Eduvest - Journal of Universal Studies
Volume 5 Number 2, February, 2025
p- ISSN 2775-3735- e-ISSN 2775-3727

THE INFLUENCE OF COMPETENCE, INDEPENDENCE, AND INFORMATION TECHNOLOGY ON AUDIT QUALITY WITH ORGANIZATIONAL COMMITMENT MODERATION

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ABSTRACT

This study examines the effect of competence, independence, and information technology on audit quality. Besides, it also examines the impact of competence, independence, and information technology on audit quality; with organizational commitment as a moderating variable. Furthermore, the population consists of 150 auditors of Financial Audit Board (BPK) representatives, East Java province who are listed. The data collection technique used total sampling. In line with that, 40 respondents were chosen as the samples. Moreover, the data analysis technique used Partial Least Square (PLS) with Structured Equation Modeling (SEM). As a result, it shows that competence, independence, and information technology have a positive effect on the audit quality of auditors of BPK representatives, East Java province who are listed. On the other hand, organizational commitment cannot moderate the effect of competence, independence, and information technology on the audit quality of auditors of Financial Audit Board (BPK) representatives, East Java province who are listed.

KEYWORDS *Competence, Independence, Information Technology, Organizational Commitment, Audit Quality*

How to cite: Nuzmika Putri, et al. (2025). The Influence of Competence, Independence, and Information Technology on Audit Quality with Organizational Commitment Moderation. Journal Eduvest. *Vol 5*(2): 2138-2154
E-ISSN: 2775-3727

INTRODUCTION

Good government is something that is coveted in public sector development. Good government itself is often defined as good and optimal management. To realize good government, it requires a series of changes (reforms) that are carried out regularly and sustainably, mainly related to government financial governance, namely audits. Updates or changes in financial governance aim to realize the creation of public accountability with financial management based on the concept of value for money.

Audit is a determining factor for the success of an organization's vision, mission and policies. Through the audit process, the organization can assess the extent to which it has achieved the objectives set and evaluate the effectiveness of the strategies implemented. Audits provide a clear picture of performance and identify areas that require improvement or further development.

Audit has a crucial role in realizing organizational success through comparison of existing conditions (real) with conditions that should be, especially in government administration. Audit is a tool in achieving good governance.

A management in organizing and managing an organization is closely related to the survival of the organization. Decisions made by managers will have a direct impact on the operational efficiency and effectiveness of the strategies implemented. The manager's ability regarding financial management will be seen in the financial reporting process by the organization at the end of the accounting period. Auditors are obliged to examine all organizational records and compare them with the actual conditions in the field. Therefore, the responsibility of the auditor is very large in examining the report.

A government auditor is an auditor who is responsible for conducting audits of state finances. In Indonesia itself, audits are carried out officially by the BPK (Supreme Audit Agency), where in its implementation the BPK itself is independent so that neither outsiders nor the government are allowed to interfere with BPK affairs.

High audit quality can help stakeholders in making financial decisions and strategic decisions. Audit quality is something that has high complexity and complexity. DeAngelo (1981) states that audit quality is the skill possessed by the auditor in finding irregularities in the financial statements and reporting these irregularities to the relevant stakeholders or users of financial statements, where the quality is also related to the independence of the auditor. Ability and independence are also explained in the State Financial Audit Standards (BPK RI, 2017), which are guidelines for auditors in carrying out the audit process.

Corruption committed in the public sector will always be a concern and discussion by many people because corruption is a crime that harms the state and has an impact on the wider community. Recently, corruption cases have been found in Indonesia, especially those committed by local government officials.

Based on data from the KPK's official website (www.kpk.go.id) in 2023 there was an increase in Corruption Crime cases compared to 2022 from 120 to 161 cases. From 2004 to 2023 there have been at least 188 cases involving regional heads, both provincial and regency / city heads.

The covid-19 pandemic that hit the world a while ago and perhaps until now is a big challenge for the government, the economic and social consequences of this virus have greatly affected developed and developing countries, especially Indonesia. One of the things that can exacerbate the negative impact of covid-19 in developing countries is the limitations in governance and accountability. There is a risk of waste, corruption and fraud in the handling of covid 19.

In many ways covid 19 represents an opportunity for the Supreme Audit Agency to enhance and emphasize its role as an independent institution that serves to check the responsibility and management of state finances. Through its audit work the BPK should work to provide external verification of whether emergency funds are being used as intended or whether important laws, rules and regulations are being properly followed and implemented.

Karunia (2021) stated that the BPK identified the risk of fraud or corruption in the distribution of Covid-19 funds amounting to IDR 29.4 trillion. The findings revealed based on the results of examinations conducted by the BPK on 27 ministries and institutions, 10 BUMN, 204 local governments and other business entities prove that audit quality plays an important role in governance and public accountability. Quality audit results will have a positive impact on the management or regulation of state finances, such as finances becoming more transparent, efficient and effective.

Indera et al (2021) state that auditor competence is able to significantly influence audit quality. This study is also reinforced by Dzikron (2021) who suggests that auditor competence is able to positively and significantly affect audit quality.

Independence is an attitude not to put personal interests first when carrying out inspection duties, both independence from management, independence from company owners and independence from creditors and other parties who have an interest in the audited financial statements produced by the company (Suhendra, 2021). The results of Junaid et al's research (2021) and Butarbutar and Pesak's research (2021) state that independence is able to positively and significantly affect audit quality, while Suhendra's research (2021) states that independence is unable to affect audit quality.

Technology also plays an important role in audit quality in addition to competence and independence. During the covid-19 pandemic, technology played a crucial role in every audit process carried out. This is because during covid-19, the government implemented social distancing which resulted in audits examining finances remotely, so the use of qualified information technology is very important to develop and implement. Thus, information technology greatly affects audit quality during the Covid-19 pandemic in a significant positive way. Research by Junaid et al (2021) states that information technology is able to positively and significantly affect audit quality, while research by Indera et al (2021) states that information technology is not so capable of significantly affecting audit quality.

Organizational commitment is also able to influence auditor performance. Organizational commitment itself includes the level of dedication and responsibility shown by all members in achieving common goals. When an organization has a high commitment to integrity, transparency, and accountability, auditors will feel

supported in carrying out their duties. A positive and collaborative environment allows auditors to work more effectively, because they will more easily access the information needed and get cooperation from the internal team.

Based on the above background, the purpose of this study is to analyze the effect of competence, independence, and information technology on audit quality at the Supreme Audit Agency of East Java Province Representative. In addition, this study also aims to examine how organizational commitment acts as a moderating variable in the relationship between competence, independence, and information technology with audit quality. Thus, this research is expected to contribute to improving audit standards at the BPK, enriching theoretical insights in the field of public sector auditing, and providing input for government auditors in formulating more accountable and transparent policies.

RESEARCH METHOD

This research approach uses quantitative methods with a comparative causal research type, which aims to identify the cause-and-effect relationship between research variables without direct manipulation of the independent variables. The object of research is the Supreme Audit Agency (BPK) Representative of East Java Province, with a population consisting of 150 auditors. The sampling technique uses the census method, where the entire population is used as a research sample. The data used is primary data collected through an online questionnaire based on Google Form, which is distributed via office email and WhatsApp Group of BPK East Java auditors. This study examines three types of variables, namely the dependent variable (audit quality), the independent variable (competence, independence, and information technology), and the moderating variable (organizational commitment).

The research instrument uses a Likert scale to measure indicators of each variable. The data analysis technique used is Partial Least Square (PLS), which enables structural model evaluation and hypothesis testing. Measurement model testing includes convergent validity, discriminant validity, and reliability tests to ensure the accuracy and consistency of research instruments. In addition, structural model testing is carried out by assessing the R-square value and the structural path coefficient to measure the effect of independent variables on the dependent variable. Hypothesis testing uses the bootstrapping method, with a t-statistic value of 1.96 and a significance level of 5%. The coefficient of determination is also analyzed to evaluate how much the independent variables are able to explain variations in the dependent variable, to ensure that the proposed research model has good predictive power.

RESULT AND DISCUSSION

Research Results

Descriptive Analysis

Descriptive statistical analysis is used to analyze respondent data in this research or study. The data collected is in the form of respondents' responses to a questionnaire totaling 40 questionnaires. In this test, it will be explained regarding

the maximum value, minimum value and also the mean value of each variable. *The* mean value of respondents' responses can be determined using the *interval class.*

$$\textbf{Interval Class} = \frac{\textbf{Highest Score} - \textbf{Lowest Score}}{\textbf{Total Class}}$$

Based on the above formula, the length of the interval class in this study can be calculated as (5 - 1) : 5 = 0,8.

Table 7. Class Length

Interval Score	Category	Score
4,21 - 5,00	Strongly Agree	5
3,41 - 4,20	Agree	4
2,61 - 3,40	Undecided	3
1,81 - 2.60	Disagree	2
1,00 - 1,80	Strongly Disagree	1

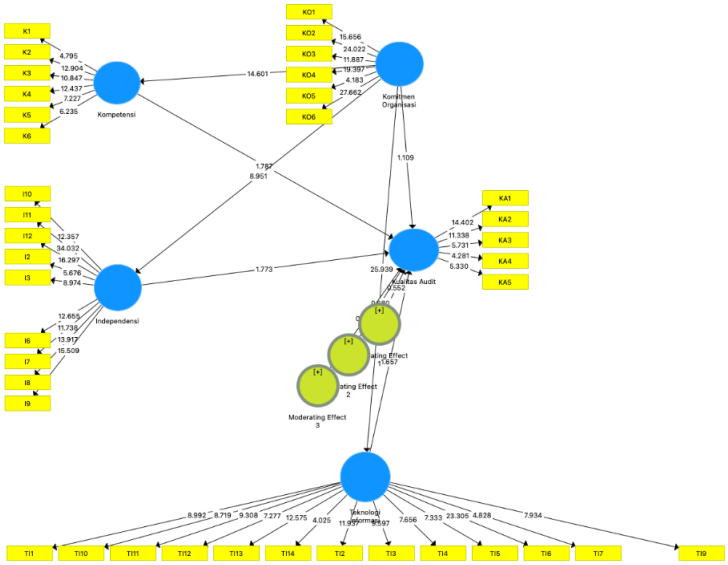
Source: Sugiyono (2017)

- **Competency (K)**: Competence is defined as the ability, knowledge, skills, and expertise gained through continuous education and training, enabling individuals to perform their duties effectively and efficiently. The descriptive statistics of competency show a mean value of 4.21, with a standard deviation of 0.575. The majority of respondents strongly agreed with the competency-related statements in the questionnaire, indicating that competence is perceived as a critical factor in performing duties effectively.
- **Independence (I)**: Independence refers to the ability of an individual to carry out duties objectively, without external influence. It is essential in maintaining the integrity and reliability of the evaluation process. The descriptive statistics for independence show a mean of 4.43 and a standard deviation of 0.581, with the majority of respondents strongly agreeing that independence is crucial for audit quality. This highlights the importance of maintaining objectivity and integrity in the evaluation process.
- **Information Technology (IT)**: Information technology involves the use of computer systems for managing and distributing data safely and efficiently. The mean value for information technology was 4.30, with a standard deviation of 0.557. The majority of respondents strongly agreed that advancements in information technology play a significant role in improving audit quality, demonstrating its importance in modern auditing practices.
- **Audit Quality (KA)**: Audit quality refers to the effectiveness of an audit process in ensuring that activities meet predetermined standards and regulations. The mean value for audit quality was 4.42, with a standard deviation of 0.512. Respondents strongly agreed that maintaining high audit quality is essential for ensuring compliance with regulations and achieving relevant outcomes. This reflects the importance of thorough and reliable audit practices.
- **Organizational Commitment (KO)**: Organizational commitment is the auditor’s belief in fulfilling duties with integrity and professionalism. The

descriptive statistics for organizational commitment show a mean value of 4.12 and a standard deviation of 0.598. While respondents generally agreed with the importance of organizational commitment, this variable was rated slightly lower compared to others. It underscores the significance of maintaining trust and responsibility within organizations to ensure the effective performance of duties.

Measurement Model Testing Results

After carrying out processing of data characteristics and descriptive data statistics, the authors then carry out a more in-depth analysis by utilizing SEM (*Structural Equation Model*) and the PLS (*Partial Least Square*) approach. Testing the outer model has the aim of evaluating the correlation between latent variables and their indicators, which begins by carrying out parameter estimation or estimation, namely by carrying out PLS *algorithm* calculations with the following results:



Source: Data Processing (2025)
Figure 2. PLS Algorithm Calculation Result Display

1. Validity Test

Convergent validity or convergent validation is a process used to evaluate how well the indicators in a variable relate to each other. Convergent validation is based on the reflective indicator value using the *loading factor* value that measures the variable or construct which can be known from the *outer loading* value from the PLS *Algorithm* results of the SmartPLS program. The loading factor value above 0.5 is determined as a valid or ideal value in the indicator to measure the construct.

Based on data calculations using the PLS *algorithm* method, the *loading factor* values are shown in the table below:

Table 13. The Loading Factor Values

Variables	Question	Loading Factor	Description
Competence	K_1	**0.574**	Valid
(K)	K_2	**0.817**	Valid
	K_3	**0.808**	Valid
	K_4	**0.773**	Valid
	K_5	**0.716**	Valid
	K_6	**0.680**	Valid
Independence	I_1	**0.448**	Invalid
(I)	I_2	**0.618**	Valid
	I_3	**0.753**	Valid
	I_4	**0.456**	Invalid
	I_5	**0.395**	Invalid
	I_6	**0.793**	Valid
	I_7	**0.814**	Valid
	I_8	**0.742**	Valid
	I_9	**0.832**	Valid
	I_{10}	**0.805**	Valid
	I_{11}	**0.900**	Valid
	I_{12}	**0.795**	Valid
Information Technology	TI_1	**0.769**	Valid
(IT)	TI_2	**0.742**	Valid
	TI_3	**0.682**	Valid
	TI_4	**0.706**	Valid
	TI_5	**0.708**	Valid
	TI_6	**0.843**	Valid
	TI_7	**0.584**	Valid
	TI_8	**0.433**	Invalid
	TI_9	**0.784**	Valid
	TI_{10}	**0.795**	Valid
	TI_{11}	**0.842**	Valid
	TI_{12}	**0.781**	Valid
	TI_{13}	**0.732**	Valid
	TI_{14}	**0.641**	Valid
Organizational Commitment	KO_1	**0.851**	Valid
(KO)	KO_2	**0.901**	Valid
	KO_3	**0.793**	Valid
	KO_4	**0.887**	Valid
	KO_5	**0.561**	Valid
	KO_6	**0.886**	Valid
Audit Quality	KA_1	**0.814**	Valid
(KA)	KA_2	**0.769**	Valid
	KA_3	**0.658**	Valid
	KA_4	**0.604**	Valid
	KA_5	**0.683**	Valid
	KA_6	**0.490**	Invalid

Source: Data Processing Results, 2025

Table 13 shows that some indicators in each variable have a *loading factor* value lower than o.5. There are five questions that have a *loading factor* value below 0.5, namely Independence in I1 with a *loading factor* value of 0.448, I5 with a value of 0.395 and I4 with a value of 0.456. information quality in TI8 with a *loading factor* value of 0.433. if the *loading factor* value is not met or is below the predetermined value of 0.5, the indicator must be eliminated.

Table 14. Testing Outer Loading Value (After Elimination)

Variables	Question	Loading Factor	Description
Competence	K_1	**0.574**	Valid
(K)	K_2	**0.816**	Valid
	K_3	**0.807**	Valid
	K_4	**0.773**	Valid
	K_5	**0.717**	Valid
	K_6	**0.680**	Valid
Independence	I_2	**0.822**	Valid
(I)	I_3	**0.911**	Valid
	I_6	**0.824**	Valid
	I_7	**0.597**	Valid
	I_8	**0.726**	Valid
	I_9	**0.812**	Valid
	I_{10}	**0.816**	Valid
	I_{11}	**0.767**	Valid
	I_{12}	**0.833**	Valid
Information Technology	TI_1	**0.773**	Valid
(IT)	TI_2	**0.794**	Valid
	TI_3	**0.832**	Valid
	TI_4	**0.770**	Valid
	TI_5	**0.737**	Valid
	TI_6	**0.643**	Valid
	TI_7	**0.743**	Valid
	TI_9	**0.690**	Valid
	TI_{10}	**0.709**	Valid
	TI_{11}	**0.708**	Valid
	TI_{12}	**0.853**	Valid
	TI_{13}	**0.584**	Valid
	TI_{14}	**0.787**	Valid
Organizational Commitment	KO_1	**0.851**	Valid
(KO)	KO_2	**0.902**	Valid
	KO_3	**0.794**	Valid
	KO_4	**0.888**	Valid
	KO_5	**0.558**	Valid
	KO_6	**0.886**	Valid
Audit Quality	KA_1	**0.832**	Valid
(KA)	KA_2	**0.793**	Valid
	KA_3	**0.660**	Valid
	KA_4	**0.611**	Valid

	KA_5	**0.659**	Valid

Source: Data Processing Results, 2025

After elimination, the *loading factor* value shown in table 14 on all indicators in each variable has a value above 0.5, so it can be indicated that all indicators have met the criteria for convergent validity.

2. Construct Validity Test (*Average Variance Extracted*)

The expected *Average Variance Extracted* (AVE) value on latent variables is> 0.5. Below are the results of the value of each latent variable in table 15 Testing the *Average Variance Extracted* Value.

Table 15. *Average Variance Extracted* (AVE) Value Test Results

Variables	*Average Variance Extracted* (AVE)
Independence	0.631
Organizational Commitment	0.676
Competence	0.537
Audit Quality	0.513
Moderating Effect 1	1.000
Moderating Effect 2	1.000
Moderating Effect 3	1.000
Information Technology	0.553

Source: Data Processing Results, 2025

The data table 15 above shows that the indicators in each research variable have met the convergent validity test with the AVE value of each variable above 0.5.

3. Discriminant Validity Test (Fornell Lacker Criteria)

Table 16. Discriminant Validity Test Results

	I	KO	K	KA	ME 1	ME 2	ME 3	TI
Independence	0.833							
Organizational Commitment	0.688	0.896						
Competence	0.733	0.848	0.863					
Audit Quality_	0.814	0.615	0.761	0.786				
Moderating Effect 1	0.438	0.667	0.670	0.461	1.000			
Moderating Effect 2	0.232	0.681	0.528	0.201	0.776	1.000		
Moderating Effect 3	0.482	0.759	0.685	0.421	0.884	0.888	1.000	
Information Technology	0.794	0.822	0.733	0.716	0.654	0.556	0.702	0.744

Source: Data Processing Results, 2025

Based on the table above, it can be seen that the AVE square root of each variable is greater than the correlation between each latent variable. The square root AVE value of each latent variable is the value located at the topmost position in each latent variable. So it can be indicated that all indicators have met the criteria for discriminant validity.

4. Reliability Test

Reliability testing is used to evaluate how well and consistently the measuring instrument measures the same object Ghozali, 2016). Reliability is concluded with the ability of the measurement instrument to give the same results even though it is used to measure several times. To measure the reliability of a research questionnaire, you must use *Cronbach alpha*. If a questionnaire has a *Cronbach alpha* value above 0.60, the questionnaire can be said to be reliable.

Table 17. Reliability Test Results

Variables	Cronbach's Alpha	Composite Reliability
Independence	0.925	0.938
Organizational Commitment	0.899	0.924
Competence	0.824	0.873
Audit Quality_	0.756	0.838
Moderating Effect 1	1.000	1.000
Moderating Effect 2	1.000	1.000
Moderating Effect 3	1.000	1.000
Information Technology	0.931	0.941

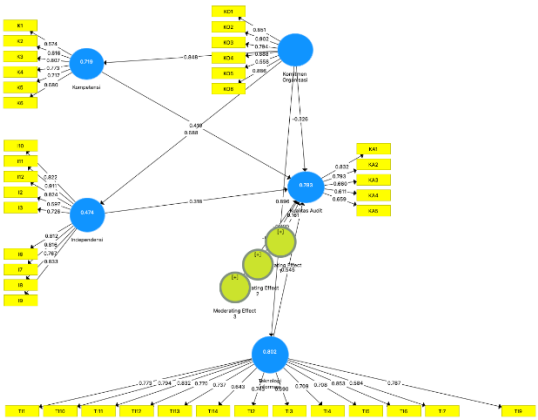
Source: Data Processing Results, 2025

Based on table 17, it can be seen that all variables in this study, Independence, Organizational Commitment, Competence, Audit Quality and information technology are declared reliable because they have a *Cronbach alpha* value exceeding 0.60.

Structural Model Testing Results (Inner Model)

After the estimated model meets the requirements of convergent validity, reliability, *discriminant validity* and also has obtained a model that is in accordance with the research conceptual framework, the next *inner model* or structural test is carried out. The *inner* model test has the aim of evaluating and understanding the relationship between latent variables in a model (Ghozali, 2008). The structural model in PLS is evaluated using the *R-Square* for the dependent variable and the path coefficient value for the dependent variable which is then assessed for significance based on the *t-statistic* value for each path.

1. Path Analysis Results



Source: Data Processing (2025)
Figure 3. PLS Algorithm Calculation Result Display

Based on the path diagram above, it can be seen that the factor that most influences Audit Quality is the Information Technology (IT) factor with a coef. Path of 0.545. Based on Figure 2, the structural equation can be obtained as below:
KA= 0.410K+0.318I+0.545TI -0.326 KO-0.200 K.KO +0.161 I.KO -0.140 TI.KO

Audit Quality = 0.410 Competence + 0.318 Independence + 0.545 Information Technology - 0.326 Organizational Commitment - 0.200 Competence * Organizational Commitment + 0.161 Independence * Organizational Commitment - 0.140 Information Technology * Organizational Commitment

The variables of competence, independence, information technology, moderating effect 1 (Organizational Commitment * Independence) have a positive coefficient. So, if there is an increase in these variables, the dependent variable will also increase. While the organizational commitment variable, moderation effect 2 (organizational commitment * competence) and moderation effect 3 (Organizational Commitment * Information Technology) have negative coefficients, where the higher the variable, the lower the dependent variable will be.

2. Coefficient of Determination (R^2)

The coefficient of determination analysis is carried out by reviewing the *R-square* on the dependent variable in the model so that it can be seen how far the dependent variable is able to describe the dependent variable. A high R-square value shows if the model is able to describe the validity of the data accurately and well, while a smaller value shows if the model is not able to describe the validity of the data accurately and well.

Based on the PLS *Algorithm* output in Figure 2, it can be seen that the *R-square* value is 0.783. This shows that the effect of the competency (K), Independence (I), Information Technology (IT) variables in producing audit quality is 78.3% while the remaining 31.7% is explained by other factors not examined in this study.

Hypothesis Testing Results

Hypothesis testing has the aim of answering the formulation of problems in a study. This test is carried out through a *bootstrapping* process using *smart* PLS. hypothesis testing has a *rule of thumb* of supporting a hypothesis. *The rule of thumb for* hypothesis testing is:

1. If the coefficient or direction of the variable relationship (*original* sample) is relevant to what is hypothesized,
2. If the *t-statistic* value is above the value of 1.64 (*two tiled*) or 1.96 (*one-tiled*) and the *probability value* (p-value) is below the value of 0.05 or 5%.

Table 18. Significance Test Results

Variables	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Independence -> Audit Quality	0.318	0.297	0.180	1.773	0.038
Organizational Commitment -> Independence	0.688	0.691	0.077	8.951	0.000
Organizational Commitment -> Competence	0.848	0.849	0.058	14.601	0.000
Organizational Commitment -> Audit Quality	-0.326	-0.337	0.294	1.109	0.134
Organizational Commitment -> Information Technology	0.896	0.896	0.035	25.939	0.000
Competence -> Audit Quality	0.410	0.437	0.230	1.787	0.037
Moderating Effect 1 -> Audit Quality	0.161	0.176	0.291	0.552	0.291
Moderating Effect 2 -> Audit Quality	-0.200	-0.167	0.294	0.680	0.248
Moderating Effect 3 -> Audit Quality	-0.140	-0.214	0.358	0.392	0.348
Information Technology -> Audit Quality	0.545	0.583	0.329	1.657	0.049

Source: Data Processing Results, 2025

Based on the table above, The results of the hypothesis tests show that competence, independence, and information technology all have a positive and significant effect on audit quality. Specifically, competence has a coefficient of 0.410, a p-value of 0.037, and a t-statistic of 1.787, indicating that increased competence positively impacts audit quality. Similarly, independence has a coefficient of 0.318, a p-value of 0.038, and a t-statistic of 1.773, showing that greater independence also improves audit quality. Information technology has a coefficient of 0.545, a p-value of 0.049, and a t-statistic of 1.657, demonstrating that advances in technology enhance audit quality. These findings support the idea that improving competence, independence, and information technology can optimize the quality of audits.

On the other hand, organizational commitment was found to not moderate the relationship between competence, independence, or information technology and audit quality. In all three tests, the results showed negative or positive coefficients with p-values above 0.05, meaning organizational commitment does not significantly influence the correlation between these variables and audit quality. This indicates that while organizational commitment is important in other contexts, it does not act as a moderator in the relationship between the factors studied and audit quality.

Discussion

The Effect of Competence on Audit Quality

The results of this study indicate that competence has a positive and significant effect on audit quality. As auditor competence increases, so does the

quality of the audit. Competence enables auditors to better analyze data, identify risks, and provide appropriate recommendations, which enhances the reliability of financial statements and builds stakeholder confidence. These findings align with previous studies by Indera et al. (2021), Dzikron (2021), and Junaid et al. (2021), which also emphasize the positive impact of competence on audit quality. DeAngelo's (1981) statement that audit quality depends on an auditor's understanding and skills, which are essentially part of competence, further supports these results.

The study also highlights the importance of continuous development in maintaining auditor competence, as outlined in the SPKN 2017 regulations. Education and experience are key factors contributing to an auditor's competence. Statistical data from respondents reveal that those with higher education levels (S1 and S2) and more than 20 years of experience tend to have better knowledge, skills, and responsibilities, resulting in high-quality audits. Therefore, it is crucial for the Supreme Audit Agency of East Java Province to continue focusing on improving auditor competence to enhance the quality of audits conducted by its representatives.

The Effect of Independence on Audit Quality

The results of this study show that independence significantly and positively affects audit quality. The positive relationship indicates that as auditors' independence increases, the quality of their audits improves, and vice versa. Independence is crucial for overcoming potential biases and maintaining objectivity in the audit process. This finding aligns with the SPKN 2017 regulations, which emphasize the importance of maintaining both independence in thought and appearance. Auditors must be free from external and internal influences to ensure that their audit findings are reliable and accurate.

These results support previous studies by Butarbutar and Pesak (2021), Junaid et al. (2021), and Puspita et al. (2020), which confirm that independence positively impacts audit quality. The study also agrees with the AAA Financial Accounting Standard Committee (2000), which identifies independence as a key component affecting audit quality, alongside competence. An independent auditor can provide an objective evaluation, free from external pressures, ensuring the audit reflects the true financial situation. This independence is vital for detecting fraud and maintaining high audit standards, although the findings contradict the research by Anam et al. (2021), which suggests that independence does not affect audit quality.

The Effect of Information Technology on Audit Quality

The results of this study show that information technology has a significant and positive effect on audit quality. As information technology improves, so does the quality of the audit. Technology enhances the efficiency and effectiveness of the audit process by automating tasks previously performed manually, which speeds up the process and reduces human error. Auditors who effectively use information technology can access and analyze large volumes of data quickly, offering a more comprehensive perspective and better risk assessment. This allows auditors to perform audits more efficiently, optimizing audit quality.

The application of information technology in auditing provides significant benefits, such as faster processing and the automation of repetitive tasks, which frees auditors to focus on more strategic aspects. This increased speed and accuracy help auditors complete audits in a shorter time, ultimately improving audit quality. These findings support previous research by Junaid et al. (2021), which confirms the positive impact of information technology on audit quality, and Valsafah et al. (2021), who emphasize the crucial role of technology in the auditing process, particularly in the digital era.

The Effect of Organizational Commitment as a Moderating Variable of Competence on Audit Quality

The results of this study show that organizational commitment does not significantly affect the relationship between competence and audit quality. This means that organizational commitment is unable to enhance the impact of auditor competence on audit quality. Auditor competence, which includes personal quality and general knowledge, is a central factor in improving audit quality. Without adequate competence, auditors face significant challenges in performing their duties, such as detecting errors, fraud, or negligence. Sufficient knowledge allows auditors to provide valuable feedback and improve the operational efficiency of their clients.

Despite the importance of auditor competence, the study also reveals that respondents displayed low awareness of organizational commitment, which may explain why it did not moderate the relationship between competence and audit quality. This finding aligns with the study by Suhendra (2021), which also concluded that organizational commitment does not moderate the relationship between auditor knowledge and audit quality. The results emphasize the need for auditors to focus on enhancing their competence, as organizational commitment alone does not significantly influence audit outcomes.

The Effect of Organizational Commitment as a Moderating Variable of Independence on Audit Quality

The results of this study indicate that organizational commitment does not significantly moderate the relationship between independence and audit quality. Independence is a core principle for auditors, and it must be maintained free from the influence of organizational commitment. If auditors are influenced by their commitment to the organization, their objectivity and integrity may be compromised, leading to potential conflicts of interest. A strong organizational commitment could sway an auditor's judgment, thereby reducing audit quality. As such, organizational commitment does not play a moderating role in the relationship between independence and audit quality.

These findings support previous studies, such as Suhendra (2021), which also concluded that organizational commitment cannot moderate the impact of independence on audit quality. This is consistent with Rahmayani's (2018) research, which found that while organizational commitment may have a positive moderating effect, it is not significant. The lack of moderating effect in this study suggests that the critical elements of both independence and organizational

commitment are not fully embodied by the auditors, which limits their ability to influence audit quality positively.

The Effect of Organizational Commitment as a Moderating Variable of Information Technology on Audit Quality

Organizational commitment reflects an individual's dedication to their organization, indicating their unwillingness to leave and their ability to maintain both their own and the organization's reputation. Individuals with high organizational commitment are typically more involved in organizational activities and better able to adapt to their environment. In the context of auditing, a strong organizational commitment is thought to influence various aspects, including the effective use of information technology to improve audit quality.

However, the results of hypothesis testing show that organizational commitment does not significantly moderate the relationship between information technology and audit quality. Auditors have already adopted information technology, regardless of their level of commitment to the organization. High-quality, standard-compliant information technology is essential for audit processes, and organizational commitment does not alter the effectiveness or reliability of these systems. Since audit quality depends on the accurate use of technology, organizational commitment cannot influence this relationship. Therefore, while organizational commitment is important, it does not moderate the link between information technology and audit quality, as the focus must remain on the proper application of technology in audits.

CONCLUSION

Based on the testing and discussion, several conclusions can be drawn: 1) Competence positively affects audit quality, meaning higher auditor competence leads to improved audit quality. 2) Independence also positively influences audit quality, so increased auditor independence results in better audit quality. 3) Information technology has a positive impact on audit quality, with more advanced technology leading to higher audit quality. However, 4) Organizational commitment does not moderate the relationship between competence and audit quality, 5) Independence and audit quality, or 6) Information technology and audit quality. This study has several limitations. Firstly, it relied on a questionnaire, which resulted in a low response rate and potential bias in the answers due to respondents' subjective perceptions. Secondly, the references available for the variables studied were limited, primarily because the study focused on BPK, a government agency with unique characteristics that differ from public accounting firms. To address these limitations, future research should consider expanding the sample size and exploring a more diverse respondent pool to increase the validity of the findings. Additionally, expanding references and exploring other potential moderating variables could provide a deeper understanding of the relationships between the independent and dependent variables.

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