



The Influence of Experience, Competence, Motivation, Professional Skepticism of Auditors on the Quality of BPKP Supervision (Study at BPKP North Sumatra Province)

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ABSTRACT: The supervision quality produced by the Financial and Development Supervisory Agency in Indonesia still needs to be improved, as evidenced by the trend of corruption cases from 2019 to 2020. This research aims to test and analyze the impact of various factors such as Experience, Competence, Motivation, and Auditor Professional Skepticism on Supervision Quality. This research uses quantitative descriptive methods. The population in this study were all BPKP auditors in North Sumatra Province. The research sample consisted of 100 BPKP auditors from North Sumatra Province. Data collection was carried out through distributing questionnaires and data analysis using the SmartPLS application. Research findings show that the Auditor's Experience, Motivation, and Auditor Professional Skepticism positively affect the Supervision quality. Apart from that, competency does not affect the quality of supervision.

KEYWORDS: Auditor Experience, Auditor Competence, Auditor Motivation, Auditor Professional Skepticism, Supervision quality.

INTRODUCTION

Every government agency requires supervision over the use of government funds carried out by the Government Internal Supervisory Apparatus (APIP) by statutory regulations. APIP is a government agency that was formed with the task of carrying out internal supervision (internal audit) within the central/regional government which consists of; the Financial and Development Supervisory Agency (BPKP), Inspectorate General of Ministries, Inspectorate/Internal Supervision Unit at State Ministries, Main Inspectorate/Inspectorate of Non-Ministerial Government Institutions, Inspectorate Unit/Internal Supervision at the Secretariat of State High Institutions and State Institutions, Provincial/Regency/Inspectorate Municipalities and Internal Monitoring Units in other Government Legal Entities by statutory regulations. Internal supervision (internal audit) must carry out a systematic and regular approach within government agencies to evaluate, and provide adequate confidence in compliance, efficiency, and effectiveness of risk management, control, and governance to achieve the objectives of a government agency by statutory regulations.

However, many cases of corruption still occur in Indonesia. Fraud can not only be carried out by high-ranking government officials but may also be carried out by employees below them. This condition shows that all forms of fraudulent acts should receive special attention to be handled. This is in line with the facts that occur based on data taken by Indonesia Corruption Watch (ICW) which states that the number of corruption cases based on their mode has increased every year in the last three years, the data of which can be seen below:

Table 1. Trends in Corruption Case Actions Semester 1 2019-2020

No	Information	Amount of Fraud	
		2019	2020
1	Fictitious Project	22	26
2	Embezzlement	35	47
3	Budget Abuse	39	8
4	<i>Mark Up</i>	41	33



No	Information	Amount of Fraud	
		2019	2020
5	Fictitious Report	22	26
6	Cutting	5	6
7	Abuse of Authority	30	9
8	Bribery	51	6
9	Gratification	7	2
10	Illegal Levies	11	12

Source: Trends in Prosecuting Corruption Cases Semester I 2019-2020 (Indonesia Corruption Watch, 2020)

Based on the table above, in Indonesia, there was an increase in fraud using the Fictitious Project mode from 22 frauds in 2019 to 26 the following year. In terms of embezzlement, in 2019 there were 35 embezzlements while in 2020 there were 47. In line with this explanation, there were 22 Fictitious Reports in 2019 and there was an increase to 26 cases in 2020. In addition, Illegal Levies in Indonesia increased to 12 in 2020 from 11 in 2019. However, there are also several modes where the number of frauds has decreased, namely: Misuse of Budget, Mark Up, Abuse of Authority, Bribery, and Gratification. Misuse of the Budget in 2019 reached 39 corruption cases, whereas in 2020 there were only 8 cases. Furthermore, Mark Up in 2019 reached 41 cases while in 2020 it reached 33. Finally, Abuse of Authority, Bribery, and Gratification reached 30, 51, and 7 in 2019, whereas in 2020 it only reached 9, 6, and 2 corruption cases.

Corruption cases occur evenly in large provinces in Indonesia, one of which is North Sumatra province. An example of a case phenomenon that occurred within the BPKAD (Regional Financial and Asset Management Agency) where there was corruption regarding grant funds and social assistance worth IDR 2.38 billion in 2017 (source: <https://www.kompas.com>). A year earlier, namely in 2016, there was also a corruption case that cost the state IDR 3.4 billion in the distribution of DAK (Special Allocation Funds) for the 2012-2013 School House Rehabilitation Budget which was carried out by Disdikpora officials. The phenomenon in the case above certainly makes the role of APIP (Government Internal Supervisory Apparatus) need to be questioned by the public. These cases can also be an indicator that the role of APIP in North Sumatra in carrying out supervision and audits is not optimal. APIP should be the spearhead in anticipating and eradicating corruption cases with its role in supervising the areas of audit, review, evaluation, and monitoring. However, over the last two years, starting from 2020, North Sumatra has entered the top 6 with the highest number of cases in Indonesia.

To reduce the increasing number of fraudulent acts, of course, every government agency needs an auditor whose job is to examine financial reports. Quoting from BPKP (Financial and Development Oversight Agency) Regulation Number: PER-211/K/JF/2010 concerning Auditor Competency Standards which explains that an auditor is a position that has the scope, work, responsibilities and power to carry out its duties which include internal supervision in government agencies, institutions and/or other related parties in which there are state interests based on statutory regulations, which are occupied by civil servants with rights and obligations that are fully entrusted to them by authorized officials. This explanation is strengthened by the research opinions of Nasution and Fitriany (2012), namely that an auditor can detect errors that allow fraudulent acts to occur a good ability the auditor to be able to decipher irregularities in financial reports by identifying and being able to prove that fraud has occurred or is often also called fraud.

The government, in providing transparency to the public, should have an obligation to supervise the implementation of state financial supervision. The regional government as the successor to the central government in carrying out regional autonomy has an internal auditor, namely the Financial and Development Supervisory Agency abbreviated as BPKP. Regulations on the Financial and Development Supervisory Agency in Presidential Decree of the Republic of Indonesia Number 192 of 2014, BPKP is a government worker who is an internal supervisor in managing government finances. BPKP has the task of carrying out government affairs in carrying out financial supervision and national development. BPKP also carries out supervision in the financial and development sectors, namely in the form of audits, assistance, consultation, evaluation, eradication of KKN or Corruption,



Collusion, and Nepotism, and education and supervisory training by applicable regulations. BPKP forms BPKP Representative Offices in each province to carry out tasks and functions in the regions. Based on the Instruction of the President of the Republic of Indonesia Number 9 regarding Improving the Quality of the Internal Control System and the Reliability of Implementing the Internal Control Function, it mandates the Head of the Financial and Development Supervisory Agency to carry out supervision, efficiency, and effectiveness of the expenditure budget, audit it and then evaluate it. The role of the BPKP can be seen from its appropriate functions and duties as stated regarding the Financial and Development Supervisory Agency (BPKP) in Presidential Regulation of the Republic of Indonesia Number 192 of 2014 in articles 2 and 3, therefore an independent and professional attitude that is in line with the BPKP's functions is very necessary, namely become a government auditor.

Government internal auditors often experience bribery cases involving auditors who violate the code of ethics. An example of this case is the one that was carried out by the Inspector General of the Ministry of Education and Culture on the BPKP's internal auditors to hide corruption from the budget for joint audit monitoring and inspection activities at the Ministry of Education and Culture regarding the teacher certification certificate at Inspectorate IV of the Ministry of Education and Culture (Kemendikbud). 10 BPKP auditors are involved and tasked with 6 programs, such as preparing SOPs and monitoring and evaluation of teacher certification. The loss borne by the state because of this was IDR 36,484 billion (source: <https://news.detik.com>). This case shows that the independence of auditors is still low because naturally, an auditor is independent of the interests involving the auditee.

Berhubungan dengan penjelasan tersebut, terdapat Ada beberapa faktor yang bisa memengaruhi dalam pelaksanaan tugas sebagai seorang auditor, khususnya pada saat mendeteksi tindakan kecurangan dalam pelaporan keuangan, yang terdiri dari Pengalaman, Kompetensi, Motivasi, dan Skeptisme Profesional Auditor.

In connection with this explanation, several factors can influence the implementation of duties as an auditor, especially when detecting fraudulent acts in financial reporting, consisting of Experience, Competence, Motivation, and Professional Skepticism of the Auditor. According to research by Kautsarrahmelia (2013), there is a demand for an auditor to be able to detect acts of fraud by various audit standards and requires auditors to improve auditors' abilities by obtaining fraud audit training. This improvement can be assessed by the addition of formal training and special experience (Bonner and Walker, 1994). This is in line with Putri's (2008) research opinion which states that an auditor's experience, competence, and motivation in finding out about acts of fraud is a development of increasing flying hours from the training they have attended.

A harmonious understanding is also described in the International Standards on Auditing (IAASB, 2009), namely that professional skepticism is an action regarding a mind that continues to question or is called a questioning mind as well as a vigilant attitude or alert regarding situations where there is a possibility of detection of fraud due to errors in judgment (assessment) audit evidence critically and even deliberately. Apart from the internal factors mentioned above, external factors also greatly influence an auditor in detecting fraud, such as time pressure. Quoted in research by Putra, Andreas, & Hardi (2016), the external factor of time pressure is a factor that is a challenge for an auditor and is faced by internal auditors, with limitations, in this case, the available time, therefore auditors must work quickly according to the period. which is determined.

Penelitian Sophia *et al* (2021) and Susandya *et al.* (2021) explain that the auditor's experience influences the detection of fraud committed by the auditor. Meanwhile, Larasati's (2019) research states that the auditor's experience has no effect. Results in Sopia research, *et al* (2021) and Dina Syahputri Siregar (2021) concluded that motivation has a positive influence on fraud detection, but the results are different in Pratiwi's (2021) research. Sophia's research, *et al* (2021) also explained that the competency variable influences the detection of fraud, while research conducted by Harahap (2019) obtained the opposite results. Ridwan (2021) and Pratiwi (2021) in their research stated that professional skepticism is influential in detecting fraud, but research conducted by Ningtyas (2018) concluded different results. Asriadi's research *et al* (2021) stated that time pressure influenced fraud detection, a result that was at odds with research from Susandya, *et al.* (2021). These inconsistent research results are what encourage auditors to conduct research with variables like the ones above.

This research is a modification of previous research, namely from I Gede Krisna Cahya Pan Sopia (2020) entitled The Influence of Auditor Experience, Independence, Auditor Professionalism, Competency and Workload on Fraud Detection in Bali Province BPKP Representatives. The difference between previous research and this research is in the selection of independent variables and samples. The difference is that previous research used various types of independence variables such as the influence of auditor experience, independence, auditor professionalism, competency, and workload, but the current research uses experience,



competency, and motivation. The Auditor's Professional Skepticism differentiates it from previous research and expands other variables that can influence the Supervision quality.

Another difference is in the samples used. If previous research used auditors at the Bali Province Financial and Development Supervisory Agency, the authors in this study used a sample of auditors from the North Sumatra Province BPKP. The author wants to understand and compare whether the variables of Experience, Competence, Motivation, and Professional Skepticism of Auditors influence the Supervision quality in the North Sumatra Province BPKP Office to carry out supervision in the regional government areas that are supervised. Therefore, researchers will conduct research entitled "The Influence of Experience, Competence, Motivation, Professional Skepticism of Auditors on the Quality of BPKP Supervision (At BPKP North Sumatra Province)".

THEORETICAL FOUNDATION

AGENCY THEORY

Agency theory will be used in this research to explain how auditor experience, competence, motivation, and professional skepticism relate to the quality of internal supervision. Agency theory explains the working relationship or contract of a principal with an agent. This theory can be defined as a theory that involves one or more parties (principals) asking another person (agent) to perform some task on their behalf. This delegation of tasks also includes giving authority to make decisions (Jensen and Meckling, 1976).

The influence of auditors' professional experience, competence, motivation, and skepticism on supervisory quality can be comprehensively understood through the lens of agency theory, which highlights the principle-agent relationship and related conflicts. Professional experience and competence are essential because they equip auditors with the skills necessary to identify and mitigate risks, thereby improving audit quality. For example, experienced auditors are better at withstanding client pressure and maintaining independence, which is important for high-quality supervision (Rahman, 2023). Competence, often reflected in the choice of high-quality auditors such as the Big-4, is associated with better audit results and lower audit costs due to reduced audit risk (Chen, et al., 2023).

CONTINGENCY THEORY

Contingency theory is a theory of leader-fit, meaning matching a leader to the appropriate conditions. Proposed by Fiedler, this theory posits that an employee's performance is determined by their understanding of the situation in which they work. The contingency theory's philosophy is based on the idea that every organization has unique characteristics and faces different problems. Therefore, this approach views that different situations require different employee behaviors, and each organization must be managed with its specific working mechanisms (Trihastuti, 2017).

The contingency approach tries to apply various management approaches to real-life or specific conditions and situations. Differences in certain conditions and situations require certain approaches, Usman (2016). Based on this, in this research, the author uses contingency theory to analyze the relationship between Auditor Professional Skepticism and Supervision Quality. Contingency theory explains the variables of professional skepticism and professionalism. Research by Azzahra et al. found that professional skepticism does not affect the accuracy of giving opinions by auditors, while independence has a significant effect Azzahra, et al. (2022). Mardijuwono and Subianto's study shows that auditor professionalism and skepticism are positively related to audit quality (Mardijuwono, 2018). Grenier's research shows that industry specialization inhibits some aspects of auditors' professional skepticism, but efforts to promote professional skepticism are more effective for specialists (Grenier, 2017) & (Oktania, 2015). Oktania's study concluded that competence, audit experience, audit risk, and interpersonal trust have a positive influence on professional auditor skepticism, while suspension of judgment has a negative influence (Grenier, 2017).

SUPERVISION QUALITY

The supervision quality at the Financial and Development Supervisory Agency (BPKP) includes the effectiveness and efficiency of the supervision process carried out by auditors. Based on previous research, as stated by Wijaya (2018), the effectiveness of supervision is mainly determined by the auditor's ability to detect fraud and ensure compliance with regulations and the accuracy of financial reports. Auditors who have high competence, obtained through continuous training and professional certification, show better performance, as explained by Santoso (2019). Auditor independence, according to Rahayu (2020), is also very important, because auditors who are free from conflicts of interest can provide objective and transparent assessments. A good supervision process



requires careful planning and disciplined implementation, including clear reporting of supervision results and effective follow-up, as found by Pratama (2018) and Andriani (2019).

The use of information technology and modern audit tools has been proven to increase the efficiency and effectiveness of supervision by enabling faster and more accurate data analysis, as stated by Hartono (2021). Support from top management also plays an important role in creating an environment that supports effective supervision, as well as ensuring that audit recommendations are implemented well, as stated by Lestari (2018). In addition, a clear regulatory environment provides firm guidance for auditors in carrying out their duties, as explained by Nugroho (2019). Overall, the supervision quality at BPKP is influenced by a combination of various factors, including auditor competence and independence, supervisory processes and methodologies, technological support, as well as management commitment, and supporting regulations..

AUDITOR EXPERIENCE

According to the Big Indonesian Dictionary (KBBI), experience is "things that have been experienced, lived, felt, and so on". Puspita et al., (2020) stated that a person's work experience shows the types of work a person has done and provides a great opportunity for a person to do a better job. For auditors, work experience is the auditor's experience in carrying out audit activities, namely the length of time working as an auditor and the number of audit tasks carried out (Sukriah et al., 2009). ISAs (International Standards on Auditing) emphasize that "if audit decisions are still made by assistants who do not have sufficient experience then the audit is not by ISAs" (Tuanakotta, 2013).

Previous research on the influence of auditor experience on supervisory quality, viewed through the lens of agency theory, reveals mixed relationships. Agency theory states that higher quality audits are demanded when agency problems are more severe, as seen in international companies where information asymmetries and conflicts of interest increase (Rahman, 2023). Auditor experience, including overall experience in accounting, auditing, finance, and specific sectors, generally improves audit quality by reducing discretionary accruals and increasing audit fees, indicating a higher level of oversight and effort (Samagaio, 2022) & (Tsao, et al., 2017). However, the type of experience matters; for example, auditors with government experience tend to provide lower audit quality due to increased aggressiveness and slower audit completion, which may be attributed to their background in less dynamic environments (Ocak & Can, 2019). Additionally, personality traits such as conscientiousness and openness positively influence professional skepticism, thereby improving audit quality, while traits such as neuroticism can have a negative impact (Ahoglia, et al., 2015). The tenure of the auditor-client relationship also plays a role; Longer terms of office generally improve reporting quality unless the client poses increased litigation risk, in which case quality may deteriorate due to risk-averse auditor behavior (Cahan, 2015). Based on this, a hypothesis is drawn, namely:

H1: Auditor experience has a positive effect on the supervision quality

AUDITOR COMPETENCY

According to the Big Indonesian Dictionary (KBBI), competence is the authority (power) to determine (decide something). Auditor competency is one of the most basic things that an auditor must have, to produce quality audit reports supported by knowledge, skills, experience, and education (Layli, 2018). SPKN (2017) states that professional competence cannot only be measured quantitatively by how long the examination experience is because this cannot accurately describe the type of experience the examiner has.

Previous research on the influence of auditor competence on supervisory quality, based on agency theory, reveals several key insights. Agency theory states that higher quality audits are demanded when agency problems are more severe because they help reduce information asymmetry and conflicts of interest between managers and outside investors (Tsao, et al., 2017). Studies show that family firms, which face unique agency problems, tend to hire lower-quality auditors and incur higher audit fees due to higher risk and audit effort, although firms audited by Big-4 firms incur lower fees (Agogila, et al., 2015). Auditor competence, influenced by personality traits such as agreeableness, conscientiousness, and openness, is positively related to professional skepticism, which is essential for high audit quality (Hoelscher & Seavey, 2014).

In addition, the level of internationalization in companies increases the demand for higher-quality audits, which in turn has a positive impact on company performance by reducing agency problems (Samagaio, 2022). The role of auditor independence, as highlighted in the performance audit literature, is critical, with a high level of independence aligned with the formal view of agency theory on organizational relationships, increasing satisfaction with the audit report (Jiang, et al., 2012). Additionally, the internal audit



function, as explained by agency theory, is critical to maintaining accountability and adapting to organizational changes, thereby ensuring high-quality oversight (Mullis, 2018).

The negative impact of multitasking on the quality of auditor judgment, especially in identifying conceptual errors, underscores the importance of focused and competent audit practices to maintain high supervisory quality (Chen, et al., 2023). Finally, board involvement in quality oversight, as seen in hospital settings, aligns with agency theory by increasing accountability and improving quality performance through rigorous board practices (Wright & Bhattacharjee, 2018). Collectively, these findings underscore the important role of auditor competence and independence in ensuring high-quality oversight and mitigating institutional problems. Based on this, a hypothesis is drawn, namely:

H2: Auditor Competence has a positive effect on Supervision Quality

AUDITOR MOTIVATION

Motivation is an encouragement for a person to act with a specific goal. According to expectancy theory, Robbins and Judge (2013) explain that an individual's level of motivation in carrying out his duties and responsibilities will be higher when the individual has expectations of valuable results from what he has done, which can improve the quality of internal audit. Previous research on the influence of auditor motivation on supervision quality, which is based on agency theory, presents mixed results. Agency theory posits a contract between the principal and the agent, where the auditor acts as an agent to ensure the principal's interests are protected through high-quality audits (Eduvest, 2022) & (Neser, et al., 2022). Research has shown that auditor motivation can have a significant impact on audit quality. For example, motivation positively influences audit quality by increasing auditors' commitment and persistence in their duties, as proven by research conducted at a Jakarta public accounting firm (Syamsuddin, et al., 2023). However, other research shows that motivation alone does not always lead to improved audit quality. For example, research on auditors at the Financial and Development Supervisory Agency in North Sumatra found that although integrity and objectivity positively influence audit quality, motivation does not have a significant impact when considered independently (Rahman, 2023) & (Semarabawa, et al., 2022)

Additionally, other research highlights that auditor motivation harms audit quality, indicating that excessive emphasis on motivation without adequate professional care and ethical standards can lead to compromised audit results (Pratiwi, et al., 2022). Furthermore, the role of motivation as a moderating variable has been explored, with findings showing that it does not significantly improve the relationship between work experience, independence, and audit quality (Muren, 2022) & (Handoko, et al., 2021). Conversely, motivation, when combined with commitment and professional supervision, has been proven to improve auditor work performance, indirectly contributing to better audit quality (Parluhutan, et al., 2022). These findings underscore the complexity of the relationship between auditor motivation and audit quality, indicating that although motivation is very important, it must be complemented by other factors such as professional ethics, adequate supervision, and organizational commitment to achieve the desired quality in audits (Latercia, et al., 2020). Based on this, a hypothesis is drawn, namely:

H3: Auditor motivation has a positive effect on supervisory quality

AUDITOR'S PROFESSIONAL SKEPTICISM

According to the International Federation of Accountants (IFAC), skepticism means an auditor makes a critical assessment, with a way of thinking that continuously asks and questions the validity of the audit evidence obtained and is always alert to contradictory evidence or the reliability of documents and answers to questions and other information. questionable questions obtained from management and those with authority as managers (Tuanakotta, 2011). Professional skepticism is the obligation for auditors to use and maintain a skeptical attitude throughout the engagement period, especially being alert to fraud (Tuanakotta, 2013). A skeptical attitude increases the auditor's vigilance in evaluating audit evidence provided by management. Auditors who have a skeptical attitude tend to be more alert, careful, and have a mind that is always questioning, this supports ensuring the quality of the resulting audit. Based on the Republic of Indonesia Financial Audit Agency Regulation No.1 of 2017, an attitude of professional skepticism means that the examiner makes critical judgments with a mind that always questions the adequacy and accuracy of the evidence obtained during the examination. Professional skepticism is an external factor in attribution theory because it includes behavior caused by the situation faced by the auditor to produce good audit quality. With good audit quality, the needs of information users can be met and there will be no information imbalance between principals and agents as stated in agency theory.



Research conducted by Sudrajat, et al (2015), Anugerah & Akbar (2014), Afriyani, et al (2014), and Mufidah (2015) shows that professional skepticism has a significant effect on audit quality. The quality of audit results will increase with an increase in the auditor's professional skepticism (Sudrajat, et al, 2015). This shows that the higher an auditor's professional skepticism, the higher the quality of the audit results provided. Previous research has extensively examined the effect of auditors' professional skepticism on supervisory quality, often through the lens of contingency theory, which states that the effectiveness of audit practices depends on a variety of situational factors. Studies consistently show that professional skepticism significantly improves audit quality by enabling auditors to detect fraud and discrepancies more effectively (Xu, et al., 2023) & (Sari, 2023). This skepticism is a dynamic and emergent process, built through auditor interactions and sense-making activities, which involve paying attention to different cues and arguing with the client to interpret these cues (Koswara, et al., 2023).

The positive impact of professional skepticism on audit quality is further supported by the finding that it reduces auditor errors and improves the overall quality of audit results (Chen, et al., 2023). In addition, professional skepticism has been proven to have a dominant role in influencing audit quality, often more than other factors such as audit fees or auditor tenure (Handoko, 2022) & (Cisadani, 2022). During the COVID-19 pandemic, the importance of professional skepticism was underlined in remote auditing, where it contributed significantly to maintaining high audit quality despite the challenges posed by the remote working environment (Asmoro, et al., 2022) & (Handoyo, et al., 2022). In addition, the interaction between professional skepticism and other auditor attributes, such as competence and personality traits, also plays an important role in determining audit quality. For example, the combination of professional skepticism and auditor competence has been found to significantly improve audit quality (Brazel, 2018).

H4: Auditor's Professional Skepticism has a positive effect on Supervision Quality

RESEARCH METHODS

This research will be conducted on the North Sumatra Province BPKP Auditor. Based on this, the population of this study is BPKP Auditors for North Sumatra Province. Sample selection in this research was carried out using a non-probability sampling method. The samples in this study were collected using the Nonprobability Sampling method. Sekaran and Bougie (2016) explain that nonprobability sampling is a sampling method in which individuals from a population do not have an inherent probability of being sample subjects. In other words, the respondents selected as sample subjects for this research were selected randomly without any particular criteria.

In connection with the non-probability sampling method, this research also uses a sampling technique, the sampling technique in question is the Convenience Sampling technique. Convenience sampling is a sampling technique that refers to collecting information from population individuals who are willing to provide answers to research questions posed to them. The reason why nonprobability sampling methods and convenience sampling techniques were used in sampling in this research is that it is easy for researchers to get the information they need quickly and efficiently (Sekaran and Bougie, 2016). This is due to the sampling conditions in this research, where the researcher cannot know for sure what the population size is regarding the number of BPKP Auditors for North Sumatra Province.

In the context of this research, the population studied is Auditor BPKP Provinsi Sumatera Utara. This research uses Structural Equation Modelling analysis. The analysis method is a multivariate statistical analysis method (Hair, et al., 2020). This analysis is used to test several regression equation models at once. This analysis was carried out using SmartPLS software. There are several steps in the test when using the SmartPLS device. The steps in question are the Outer Model and Inner Model (Hair et al. 2020).

OPERATIONAL DEFINITION AND VARIABLE MEASUREMENT SCALE

This research only focuses on the Auditor's Experience, Competence, Motivation, and Professional Skepticism as independent variables. Also, the Supervision quality is the dependent variable. The population in this study were auditors at BPKP North Sumatra Province. As a result, generalization of the findings of this study may need to be done with caution, especially in broader contexts outside the region. In connection with this explanation, several indicators can measure the supervision quality. The indicators in question are (COSO, 2013): Accuracy of Audit Findings, Skeptical Attitude, Recommendation Value, Report Clarity, and Audit Benefits. Based on the construct proposed by De Angelo (Pintasari, 2017), auditor competency is proxied in several ways. Several of these things will be indicators of the Auditor Competence variable in this research, namely; Understanding of inspection procedures, ability to communicate, creativity and cooperation, expertise regarding inspection techniques or methods, and expertise in conveying inspection results.



In connection with the previous explanation, the following are indicators of the Auditor Motivation variable in this research (Furiady, 2015); The urgency of quality supervision, toughness, tenacity, and consistency. In line with the previous explanations, the following are indicators that can measure an auditor's Professional Skepticism. The indicators in question are (SPAP 2011); Critical assessment, assessing the reliability of documents and answers to questions or information, not easily accepting information, and always proving the validity of the audit evidence obtained..

DESCRIPTIVE STATISTICS

Descriptive statistics is an analysis of the mean, median, and standard deviation of research data, where this analysis is carried out to provide descriptive information about the research data (Sekaran and Bougie, 2018).

	Mean	Median	Min	Max	Standard Deviation	Excess Kurtosis	Skewness
Y1.1	3.94	4	2	5	0.705	2.181	-1.133
Y1.2	3.75	4	2	5	0.876	-0.130	-0.663
Y1.3	3.92	4	2	5	0.717	1.369	-0.872
Y1.4	3.88	4	2	5	0.778	0.764	-0.819
Y1.5	3.81	4	2	5	0.717	1.352	-1.020
X1.1	3.82	4	1	5	0.841	1.086	-0.976
X1.2	3.75	4	2	5	0.740	0.827	-0.912
X1.3	3.81	4	2	5	0.845	0.173	-0.734
X1.4	3.77	4	2	5	0.773	0.696	-0.893
X2.1	3.38	4	1	5	0.914	-0.405	-0.515
X2.2	3.79	4	2	5	0.828	0.275	-0.766
X2.3	3.62	4	2	5	0.759	-0.219	-0.207
X2.4	3.94	4	2	5	0.746	1.672	-1.075
X3.1	3.84	4	2	5	0.717	1.888	-1.236
X3.2	3.86	4	2	5	0.749	1.127	-0.924
X3.3	3.86	4	2	5	0.679	2.175	-1.183
X3.4	3.89	4	2	5	0.677	2.478	-1.237
X4.1	3.69	4	2	5	0.688	1.108	-1.181
X4.2	3.91	4	2	5	0.750	1.084	-0.862
X4.3	3.68	4	2	5	0.786	-0.032	-0.490
X4.4	3.32	4	2	5	0.814	1.788	-0.415

OUTER MODEL TESTING

In the previous chapter, it was explained that there are two stages in In the previous chapter, it was explained that there are two stages in evaluating a research model. The stages in question are the measurement evaluation outer model and structural evaluation outer model. On evaluation outer model Validity and reliability testing of research respondent data will be carried out, and hypothesis testing will be carried out in the evaluation of the inner model.



	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Auditor Competency (X2)	0.813	0.838	0.876	0.641
Supervision Quality (Y)	0.915	0.923	0.936	0.747
Motivasi Auditor (X3)	0.913	0.915	0.939	0.793
Auditor Experience (X1)	0.925	0.926	0.947	0.817
Auditor's Professional Skepticism (X4)	0.793	0.83	0.877	0.706

	Auditor Competency (X2)	Supervision Quality (Y)	Motivasi Auditor (X3)	Auditor Experience (X1)	Auditor's Professional Skepticism (X4)
Auditor Competency (X2)	0.800				
Supervision Quality (Y)	0.781	0.864			
Motivasi Auditor (X3)	0.777	0.843	0.890		
Auditor Experience (X1)	0.800	0.884	0.804	0.904	
Auditor's Professional Skepticism (X4)	0.743	0.790	0.734	0.748	0.840

INNER MODEL TESTING

	R Square	R Square Adjusted
Supervision Quality (Y)	0.847	0.841

R Square is a statistical measure that shows how well the variability in the dependent variable (Y) can be explained by the independent variables in a regression model. The R Square value ranges from 0 to 1. This means that 84.7% of the variability in Supervision Quality (Y) can be explained by the independent variables in the regression model. This is an excellent value, indicating the model has high predictive ability. Furthermore, R Square Adjusted is an adjusted version of R Square that takes into account the number of variables in the model. This provides a more accurate estimate of the model's ability to explain data variability, especially when there are many independent variables. This means that after adjustment for the number of variables in the model, 84.1% of the variability in Supervision Quality (Y) can be explained by the independent variables. This value is slightly lower than R Square, which is expected due to adjustment for the number of variables, but still indicates an excellent model. These values indicate that the regression model used in the study is very effective in explaining variability in Supervision Quality (Y), and the model has strong predictive ability. An Adjusted R Square that is slightly lower than the R Square indicates that adjustments for the number of variables in the model have been made, providing a more realistic picture of the model's ability to explain the variability of the data.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Auditor Competency (X2) -> Supervision Quality (Y)	0.017	0.015	0.098	0.169	0.866
Auditor Motivation (X3) -> Supervision Quality (Y)	0.295	0.308	0.128	2.307	0.021
Auditor Experience (X1) -> Supervision Quality (Y)	0.485	0.484	0.137	3.537	0.000
Auditor's Professional Skepticism (X4) -> Supervision Quality (Y)	0.199	0.186	0.100	1.995	0.047



The p-value (P Value) in the table is the result of the significance test for the path coefficient in path analysis. This indicates the probability that the observed (or more extreme) path coefficient occurred by chance if there is no real relationship between the independent and dependent variables. Furthermore, a p-value < 0.05 indicates that the path coefficient is significant, which means there is enough evidence to reject the null hypothesis and conclude that there is a real relationship between the variables. Based on this table, Auditor Competency (X2) \rightarrow Supervision Quality (Y) has a P-value of 0.866, much greater than 0.05. This shows that the path coefficient is not significant. In other words, there is not sufficient evidence to state that Auditor Competency has a significant influence on Supervision Quality.

Furthermore, Auditor Motivation (X3) \rightarrow Supervision Quality (Y) has a P-value of 0.021. This shows that the path coefficient is significant. This means that there is sufficient evidence to state that Auditor Motivation has a significant influence on Supervision Quality. With a significance level of 5%, we can conclude that Auditor Motivation is positively related to Supervision Quality. In line with this explanation, Auditor Experience (X1) \rightarrow Supervision Quality (Y) has a P-value of 0.000, far below 0.05. This shows the path coefficient is significant. This provides strong evidence that Auditor Experience has a significant influence on Supervision Quality. Finally, Auditor Professional Skepticism (X4) \rightarrow Supervision Quality (Y) has a P-value of 0.047 which is smaller than 0.05. This shows the path coefficient is significant. This means that there is sufficient evidence to state that the Auditor's Professional Skepticism has a significant influence on the Supervision quality.

RESEARCH DISCUSSION

AUDITOR EXPERIENCE HAS A POSITIVE EFFECT ON THE SUPERVISION QUALITY

This research proves that Auditor Experience has a positive effect on Supervision Quality. This is proven by the P-value value which is less than 0.05, namely 0.000. Based on this, hypothesis 1 is accepted. This shows that the higher the level of auditor experience, the higher the supervision quality. At the Financial and Development Supervisory Agency (BPKP) office, an auditor's experience has a substantial impact on the supervision quality carried out. First, the experience that auditors at BPKP provide provides a deep understanding of the unique work environment in the government sector. They are familiar with the financial regulations, standards, and processes that apply to government entities. In doing so, they can identify potential risks and non-compliance more accurately.

Auditor experience includes various dimensions such as overall experience in accounting, finance, and auditing, sector-specific experience, CPA certification, and international exposure (Hux, et al., 2022). It plays an important role in audit quality, positively influencing audit fees and reducing absolute discretionary accruals (Ocak & Can, 2019). Additionally, auditors with government experience may not improve audit quality, showing a tendency toward aggressiveness, slower work completion, and inefficiency in detecting discretionary accruals (Chen, et al., 2018). In line with this explanation, research findings from various studies support the idea that auditor experience positively influences audit quality. Studies in various regions such as Iraq, West Java, and Bali consistently show that auditor experience plays an important role in improving audit quality (Alsaedi, 2023), (Foronda, 2023), & (Istutik, et al., 2023). Additionally, research conducted in West Java specifically highlights that auditor experience, together with auditor specialization and board independence, significantly contributes to improving audit quality, with intellectual capital playing a mediating role in this relationship (Rijal, 2023). These results emphasize the importance of experienced auditors in ensuring the effectiveness and reliability of the audit process, ultimately leading to higher-quality audit results in the public and service sectors.

AUDITOR COMPETENCY DOES NOT AFFECT THE SUPERVISION QUALITY

This research proves that Auditor Competency does not affect Supervision Quality. This is proven by the P-value value which is more than 0.05, namely 0.866. Based on this, hypothesis 2 is rejected. This shows that the higher the level of Auditor Competency, the Supervision quality does not increase or decrease in an entity. The competence of an auditor is very important in influencing the supervision quality at the office of the Financial and Development Supervisory Agency (BPKP). However, in a highly theoretical context, auditor competency may not have a significant impact on the supervision quality at BPKP: This is based on a very good understanding of audit theory and best practice standards, but when faced with the complexity of the unique government environment, they may difficulty in applying their knowledge effectively. In this case, even though their theoretical competence is high, the supervision quality may not be optimal due to a lack of relevant field experience.

Additionally, sometimes highly competent auditors may face obstacles such as a tendency to be too technical in their approach. They may tend to focus on small details without paying attention to the big picture. This can reduce the effectiveness of



oversight because they may lose the strategic insight needed to identify problems and make useful recommendations. However, it should be noted that in the actual context, competence is a key element that contributes to the supervision quality at BPKP. Auditors who have extensive knowledge, skills, and understanding of auditing, regulations, and best practices are more likely to provide effective and beneficial oversight to government entities and the public. Therefore, it can be described as a theoretical situation where competence may not have a significant impact on the supervision quality, in practice, auditor competence remains very important. In line with this explanation, auditor competency refers to the skills and expertise possessed by auditors in carrying out their responsibilities effectively, such as assessing internal control, financial reporting, and providing assurance services. This competency is critical in ensuring the accuracy and reliability of financial information. Research has shown that auditor competency is critical in a variety of contexts, including scheduling internal audit projects (Abbott, 2022), assessing management competency in internal control failures (Wang, et al., 2021), and developing competency through industry specialization to monitor accounting estimates (Maxymov, 2021).

In line with this explanation, previous research on auditor competency has shown varying effects on audit quality. While some studies, such as those conducted at the West Java Provincial Inspectorate, found a positive and very strong relationship between auditor competency and audit quality (Foromda, 2023), others such as research at the Bali Provincial Inspectorate Office showed that auditor competency had a positive and significant effect on audit quality (Nisa, 2022). In addition, a study at the DKI Jakarta Public Accounting Firm highlighted that auditor competency positively influences audit quality, emphasizing the importance of quality audits for reliable information (Hadisantoso, et al., 2022). However, findings from research at the Internal Monitoring Unit of Halu Oleo University show that auditor independence has a greater influence on audit quality compared to auditor competency (Istutik, et al., 2023). Therefore, while some studies emphasize the positive impact of auditor competence on audit quality, the overall consensus also considers other factors such as independence and ethics in determining supervisory quality.

AUDITOR MOTIVATION HAS A POSITIVE EFFECT ON THE SUPERVISION QUALITY

This research proves that Auditor Motivation has a positive effect on Supervision Quality. This is proven by the P-value value which is less than 0.05, namely 0.021. Based on this, hypothesis 3 is accepted. This shows that the higher the level of Auditor Motivation, the higher the Supervision quality. Auditor motivation has a very significant influence on the supervision quality at the Financial and Development Supervisory Agency (BPKP) office. First, auditors who have high motivation tend to be more committed to providing quality supervision results. They may have an internal drive to do a good job and make a meaningful contribution to ensuring accountability and transparency in government financial management. Second, high motivation can encourage auditors to carry out audits carefully and thoroughly. They may be more motivated to conduct in-depth research, gather robust evidence, and analyze information carefully to identify risks and non-compliance. Furthermore, strong motivation can increase the auditor's level of courage in facing pressure or challenges that may arise during supervision. They may be better able to uphold professional standards and independence, even when faced with difficult situations or conflicts of interest.

Research findings show that auditor motivation plays an important role in influencing the quality of audit and supervision results. Studies have shown that motivation directly influences audit quality, with one study highlighting that motivation is the most dominant factor influencing audit quality standards (Eduvest, 2022). Additionally, other research shows that work motivation impacts work achievement, with supervision acting as a moderating variable that strengthens the impact of professional commitment and work motivation on work achievement (Neser, et al., 2022). Additionally, auditor rotation, auditor competency, and audit fees have been identified as factors that influence auditor motivation and the quality of audit work, emphasizing the importance of motivation in ensuring high-quality audit results (Handoko, 2021).

AUDITOR'S PROFESSIONAL SKEPTICISM HAS A POSITIVE EFFECT ON THE SUPERVISION QUALITY

This research proves that Auditors' Professional Skepticism has a positive effect on Supervision Quality. This is proven by the P-value value which is less than 0.05, namely 0.047. Based on this, hypothesis 4 is accepted. This shows that the higher the level of Auditor Professional Skepticism, the higher the Supervision quality. Auditors' professional skepticism has a very important impact on the supervision quality at the Financial and Development Supervisory Agency (BPKP) office. Professional skepticism refers to a mental attitude in which an auditor critically challenges the information he receives and does not simply accept claims or evidence without careful examination. The following are several ways in which professional skepticism can affect the supervision quality at BPKP: First, professional skepticism helps auditors to be more careful in evaluating the evidence they find during



supervision. They do not take verbal or written information or claims at face value without conducting a thorough examination. This can increase the accuracy and reliability of audit findings. Second, professional skepticism encourages auditors to dig deeper and find out information that may not be immediately visible or audible. They are not satisfied with cursory answers or explanations, but instead, continue to question and probe until they feel confident that they have a complete and accurate understanding of the situation they are auditing. Furthermore, professional skepticism helps auditors to better identify potential risks, fraud, or errors. They do not assume that all activities or transactions are legitimate or honest, but rather critically question every aspect of the operations they audit. This can help prevent or detect violations or non-compliance.

Research findings show that auditors' professional skepticism has a positive impact on supervision quality. Studies show that exercising professional skepticism involves a sensemaking process in which auditors pay attention to cues, make interpretations, and engage in arguments with clients to understand differences (Xu, et al., 2023). Additionally, perspective-taking by supervisors improves the evaluation process, reduces outcome effects, and focuses on the quality of the decision process, ultimately aligning the reward structure with the desired auditor behavior (Brown, 2023). Personality traits, such as extroversion, and professional skepticism significantly influence audit quality, emphasizing the importance of considering these attributes when recruiting auditors to reduce operational risk and improve performance (Chen, et al., 2023). Additionally, cultural differences impact the nature of the professional skepticism mindset, with US students scoring higher on dimensions such as presumptive doubt and independence, highlighting the need for companies to ensure offshore entities maintain the level of skepticism required for quality audits (Bhattacharjee, et al., 2022).

CONCLUSION

Based on the results of the analysis carried out entitled The Influence of Experience, Competence, Motivation, Professional Skepticism of Auditors on the Quality of BPK Supervision (At BPKP North Sumatra Province), the following conclusions were obtained; Auditor Experience has a positive effect on the Supervision quality, Auditor Competence has no effect on the Supervision quality, Auditor Motivation has a positive effect on the Supervision quality, and Auditor Professional Skepticism has a positive effect on the Supervision quality.

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