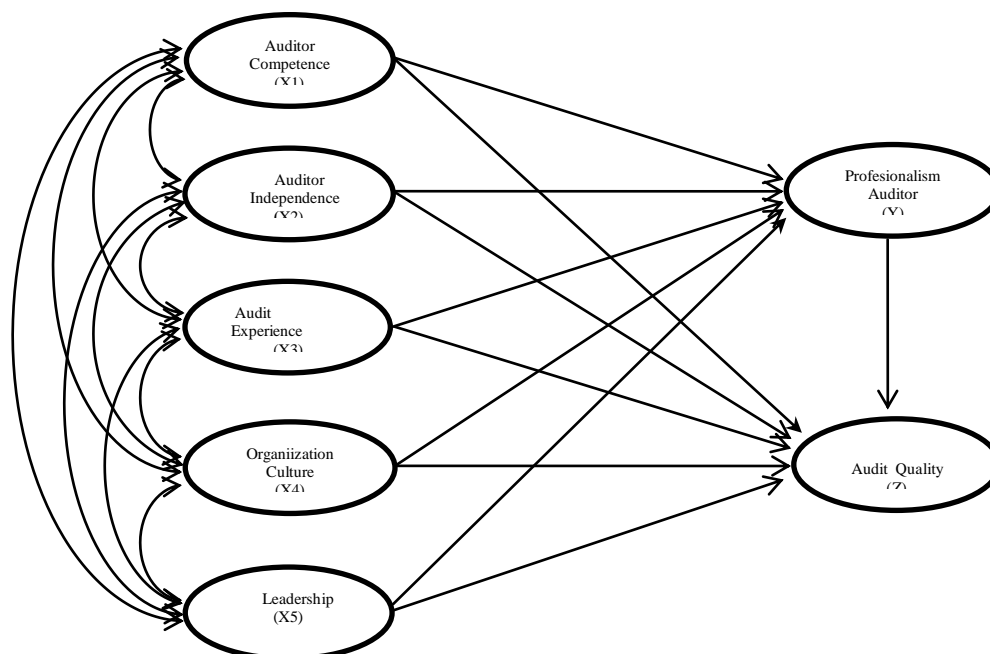
Transformational leadership is regarded as a model of good leadership to increase the population of innovative behavior (De Jong, 2007) for transformational leadership can bind personal values followers and encourage them to do something beyond reciprocal usual for the expected performance (Reuvers, *et al.*, 2008).

Professionalism Auditor Theory:-

Professional Commitment is defined as the intensity of identification and involvement of individuals to the profession. This identification requires some level of agreement among individuals with goals and values that exist in the profession, including moral and ethical values nationally in terms of the internal auditor profession has had its own ethical code, established by a professional internal auditors organizations consortium in 2004.

Quality Audit Theory

The quality of the examination results is the probability that an auditor found and reported the existence of a fraud in the accounting system of its clients. Public Accounting Firms (KAP), which likely will to present audit quality greater than the small one (De Angelo, 1981, in Alim et al (2007). In the technical quality case of the auditors would be better for confidentiality in the audit. The technical quality of the audit is determined by how auditor sympathycal sense to the auditee and the auditor's ability to answer and discuss the auditee questioned.

Framework:- Figure 1: Research Paradigms.

Research model:-

The model of this study was formulated by using theoretical concepts or constructs that cannot be measured or observed directly. According Joreskog and Sorborm (1989) in Wijanto (2008:1), this condition raises two basic issues: 1) Measurement problem, and 2) Issue a causal relationship between variables. These problems can be addressed through Structural Equation Modeling (SEM), data processing. Population target in this study are the internal auditors who working in the Inspectorate General of Ministries and Non Ministries Institutions in the Central Government in Jakarta. Populaton data clasified based on numbers of auditors that incharged at Minintries and non Ministries Instutions as follows:

Table 1: Numbers of Auditor based on Inspectorate General of Ministries and Non Ministries Institutions.

No.	General Inspectorate Ministries/Agencies	Total	Sample
1	Agriculture	160	99
2	Marine and Fishery	220	123
3	State Officer Berau	43	28
	T o t a l	405	290

Result and discussions:-

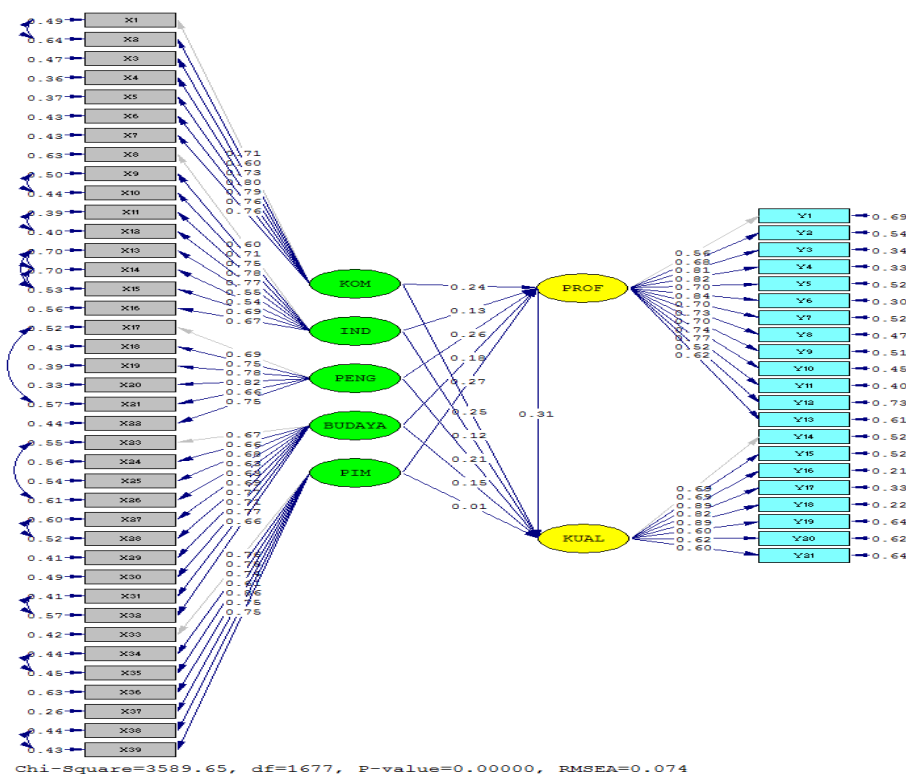


Figure 2: Structural Model Research (Standardized Solution) Track Diagram.

Relationship Between Auditor Competence, Auditor Independence, Experience Audit, Organizational Culture, and Leadership.

Correlation analysis results provides empirical evidence that there is a significant relationship between the auditors competence, auditor independence, audit experience, organizational culture, and leadership. Correlation values ranged from 0.558 (the relationship between the leadership and independence of auditors) to 0.823 (relationship experience and competence).

Table 2:- Relationship between exogenous variables (sorted).

Variable	Relationship	r-Observation	Relationship Level
Leadership ↔	Independence	0.558	Moderate
Leadership ↔	Experience	0.635	Strong
Leadership ↔	Organization Culture	0.668	Strong
Independence ↔	Competence	0.676	Strong
Organization Culture ↔	Independence	0.686	Strong
Leadership ↔	Competence	0.719	Strong
Organization Culture ↔	Experience	0.743	Strong
Experience ↔	Independence	0.745	Strong
Organization Culture ↔	Competence	0.811	Very Strong
Experience ↔	Competence	0.823	Very Strong

Sources: Self researche

A correlation at moderate levels (correlation 0.400-0.599) is relationship between leadership and independence. There are 7 correlation such as leadership and experience, leadership and organizational culture, independence and competence, culture and independence, leadership and competence, culture and experience, experience and independence have relationships at strong levels (correlation 0.600-0.799), and two other relationships namely culture and competence.

Referring to these correlations results, findings indicate that individual level variables (competence, independence and experience) has relatively strong correlation with variable levels of the organization (leadership and culture). The implication of these findings are both variable level of the individual and organizational level have the same relation to one another and mutually supportive, especially on cultural relations and competence as well as relationship experience and auditors competence.

The influences of Competence Auditor, Auditor Independence, Experience Audit, Organizational Culture, and Direct Leadership Against Auditor Professionalism.

The influence of auditors competence, auditor independence, audit experience, organizational culture, and direct leadership toward professionalism auditor. The results of the study indicate that all exogenous variables have a direct influence on the professionalism of auditors.

The equation derived from the model of professionalism auditor is $prof = 0.202 * kom + 0.133 * ind + 0.240 * Exp + 0.152 * culture + 0.263 * lead$, $r^2 = 0.898$. The coefficient of determination of 0.898 indicates that the variation of auditor professionalism is able to be explained by competence, independence, experience, organizational culture and leadership amounted to 89.80%. To compare where the most dominant variables, researcher used the standard coefficient.

Coefficient standard is recommended value especially when researchers want to compare dominant contribution between the explanatory variables on a such model (Ghozali and Fuad, 2008). Among the variables, leadership seems to have a dominant influence by 27.4 %, amounting to 25.7 % of audit experience, competence of 23.8 %, 17.7 % of the organization's culture, and the independence of auditors by 13.3 %.

Table 3:- Summary of the second hypothesis testing.

No	Variables	Direct Effect(%)	Total Effect (%)	Remarks
1	Competence	23,8	23,8	Significant
2	Independency	13,3	13,3	Significant
3	Experience	25,7	25,7	Significant
4	Organization Behaviour	17,7	17,7	Significant
5	Leadership	27,4	27,4	Significant

The effect of Auditor Competence Against Auditor Professionalism:-

Competence auditor has a significant impact on the professionalism of auditors of 23.8 %. This indicates that auditor competence is able to influence the variation of auditors professionalism positively or the higher competence, the higher auditors professionalism.

Through the weighting factors coefficient, it is known that four indicators of auditors competence, ability to communicate (0.803), curiosity (0.787), teamwork (0.767) and the observation technique examination (0.752) is an indicator of the most representative in explaining latent variable of auditors competence. The implication of these findings are to improve the professionalism of the auditors audited the increase ability to communicate well, have a great curiosity within the competence of the audit, is able to cooperate in the audit team, and a good observation technique in audit can be a major concern.

The Effect of Auditor Independence Against Professionalism:-

The auditor's independence is direct and significant impact on the professionalism of auditors amounted to 13.3 %. This indicates that the independence of the auditor is able to positively influence the variation of the professionalism of auditors, or the higher the higher the independence of the auditor professionalism. Through the weighting factors coefficient, it is known that the four indicators of auditor independence is a conflict of interest (0.772), interference checking (0.760), material audit evidence (0.750), and the audit evidence (0.745) is an indicator of the most representative in explaining latent variable independence auditor.

The implication of these findings is to improve the professionalism of auditors conducting the audit are free from conflicts of interest, free from interference to determine and eliminate certain parts were inspected, free in determining the evidence required and the object to be examined, and in carrying out a free audit collecting audit evidence needed can be a major concern.

The Effect Audit Experience Auditor Against Auditor Professionalism:-

Experience audit has direct and significant impact on the professionalism of auditors amounted to 25.7 %. This indicates that a positive experience is able to influence the variation professionalism audit the auditor, or the higher the experience, the higher the professionalism of auditors.

Referring to the weighting factors coefficient, problems auditor (0.806), professional skills (0.776), good performance audit (0.772), and longer the audit perform (0.770) is the most representative indicator of latent variables in explaining the experience. Four indicators of this experience can be a major concern in an effort to improve the professionalism of auditors. The implication of these findings is the professionalism of auditors can be enhanced through improved audit experience. This experience can be a kind of technical experience and audit experience at a particular institution. Both of these experiences can be enhanced through training (in terms of technical experience) and rotation to provide audit experience in a variety of different agencies.

The effect of Organizational Culture Against Auditor Professionalism:-

Organization culture has direct and significant impact on the professionalism of auditors amounted to 17.7 %. This indicates that the organizational culture can positively influence the variation of the professionalism of auditors, or the better the culture of the organization, the higher the professionalism of auditors.

Referring to the weighting factors coefficient, loyal to the organization (0.794), on-time (0.752) and hard work (0.750) is the element that represents dominant culture of organizational culture variables. Therefore, improving the professionalism of auditors can be enhanced through increased three elements of the culture. Then, improving the professionalism of auditors can be enhanced through increased three elements of the culture.

This finding may indicate that the values of the organization's culture, including caring and loyal to the organization in carrying out audit profession, willing to complete the audit work on time, and working hard to produce quality audit can be used as the driving professionalism of auditors. The implication of these findings is an organization culture can act as social control systems and strong cultural and coherent needed so that people realize the goals and strategies of the organization and feel a responsibility in relation to the values and norms, and ultimately can increase professionalism commitment.

The Effect of Leadership Against Auditor Professionalism:-

Leadership has direct and significant impact on the professionalism of auditors amounted to 27.4 %. This indicates that leadership is able to positively influence the variation of the professionalism of auditors, or the better the leadership, the higher the professionalism of auditors. Referring to the coefficient weighting factors, a leader behaviour who gives example of practices audit (0.851), opportunities for innovation (0.777), development concepts (0.761), improvement ideas (0.746), providing motivation (0.744), and the audit methods innovative (0.732) is the sixth most representative indicator of the dominant and latent variables in explaining leadership. Thus, efforts to increase the professionalism of auditors can be done through an increase in the six elements of the leadership.

Leadership and management are elements or components that work with and through others to achieve organizational goals. Therefore, it is important for the leadership to influence people to learn and develop, both technically and professional experience.

The implication of these findings is necessary to plan professional development programs that can be pushed through leaders behavior who can give provide examples of practices audit in accordance with the development, identify opportunities to innovate, bring up concepts for development purposes, pay attention to enhance ideas in investigative audit, auditors motivate better performance, and support their innovative audit methods that produce audit quality.

The Influences of Competence Auditor ffect , Auditor Independence, Experience Audit, Organizational Culture, Leadership and Good Directly or indirectly for Audit Quality.

The influence of auditors competence, auditor independence, audit experience, organizational culture, and leadership directly and indirectly on audit quality. The equality obtained from the model audit quality is $qual = 0.369*prof + 0.250*com + 0.141*ind + 0.230*exp + 0.148*culture + 0.00776*lead$, $r^2 = 0.935$. Determination coefficient of 0.935 indicates that the variation is explained by the quality of the audit afford competence, independence, organizational culture, leadership and professionalism at 93.5%.

For comparison where the most dominant variables, researcher used the standard coefficient. Standard coefficient is recommended value especially, if researchers want to compare between the dominant contribution of explanatory variables in a such model (Ghozali and Fuad, 2008). Based on the results of analysis show that among the variables, the competence of auditors have a total effect of 32.6 %, the professionalism of auditors of 31.5 %, amounting to 29.0 % of audit experience, organizational culture by 20.3 %, and the independence of 16.2 %. One variable that was not shown to affect audit quality is leadership with a total effect of 0.7 %.

Table 4:- Summary Of The Third And Fourth Hypothesis Testing.

No	Variables	Direct Effect (%)	Indirect Effect (%)	Total Effect (%)	Remark
1	Comptence	25,1	7,5 *	32,6	Significant
2	Independence	12,0	4,2 *	16,2	Significant
3	Experience	20,9	8,1	29,0	Significant
4	Organisation Culture	14,7	5,6 *	20,3	Significant
5	Leadership	0,7	8,6	9,3	No significant
6	Profesionalism	31,5	-	31,5	Significant

Sources: Processed data

*) no signifikan, if alpha level of 5%

The Effect of Auditor Competence On Audit Quality:-

Auditor Competence has direct and significant impact on the audit quality of 25.1 %. This indicates that the competence of the auditor is able to positively affect audit quality variation, or the higher the competence, the higher the quality of the audit. Through the weighting factors coefficieint, it is known that the four indicators of competence is the ability to communicate, curiosity, teamwork, and observation technique is the most representative indicator in explaining latent competence variable.

The implication of these findings is in order to improve the audit quality need increasing communicate ability within the auditee as well, have a great curiosity within the competence of the audit, is able to cooperate in the audit team, and have a good observation techniques in the audit can be a major concern. The indirect effect is 7.5 % with a t-observation at 1.855. Thus it can be stated that competence only affects audit quality direct and indirect effect proven through professionalism. These findings provide the theoretical implications that influence the competence to audit quality as direct effect, not through the intermediary variables, namely professionalism.

The implication of these findings is to improve audit quality can be done by improving the competence of auditors. Two components of competencies include components of knowledge (knowledge sufficient to perform the audit, is able to perform an audit in accordance with auditing standards applicable, and able to analyze quickly the audit as well) and the characteristics of psychology (the ability to communicate with the audited as well, have a curiosity great in the competence of the audit, able to cooperate in the audit team, and have a good observation in audit techniques).

From the research, it is recommended that improvements can be prioritized a competence in communication skills, curiosity, teamwork, and observation techniques. Four elements of this competence is a key element forming competence that all part of the competence of psychology characteristics.

The Effect of Audit Quality on Auditor Independence:-

The auditor's independence has direct and significant impact on audit quality significantly by 12.0 %. This indicates that positively affect the independence of the auditor is able to audit the quality variation, or the higher the independence of the higher quality of the audit. Through the weighting factors coefficient, it is known that the four indicators of independence that is a conflict of interest, interference checking, material audit evidence, and audit evidence that most representative indicator in explaining latent independence variable.

Indirect effect is about 4.2 % with t-observation at 1.652. Thus it can be stated that only independence effect of audit quality direct and indirect effect proven through professionalism. These findings provide theoretical implications that independence impact of the audit quality is a direct effect, not by the intermediary variables, namely professionalism. Independence means the ability of a person to act with integrity, objectivity and professional skepticism. Therefore, independence is very important to promote ethical behavior and reliable financial reporting. Then, Sunarto (2003) states that integrity can receive inadvertent error and the honest difference of opinion, but can't accept the principle of cheating. With high integrity, the auditor can improve the quality of its inspection results (Pusdiklatwas BPKP, 2005).

The auditor's independence can be expressed as well as consideration result when conflict of interest is generated personal interests. The implications of these findings are in an effort to improve the quality of audit results, the essential elements that should be improved are free from conflicts of interest, free from interference to determine and eliminate certain parts were inspected, free in determining evidence required and the object to be examined and free to collect audit evidence required.

The Effect of the Quality Audit on Audit Experience:-

Audit experience has direct and significant effect on audit quality by 20.9 %. This indicates that audit experience in a positive way can influence variations in audit quality, or the higher the experience the better the quality of audits produced. Referring to the weighting factors coefficient, audit issues indicator, professional skills, good audit performance, and long conducting the audit is the most representative indicator of latent variables in explaining the experience. Four indicators of these experience can be used as a main concern in order to improve the audit experience.

The indirect effect is 8.1 % with a t-observation about 1.974. Thus it can be stated that the experience is able to affect the quality of audits, both directly and or indirectly. These findings provide the theoretical implication that the influence of audit experience on audit quality is the direct and indirect influence through the intermediary variables, namely professionalism.

The Effect of Organizational Culture on the Audit Quality:-

Cultural organization has direct and significant impact on audit quality by 14.7 %. This indicates that the

organizational culture can positively affect audit quality variation, or the better the culture of the organization, the higher the quality of audits produced. Referring to the weighting factors coefficient, loyal to the organization, on time, and hard work is the element that represents the dominant culture of organizational culture variables. Therefore, improvement of audit quality can be enhanced through increased three elements of the culture.

The indirect effect is 5.6 % with t-observation at 1.753. Thus it can be stated that the organizational culture only affects audit quality directly and not convicted influence indirectly through professionalism. These findings give theoretical implication that the influence of organizational culture on audit quality is a direct effect, not by the intermediary variables, namely professionalism.

The implications of these findings are an efforts in order to improve audit quality need internalize the culture including caring and loyal to the organization, willing to complete the audit work by on time, and working hard to produce audit quality.

The Effect of Leadership on the Audit Quality:-

Leadership impact direct effect but not significant to audit quality means 0.7 %. This indicates that the leadership despite having an influence on audit quality but the test results were not statistically proved significance. In other words, based on this study the effect of leadership on audit quality is not proved. Indirect effect of leadership on audit quality is of 8.6 % with a t-observations of 2198. This finding is interesting such analysis results indicate directly that leadership does not have a significant effect on audit quality. Theoretically, leadership can affect the audit quality indirectly, by influencing professionalism at the beginning then ultimately have an impact on audit quality.

Direct Influence on the Quality Audit to Auditor Professionalism:-

Auditor Professionalism has direct and significant impact on audit quality of 31.5 %. This indicates that positively, professionalism can influence variations in the quality audit, or the higher the professionalism, the higher the quality of audits produced. Based on the structural model, professionalism also proved to be the dominant variable affecting audit quality compared to other latent variables. Thus, an efforts to improve audit quality could be prioritized on increasing professionalism especially in terms of professional auditing standards, organizational loyalty, capable in performing the task, audit facts, profession loss and confidential information that is the most representative indicator of professionalism variables.

Limitations of the study:-

As a scientific research, this study has some limitations, such as first, such the population of this study are the internal auditors who working in the Inspectorate General of Ministries and Agencies working in the Central Government in Jakarta. Such internal auditors in Ministries and Government Agencies, the research have limitations in result generalizing, especially in relation to the number of Ministries and Non-Ministerial Agencies that exist in the Central Government. Secondly, the leadership in this study does not prove to have a direct influence on audit quality.

Conclusions and recommendations:-

Conclusions:-

- a. Independence, competence, experience, organizational culture and leadership have a relationship in order to increase the professionalism and audit quality. The independence of the competence has a strong relationship with correlation coefficient of 0.676. Audit experience with the auditor's competence have very strong relationship with a correlation coefficient of 0.823.
- b. Cultural organization with the competence of auditors is a very strong relationship with a correlation coefficient of 0.811. There is a strong relationship between leadership with auditor competence with the obtained value of the correlation coefficient of 0.719. Then, audit experience with the independence of the auditor there is also a strong correlation with the values obtained correlation coefficient of 0.745.
- c. Organizational culture with auditor independence have stronger relationship with correlation coefficient of 0.686. And also leaderships with auditor independence in moderate relationship with correlation coefficient of 0.558. Then, cultural organizations with audit experience have strong correlation with correlation coefficient value of 0.743.
- d. Leadership with audit experience have a close connection with a correlation coefficient of 0.635. There for,

cultural organization with leadership also has a strong correlation with correlation coefficient value of 0.668. Then, correlation between the exogenous variables showed a ver powerful correlation value, strong and moderate, ie, the greater competence of auditors, Independence, experience, organizational culture and leadership will affect the professionalism and audit quality.

- e. Auditor competence, independence, experience, organizational culture and leadership or exogenous variables affect to professionalism auditors. This is due to professionalism which determining variable the quality of the audit, with the higher professionalism will have an influence on audit result.
- f. Professionalism auditors directly and significantly affected by the competence of auditors amounted to 23.8%, the independence of auditors by 13.3%, amounting to 25.7% of audit experience, organizational culture and leadership 17.7% and leadership of 27.4% that overall effect of competence auditor, independence, audit experience, organizational culture and leadership in the professionalism of auditors amounted to 0.898, or 89.8 %, while the remaining 10.2% influenced by other variables outside of this study.
- g. The auditors competence, auditor independence, audit experience, organizational culture and leadership or exogenous variables affect the quality of the audit. This is due to quality variable of the audit to the results of the inspection, the quality of the audit result the higher will have auditee performance. Quality Audit quality directly and significantly affected by the auditor competence of 32.4%, 19.0% independence, experience of 31.8%, amounting to 20.4% of organizational culture and leadership at 10.5%. Overall, the effect of auditor competence, auditor independence, audit experience, organizational culture, leadership, and professionalism of the auditors on audit quality is equal to 0.935, or 93.5 %, remaining at 6.5 % influenced by other variables outside the study.
- h. Auditor professionalism has direct and significant impact on audit quality by 31.5%. This indicates that positively professionalism can influence variations in the audit quality, or the higher the professionalism, the higher the quality of audits produced.

Suggestions:-

a. For Academic Studies:-

1. This study was able to prove the theories that explain the effect of competence auditors, auditor independence, auditor's experience, organizational culture, and leadership in the professionalism auditor and its implications for audit quality.
2. The study's findings provide useful information, especially in government sector so able to contribute knowledge and literature on professionalism and audit quality.

b. For Next Research:-

1. The study was not able to prove leadership has direct influence on audit quality, but indirect influence of leadership on audit quality through professionalism proved significant. For future studies are recommended to perform repeated testing on the relationship between leadership and audit quality.
2. In order to develop a research building block, next researchers can conduct further research to select other variables that can be studied, such as: variable religiosity variable education variable, code of professional ethique, variable time of assignment variable , variable quotient variable, familyb environment variables , experience of life variable, legal compliance variable, as well as other variables that could be expected to affect the application of professionalism and audit quality.

c. Operational advice for auditors:-

1. Measures to improve the professionalism of internal auditors need to prioritize the leadership aspects. Practical advice based on these findings is necessary to program planning professional development of auditors who can be encouraged through management oversight, as well as the behavior of leaders who can give an example (in relation to the sample audit right), opportunities for innovation, innovative developing ways, providing motivation auditor through vision and mission, providing the means for channeling ideas and purposes auditor professionalism development.
2. Professionalism is a dominant aspect which affects audit quality. Efforts to improve audit quality could be prioritized on the increase in professionalism especially common standards, field work standard and reporting standards, as well as the aspect of the professional audit standards, organizational loyalty, capable task performing, audit facts, profession loss and confidential information which is the most representative indicator of professionalism variables.
3. Competence has a significant influence on the professionalism and audit quality. Based on the study, recommended that competence increasing can be prioritized on the ability to communicate, curiosity, teamwork,

and techniques observation. Four elements of this competence are a element key competences forming all part of the competencies that are psychology chateristic.

4. Audit experience has a significant influence on the professionalism and audit quality. Thus the necessary improvement and strengthening of audit experience to generate appropriate audit quality by improving the professional standards of quality. Specific audit experience led to a high- audit quality.
5. Audit staff have repeated experience were more likely to gain a better understanding of how the process of the activities audited. Practical advice from these findings is the need to improve the audit experience, especially in the planning of the work, providing the opportunity to use professional skills, improve mental attitude auditor by training, and the freedom to provide finding opinion on the audit results.
6. The organizational culture has a significant influence on the professionalism and audit quality. Thus efforts should be made to improve the organizational culture with dissemination to all auditors to always abide by the code of professional ethics, emphasis on the status quo, the obligation to comply with the objectives and timeliness that were decided.

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