



The Influence of Expertise, Time of Assignment and Audit Stages on the Audit Quality of Internal Government Supervisory Apparatus (APIP) at Inspektorat throughout Aceh

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ABSTRACT: The purpose of this research is to determine the influence of APIP's expertise, APIP's time of assignment and audit stages, namely the planning stage, implementation or supervision stage, and reporting stage on audit quality of Inspektorat throughout Aceh. The populations in this research are all APIPs at Inspektorat throughout Aceh, with a total of 23 regional inspektorat through Aceh. The samples in this research are censuses, consisting of 23 regional Inspektorat with a total of 665 auditors spread across 23 regional Inspektorat throughout Aceh serve as samples with the sampling method used in this research namely random stratified sampling. The number of respondents in this research are 182 auditors from 23 regional Inspektorat throughout Aceh. Data analysis in this research is carried out by evaluating the measurement model (outer model) and structural modeling (inner model) using the Structural Equation Model (SEM) while the analysis of the research data carried out using the Partial Least Square (PLS) approach. The result of the research shows that expertise, time of assignment, and audit stages have a positive and significant effect on audit quality in Inspektorat throughout Aceh. Expertise has a positive and significant effect on audit quality in Inspektorat throughout Aceh. Time of assignment has a positive and significant effect on audit quality at Inspektorat throughout Aceh. and audit stages have a positive and significant effect on audit quality at Inspektorat throughout Aceh. The implications of the results of this reserach are hoped to be a benchmark for inspectors and decision makers in an effort to improve audit quality are expected to increase the number of auditors with JFA Certificate and have them participate in Education/Training and Technical Guidance in the field of supervision so that Internal Government Supervisory Apparatus has a high comptency in producing quality audits.

KEYWORDS: Audit Stages, Expertise, Quality Audit, Time of Assignment.

INTRODUCTION

The Vision for Bureaucratic Reform for 2010 - 2025 in accordance with Presidential Regulation of the Republic of Indonesia Number. 81 of 2010 is to create a government that is clean and free from Corruption, Collusion and Nepotism (KKN), therefore, it needs changes in the area of supervision. Due to the high number of corruption cases by public officials in Indonesia, as well as the low quality/mismanagement in regional financial management, it indicates that APIP (the Internal Supervisory Apparatus of Government) has not played an effective and optimal role in providing assurances for the achievement of organizational goals, as mentioned in Article 11 of the Regulation Government Number 60 of 2008 as to Internal Control Systems of Government.

In this case, Inspektorat is considered the right hand of the Regional Head who implements the supervisory function before the external inspection carried out (BPKP, 2013a: 28). The Internal Government Supervisory Apparatus (APIP) of Inspektorat is expected to serve as a consultant and quality guarantor, which in its assignment it will carry out more preventive or precautionary actions (Pulungan, 2019). The responsibility of the Internal Government Supervisory Apparatus (APIP) of Inspektorat is not just to be a watchdog, but also to serve as a consultant and quality guarantor, where in its assignment it will carry out more preventive or precautionary actions.

The present phenomenon is regional APIP is not effective yet in carrying out its supervisory functions (results of the 2013 Association conference of Internal Auditors of Indonesian Government, BPKP 2013b: 9), where the quality of internal audits of regional government is still in the spotlight of various parties, especially the public. This is caused by the lack of transparency of audit findings which are detected by internal auditors but can be wholly detected by external auditors, namely the Audit Board of



the Republic of Indonesia (BPK).

For example, the results of the Audit Board of the Republic of Indonesia (BPK) 's audit on the implementation of APBD (Regional Revenue and Expenditure Budget) management for the 2018-2020 fiscal year in the Province of Aceh still found several frauds that could not be discovered by the APIP of Aceh, for instance in 2018 The Representative of BPK RI in Aceh discovered excess payments for 31 work packages on SKPA that were late and had not been subject to late fines. In the 2019 fiscal year, The Representative of BPK RI in Aceh still discovered 21 findings consisting of 11 findings related to the weaknesses of internal control system and 10 problems of non-compliance with laws and regulations. invitation (LHP Aceh Government 2019, BPK Reveals 21 Findings, n.d.) and in the 2020 fiscal year the BPK RI Aceh Representative discovered at least 32 findings with a total state loss of IDR 17.3 billion and of the total findings of the Representative of BPK RI in Aceh issued 122 recommendations to be followed up, both administrative recommendations and orders for the return of State's financial losses (Aceh Government Installs Returns of State Losses of IDR 17.3Billion in 2020, n.d.) These findings are as detailed Findings of the Audit Board of Republic of Indonesia.

The BPK's findings indicate that Inspektorat of Aceh which serves as APIP has not been able to carry out its roles and functions well and shows APIP's inability to assess and detect potential fraud (results of the 2013 Association conference of Internal Auditors of Indonesian Government, BPKP 2013b:9 in Nasriana, 2015). In other words, the audit carried out by the Inspektorat of Aceh serving as APIP has not produced the audit quality as expected.

The quality of audit is predominantly determined by the quality of an auditor in carrying out his audit duties which involves ability, skills and foresight as well as the auditor's performance regarding the willingness and motivation in carrying out audits, one of which is related to APIP expertise which must continue to be developed because it plays a very important role in government management functions and is expected to have integrity. as well as high professionalism (Establishment & Experts, 2009).

One of the factors that influences the audit quality is expertise which is a sub-part of competency standards and is explained in the Indonesian Government Internal Audit Standards (SAIPI) issued by the Indonesian Government Internal Audit Association (AAIPI) as guideline for APIP in carrying out audit assignment. Research conducted by (Sukriah, Akram and Inapty, 2009), (Efendy, 2010), (Gandayana, 2012), (Nasriana, 2015) and (Syahputra, 2015) states that expertise has a significant influence on audit quality, but not in line with research conducted (Bolang, 2013), (Apriliyani, Ika Berty, 2013), (Ferdiansyah, 2016) (Badjuri, 2017) and (Laila, 2017b) which stated that expertise does not have a significant effect on audit quality.

The next factor that influences audit quality is the time of assignment of audit where the specified time limit does not make the quality of the audit results better. The pressure of the assignment time budget will have an impact on audit quality because audit assignments are under time pressure, attention will be more focused on main tasks such as evidence collection work related to the frequency and amount of misstatements and sacrificing attention given to additional work such as tasks that provide qualitative aspects for misstatements that indicate potential financial reporting fraud.

Wagoner and Cashell show that the more time given, the more transactions the auditor can test (Nataline, 2007). The same thing was also stated by Nataline (2007) who showed that auditors who increasingly feel looseness in carrying out their duties will have a positive impact on the quality of audit results, whereas, with increasingly limited time it will reduce the quality of the audit. But, this is not in accord with research conducted by Josoprijonggo (2005) which explains that limited time of assignment of audit has a significant negative influence on audit quality (Nataline, 2007).

The same thing as stated by Ferdiansyah (2016) in his research stated that the audit time limit variable does not affect the quality of government audit results, because in audit assignments, government auditors usually have had the initial data about auditees whom are audited every year, auditors do not need to study the characteristics of auditees any longer, because auditors have studied the auditees when they carried out their first assignment so that when conducting an audit in the field the auditors just needs to verify the data and carry out the audit procedures that have been determined. Setting unrealistic time limits on audit tasks, if the time limits are set too long this will have a negative impact on the cost and effectiveness of carrying out the audit. The third factor that influences audit quality is the stage of audit. The stages of audit according to audit standards are divided into 3 (three) stages, namely: Audit planning stage, implementation/supervision stage and audit results reporting stage.

What differentiates this research from previous research is that research conducted by Rosadhy (2010) examined audit quality with the independent variables of planning and time budget pressure, research by Nur Aisha Pohan (2015) which examined audit quality with the independent variables of expertise, independence, audit planning. and audit supervision with motivation as a moderating variable while this research adds audit stage variables that have never been studied by other researchers. This makes



research on Audit Quality increasingly interesting to study and re-examine, especially the factors that contribute to improving the audit quality of government internal auditors. From the explanation above, researcher is interested in carrying out the research with the title: " The Influence Of Expertise, Time Of Assignment And The Stages Of Audit On The Audit Quality Of Internal Government Supervisory Apparatus (Apip) At Inspektorat Throughout Aceh ". The reason why the researcher took the research location at Inspektorat of Aceh was due to the existence of problems related to audit quality in the results of Inspektorat of Aceh audit assignment.

THEORETICAL BASIS AND HYPOTESIS

Audit Quality of Internal Supervisory Apparatus of Governmet

Immune system theory resembles corruption as virus that hinders economic development, and Internal Control System is considered as an "immune system" that is sensitive to all risks that hinder the achievement of organizational goals. The theory also emphasizes the role of prevention and restoration rather than the detection of deviations through the application of risk management. One of the efforts to prevent and restore deviations is to identify, analyze and help mitigate risks. This prevention is relevant for APIP to carry out as part of the organization's early warning system. APIP must play a role in the budget cycle from the planning, implementation to accountability stages.

PCOAB (Public Company Accounting Oversight Board) 2013 stated that human resource is one of the most important things in carrying out audits. Internal audit quality is determined by the auditor's ability to discover the findings and provide effective recommendations while doing auditing assignment. Internal audit must prove that it has value and can provide performance measurements for government organizations (Sawyer, 2005). The quality of audit implementation in the field is largely determined by an auditor's expertise in auditing all resources in the agency where the audit is carried out. An auditor must have basic abilities and other abilities are also needed, namely how to plan an effective and efficient audit and how these auditors are supervised continuously so that the quality of the audit results is better and can be accounted for. Based on BPK-RI Regulation Number.1 of 2017 concerning APIP Audit Standards, the reporting standards state that the audit report made by the auditor must be clear and understandable by the users of report. Measuring the audit quality of the of financial reports carried out by APIP must use the State Financial Audit Standards (SPKN). The quality of audit results is the probability that an auditor or examiner can find and report a fraud that occurred in an agency or central or regional government (Establishment & Experts, 2009).

Auditor Expertise

In order to create a good audit performance, APIP must have certain criteria from the educational qualifications of formal auditor required for internal audit assignments so that they can be appropriate to the auditee's situation and conditions. An auditor must have a Certificate of Auditor Functional Position (JFA). AAIFI (2013) in SAIPI states that auditors are obliged to improve their knowledge, expertise and skills, as well as other competencies through Continuing Professional Education and Training which are required according to their level in carrying out their responsibilities to ensure that their competencies are in accordance with APIP's requirements and development of the supervisory environment, which educational background is part of the auditor's expertise

Based on the Regulation of the Minister of State Apparatus Utilization and Bureaucratic Reform Number. 05/M.Pan/03/2008 dated 31 March 2008 states that: auditors/supervisors must have a minimum formal education level of Bachelor Degree (S-1) or equivalent. Educational background as well as attitudes and behavior are standard criteria that APIP auditors must have to achieve high audit quality. Meinhardt J, Moraglio JF (1987) stated that knowledge is measured by how high the auditor's education is so that the auditor will have knowledge in the field and be able to understand various issues, besides that it will be easier for the auditor to follow developments. Expertise is related to knowledge and experience so that auditors who have expertise are auditors who have sufficient knowledge, training, skills and experience to complete their audit work successfully (Lee, 2021). An auditor's expertise is also needed to make decisions about how much and what type of audit evidence should be collected.

Time Of Assignment

An audit team that can manage its time to make an effective audit risk assessment and plan the audit appropriately, the audit quality implementation will be better and can save budgets exponentially (Daily, 2012). However, time pressure is a situation that shows the auditor is required to be efficient with the time of assignment that has been prepared or there are very strict and rigid



assignment time limits. Time limit is the time limit given to auditors in doing an inspection of an agency or company Maulina et al., (2017). Due to time pressure, auditors in carrying out audit activities leave important parts of the audit program and as a result cause a decrease in audit quality. This situation is a challenge itself for auditors with limited time who are required to produce quality audit reports (Pirmansyah et al., 2019). The stress produced by tight assignment times is consistently associated with dysfunctional behavior. If the time pressure is unrealistic on the audit task, it will result in less effective audit implementation so that auditors tend to speed up the audit implementation.

Stages of Audit

Another factor that influences the audit quality is the stages of audit, according to audit standards they are divided into 3 (three), namely:

1. Audit Planning Stage

Planning is the basis for any efficient and effective audit. An audit team that can manage its time to make an effective audit risk assessment and plan the audit appropriately, the quality of audit implementation will be better and can save budgets exponentially in Ukraine Business Daily, 2012 (Daily, 2012). The main objective of audit planning is to understand and assess acceptable audit risk, risk of reporting errors, and risk of material misstatement in financial statements. The function of audit planning is to guide the implementation of the audit; basis for preparing a budget; tools for obtaining management participation; tools for setting standards; control tools and considerations for auditors assigned by the company (Arens et al., 2014).

AAPI (2013) in SAIPI states that in planning internal audit assignments, auditors must develop and document plans for each assignment, including determining targets, objectives, scope, methodology, time and resource allocation for the assignment. The internal audit assignment plan is intended to ensure that the internal audit objectives are achieved in a quality, economical, efficient and effective manner. Apart from that, auditors need to consider various things including the internal control system and auditee compliance with laws and regulations, fraud and abuse. Auditors must understand the design of the internal control system and test its implementation because it affects the quality of audit implementation. Three main reasons auditors plan audits well:

- (a) obtain the adequate competent evidence,
- (b) help keep audit costs incurred within a reasonable amount,
- (c) avoid misunderstandings with the clients.

2. Implementation or Supervision Stage of Audit (The Information Testing)

After implementing the planning stage, the auditor will start testing all the information and data obtained in the field, then analyzing it. In carrying out this process, there must be a party whose job is to supervise the performance of an auditor. So that fraud can be avoided and the results of data and information testing are objective and on target. In this stage, the auditor also carries out a mapping stage regarding problems that may arise from the observation process, all of which is linked to the information he obtained previously and also to external parties who may be involved in the company's funding process. The Big Indonesian Dictionary (KBBI), defines supervision as primary supervision, highest control or supervision. Audit supervision is a managerial activity that functions to supervise and control audit assignments so that audit objectives can be achieved economically, effectively and efficiently to provide recommendations for improving auditee performance (Supervision & Dan, 2008). Supervision in audits includes all audit management activities starting from providing direction (planning), using experts in auditing, training (organizing), giving instructions (implementing/actuating), reviewing work that has been done (controlling), as well as quality assurance efforts so that audit assignments comply with audit standards which include quality control and quality assurance.

Based on BPK-RI Regulation Number 1 of 2017 concerning State Financial Audit Standards (SPKN), it is explained that in audit assignments, audit supervision activities are actually carried out in stages starting from the team leader, technical controller to the quality controller of audit team. However, in practice, audit supervision activities are more emphasized on the role of supervisor or technical controller. Supervision at each audit stage is carried out in order to achieve audit objectives and maintain the quality of audit work. The supervisor plays a role in directing the team in planning substantive tests by preparing the Audit Work Program, supervising the team's work steps in accordance with the planned audit work program, and supervising the formulation of audit findings. Supervision must be directed at both the substance and methodology of the audit. Review by the technical controller of the audit team's audit working papers must be carried out periodically to ensure that the progress of the



performance audit is still efficient, effective, in-depth, objective and in accordance with the provisions. An audit team that feels that its findings need to be raised should consult with the highest management. This is done to ensure that: The audit team understands the audit objectives and plan; Audits are carried out in accordance with audit standards; Audit procedures have been followed; Audit working papers contain evidence that supports findings and recommendations; Audit objectives have been achieved.

3. The Reporting Stage of Audit Result

In this step, the auditor works by examining the material risks of the auditee. Then it will be seen if there are errors in the financial reports, after that the auditor will clarify again that if the auditee is a large organizational device then the audit team must have more than one auditor. If needed, a special team of auditors can be formed. Because, the bigger the auditee, the greater the risk of financial irregularities. Before drawing conclusions, an auditor will compare the results with other auditors. If other auditors also find the same financial errors, then it is certain that something is wrong with the company's financial condition. For this reason, the auditor team will carry out a more in-depth follow-up examination.

The final step is to arrange the evaluation results in the form of a report. Later, this report will be submitted to Regional Head and Audit as well as other interested parties to improve organizational performance and encourage good governance (BPKP, 2010). In the report, the auditor must also write recommendations for possible developments that can be achieved. This is the final step of the entire audit process. AAIFI (2013) also defines that audit results reports are a means of communicating audit results to report users in writing. The users of report expect accurate and objective information that will be used in carrying out functions in their respective fields. BPKP (2010) in the audit report module states that there are 8 (eight) quality standard characteristics that must be met by a report, namely: direct, concise, precise, convincing, constructive, oriented, interesting, timely. Audit results reports must be distributed on time to interested parties in accordance with statutory provisions. However, in the event that what is being examined is a state secret, for security purposes or it is prohibited from being conveyed to certain parties based on the provisions of applicable laws and regulations, the examiner may limit the distribution of the audit report. Thus, reporting is the final result of the audit which is a means of conveying audit results (SPKN, 2017).

The Influence of The Expertise of Auditor on the Audit Quality of the Internal Government Supervisory Apparatus

Expertise is broadly procedural knowledge and skills demonstrated in audit experience (Rahmadany, 2018), so it can be interpreted that auditor expertise is an auditor who has sufficient and explicit knowledge and experience in conducting audits objectively, accurately and carefully.

Audit quality is determined by the quality of an auditor in carrying out his audit duties, especially those related to auditor expertise which must continue to be developed because it plays a very important role in government management functions and is expected to have high integrity and professionalism. The higher the level of expertise of an auditor, the better the quality audit that will result.

The expertise of an auditor/supervisor greatly influences the quality of the audit that will be produced (Rahayu et al., 2020). This expertise is formed from formal school and is strengthened by continuous education and technical training that will support their duties and functions as APIP as well as their experience in carrying out inspections.

H₁ : The Expertise of Auditor has a positive effect on the APIP Audit Quality

The Influence of Time of Assignment on the Audit Quality of the Internal Government Supervisory Apparatus

Time pressure is a situation that shows that auditors are required to be efficient with the time budget that has been prepared or that there are very tight and rigid budget time restrictions. Due to time pressure, auditors carrying out audit activities cause auditors to abandon important parts of the audit program and consequently cause a decrease in audit quality. Time pressure is a condition that auditors need to take into account in completing their audit tasks on time. An unrealistic time budget for the work carried out will cause the emergence of unethical behavior which will trigger the existence of unethical behavior and cause the low quality of the audit itself (Purwaningsih, 2018). Research conducted by Maulina et al., (2017) concluded that time limits of audit influence audit quality.

H₂ : Time of Assignment of Audit has a positive effect on APIP Audit quality

The Effect of the Stages of Audit on Audit Quality of Internal Supervisory Apparatus of Government

The third factor that influences audit quality is the stages of audit. The audit stage according to audit standards is divided into 3 (three) stages which in this research I will describe as independent variables that can influence audit quality. A good audit



stage will influence the results and quality of the audit. The audit stages consist of audit planning, audit implementation and reporting which are part of the audit stages, including:

- (a) Audit Planning Stage
- (b) Implementation/supervision stage and
- (c) Reporting stage of the audit result

1. The Influence of the Audit Planning Stage on the Audit Quality of Internal Supervisory Apparatus of Government

Audit planning is one part of the stages of audit where at the planning stage the auditor will prepare an audit work program, prepare a work schedule and determine the auditor team members who will carry out the audit in order to achieve maximum and quality audit objectives. Audit planning influences the quality of audit implementation greatly. Any audit activity without planning will result in an audit that is not in accordance with the audit objectives. If each audit activity is carried out with an audit plan that is in accordance with the required resources and required audit techniques, high audit quality will be created. Another reason why audit planning must exist in every audit activity is so that the auditor can obtain competent evidence and achieve the audit objectives. Better inspection planning will improve the quality of audit results.

Research conducted by Pohan (2015) concluded that audit planning has a significant influence on audit quality. The results of this research are also in line with Rosadhy (2010) and Hasanah (2013). Thus, it can be assumed that audit planning can influence audit quality.

H₃ : Audit Planning has a positive effect on APIP Audit Quality

2. The Influence of the Audit Implementation/Supervision Stage on the Audit Quality of Internal Supervisory Apparatus of Government

Audit supervision is still greatly needed by audit team members who still have little experience. Not all of an audit team consists of members who are professionals and experts in conducting audits. Each new team member's working paper must get a review from other team members who are already professionals or from the audit team leader. And the audit results from the team leader still have to be audited by the technical controller and then by the quality controller. Therefore continuous supervision of team members must be carried out to get better audit quality.

Supervision is a continuous action during audit work, starting from audit planning to issuing the audit report. Regulation of the Minister of State Apparatus Utilization and Bureaucratic Reform Number: 19 of 2009 Chapter V states that monitoring or supervision is needed to help prepare an efficient and effective audit plan, to be able to correct deviations or changing conditions and provide better audit direction and precise.

Control Guidelines of Audit Quality state that audit supervision is intended to provide guidance for APIP in ensuring the implementation of high quality supervision, in accordance with their respective duties, authority and responsibilities and documented completely, neatly, clearly and usefully for a conclusion of audit results and other requirements.

Research conducted by Pohan (2015) concluded that audit supervision has a significant influence on audit quality. The results of this research are also in line with Hambali (2010) and Rustianawati (2017). Thus, it can be assumed that audit supervision can influence audit quality.

H₄: Audit Implementation/Supervision has a positive effect on APIP Audit Quality.

3. The Influence of the Stage of Audit Results Reporting on the Audit Quality of Internal Supervisory Apparatus of Government

Reporting of audit results must be complete, which means it does not lack anything important and includes all important and relevant information and observations to support recommendations and conclusions. In order to the internal audit results to be complete, they must contain all information from the internal audit information needed to fulfill the internal audit objectives, provide a correct and adequate understanding of the matters reported, and fulfill the content requirements of the report on the results of the internal audit assignment. This also means that the results of an internal audit assignment must include adequate information regarding the background of the problem, and must provide a reasonable perspective regarding aspects of the depth and significance of the facts found in the internal audit, such as the relationship between the facts and the auditee's activities. This is necessary in that readers obtain a correct and adequate understanding (SAIPI, 2013).



Goleman (2001) stated that APIP should be able to report better audit results when carrying out audit tasks and when audit tasks have been completed in order to produce good audit quality. The quality of audit results is the quality of the auditor's work which is demonstrated by a reliable audit report based on established standards (Sukriah et al, 2009). In reporting, the thing that needs to be considered based on SAIPI is the communication of the results of internal audit assignments. This communication is important to convey the results of audit assignments to auditees, avoid misunderstandings, become material for making improvements and simplify follow-up monitoring.

Research conducted by Laila (2015) concluded that reporting audit results has a positive influence on audit quality. Thus, it can be assumed that reporting audit results can affect audit quality.

H₅ : Audit Results Reporting has a positive effect on APIP Audit Quality.

A schematic framework which shows the correlation among the expertise of auditor, time of assignment, stages of audit (audit planning, audit implementation, reporting audit result) on audit quality is presented in Figure 1

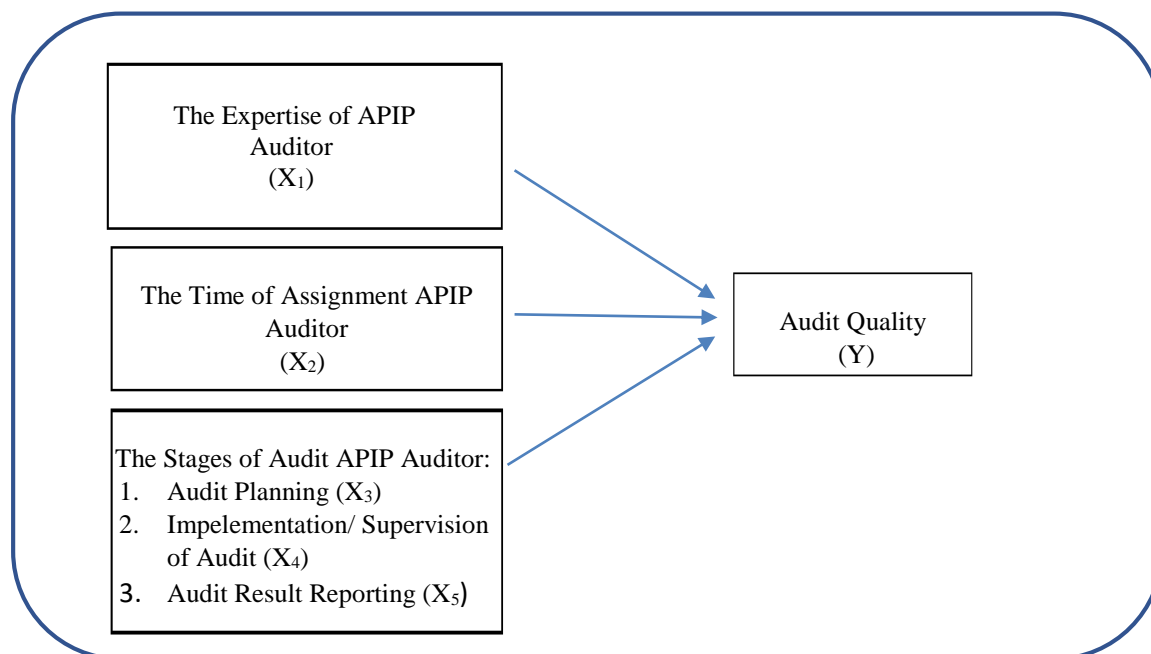


Figure 1. Conceptual Framework

RESEARCH METHODS

Population And Research Sample

This research is a quantitative descriptive research carried out in the Province of Aceh. The population in this study is all APIP in Inspektorat throughout Aceh, where the number of APIP Regency/City Inspektorates throughout Aceh in 2022 is 654 people and the respondents in this study are spread across 23 Regency/City Inspektorat throughout Aceh. Because this research uses a sampling method with a Stratified Random Sampling technique, namely taking samples from members of the population randomly and proportionally stratified, the sample was taken as many as 130-164 respondents at APIP in Inspektorat throughout Aceh who are in the auditor's functional position group. The sources of data collection in this research are primary data and secondary data by distributing questionnaires to all respondents and searching for online data.

After the data is collected, the data is processed using a data quality testing/outer model evaluation consisting of validity tests (convergent validity, discriminant validity) and reliability tests. Then a classical assumption test is carried out (consisting of a multicollinearity test and a linearity test), then a hypothesis test is carried out using structural model evaluation/Inner model (partial test/path diagram analysis, coefficient of determination/R-Square test and simultaneous test/F-Square).



Operational Variabel

As mentioned above, the operational variables in this research are audit quality variables, expertise and time of assignment as well as stages of audit which can be briefly seen in Table 1.

Table 1. Operasionalisasi Variabel

No	Variabel	Definitio	Indicator	Scale
1	Dependent Variabel Y : Audit Quality	Audit quality is a measure of the good or bad opinions and conclusions on the results of the audit carried out by the auditor and how much benefit obtained from the activity. Pohan (2015)	Audit Quality is measured based on the indicators: 1 Professional Skepticims 2 Stipulation of Audit Priorities 3 Harmony of Recommendations	Interval
2	Independent Variabel X ₁ : Expertise	Expertise is an auditor's basic characteristics and skills that influence his performance. Pohan (2015)	Auditor's expertise is measured based on the indicators: 1. Have technical competence (mastery of accounting and auditing standards) 2. Improvement of auditor's expert (JFA certification and experience during continuing education)	Interval
3	Independent Variabel X ₂ : Time of Assignment	Auditors are required to be efficient with the time budget that has been prepared or there are very strict and rigid time restrictions where the time limit for the assignment is that the auditor is required to be able to complete the audit on time using proper audit procedures. Hutabarat (2012), Nirmala (2013)	Time of Assignment is measured based on the independent: 1. Accuracy and additional time 2. Burden borne with the limited time 3. Leaving important part of audit program	Interval
4	Independent Variabel X ₃ : Audit Planning	Planning: APIP must carry out audit planning before the audit is carried out so that the audit objectives are achieved in each assignment. Pohan (2015)	Auding Planning is measured based on the independent: 1. Audit Objective and scope 2. Audit Methodology 3. Assessment of Auditee's Intern Control System 4. Arranging Audit Work Program (PKA)	Interval
5	Independent Variabel X ₄ : Audit Impelementation	Impelementation /Supervision: Supervision is a continuous action during the audit work starting from planning to the publication of the audit report carried out by the audit team so that the audit can be carried out economically and efficiently and achieve the audit objectives. Pohan (2015)	Audit Impelementation/Supervision is measured based on the independent: 1. Team members' understanding of the audit plan 2. Review audit working papers (KKA) and audit results manuscript (NHA) 3. Improvement of the quality of audit results 4. Higher work mastery	Interval
6	Independent Variabel X ₅ : The Reporting of	The Reporting of Audit Result: The Reporting of Audit Result is the last stage of the audit process in the	The Reporting of audit results is measured based on the independent: 1. Contains the constructive	Interval



	Audit Result	form of communication to convey audit results. Laila (2017)	suggestions/recommendations 2. Serves the information on time and appropriate contents 3. Audit result distribution to the right parties	
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Resource: Primary data, processed (2022)

RESULTS AND DISCUSSION

This research uses primary data from the results of distributing a Googleform questionnaire which was delivered online to all Auditors or Internal Supervisory Apparatus of Government (APIP) who work at Inspektorat of Aceh. The total population is 665 auditors spread across 24 Inspectorates in Aceh using the Stratified Random Sampling method with a simple random sampling technique from members of the population from each stratum, so that 182 auditors were sampled as respondents. The characteristics of respondents in this study were classified based on gender, age, highest level of education, courses/training/technical guidance in the field of supervision that they had attended, position, length of service, class and work unit. Based on the results of descriptive statistical analysis as in table 2, the results obtained are:

Table 2. Descriptive Statistical Analysis of Research Variables

N	Minimum	Maximum	Mean	Std. Deviation	Category	
Audit Quality (Y)	182	3,57	5,00	4,42	0,36	Good
Auditor’s Expertise (X ₁)	182	3,4	5,00	4,53	0,38	Good
Time of Assignment (X ₂)	182	3,0	5,00	4,14	0,45	Good
Stages of Audit Planning (X ₃)	182	3,44	5,00	4,33	0,44	Good
Stages of Audit Implementation (X ₄)	182	2,25	5,00	4,36	0,49	Good
Stages of Audit Reporting (X ₅)	182	2,83	5,00	4,51	0,43	Good
Valid N (listwise)	182					

Resource: Primary data, processed (2022)

Table 2 shows that the minimum value for variable (Y) is 3.57, variable (X1) is 3.4, variable (X2) is 3.0, variable (X3) is 3.44, variable (X4) is 2,25 and the variable (X5) is 2.83 whereas the maximum value for each variable is 5.0. The average value for each research variable is 4.14 to 4.53 and the standard deviation value for each variable is 0.36 to 0.49. It can be explained that the standard deviation value obtained from each variable item is above the critical product moment correlation value (correlation coefficient > 0.220) so that all variables used in this research are valid.

Evaluating The Measurement Model (Outer Model)

The Test Results of Convergen Validity

Based on the results of the outer model analysis, the factor loading values for each indicator are presented as in table 3:

Table 3. Validity Test based on Loading Factor

QUESTION ITEMS	Auditors’ Expertise	Time Assignment	Of Audit Stage	Plan Audit Impelementation Stage	Reporting Stage	Audit Quality
EXPERT.1	0.777					
EXPERT.2	0.877					
EXPERT.3	0.791					



TIME OF ASSIGN.1	0.832	
TIME OF ASSIGN.2	0.865	
TIME OF ASSIGN.3	0.867	
TIME OF ASSIGN.4	0.805	
PLAN.1	0.730	
PLAN.2	0.763	
PLAN.3	0.723	
PLAN.4	0.812	
PLAN.5	0.719	
PLAN.6	0.725	
PLAN.7	0.838	
PLAN.8	0.759	
IMPLEM.1	0.760	
IMPLEM.2	0.872	
IMPLEM.3	0.896	
IMPLEM.4	0.888	
REP.1	0.783	
REP.2	0.765	
REP.3	0.895	
REP.4	0.857	
QUAL.1		0.775
QUAL.2		0.848
QUAL.3		0.765

Resource: Primary data, processed (2022)

Based on the validity test of factor loadings in Table 3, all loading factor values are > 0.7 , which means they have met the criteria in the rule of thumb based on loading values so that all loading factor values are valid for use in further research. The meaning of the loading factor value, for example the expert2 indicator (Expertise Improvement indicator) of 0.877 is that the Expert indicator can explain the auditor's expertise variable by 87.7%.

Apart from the loading factor value, to meet convergent validity it is necessary to test the validity based on the Average Variance Extracted (AVE) value for each construct. The recommended AVE value is above 0.5 (Mahfud and Ratmono, 2013:67). The AVE value can be seen in table 4.

Table 4. Validity Test Based on Average Variance Extracted (AVE)

Variabel	Average variance extracted (AVE)	Conclusion
EXPERTISE	0.666	Good
TIME OF ASSIGNMENT	0.710	Good
PLANNING STAGE	0.577	Good
IMPLEMENTATION STAGE	0.732	Good



REPORTING STAGE	0.684	Good
AUDIT QUALITY	0.635	Good

Resource: Primary data, processed (2022)

Based on the table above, it can be seen that the AVE values of all indicators for each construct have met convergent validity, because all AVE values for each construct have met the criteria > 0.5. These results show that there is a good correlation between the indicators and each construct, which means that more than 50% of the variance of the indicators can be explained, which means they have met the validity requirements based on AVE.

Test Result of Discriminant Validity

Based on the PLS Algorithm output, the cross loading values are obtained as follows:

Table 5. Cross Loadings Value of Discriminant Validity Testing

Indikator	Expertise	Audit Quality	Reporting Stage	Implementation Stage	Planning Stage	Time Of Assignment
EXPERT.1	0.777	0.301	0.372	0.373	0.437	0.012
EXPERT.2	0.877	0.408	0.412	0.297	0.388	0.223
EXPERT.3	0.791	0.264	0.351	0.257	0.353	0.016
QUAL.1	0.333	0.775	0.399	0.254	0.307	0.095
QUAL.2	0.403	0.848	0.367	0.291	0.384	0.221
QUAL.3	0.223	0.765	0.303	0.245	0.345	0.241
REP.1	0.364	0.351	0.783	0.440	0.433	0.310
REP.2	0.432	0.307	0.765	0.469	0.482	0.027
REP.3	0.409	0.378	0.895	0.519	0.453	0.278
REP.4	0.353	0.430	0.857	0.420	0.373	0.145
IMPLEM.1	0.284	0.226	0.386	0.760	0.547	0.165
IMPLEM.2	0.296	0.304	0.539	0.872	0.646	0.301
IMPLEM.3	0.332	0.288	0.471	0.896	0.645	0.251
IMPLEM.4	0.374	0.308	0.489	0.888	0.676	0.269
PLAN.1	0.254	0.325	0.369	0.567	0.730	0.092
PLAN.2	0.462	0.390	0.450	0.625	0.763	0.168
PLAN.3	0.301	0.207	0.315	0.503	0.723	0.067
PLAN.4	0.367	0.317	0.383	0.567	0.812	0.184
PLAN.5	0.331	0.224	0.323	0.556	0.719	0.309
PLAN.6	0.302	0.264	0.343	0.498	0.725	0.144
PLAN.7	0.490	0.457	0.516	0.611	0.838	0.156
PLAN.8	0.314	0.325	0.363	0.530	0.759	0.291
TIME .1	0.137	0.249	0.179	0.248	0.241	0.832
TIME.2	0.096	0.163	0.235	0.252	0.141	0.865
TIME.3	0.116	0.201	0.226	0.230	0.192	0.867
TIME.4	0.035	0.129	0.142	0.267	0.170	0.805

Resource: Primary data, processed (2022)



Based on the cross loading value above, it can be seen that it is concluded that each indicator in a latent variable has a higher cross loading value in its own construct than in other constructs as a condition for fulfilling discriminant validity. This shows that the latent construct can predict indicators in its own block better than indicators in other blocks and based on discriminant validity all the indicators are valid.

Another method for assessing discriminant validity is to compare each square root of AVE to the correlation value between constructs. The output results can be seen in table 6.

Table 6. Square Root of AVE

Variable	Audit						
	Expertise (Expert)	Quality (Qual)	Implementation Stage (Implem)	Reporting State (Rep)	Planning Stage (Plan)	Time Of Assignment (Time Of Assign)	
EXPERT	0.816						
QUAL	0.408	0.797					
IMPLEM	0.377	0.332	0.856				
REP	0.465	0.448	0.555	0.827			
PLAN	0.479	0.434	0.738	0.519	0.760		
TIME OF ASSIGN	0.124	0.233	0.293	0.234	0.229	0.842	

Resource: Primary data, processed (2022)

In discriminant validity testing, if the square root value of AVE is higher than the correlation value between constructs, then it is declared to meet discriminant validity (Ghozali and Latan, 2015). Based on table 6, it is known that the square root value of AVE for each construct is higher than the correlation value. For example, the AVE root value of the Reporting Audit Stage (LAP) construct is 0.827, which is higher than the correlation value of the Planning Audit Stage (PER) with the Reporting Audit Stage (LAP) of 0.519. So it can be concluded that the model is valid because it meets discriminant validity.

Reliability Test Results

Table 7. Reliability of Research Variables

Variable	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Conclusion
EXPERTISE (EXPERT)	0.753	0.793	0.856	Reliabel
TIME OF ASSIGNMENT (TIME)	0.868	0.904	0.907	Reliabel
PLANNING ST.(PLAN)	0.896	0.917	0.916	Reliabel
IMPLEMENT. ST (IMPLEM)	0.877	0.891	0.916	Reliabel
REPORTING ST. (REP)	0.845	0.859	0.896	Reliabel
AUDIT QUALITY (QUAL)	0.712	0.724	0.839	Reliabel

Resource: Primary data, processed (2022)

The recommended CA and CR values are above 0.7 (Mahfud and Ratmono, 2013:67). Based on the reliability analysis for each research variable, it is known that all Cronbach's alpha (CA) and composite reliability (CR) values are above 0.7, which means they have met the reliability requirements and are declared reliable.



Multicollinearity Test Results

Table 8. Multicollinearity Test Table

Variabel	Audit Quality / N.VIF	Conclusion
EXPERTISE (X ₁)	1.420	No Correlation
TIME OF ASSIGNMENT (X ₂)	1.103	No Correlation
PLANNING STAGE (X ₃)	2.470	No Correlation
IMPLEMENTATION STAGE (X ₄)	2.472	No Correlation
REPORTING STAGE (X ₅)	1.654	No Correlation

Resource: Primary data, processed (2022)

Based on the results of the Multicollinearity Test above, it shows that there is no multicollinearity between the independent variables. This can be seen from the VIF value <3.3 in accordance with the recommended limits in SEM-PLS. Kock in Muda (2014) recommends using a VIF value of 3.3 as a collinearity limit. Thus, it is concluded that all indicators used to measure each variable are valid and reliable and have met the assumptions of the multicollinearity test. After everything meets the criteria, the next test can be carried out, namely testing the structural model (inner model).

Structural Model Evaluation (inner Model)

In this research, data analysis uses the Structural Equation Model Partial Least Square (SEM-PLS). Structural model testing in PLS is carried out with the help of Smart PLS software ver. 4 for Windows. The structural model formed from the formulation of this research problem can be seen in Figure 2.

Partial Test Results/Path Diagram Analysis (Path Analysis)

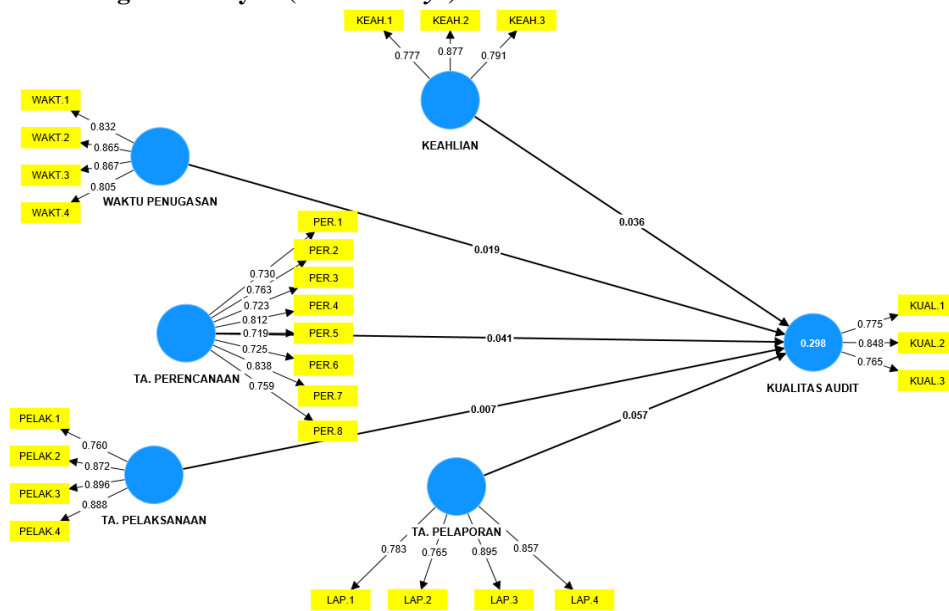


Figure 2. Path Diagram

Structural modelling in this research can be seen in this figure 2 path diagram, which is known that :

$$Y = \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \epsilon_1$$

$$QUAL = \beta_1 EXPERT + \beta_2 TIME OF ASSIGN + \beta_3 PLAN + \beta_4 IMPLEM + \beta_5 REP + \epsilon_1$$

Based on the path diagram above, it can be seen that the most dominant factor influencing Audit Quality (QUAL) is Audit Results Reporting (REP) with the highest path coefficient of 0.057. And the structural equation form is as follows:

$$KAUL = 0,036 EXPERT + 0,019 TIME OF ASSIGN + 0,041 PLAN + 0,007 IMPLEM + 0,057 REP$$



The variables of expertise, time of assignment, audit planning stage, audit supervision stage, audit results reporting stage, have positive coefficients. Assuming that if there is an increase in the independent variable, the dependent variable will increase. So it can be concluded that if the above variables increase, audit quality will also increase.

Coefficient of Determination Test / R-squared (R²)

Table 9. Coefficient of Determination Test Table

Variabel	R-square	R-square adjusted
AUDIT QUALITY	0.298	0.278

Resource: Primary data, processed (2022)

Based on the PLS Algorithm output in Figure 2 and Table 8, the r-square value in this study has a coefficient of determination for the Audit Quality (QUAL) variable of 0.298. This shows that the influence of the expertise variables (EXPERT), assignment time (TIME OF ASSIGN), audit planning stage (PLAN), Audit Supervision stage (IMPLEM), Audit Results Reporting stage (REP) in producing audit quality (QUAL) is able to influence 29.8%, while the remaining 70.2% is explained by other factors outside this research model. With an R-Square value of 0.298, it can be concluded that the model in this study is classified as weak in indicating the relationship between variables.

Simultaneous Test/ F-Squared (f²)

Table 10. Simultaneous Test Table of F-Square Value

Variable	EXPERTISE	TIME OF ASSIGNMENT	PLANNING STAGE	IMPLEMENTATION STAGE	REPORTING STAGE
AUDIT QUALITY	0.036	0.019	0.041	0.007	0.057

Resource: Primary data, processed (2022)

Based on the table above, the f-square values in this research include the influence of expertise on audit quality having a value of 0.036, the influence of assignment time on audit quality having a value of 0.019, the influence of the audit planning stage on audit quality having a value of 0.041, the influence of the audit implementation stage on audit quality has a value of 0.007, and the influence of the audit results reporting stage on audit quality has a value of 0.057, indicating that there is a weak (small) influence on each variable.

Hypothesis Testing Results

Table 11. Significance Test of Direct Effects

Variable	Path coefficients	Cramér-von Mises test statistic	Cramér-von Mises p value	Conclusion
Expertise -> Audit Quality	0.189	1.535	0.000	Positive and Significant
Implementation Stages -> Audit Quality	-0.114	1.626	0.000	Positive and Significant
Reporting Stages-> Kualitas Audit	0.256	1.884	0.000	Positive and Significant
Planning Stages -> Audit Quality	0.267	1.858	0.000	Positive and Significant
Time Of Assignment-> Audit Quality	0.122	0.888	0.000	Positive and Significant

R² = 0,298

Resource: Primary data, processed (2022)



The Influence of the Expertise of Auditor on Audit Quality

The influence of expertise of auditor on audit quality has a path coefficient of 0.189 and has a probability value (P-Values) of $0.00 < 0.05$ (significant). This shows that expertise has a positive and significant effect on audit quality. These results also indicate that increasing expertise can improve audit quality at all Inspektorats of Aceh.

The Influence of Time of Assignment on Audit Quality

The influence of time of assignment on audit quality has a path coefficient of 0.122 and has a probability value (P-Values) of $0.00 < 0.05$ (significant). This shows that assignment time has a positive and significant effect on audit quality. These results also indicate that increasing additional time can improve audit quality at all Inspektorats of Aceh.

The Influence of Audit Planning Stage on Audit Quality

The influence of the audit planning stage on audit quality has a path coefficient of 0.267 and has a probability value (P-Values) of $0.00 < 0.05$ (significant). This shows that the audit planning stage has a positive and significant effect on audit quality. These results also indicate that increasing Audit Planning can improve Audit Quality at all Inspektorats of Aceh.

The Influence of The Audit Implementation/ Supervision Stage on Audit Quality

The influence of the audit implementation/supervision stage on audit quality has a path coefficient of -0.144 and has a probability value (P-Values) of $0.00 < 0.05$ (significant). This shows that the audit implementation/supervision stage has a positive and significant effect on audit quality. These results also indicate that increasing Audit Supervision can improve Audit Quality at all Inspektorats of Aceh.

The Influence of The Audit Results Reporting Stage on Audit Quality

The influence of the audit results reporting stage on audit quality has a path coefficient of 0.256 and has a probability value (P-Values) of $0.00 < 0.05$ (significant). This shows that the reporting stage of audit results has a positive and significant effect on audit quality. These results also indicate that increasing Audit Results Reporting can improve Audit Quality at all Inspektorats of Aceh.

DISCUSSION

The Influence of the Expertise of Auditor on Audit Quality

Based on the results of hypothesis test, it is known that expertise has a positive effect on audit quality as assessed by the path coefficient. The probability value (P-Values) obtained is $0.00 < 0.05$. This means that the influence of expertise on audit quality is significant. This proves that expertise influences audit quality. The more expertise an auditor has, the higher the audit quality he produces in discovering errors that occur. The expertise variable is measured by two indicators, namely having technical competence and increasing auditor expertise.

The results of this research are in accordance with the APIP General Audit Standards PER/05/M.PAN/03/2008 which must be guided by APIP where expertise greatly influences audit quality. Auditors must maintain their competency through continuing professional education and technical training to maintain and improve audit quality. As stated in the PCAOB (Public Company Accounting Oversight Board) (2013), human resources are one of the most important assets of an audit company which is related to the skills of its auditor personnel. Audit quality during an audit really depends on the intelligence, competence and experience of the auditor. A higher quality audit is considered to be related to an auditor's professional expertise (DeAngelo, 1981) where professionals are characterized by their unique expertise acquired through education and training (Salehi, et al., 2009).

The level of expertise is one of the factors that determines audit quality, because if professional expertise is not used in carrying out the audit, the audit results will not be of high quality and will not be optimal in minimizing deviations that occur. This is also in line with the results of previous research conducted by Isyryn (2009) which concluded that the audit expertise of internal auditors influences audit quality. The results of this research are also in line with research by Tubbs (1992) and Frederick (1990) which states that experienced auditors have advantages in detecting errors, accurately understanding errors, and finding the causes of errors. Likewise, Libby's (1985) research stated that they were also more able to provide reasonable explanations for errors in financial reports. And it is not in line with the research results of Bolang (2013) only for the competency variable which has a



positive but not significant influence on the audit quality of Inspektorat supervisory apparatus, which competency in this research is part of expertise.

Audit The Effect of Time of Assignment on Audit Quality

Based on the results of hypothesis test, it is known that time of assignment has a significant effect on audit quality as assessed by the path coefficient. The probability value (P-Values) obtained is $0.00 < 0.05$. This means that the effect of time of assignment on audit quality is significant. This shows that assignment time has an effect on audit quality. Audit quality will be better if the assignment time given is realistic with the complexity of the audit received. This means that most auditors stated that if they compared the set time pressure with the actual audit time, auditors would often carry out audits not on time. This shows that time constraints cause a decrease in the effectiveness and efficiency of auditing activities. Audit quality can get worse if the time allocation given is not realistic given the difficulty of the audit.

The results of this research support previous research conducted by Kurnia et al (2014) which stated that time pressure has a positive influence on audit quality. This research also supports research conducted by Valentina (2017), Ayu dan Ramantha (2019) which states that if time pressure is high then the quality of the audit provided will be low, and vice versa.

The results of this research also support research conducted by Nurhayati (2015), which states that time budget pressure has a significant effect on audit quality because time pressure can encourage dysfunctional behavior, including premature sign off and under-reporting of time. Where time budget pressure causes a decrease in the effectiveness and efficiency of auditing activities. Audit quality can get worse if the budgeted time allocation is not realistic given the difficulty of the audit. Meanwhile, the research results do not support research conducted by Hutabarat (2012), Ismail et al., (2020) which states that time budget pressure has a significant negative effect on audit quality.

The Influence of Stages of Audit on Audit Quality

Stages of Audit according to audit standards are divided into 3 (three) stages which in this research will be described as independent variables that can influence audit quality. The audit stages consist of audit planning, audit implementation and reporting of audit results.

The Influence of the Audit Planning Stage on Audit Quality

The results of hypothesis test show that the audit planning stage has a positive and significant effect on audit quality. A positive influence indicates that the influence of audit planning is in the same direction as audit quality, or in other words high audit planning will make audit quality better/higher, and vice versa if audit planning is low then audit quality will be low/worse. The significant influence shows that audit planning has an important role in improving audit quality. The better the audit planning carried out by the auditor, the better the quality of the audit they produce.

Auditors at all Inspektorats of Aceh when planning internal audit assignments are guided by the Indonesian Government Internal Audit Standards (SAIPI), which is an Audit Standard issued by the Indonesian Government Internal Audit Association (AAIPI) in 2013, which states that when planning audit assignments Internal auditors must develop and document a plan for each assignment, including the objectives, scope, time and resource allocation of the assignment so as to produce good audit quality.

Audit planning prepared based on the scope and objectives of the audit will be more efficient and effective. The better the audit planning, the more efficient and effective the audit will be and vice versa. The results of this research are in line with the results of research conducted by Rosadhy (2010), Hasanah (2013) and Pohan (2015), who found that audit planning has a significant influence on audit quality but is not in line with research conducted by Laila (2017) which found that audit planning has no effect on audit quality.

The Influence of Audit Implementation Stages on Audit Quality

The results of hypothesis test show that the audit implementation/supervision stage has a positive and significant effect on audit quality. A positive influence indicates that the influence of audit supervision is in the same direction as audit quality, or in other words high audit supervision will make audit quality better/higher, and vice versa if audit supervision is low then audit quality will be low/worse. The significant effect shows that audit supervision has an important role in improving audit quality. The better the audit supervision carried out by the auditor, the better the quality of the audit they produce.



Auditors at all Inspektorat in Aceh are guided by the Indonesian Government Internal Audit Standards (SAIPI), which are Audit Standards issued by the Indonesian Government Internal Audit Association (AAIPI) in 2013, when conducting audit supervision. The results of this research are also in line with Masmudi (2003), Hambali (2010), Pohan (2015) and Rustianawati (2017) who show that audit supervision has a significant effect on audit quality. This is also in accordance with BPK-RI Regulation Number.1 of 2017 concerning State Financial Audit Standards (SPKN), which states that supervision is carried out in stages and is intended to ensure the achievement of audit objectives and achievement of audit quality in accordance with audit standards.

The Influence of Audit Results Reporting Stages on Audit Quality

The results of hypothesis test show that the audit results reporting stage has a positive and significant effect on audit quality. A positive influence indicates that the effect of reporting audit results is in line with audit quality, or in other words, high audit results reporting will make the audit quality higher/better, and vice versa, if reporting audit results is low, the audit quality will be low/worse. The significant effect shows that reporting audit results has an important role in improving audit quality. The better the auditor's audit results reporting, the better the quality of the audit they produce.

Auditors at all Inspektorats in Aceh are guided by the Indonesian Government Internal Audit Standards (SAIPI), which are Audit Standards issued by the Indonesian Government Internal Audit Association (AAIPI) in 2013, when reporting audit results. The results of this study are in line with the opinion of Arens et al. (2008) which states that internal audit work will provide little benefit to the entity if the results are not communicated properly to the right people. (Arens et al., 2008), but this is not in line with research conducted by Laila (2017) which found that reporting audit results had no effect on audit quality.

CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS

Based on the results of the study and data analysis, it can be concluded that expertise, time of assignment and the stages of audit (planning, implementation, reporting audit results) have a positive and significant effect on audit quality at all Inspektorat Aceh. Expertise has a positive and significant effect on audit quality at all Inspektorat in Aceh. The time of assignment has a positive and significant effect on audit quality at all Inspektorat in Aceh. Stages of Audit (audit planning stage, audit implementation/supervision stage, audit results reporting stage) have a positive and significant effect on audit quality at all Inspektorat in Aceh.

There are several limitations in conducting this research, firstly, namely the use of a questionnaire as an instrument for this research, so there are still weaknesses encountered, including that respondents answer each question inseparably from their individual perceptions which are subjective in nature. Second, the research results show that the R-square value is classified as weak or bad, so there are still other independent variables that can explain the influence on audit quality.

It is recommended that further research increase the number of samples to increase the validity of research results or conduct research on heterogeneous samples which may provide different results due to different cultures or mindsets of respondents. Future researchers can consider including other variables into the model, such as: ethical principles, experience and integrity. It is also recommended that future researchers consider using moderating variables such as auditor ethics. The final recommendations that the author can give to regional Inspectors throughout Aceh in an effort to improve the quality of audits is that it is hoped that they need to continue to increase the number of APIPs with JFA Certification, be active in involving APIPs to take part in Training/Technical Guidance/Training in the field of supervision. These all efforts are intended so that APIP has high competence in producing quality audits.

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