The Influence of Professionalism and Auditor Competency Towards Quality Audit Internal (Study on the Department of Housing, Residential Areas and Land Affairs Bandung Regency)

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Abstract: This Jurnal entitled "The Influence of Auditor Professionalism and Competence on the Quality of Internal Audit Studies at the Department of Housing, Residential Areas and Land Affairs of Bandung Regency" This research is a quantitative study, which aims to determine: 1) the influence of auditor professionalism on internal audit quality, 2) the influence of auditor competence on internal audit quality, and 3) the influence of audit quality on internal audit quality. The sampling technique used was distributing questionnaires with a total of 30 respondents. Tests carried out in this study included validity tests, reliability tests, classic assumption tests (normality test, heteroscedasticity test and, multicollinearity test), simple linear regression, coefficient of determination test and t test which were processed using SPSS (Statistical Product and Service Solutions) software.) for Windows version 19. The results of this study indicate that 1) there is an influence of auditor professionalism on internal audit quality. 2) there is an effect of auditor competence on internal audit quality. 3) there is an effect of audit quality on internal audit quality.

Keywords: *Professionalism; Competence; and Quality of Internal Audit.*

INTRODUCTION

Internal Audit is an audit process as part of control on internal organization, where this internal audit is intended to be able to implement coordinated quality control at every level of management of an organization. "Internal audits are important and are carried out by a team internal auditor from within this organization because internal auditors are those who best understand the condition of the organization as a whole, starting from the vision,
mission, goals, strategies, policies that exist and apply in the organization "(Mangesti, 2021:13).

"Internal auditors are auditors who work for the management of a company. company so that they become employees of that company. Internal audit is an important (inseparable) part of the company's organizational structure, whose job is to carry out continuous monitoring and evaluation. Auditor internally interested in the company's performance." (Henry, 2019:4)

"An internal audit can be said to be of quality, including if it is part of... This

internal audit is able to carry out specific tasks assigned management as troubleshooting. Often the management has a problem that is so complicated that it is necessary to ask for help from Internal Audit Department to work together to find a solution" (Herry, 2017:258)

The current audit quality phenomenon is the Alleged Policy Manipulation This is the reason the OJK revoked Wanaartha Life's license. According to Ogi, the financial report... The audit shows that liabilities are far from assets and cannot be met by shareholders to make additional capital or new investments. Responding to the revocation of the permit, President Director of Wanaartha Life Adi Yulistanto revealed the OJK's steps to revoke the company's business license stemming from financial problems caused by the boss and board of directors. CNN Indonesia (December 8, 2022: 4:58 PM WIB)

The current phenomenon of professionalism is related to the Corruption Trial BJB Pekanbaru Credit, lawyer Arif Budiman surprised BJB officials were unaware of the audit process. The trial revealed that witnesses were unaware of the

matter. The audit process was carried out by Bank BJB management. Because they only received a report related to the audit. In a hearing chaired by the panel of the judge chaired by Yuliarta SH, there were eight witnesses presented by the JPU team from The Pekanbaru District Attorney's Office (Kejari). They are Gege Pintorojo, Joko Hartono, Budi Priadi, and Umar Heru from the Bank BJB Head Office. Meanwhile, the other four witnesses were employees of Bank BJB Pekanbaru Branch, namely Ardian Haikal, Srinola, Ade Afriana and Agustina.

The witness examination was conducted in two stages. Witnesses from the BJB Bank Office The center were the first to be questioned. The team of prosecutors from the District Attorney's Office Pekanbaru, witnesses explained the chronology of the incident until it ended with the determination of Arif Budiman and Indra Osmer as suspects. SabangMeraukeNews.Com (September 2022: 2:58 PM WIB)

"Auditor competence is a measure of the minimum ability that must be possessed auditor, which includes aspects of knowledge (*knowledge)*, skill (*skill*), And behavior (*attitude*) to carry out tasks in the functional position of auditor well" (Karyadi, 2021:26)

Based on the phenomena described, the author gave this research the title "The Influence of Auditor Professionalism and Competence on Audit Quality Audit Internal".

METHOD
Research Design
According to Nurdin et al. (2019:36) "there are several types of research designs that are commonly done in research". Namely:
The steps taken in this research are as follows: Components and quantitative research According to (Sugiyono, 2019, p. 58)
1. Action Research Design
2. Case Study Design
3. Causal Design
4. Cohort Design
5. Cross-Sectional Design
6. Descriptive Design
7. Experimental Design
8. Exploration Design
9. History Design
10. History Design
11. Meta-Analysis Design
12. Observational Design
13. Philosophical Design
14. Sequential Design

In this research, the research methods used are:
1. Descriptive Research
    Descriptive research is conducted with the aim of describing or describe facts about the population systematically and accurately. In descriptive research, the research results are presented as they are. (Nasrudin, 2019:38)
2. Verification Research
    Verification research is research that is conducted with the aim of proving the truth of a theory at a certain time and place (Nasrudin, 2019:5).
3. Quantitative Research
    Quantitative research is research that requires a lot of use numbers, starting from data collection, data interpretation, as well as the appearance of the results, likewise at the research conclusion stage it would be better if accompanied by pictures of graphic tables or other mixtures (Tegor et al., 2020:7).

Operationalization of Variables
According to Sudaryana et al. (2022:263) "Operationalization of Variables is the meaning of the variable (which is expressed in the definition of the concept), in general operationally, practically, in real life research objects/objects that are researched".

According to Amruddin et al. (2022:405) "Operationalization of variables is an activity

changing theoretical variables or concepts into empirical variables or variables operational with the aim of connecting theory and facts".

Meanwhile, according to Nasrudin (2019:20) "Operationalization of variables is definition based on the properties of the thing being defined that can be observed".

From the several definitions above, it can be concluded that Operationalization variables are a description of research variables, dimensions and indicators that used to measure the variable.

Variables	Dimensions	Indicator	Scale	Questionnaire No.
Professional (1) Manurung et al. (2021:81)	Devotion in profession (service)	Auditors use the information shown in the audit process	Ordinal	1
Competence (X2) Manurung et al. (2021:73) Ardianingsih (2021:26) Karyadi (2021:26)	Mutu Personal	Instrument function control.	Ordinal	2
Audit Quality (Y) Manurung et al. (2021:303) Ardianingsih (2021:23) Ariffudin (2022:201)	Not taking sides	Be honest inside implement n job Not easy influenced and no in favor to anybody	Ordinal	3

According to Nurdin and Hartati (2019:28) explaining the steps of the Process
research design, namely:
1. Identify and formulate research problem choices.
2. Define the conceptual framework
3. Formulate research problems and establish hypotheses
4. Construction of a study or experiment
5. Selection and explanation of measured variables
6. Selection of sampling methods and techniques used
7. Development of tools and techniques for data collection
8. Coding and editing and data processing
9. Analyze data and choose statistical methods
10. Reporting of Research Results

Sources And Ways of Data Collection
Data source
According to Septantiningtyas (2019:57) "Data sources in research are related to the origin of the research in order to obtain the data needed for study material in analyzing data"
Data can generally be divided into 2 types, namely:
1. Quantitative Data, namely data expressed in the form of number or

the amount of funds can be measured in terms of size and nature objective.

2. Qualitative Data, namely data related to categories or characteristics

Methods of Data Collection

According to Priadana, et al. (2021:188) "Data collection techniques are the most important thing in the research process, because the main objective of the research is to get data".

In research there are several data collection techniques. The data collection is Documentation, Observation, Interviews, Literature Study.

Validity And Reliability Test

Validity Test

According to Yusuf et al. (2019:50) "Validity Test is a test that aims to assess whether a set of measuring instruments has accurately measured what should be measured".

There are 2 validity tests on questionnaire, that is:

a. Factor Validity Test

Factor validity is a test that is carried out when the measurement is more from one factor, namely between one item and another item, there are similarities

b. Item Validity Test

Item validity is shown when there is a correlation with the total item (score total), this is done by analyzing the correlation of item scores with the total score.

Reliability Test

According to Fadilah et al. (2022:51) "Reliability test is the size that the measuring instrument used in the study has reliability as a measuring tool, including measured through the consistency of measurement results over time if the phenomenon that is measured does not change".

Simple Linear Regression Analysis

According to Muhid (2019:140) simple linear regression analysis estimates the magnitude of the

coefficients resulting from linear equations, which involves one independent variable (independent *variable*), used as a tool for predicting the value of the dependent variable (*dependent variable*).

The general equation for simple linear regression is as follows:

Y = Subject in independent variable (*independent variable*) predicted

a = Price of Y when X = 0 (constant price)

b = Directional number or regression coefficient value, which shows the number

increase or decrease in the dependent variable (*dependent variable*). When b positive (+) means it increases, and if it is negative (-) then it decreases.

X = Subject to independent variable (*independent variable*) which has a mark certain.

Partial Test (T-Test)

According to Sa'adah (2021:35) the t-test is used to determine whether the independent variables partially have a real or not effect on dependent variables. Degree significance used is 0.05.

1). Hypothesis

H0 : β = 0 The independent variable is partially insignificant and affects the dependent variable.

H1 : β ≠ 0 The independent variable has a significant partial influence dependent variable.

2). Decision making

If tcount > ttable, then H0 is rejected, H1 is accepted (significant)

If tcount < ttable, then H0 is accepted, H1 is rejected (not significant)

Or Significance Value:

If sig < 0.05 then H0 is rejected, H1 is accepted (significant)

If sig > 0.05 then H0 is accepted, H1 is rejected (not significant)

To test the influence between variables partially, the formula is used. the following hypothesis:

1). For Information Technology Variables Against Quality Variables Accounting Information System

H0 : $\beta = 0$ means that the information technology variable has no effect on the quality variables of accounting information systems.

H1 : $\beta \neq 0$ means that the information technology variable has an effect on accounting information system quality variables

2). For Organizational Culture Variables Against System Quality Variables Accounting Information

H0 : $\beta = 0$ means that the organizational culture variable has no effect on the quality variables of accounting information systems

H1 : $\beta \neq 0$ means that the organizational culture variable has an influence on accounting information system quality variables

RESULTS AND DISCUSSION

Overview of the Department of Housing, Residential Areas and Land Affairs of Bandung Regency.

A Brief History of the Department of Housing, Residential Areas and Land Affairs of Bandung Regency.

Department of Housing, Residential Areas and Land Affairs of Bandung Regency as one of the Regional Devices of Bandung Regency which has affairs creation of works, organization of building construction, provision of facilities and residential infrastructure and regional planning, are intended as an effort to improving the condition of urban and rural infrastructure to encourage economic growth and development, while the implementation of land is expected to

Respondent Profile Based on Age

increase security and order assets owned by the Bandung Regency Government.

Department of Housing, Residential Areas and Land Affairs of Bandung Regency located at Jl. Raya Soreang KM.17 Bandung Regency Government Complex.

In this study, internal audits at the Housing, Regional Office Settlement and Land Affairs are carried out by the District Inspectorate Bandung.

Respondent Profile

The respondent profile in this study was obtained by distributing questionnaire, At this stage the author will describe the results of the questionnaire analysis The respondents in this study were employees at the Department of Housing, Residential Areas and Land in Bandung Regency as many as 30 people

Based on the results of research conducted by the author, a picture was obtained. regarding the general characteristics of the respondents. The respondent data collected from this study were 30 respondents, then the data that had been collected presented in each table below. Respondent Profile Based on Gender.

Respondent Profile Based on Gender

No	Description	Number of Respondents	Percentages
1.	Gender: Man Woman	 9 21	 30% 70%
	Total	30	100%

Source: Research Manager Results 2025

It can be seen in table 4.1 that the number of employees in the Department Housing, Residential Areas and Land in Bandung Regency, which is presented as a sample in this study, with 9 male respondents or 30% in percentage and 9 female respondents as many as 21 respondents or in percentage 70%.

No	Description	Number of Respondents	Percentages
1.	Age: > 20 years 20-30 years 30-40 years < 40 years	0 13 9 8	0 43,33 % 30 % 26,67 %
	Total	30	100%

Source: Research Manager Results 2025

In table 4.2 it can be seen that the majority of employees at the Housing Service, Residential and Land Areas that are respondents are aged 20-30 year, namely 13 respondents or 43.33% of the total respondents, aged 30-40 years, namely nine respondents or 30% of the total respondents, aged <40 years, namely eight respondents or 26.67 % of total respondents.

Respondent Profile Based on Last Education

No	Description	Number of Respondents	Percentages
1.	Last education: JUNIOR HIGH SCHOOL High School/Vocational School/Equivalent D1/D2/D3 D4/S1 S2 S3	- 8 - 22 - -	- 26,67% - 73,33% - -
	Total	30	100%

Source: Research Manager Results 2025

In table 4.3 it can be seen that the majority of employees at the Housing Service, Residential Areas and Land of Educated Respondents High school/vocational school/equivalent as many as eight respondents or 26.67% and those

No	Statement	Respondent Frequency	Total	Mean	%	%

22 respondents or 73.33% of the total respondents had a D4/S1 education.

Research result

The results of this study were obtained from distributing questionnaires to the Department Housing, Residential Areas and Land in Bandung Regency. The questionnaire consists of 20 statements consisting of 10 statements regarding professionalism, six statements regarding competence and four statements regarding audit quality.

Descriptive Research Results
Descriptive Research Results Regarding Professionalism Towards Internal Audit Quality.

At this stage the writer analyzes the data by describing the data has been collected, this analysis aims to find out the picture professionalism towards the quality of internal audits at the Housing and Area Service Settlements and Land of Bandung Regency

The author has determined 30 respondents to be used as samples. Based on the distribution of data which consists of 10 statements, then the next Categorization will be carried out from the lowest value to the highest value. This categorization can be calculated.

After calculating according to the category, you can then see the arrangement. The table is as follows: Guidelines for Categorization of Average Respondent Response Scores

Response Score	Category
300 – 550	Not Good (KB)
551 – 800	Enough (C)
801 - 1.050	Medium (S)
1.051 - 1.300	Good (B)
1.301 – 1.500	Very Good (AB)

Source: Processed Questionnaire Data, 2025

The recapitulation of the results of respondents' responses regarding Professionalism are as follows:

		AB	B	S	C	KB	Score		Score Current	GAP
		5	4	3	2	1				
Professionalism										
Devotion to Profession (Devotion)										
1	In doing process auditing are you sir/madam use all knowledge, ability and that experience owned for increase audit quality.	10	17	3	-	-	127		4,20	84,6	15,33

Source: Processed Questionnaire Data, 2025

Based on the recapitulation of table 4.6 above, it can be concluded that This professionalism variable is included in the "Good" category because it has value (interval) "1.051 - 1.300" in this case it can be seen that the variable professionalism is already in good condition.

Descriptive Research Results Regarding Competence Against Internal Audit Quality

At this stage the writer analyzes the data by describing the data that has been collected, this analysis aims to determine the picture of competence on the quality of internal audits at the Department of Housing, Residential Areas and Land Affairs of Bandung Regency.

The author has determined 30 respondents to be used as samples. Based on the distribution of data which consists of six statements, then the next Categorization will be carried out from the lowest to the highest value.

After calculating according to the category, you can then see the arrangement. The table is as follows:

Guidelines for Categorizing the Average Respondent Response Score

Response Score	Category
180 – 330	Not Good (KB)
331 – 480	Enough (C)
481 – 630	Medium (S
631 – 780	Good (B)
780 – 900	Very Good (AB)

Source: Processed Questionnaire Data, 2025

The recapitulation of the results of respondents' responses regarding competency are as follows:

No	Statement	Respondent Frequency		Total	Mean	%	%

		AB	B	S	C	KB	Score		Score Current	GAP
		5	4	3	2	1				
Auditor Competence										
Mutu Personal										
1	Sir/Madam are able apply technology-technology in the audit	8	19	3	-	-	125	4,17	83,33	16,67

Source: Processed Questionnaire Data, 2025

Based on the recapitulation of table 4.8 above, it can be concluded that this competency variable is included in the "Good" category because its own mark (interval) "631 - 780" in this case it can be seen that the competency variable is in good condition.

Descriptive Research Results Regarding Internal Audit Quality

At this stage the writer analyzes the data by describing the data that has been collected, this analysis aims to determine the picture of audit quality internally at the Department of Housing, Residential Areas and Land Affairs of the Regency Bandung.

The author has determined 30 respondents to be used as samples. Based on data distribution which consists of four statements, then next Categorization will be carried out from the lowest to the highest value. The categorization can be calculated. After calculating according to the category, the arrangement can then be seen. The table is as follows: Guidelines for Categorization of Average Scores, as well as a recapitulation of the results of respondents' responses regarding Audit Quality are as follows:

No	Statement	Respondent Frequency					Total Score	Mean	% Score Current	% GAP
		AB	B	S	C	KB				
		5	4	3	2	1				
Audit Quality										
Not taking sides										
1	Ladies and gentlemen always honest in	12	15	3	-	-	129	4,30	86,00	14,00

carry out work.									

Source: Processed Questionnaire Data, 2025

Based on the recapitulation of table 4.10 above, it can be concluded that this competency variable is included in the "good" category because it has a value (interval) "421 - 520" in this case it can be seen that the competency variable is in good condition.

Validity Test Results

Validity testing is used to determine whether the statement is true or not. The author has distributed it in research at the Housing Service, Regional Whether the Settlement and Land of Bandung Regency is valid or not valid. In this validity test, the author will use product *moment Pearson* which is assisted by the SPSS V.22 application to determine the validity or the validity of each questionnaire item, a comparator is used between r values @*treaty* and with r *table* If :

Variables	No. Item	Mark r-count	Mark r-table	Conclusion
Professionalism (X1)	P1	0,655	0,2048	Valid
	P2	0,705	0,2048	Valid
	P3	0,724	0,2048	Valid
	P4	0,710	0,2048	Valid
	P5	0,549	0,2048	Valid
Competence (X2)	P1	0,859	0,2048	Valid
	P2	0,630	0,2048	Valid
	P3	0,644	0,2048	Valid
	P4	0,434	0,2048	Valid
	P5	0,581	0,2048	Valid
	P6	0,618	0,2048	Valid
Audit Quality (AND)	P1	0,797	0,2048	Valid
	P2	0,747	0,2048	Valid
	P3	0,770	0,2048	Valid
	P4	0,741	0,2048	Valid

Source: Processed Questionnaire Data, 2025

Based on table 4.11 above, it can be seen that the Professionalism Variable (X1) which has ten statements, all statements have a calculated r-value > r-value table, so that it can be concluded that all statements in the Variables Professionalism (X1) are valid.

Competency Variable (X2) which has six statements, all statements have a calculated r-value > r-value table, so it can be concluded that all statements in the Competency Variable (X2) are valid.

Audit Quality Variable (Y) which has four statements, all of which statement of the calculated r-value > r-value table, so that the whole can be concluded the statement on the Audit Quality Variable (Y) is valid.

The results of this validity test show that all the questions with all three variables being valid so that it is suitable to be used as measuring tool research and can be used for further analysis.

Test Results of Reliability

According to Fadilah et al. (2022:51) "Reliability test is the size that the measuring instrument used in the study has reliability as a measuring tool, including being measured through the consistency of measurement results over time if the phenomenon that is measured does not

change". Test of reliability can be done on all items in question: if the Alpha value is >0.60 then it is reliable.

Test Results of Reliability

Variables	Alpha Value	Critical Value	Conclusion
Professionalism (X1)	0,831	0,600	Reliable
Competence (X2)	0,705	0,600	Reliable
Audit Quality (Y)	0,752	0,600	Reliable

Source: Processed Questionnaire Data, 2025

Based on table 4.12 above, it can be seen that the Alpha value of all variables >The critical value, so it can be concluded that all variables are reliable.

Results of the test of reliability shows that all the questions are that have been used reliably so it can be concluded that the questionnaire used to provide consistent results.

CONCLUSION AND SUGGESTIONS
Conclusion

Based on the results of research conducted at the Housing Service, Residential Areas and Land in Bandung Regency regarding the Influence Auditor Professionalism and Competence on Internal Audit Quality, then the author concludes:

1. There is a significant influence on the quality of internal audits on the Department of Housing, Residential Areas and Land Affairs of the Regency Bandung. In this case, it is influenced by the dimension of independence, namely in indicators of confidence in the abilities and decisions taken. However, at the Department of Housing, Residential Areas and Land Affairs of the Regency Bandung still has shortcomings in the dimension of Community Service Profession, namely the indicator will remain steadfast in the profession even though get another job offer with greater rewards.

2. There is a significant influence on the quality of internal audits on the Department of Housing, Residential Areas and Land Affairs of the Regency Bandung. In this case, it is influenced by the General Knowledge dimension. The indicator requires training to improve quality audit. However, at the Bandung Regency Housing, Residential Areas and Land Agency, there are still deficiencies in the audit dimension. Personal quality is an indicator of being able to think analytically and inquisitively.

SUGGESTION

Based on the data analysis and results obtained in this study, there are several suggestions that can be considered, including:

1. The need to maintain and improve auditor professionalism.
This can be done in the social obligation dimension, namely internal auditors. must have legal standing in working, namely by taking training or school to obtain a professional certificate or license and provide benefits to the community by providing reports in a transparent and open manner as an auditor.

2. The need to maintain and improve auditor competence to it is necessary to have efforts in the Special Expertise dimension in this case can be done by taking special training related to the audit.

3. Suggestions for future researchers: They can expand the research on different companies and fields, and can perform testing more completely and accurately so that it can increase confidence
regarding the research that has been conducted regarding the influence of Auditor Professionalism and Competence on Audit Quality.

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