Analysis of Factors Affecting Audit Quality at The Bogor District Inspectorate: The SEM-PLS Approach

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Abstract

***Purpose**: Audit quality is a fundamental component of effective governance, particularly within the public sector, where internal supervisory bodies play a critical role in ensuring accountability and transparency. Recent corruption cases in the Bogor District have illuminated significant shortcomings in the internal audit mechanisms, thereby necessitating a comprehensive exploration of the factors that influence audit quality. This study aims to investigate the effects of education, professional experience, and professionalism on audit quality within the Bogor District Inspectorate.*

***Methodology/approach**: Employing SEM-PLS, the study analyzed data obtained from a survey of 36 professional auditors.*

***Findings:** The findings indicated that professional experience has a significant positive impact on audit quality, whereas education and professionalism do not exhibit statistically significant direct effects. These results suggested that, while academic qualifications and professional attitudes remain important, practical experience is a more decisive factor in enhancing audit quality.*

***Practical implications:** The research provided meaningful guidance for public sector audit institutions aiming to improve audit effectiveness by strengthening the competencies of their auditors.*

***Originality/value**: This study provides empirical evidence from a local government context, highlighting the dominant role of professional experience in determining audit quality. Future research is encouraged to explore potential mediating or contextual factors influencing these relationships.*

Keywords:
Audit Quality; Bogor District Inspectorate; SEM-PLS

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INTRODUCTION

The administration of local governments at the regency level plays a critical role in promoting effective, efficient, and transparent governance that is free from corruption, collusion, and nepotism. As part of this effort, the Inspectorate functions as the internal supervisory body, led by an Inspector who reports directly to the Regent through the Regional Secretary. In Bogor Regency, the Inspectorate is responsible for overseeing government operations to ensure compliance with existing laws and regulations. In addition to formal oversight mechanisms, community involvement also serves as a form of social control.

According to Government Regulation No. 60 of 2008 concerning the Government Internal Control System (GICS/SPIP), the Inspectorate at the regency/city level is categorized as the Government Internal Supervisory Apparatus (GISA/APIP) and reports directly to the Regent or Mayor. Furthermore, Bogor Regent Regulation No. 57 of 2020 outlines the Inspectorate's duties in assisting the Regent in fostering and supervising regional governance and delegated tasks. In carrying out this mandate, the Bogor District Inspectorate is expected to continuously improve audit quality, strengthen internal control systems, and enforce anti-corruption measures. However, a 2022 corruption case involving the Regent of Bogor and four auditors from the Supreme Audit Agency (BPK), in which IDR 1.024 billion was allegedly used for bribery, revealed significant weaknesses in APIP's internal control implementation (Kompas, 2022). This incident underscores the pressing need to enhance audit quality and prevent similar occurrences through a more effective internal audit system.

In Indonesia, a common initial response to institutional reform following corruption cases is the enhancement of audit quality within affected public institutions. This response is largely driven by the erosion of stakeholder trust in the aftermath of corruption scandals, where improvements in audit practices are often perceived as a visible and immediate mechanism to restore public confidence. Such an approach reflects a form of reactive reform within the broader governance framework.

While prior studies have predominantly focused on national-level institutions or general governance reforms, limited attention has been given to the role of auditing in post-corruption institutional recovery at the local government level. This study seeks to address this gap by examining how auditing contributes to institutional recovery in regency-level governments following major corruption cases. Compared to national institutions, regency-level governments operate within a more complex and context-specific environment, shaped by distinctive local political dynamics, such as decentralized power structures, local elite networks, and political patronage, which are less prevalent at the central government level. By situating the analysis within this localized context, this study offers a more nuanced understanding of how audit functions interact

with governance reforms in environments characterized by high political variability, thereby extending the existing literature on auditing and post-corruption institutional recovery.

The quality of internal oversight in government institutions significantly affects audit outcomes. According to the International Auditing and Assurance Standards Board (IAASB, 2011), audit quality can be evaluated through three primary dimensions, input, output, and contextual factors. Input factors include auditor attributes such as competence, experience, ethical standards, and audit methodologies. Output factors, such as the clarity and usefulness of audit reports, are equally vital as they directly influence stakeholders' perception of audit quality. These dimensions are shaped by the auditor's educational background, professional capabilities, and continuous development, as emphasized in Regulation of the Minister of State for Administrative Reform and Bureaucratic Reform Number PER/05/M.PAN/3/2008 of 2008 concerning Audit Standards for Government Internal Supervisory Apparatus.

Professionalism is an essential element in determining audit quality. Auditors who consistently demonstrate a high level of professionalism are more likely to perform accurate, objective, and effective audits. In this context, professionalism refers to the sense of responsibility and judgment applied by auditors throughout their assignments. Based on Ministerial Regulation No. 48 of 2022, auditors within APIP must possess formal qualifications, obtain certification in the Functional Auditor Position (FAP/JFA), and participate in continuous training programs. In addition to education, an auditor's practical experience is a crucial factor that enhances competence and performance in audit activities. Work experience enables auditors to develop a deeper understanding of their roles and responsibilities, which is fundamental to the successful execution of audit tasks.

Despite the presence of regulations mandating high competence among auditors, discrepancies remain within APIP institutions. As shown in the 2023 Supervision Book of the Bogor District Inspectorate, audit personnel still vary significantly in terms of educational background, years of experience, and professional training. For instance, some auditors conducting audits have only completed secondary education, and many have less than five years of work experience or lack proper functional training. These gaps can impede the achievement of high audit quality (Khulsum et al., 2025; Rahman et al., 2023), as reflected in the inconsistency between the number of audit reports (AR/LHP) and recommendations issued from 2020 to 2023 (Table 1).

Table 1. Audit Reports and Auditors' Data of Bogor District Inspectorate 2023

Year	LHP	Recommendation	Education Level	Number of Auditor	Work Experience	Number of Auditor	Training	Number of Auditor
2020	500	2049	Master (S2)	19	< 0-5	9	P2UPD	21
2021	564	3409	Bachelor (S1)	30	5-10	43	JFA	15

2022	1957	3524	Diploma (D3)	8	10-15	5	-	-
2023	1100	2367	High School (SLTA)	0	> 15	-	-	-
Total number of auditors				57				

Source: 2023 Supervision Book, Bogor District Inspectorate

This phenomenon emphasizes the urgent need for qualified human resources within APIP to maintain audit reliability and support governance effectiveness. Ensuring that auditors possess the required educational background, relevant experience, and professional attributes is key to improving audit quality. The APIP must be treated as a strategic asset, and investments in its development should be seen as investments in the overall integrity of local government administration.

In an era marked by globalization and technological advancement, the demand for transparency, accountability, and good governance has intensified. Audit quality, as a critical element of governance, plays a pivotal role in ensuring financial accuracy, operational integrity, and public trust. Effective audits help detect irregularities, guide the efficient use of public resources, and prevent fraud and corruption (DeAngelo, 1981). Within the Indonesian public sector context, APIP serves as the internal audit mechanism, with the Bogor District Inspectorate being a key institution in implementing internal audits and ensuring policy compliance at the regional level.

Despite the critical role of audits, their effectiveness is often influenced by several underlying factors. This study focuses on three key factors influencing audit quality namely educational background, professional experience, and auditor competence within APIP. Education provides auditors with essential theoretical knowledge and analytical skills (Bonner & Lewis, 1990), while experience offers valuable practical exposure to complex audit scenarios (Libby & Luft, 1993). Meanwhile, professionalism encompasses ethical behavior, technical competence, and adherence to audit standards (Mautz & Sharaf, 1961), all of which directly affect the quality and reliability of audit results.

Audit quality itself is a multifaceted construct that reflects the accuracy, objectivity, and effectiveness of audit outcomes. High-quality audits result from a combination of individual auditor attributes, institutional support, and appropriate audit methodologies (Francis, 2011). To investigate how education, experience, and professionalism affect audit quality, this study adopts an analytical approach that enables a comprehensive examination of the relationships among these factors, including their potential direct and indirect influences.

However, despite the growing body of literature on audit quality, several gaps remain. Prior studies have examined auditor characteristics such as education, experience, and professionalism

in relation to audit quality. While a number of studies have explored APIP, limited empirical attention has been given to the role of auditing in post-corruption institutional settings, particularly at the local government level where governance dynamics tend to be more complex. Therefore, this study aims to address this gap by examining the influence of key auditor characteristics on audit quality within a post-corruption local government context.

This research aims to provide empirical evidence on the factors influencing audit quality in local government institutions, specifically the Bogor District Inspectorate. By identifying and analyzing these factors, the study seeks to offer practical recommendations for strengthening internal audit performance. The results are expected to inform policy interventions, including professional development programs, education and certification requirements, and regulatory reforms that enhance the capacity of APIP personnel. Ultimately, this study contributes to the broader goal of promoting accountability, transparency, and good governance in Indonesia's public sector.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Agency Theory

In the context of public sector institutions, Agency Theory conceptualizes the public as the principal and local governments as agents entrusted with managing public resources. However, this relationship is inherently characterized by information asymmetry, where government officials possess greater access to information than the public. In Indonesia, where corruption cases in government institutions are frequently reported, this asymmetry may increase the risk of opportunistic behavior, including fraud and misuse of public funds. In this setting, auditing emerges as a critical monitoring mechanism to ensure that government actions remain aligned with public interests and regulatory requirements.

Agency theory is commonly defined as a contractual relationship between principals and agents, particularly in the delegation of decision-making authority and information exchange (Mengiste, 2022). The theory is grounded in several behavioral assumptions, including that individuals are rational, self-interested, and motivated to maximize personal benefits (Al-faryan, 2024). These assumptions imply that agents may not always act in the best interest of principals, thereby necessitating effective monitoring mechanisms. Auditing, therefore, plays a central role in mitigating agency problems by reducing information asymmetry and constraining opportunistic behavior, although its effectiveness ultimately depends on the quality and independence of the audit function.

Auditing

Auditing is a systematic and objective process carried out by independent and competent professionals to assess the fairness, accuracy, and reliability of financial statements prepared by management (Eferakeya & Edgars, 2021). Given that external stakeholders cannot directly observe

the financial reporting process, auditors play a key role in reducing information asymmetry and enhancing the credibility of financial information for decision-making purposes (Cunningham & Stein, 2025).

In the public sector, however, the role of auditing extends beyond financial verification. It also serves as a mechanism of oversight, ensuring compliance with regulations and assessing the economy, efficiency, and effectiveness of government programs. Accordingly, audits are commonly categorized into financial audits, which focus on the conformity of financial statements with applicable standards; performance audits, which evaluate how effectively resources are utilized; and audits with specific objectives, which address targeted issues such as fraud or special investigations. While these classifications highlight the broad scope of auditing, they also suggest that the effectiveness of audits depends not only on their type but on how well they are implemented in practice. In this regard, auditing functions not merely as a procedural requirement, but as a key instrument for strengthening transparency, accountability, and governance across both public and private sectors.

Audit Quality

Audit quality is widely regarded as a fundamental mechanism for ensuring that audit processes are conducted in accordance with established standards by competent, independent, and experienced professionals. It plays a critical role in enhancing the credibility of financial reporting by increasing the likelihood that material misstatements are both detected and reported (AlQatamin & Salleh, 2020). In this sense, audit quality is often conceptualized in probabilistic terms, emphasizing the interplay between technical expertise and professional integrity. However, such a definition may oversimplify the complexities underlying audit practices, particularly within public sector contexts. In organizations such as the Bogor District Inspectorate, audit quality is not only a technical construct but also an institutional one, closely related to broader accountability mechanisms and regulatory compliance. While high-quality audits are expected to ensure the efficient and lawful management of public resources, their effectiveness is contingent upon organizational capacity and contextual factors that extend beyond individual auditor competence.

Prior studies suggest that auditor attributes, such as education, experience, and professionalism, significantly influence audit effectiveness and the reliability of audit findings (Alsaeedi & Kamyabi, 2023). Nevertheless, focusing solely on these individual-level determinants risks neglecting structural and environmental constraints that may limit the practical realization of audit quality. Therefore, understanding audit quality requires a more integrated perspective that considers both individual competencies and the institutional settings in which audit activities are embedded.

Building on this perspective, the present study examines three key determinants of audit quality; education, experience, and professionalism, operationalized through five indicators: (1) accuracy and compliance, (2) value-added contribution, (3) understanding of audit standards, (4) clarity of audit reports, and (5) usefulness for decision-making. In doing so, this study moves beyond a purely procedural view of auditing by recognizing that high-quality audits not only ensure compliance but also generate value through their contribution to planning, risk management, and organizational improvement. The interaction between education, experience, and professionalism is therefore understood as a critical mechanism that shapes the auditor's capacity to fulfill both the technical and strategic expectations of the audit function.

The Role of Formal Education in Enhancing Audit Quality

Within the framework of Agency Theory, auditing functions as a key mechanism to reduce information asymmetry and constrain opportunistic behavior between principals and agents. However, the effectiveness of auditing in fulfilling this role is contingent upon the competence of auditors. In this regard, formal education is instrumental in developing an auditor's foundational knowledge, critical analysis, and reflective capabilities, all of which are vital for conducting effective audits, especially within the APIP. This perspective is also supported by Human Capital Theory, which posits that education enhances individuals' knowledge and skills, thereby improving their productivity and performance. In Indonesia, formal education is structured into primary, secondary, and higher education, with higher education programs such as diplomas, bachelor's degrees in economics, accounting, or management, equipping individuals with the competencies required for auditing roles. Formal education enhances technical knowledge in accounting and auditing and helps auditors understand regulatory frameworks and adapt to industry changes (Chu et al., 2021).

Empirical studies consistently show a positive relationship between education and audit quality, as education enhances an auditor's technical competence, judgment, and decision-making skills, contributing to their ability to detect fraud and ensure compliance (Christensen et al., 2014; Suyono & Hariyanto, 2012). Higher education qualifications improve an auditor's understanding of complex auditing standards and emerging practices, which are crucial for auditors in the public sector (Becker et al., 1998). Additionally, education, coupled with continuous professional development, is a key determinant of audit competency and quality (Alzoubi, 2016). As outlined in PANRB Regulation No. 48 of 2022, auditors must meet educational and professional standards to execute audits with integrity and adapt methodologies effectively, ensuring that audit outcomes are accurate and of high quality.

Based on the theoretical arguments and empirical findings discussed above, it can be argued that education plays a significant role in enhancing audit quality.

H_1: Auditors' educational background has a significant effect on audit quality

Professional Experience and Its Influence on Audit Quality

Professional experience is widely recognized as a key factor in enhancing audit quality, as it strengthens auditors' technical competence, judgment, and efficiency. Through repeated engagement in audit tasks, experience allows auditors to develop a deeper understanding of accounting systems and improves their ability to identify, classify, and interpret irregularities in financial statements (Wang et al., 2025). This accumulated knowledge enables auditors to process complex information more effectively and to exercise more refined professional judgment.

In settings characterized by information asymmetry and potential conflicts of interest, such as the public sector, the ability of auditors to detect and evaluate misstatements becomes particularly critical. Prior research shows that longer audit tenure and exposure to diverse audit environments enhance auditors' risk assessment capabilities, fraud detection, and adaptability (Chi et al., 2017; Dopuch et al., 2003). These competencies not only improve the efficiency of audit processes but also strengthen the credibility and reliability of audit outcomes (Bedard & Biggs, 1991; Defond & Jiambalvo, 1993).

From this perspective, professional experience can be seen as a key enabler of effective monitoring, as it enhances the auditor's capacity to evaluate the actions of agents and ensure that reported information reflects underlying economic realities. Consequently, greater auditor experience is expected to improve audit quality.

H_2: Auditors' professional experience significantly influences audit quality

The Role of Professionalism in Enhancing Audit Quality

Professionalism in auditing encompasses technical competence, ethical conduct, discipline, and consistency in performing audit tasks. It plays a crucial role in enhancing audit quality by ensuring that auditors maintain objectivity, independence, and adherence to established standards. From a behavioral perspective, this aligns with the Theory of Planned Behavior (TPB), which suggests that attitudes and professional values shape individuals' intentions and subsequently influence their behavior. In the auditing context, professionalism which reflected in ethical commitment and adherence to standards, guides auditors' decision-making and actions during the audit process. Professionalism involves not only acquiring knowledge but also upholding ethical behavior, which fosters public trust and ensures unbiased judgments. Studies such as those by Yulianti et al. (2022) and Rumimpunu et al. (2024) emphasize the importance of professionalism in delivering credible and high-quality audits. More importantly, professionalism reflects a commitment to ethical principles, which is particularly relevant in contexts where pressures and conflicts of interest may influence auditor behavior. In such conditions, professionalism serves as a stabilizing force that supports the integrity of the audit process and reinforces confidence in reported information.

Furthermore, continuous professional development and adherence to audit standards enable

auditors to maintain consistency and adapt to evolving regulatory and organizational demands. This ongoing commitment not only enhances individual competence but also ensures that audit practices remain aligned with broader expectations of accountability and transparency. Taken together, these attributes position professionalism as a key determinant of audit quality, particularly in its role in sustaining trust and ensuring the credibility of audit outcomes.

H_3: Auditors' level of professionalism significantly influences audit quality.

METHOD

Research Design and Analytical Approach

This study adopted a quantitative research design to investigate the influence of education, experience, and professionalism on audit quality. Given the study's objective to examine complex causal relationships among latent constructs, the PLS-SEM technique was employed. This method is particularly appropriate in situations involving small sample sizes, non-normal data distributions, and exploratory model development, which are commonly encountered in social science research. Moreover, this technique offers the advantage of simultaneously assessing both the measurement and structural models, while also accounting for potential measurement errors (Hair et al., 2021; Henseler et al., 2015).

The research model utilized a reflective measurement approach, wherein each latent variable (education, experience, professionalism, and audit quality) was operationalized through five indicators adapted from prior validated studies. Data were collected through structured questionnaires administered to all auditors working at the Bogor District Inspectorate. Of the 57 auditors assigned, a screening process was conducted, resulting in a final sample of 36 auditors selected using purposive sampling. While the final sample size (n = 36) may appear limited, it represents a substantial proportion of the total population after applying relevant screening criteria, thereby maintaining adequate representativeness. Given this condition, the use of PLS-SEM is considered appropriate due to its robustness in handling small samples and its suitability for exploratory and prediction-oriented research. The instrument was constructed using a five-point Likert-type scale, with response options ranging from 1 to 5. Participants met the following inclusion criteria such as a minimum of one year of professional auditing experience and an educational background in accounting or a closely related field.

Data analysis was conducted using SmartPLS 3.0 software, which provided advanced functionalities for evaluating the reliability, validity, and structural relationships of the proposed model. The proposed structural model is illustrated in Figure 1, highlighting the hypothesized paths from the latent variables of education, experience, and professionalism to the latent outcome variable, audit quality. Each construct is measured reflectively through multiple observed indicators. Table 2 presents a detailed list of these latent variables along with their corresponding indicator

codes and descriptions.

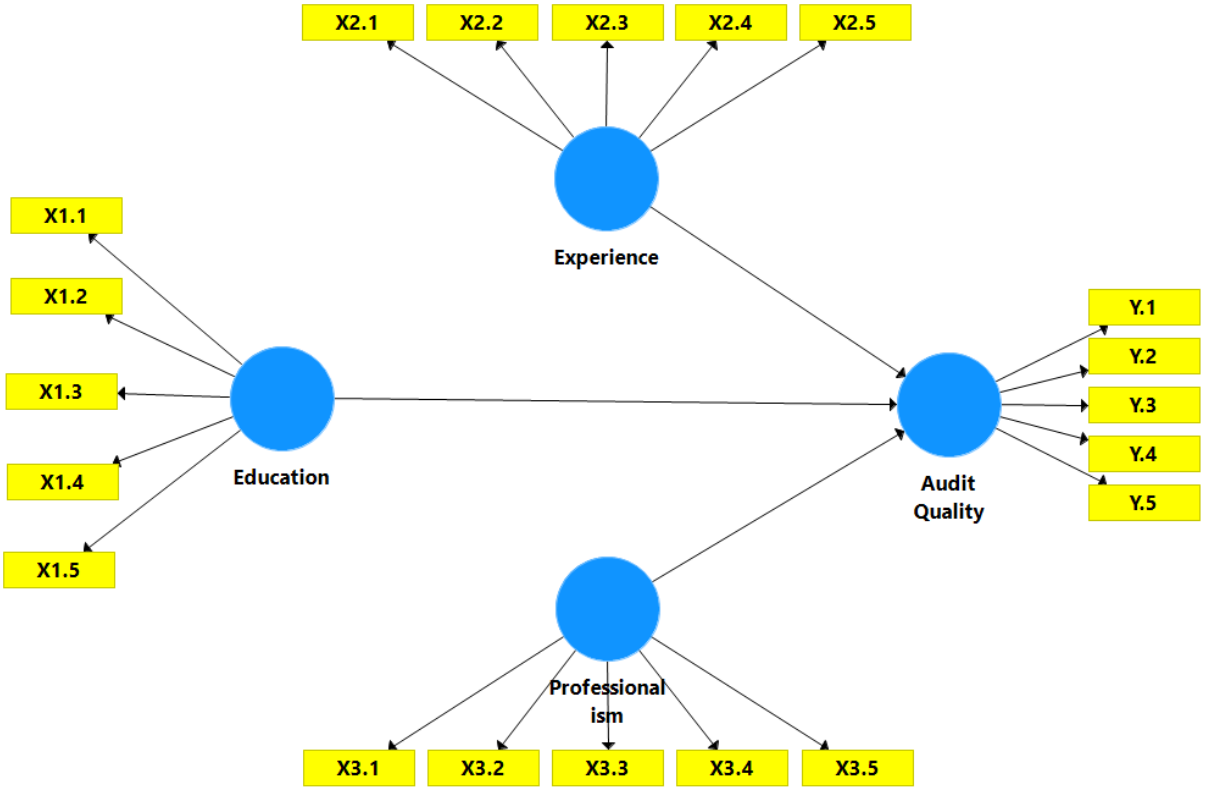

Figure 1. Research Model of the Influence pf Education, Experience, and Professionalism on Audit Quality

Evaluation of the Measurement Model

The measurement model (outer model) was assessed to evaluate indicator reliability, internal consistency, convergent validity, and discriminant validity. Indicator reliability was examined through outer loadings, with indicators exhibiting loading values above 0.708 retained. Indicators with loading values between 0.4 and 0.708 were considered for removal if their exclusion enhanced composite reliability and AVE, while indicators with loadings below 0.4 were eliminated.

Internal consistency reliability was evaluated using Cronbach's Alpha and composite reliability (CR), with threshold values of 0.6 considered acceptable and values exceeding 0.9 regarded as excellent. Convergent validity was assessed using AVE, with values above 0.5 indicating that each construct explained at least 50% of the variance in its indicators. Discriminant validity was examined using cross-loading comparisons, ensuring that each indicator loaded more strongly on its associated construct than on others, thereby confirming construct distinctiveness.

Evaluation of the Structural Model

Upon establishing the adequacy of the measurement model, the structural model (inner model) was evaluated to test the study's hypotheses. Multicollinearity was assessed using the variance inflation factor (VIF), with all values falling below the threshold of 3, indicating no multicollinearity issues. The relationships between constructs were tested using a bootstrapping procedure. Path

coefficients, t-statistics, and p-values were examined to determine the statistical significance of each hypothesized relationship, with p-values below 0.05 considered significant. Based on the theoretical framework and previous empirical findings, three research hypotheses are proposed. The first hypothesis (H1) posits that auditors' educational background has a significant effect on audit quality. The second hypothesis (H2) suggests that auditors' professional experience significantly influences audit quality. The third hypothesis (H3) proposes that auditors' level of professionalism has a significant impact on the quality of audits. The strength and direction of the relationships among education, experience, professionalism, and audit quality were interpreted based on standardized path coefficients. Model predictive accuracy was assessed using the adjusted R-squared (R^2) value for the endogenous construct, audit quality. Higher R^2 values indicated stronger explanatory power.

Table 2. Latent Variables and Indicators

Latent Variable	Indicator Code	Indicator Description
Education (X1)	X1.1	Formal education relevant to the auditor's job
	X1.2	Training and certification support audit competency
	X1.3	Education level influences audit quality
	X1.4	Formal education plays a key role in understanding audit regulations
	X1.5	Continuous training programs significantly improve auditor performance
Experience (X2)	X2.1	Auditor has worked in auditing for more than five years
	X2.2	Experience in various audit projects enhances risk identification skills
	X2.3	Longer audit experience improves efficiency in conducting audits
	X2.4	Exposure to different audit situations improves audit quality
	X2.5	Experience plays a major role in increasing audit credibility
Professionalism (X3)	X3.1	Independence and objectivity must be maintained during audits
	X3.2	Professional code of ethics must be strictly followed
	X3.3	Knowledge and skills must be continuously updated through training
	X3.4	Work must comply with established internal auditor standards
	X3.5	Auditors must be committed to delivering high-quality audits

Audit Quality (Y)	Y.1	Audit results are always accurate and comply with applicable standards
	Y.2	Audits provide added value to the organization
	Y.3	Auditors must understand established audit standards
	Y.4	Audit reports are clear and comprehensive
	Y.5	Audit provides useful information for management decision-making

Source: proceed by author (2025)

RESULTS AND DISCUSSION

Based on data collected from 36 auditors, the mean scores across the variables appear relatively similar, with the exception of the Experience variable (X2). As presented in Table 3, X2 demonstrates comparatively greater variability than the other constructs. In particular, the lowest mean indicator score within this variable is observed for X2.1 (M = 3.36), which measures auditing experience of more than five years. The relatively lower score on this indicator contributes to the overall lower mean of the Experience construct and explains its higher standard deviation compared to the other variables. These findings suggest that respondents' professional tenure is more heterogeneous, indicating variation in the length of auditing experience among the sampled auditors.

Table 3. Descriptive Statistics of Construct

Variable	Min	Max	Average	Std. Dev.
Education	4.61	4.81	4.71	0.46
Experience	3.36	4.86	4.51	0.76
Professionalism	4.67	4.86	4.76	0.43
Audit Quality	4.39	4.69	4.59	0.49

Source: proceed by author (2025)

Evaluation of Reflective Measurement Models (Outer Model)

The evaluation of the reflective measurement model in PLS-SEM is a foundational step that ensures that the measurement instruments reliably and validly represent the underlying theoretical constructs. In this study, the constructs (education, experience, professionalism, and audit quality) were each operationalized through multiple reflective indicators, assessed following the guidelines of Garson (2016), Hair et al. (2021), and Henseler et al. (2015).

1. Indicator Reliability (Outer Loadings)

   Outer loadings were assessed to evaluate the strength of association between each indicator and its corresponding latent construct. Loadings above the threshold of 0.7 are considered ideal,

indicating that over 50% of the variance in the indicator is explained by the latent variable (Hair et al., 2021). Table 4 presented the factor loadings of the observed indicators on their respective latent constructs within the structural equation model, reflecting the strength of the relationship between the indicators and their underlying latent variables. Garson (2016)

The factor loadings for education (X1.1, X1.2, X1.3, X1.5) exceed the 0.70 threshold, indicating that these indicators reliably measure the latent variable. These indicators likely represent aspects such as formal education level, professional certification, and field-specific training. Similarly, the factor loadings for experience (X2.2, X2.3, X2.4, X2.5) suggested that the indicators effectively capture the latent variable experience, which encompasses years of service, exposure to audit cases, and sector-specific familiarity. The professionalism construct is well-represented by the indicators X3.1, X3.2, X3.3, and X3.4, all of which showed strong loadings, affirming that professionalism is effectively measured through attributes such as ethical standards and responsibility (Nasution & Östermark, 2012).

Table 4. Factor Loadings for Latent Variables and Indicators in the Structural Model

Latent	Indicator	Outer Loadings
Education	X1.1	0.871
	X1.2	0.738
	X1.3	0.723
	X1.5	0.878
Experience (X2)	X2.2	0.727
	X2.3	0.715
	X2.4	0.857
	X2.5	0.866
Professionalism (X3)	X3.1	0.822
	X3.2	0.900
	X3.3	0.749
	X3.4	0.749
Audit Quality (Y)	Y.1	0.770
	Y.2	0.741
	Y.3	0.774
	Y.4	0.748
	Y.5	0.720

Source: proceed by author (2025)

For the latent variable audit quality, the factor loadings for indicators Y.1 through Y.5 (ranging from 0.720 to 0.774) demonstrated that these items adequately measure the construct of audit quality, aligning with established literature on factors such as compliance with standards, accuracy, and auditor independence (DeAngelo, 1981; Francis, 2011). The high loadings across all constructs in Table 4 support the validity and reliability of the measurement model, ensuring that the constructs are well-represented by their respective indicators and establishing a solid foundation for subsequent analysis in the structural model. Indicators X1.4 (0.170), X2.1 (0.038), and X3.5 (-0.022) were eliminated due to their low loadings, which significantly weakened construct validity and reliability. Their removal resulted in improved internal consistency and convergent validity, as supported by (Chin, 1998), who emphasized the importance of retaining only those indicators with meaningful loadings to improve model fit and validity.

2. Internal Consistency Reliability

Internal consistency reliability was assessed using both Cronbach's Alpha and composite reliability. Cronbach's Alpha provided a conservative estimate of reliability, assuming that all items contribute equally to the construct (Tavakol & Dennick, 2011). However, it tends to underestimate the true reliability when indicator loadings are unequal, as is often the case in complex models. In contrast, composite reliability considers the different loadings of the indicators, offering a more accurate assessment of reliability, particularly in PLS-SEM (Hair et al., 2021). As shown in Table 5, all constructs exhibited CR values ranging from 0.866 to 0.882 and Cronbach's Alpha values between 0.801 and 0.824, suggesting that the measurement model demonstrated excellent internal consistency. These values indicated that the constructs are reliably measured, with no issues of redundancy or inflation in construct reliability (Diamantopoulos & Siguaw, 2000). The results supported the robustness of the measurement scales, ensuring that the indicators consistently represent their underlying latent variables and are appropriate for further analysis in the structural model.

3. Convergent Validity

Convergent validity, a key aspect of construct validity, was assessed using the average variance extracted which is a widely used metric in structural equation modeling. AVE quantified the proportion of variance in the indicators that is explained by the underlying latent construct. A value of AVE greater than 0.5 is generally considered an indication that the latent construct explains more than half of the variance in its associated indicators, thus supporting convergent validity (Fornell & Larcker, 1981). This threshold is important as it ensures that the indicators

are adequately reflective of the latent constructs, strengthening the theoretical grounding of the model.

Table 5. Convergent Validity Assessment for Latent Constructs

Latent	Cronbach's Alpha	Composite Reliability	AVE
Education	0.824	0.880	0.649
Experience	0.801	0.871	0.631
Professionalism	0.824	0.882	0.652
Audit Quality	0.809	0.866	0.564

Source: proceed by author (2025)

In the context of this study, Table 5 demonstrated that all constructs exceed the recommended threshold of 0.5. These results confirmed that each latent construct is sufficiently represented by its indicators, thereby establishing the presence of adequate convergent validity in the measurement model. The high AVE values suggested that the measurement model is well-specified and that the indicators strongly correspond to the constructs they aim to measure, ensuring robust validity for subsequent analyses. Table 5 provided a detailed summary of the convergent validity assessment, including the Cronbach's Alpha, CR, and AVE for each latent construct. Overall, the findings in Table 5 verify that the measurement model exhibits both convergent validity and internal consistency reliability.

4. Discriminant Validity

Discriminant validity was assessed using cross-loadings, a technique that ensured each indicator loads more strongly on its assigned construct than on any other construct. This is a critical check to confirm that the latent variables in the model are empirically distinct from one another and do not overlap in their measurement. According to the Fornell–Larcker criterion, a latent variable should share more variance with its indicators than with other latent variables. In this study, Table 6 provided the results of the cross-loading analysis, showing that all indicators meet the criterion of stronger loadings on their corresponding constructs compared to others.

For example, the indicator X1.1, associated with education, has a loading of 0.871 on education, which is substantially higher than its loadings on experience (0.409), professionalism (0.627), and audit quality (0.350). Similarly, all other indicators showed similar patterns, confirming that each latent variable is distinct and measured accurately without significant overlap between constructs.

This result is essential for validating the uniqueness of the constructs in the model and ensuring that each latent variable represents a separate dimension. Discriminant validity is

crucial for avoiding multicollinearity, which could lead to biased parameter estimates and unreliable model conclusions (Kline, 2016). By adhering to these standards of validity, the study ensured that the relationships between constructs can be interpreted with confidence, strengthening the overall quality of the structural model.

The evaluation of the outer model revealed that all constructs exhibited strong construct validity and reliability. The removal of low-loading indicators contributed not only to the improvement of statistical measures but also to the enhanced conceptual clarity of the measurement model. These robust reflective measurement properties provided strong support for the use of these constructs in subsequent analyses, including structural (inner) model relationships, hypothesis testing, and the interpretation of causal effects. As noted by Hair et al. (2021), a well-specified outer model is critical to the credibility of structural relationships in PLS-SEM. Additionally, the results from the outer model are consistent with empirical evidence from related research, which underscores the importance of valid indicators in strengthening the explanatory power of audit quality models (Alzoubi, 2016; Suyono & Hariyanto, 2012).

Table 6. Discriminant Validity Assessment through Cross-Loadings

Indicator	Education	Experience	Professionalism	Audit Quality
X1.1	**0.871**	0.409	0.627	0.350
X1.2	**0.738**	0.108	0.337	0.252
X1.3	**0.723**	0.197	0.547	0.151
X1.5	**0.878**	0.161	0.566	0.220
X2.2	0.418	**0.727**	0.479	0.501
X2.3	0.038	**0.715**	0.230	0.479
X2.4	0.223	**0.857**	0.523	0.502
X2.5	0.254	**0.866**	0.541	0.542
X3.1	0.457	0.360	**0.822**	0.419
X3.2	0.589	0.501	**0.900**	0.496
X3.3	0.482	0.421	**0.749**	0.316
X3.4	0.576	0.585	**0.749**	0.286
Y.1	0.266	0.421	0.345	**0.770**
Y.2	0.595	0.534	0.584	**0.741**
Y.3	0.130	0.585	0.175	**0.774**
Y.4	0.095	0.444	0.345	**0.748**

Y.5	-0.058	0.347	0.315	**0.720**

Source: proceed by author (2025)

Evaluation of Structural Models (Inner Model)

The evaluation of the inner model in this study aimed to assess the relationships between audit quality and the exogenous variables (education, experience, and professionalism). This evaluation process is crucial in understanding how these variables collectively influence the outcome of audit quality, and it involved several key steps to ensure the robustness of the model. First, multicollinearity among the latent variables was examined using variance inflation factor values. Multicollinearity can distort the estimation of path coefficients and compromise the validity of the model (Hair et al., 2021). A VIF value exceeding a threshold of 5 is often considered a sign of potential multicollinearity issues, which may lead to unreliable parameter estimates. In this study, all VIF values were found to be well below the threshold, with values ranging from 1.483 to 2.315, as shown in Table 7. These results suggested that there are no concerns about multicollinearity among the exogenous variables, indicating that the relationships between education, experience, and professionalism are independent of each other and can be reliably tested.

Table 7. VIF Values for Exogeneous Latent Variables

Exogenous Latent Variable	VIF
Education	1.731
Experience	1.483
Professionalism	2.315

Source: proceed by author (2025)

The next step in the evaluation involved assessing the significance of the path coefficients, which represented the strength and direction of the relationships between the exogenous variables and audit quality. This was done through the calculation of p-values, with values less than 0.05 indicating statistically significant effects (Hair *et al*. 2021). As seen in Table 8, the path coefficient for experience (0.543) was found to have a statistically significant positive effect on audit quality, with a p-value of 0.001, suggesting that greater experience among auditors leads to higher audit quality. This finding is consistent with the literature, where prior studies have emphasized the importance of experience in improving professional judgment and audit performance (DeFond & Zhang, 2014; Knechel et al., 2013).

Table 8. Effects of Education, Experience, and Professionalism on Audit Quality

	Path Coef.	P-values	Adjusted R^2
Education → Audit quality	0.080	0.732	
Experience → Audit quality	**0.543**	**0.001**	0.383

Professionalism → Audit quality	0.128	0.631

Source: proceed by author (2025)

On the other hand, the path coefficients for education (0.080) and professionalism (0.128) were both positive but not statistically significant, with p-values of 0.732 and 0.631, respectively. This outcome may be attributed to several factors. First, although educational background theoretically associated with enhanced analytical and technical skills, does not necessarily translate into higher audit quality without sufficient field experience. From a theoretical standpoint, this finding reflects the limitation of Human Capital Theory, which suggests that formal education improves knowledge but does not guarantee performance outcomes in the absence of experiential learning. In auditing, key competencies such as professional judgment and skepticism are largely tacit and developed through hands-on experience, as emphasized in Experiential Learning Theory. Consequently, education functions primarily as a foundational threshold, while audit quality is more strongly shaped by contextual learning and practical problem-solving. Despite the varied educational levels among respondents, ranging from Diploma (D3) to Master's degrees (S2), the statistical insignificance suggests that the complexity of modern auditing demands more than just advanced academic credentials. This is consistent with prior studies (Alzoubi, 2016; Ferdyansah et al., 2023; Risanti et al., 2021), which highlight that formal education alone is insufficient to ensure professional competence in practice.

Second, professionalism, although conceptually essential for ethical conduct and adherence to standards, may not exert a measurable direct effect on audit quality when assessed independently. From a theoretical perspective, this can be explained through the Theory of Planned Behavior (TPB), which posits that attitudes and professional values influence behavior indirectly through intentions rather than directly affecting performance outcomes. In this context, professionalism which reflected in ethical commitment and adherence to standards, may shape auditors' intentions and decision-making processes, but its impact on audit quality becomes observable only when mediated by factors such as professional judgment, independence, or organizational support. This aligns with findings by Hall et al. (2005) and Sitorus et al. (2020), suggesting that professionalism may function better as a moderating or mediating variable rather than exerting a direct causal effect. In the absence of such interactions in the model, its isolated impact may appear minimal or statistically non-significant.

Third, from a methodological perspective, sample size and measurement error may also contribute to non-significance. According to Hair et al. (2021), PLS-SEM is sensitive to the reliability and validity of the constructs being measured. If the indicators for education and professionalism do not capture the full variance of these constructs or suffer from low reliability, their statistical

power in the model may be reduced. Therefore, while the positive coefficients indicate that education and professionalism tend to enhance audit quality, the lack of statistical significance suggests that these variables may either exert indirect effects or require interaction with additional contextual or behavioral factors to produce a meaningful impact.

Lastly, the explanatory power of the model was assessed using the adjusted R^2 value, which measured the proportion of variance in audit quality explained by the model's predictors (education, experience, and professionalism). The adjusted R^2 for audit quality was found to be 0.383, meaning that these three variables together explained 38.3% of the variance in audit quality, while the remaining 61.7% is attributed to other factors not included in the model.

The comprehensive evaluation of the inner model showed that the structural model developed in this study is statistically valid and offered valuable understanding of the factors impacting audit quality within the Bogor District Inspectorate. The absence of multicollinearity among the exogenous variables confirmed the reliability of the regression estimates, while the significant positive relationship between auditor experience and audit quality underscores the critical role of practical knowledge in enhancing audit outcomes. The moderate explanatory power of the model, as reflected by the adjusted R^2 value, highlighted its utility in explaining audit quality, while also pointing to the need for future research to explore additional contextual and organizational factors.

Figure 2 illustrated the final structural model developed using PLS-SEM to analyze the effects of education, experience, and professionalism on audit quality in the context of the Bogor District Inspectorate. This detailed model presented a visual depiction of the relationships between latent constructs and highlighted the importance and strength of each path coefficient. The practical implications of these findings are noteworthy. It emphasizes the need for public audit institutions to prioritize experiential learning, mentorship, and on-the-job training over reliance on formal qualifications alone. Moreover, fostering an organizational environment that encourages professional growth, ethical standards, and reflective practice is vital. This can be supported through continuous professional development, performance feedback systems, and exposure to diverse audit cases that enhance problem-solving and judgment skills. Looking forward, this study identified several challenges and opportunities for future research.

First, it would be beneficial to explore the indirect effects of education and professionalism on audit quality through potential mediators such as motivation, organizational commitment, audit team dynamics, or leadership style. Second, expanding the model to include institutional, technological, and regulatory variables could improve its explanatory power and offer a more holistic understanding of audit quality drivers. Finally, replicating this research across different regions or within other government audit institutions would strengthen the generalizability of the findings and contribute to the development of standardized strategies for enhancing public sector

audit quality.

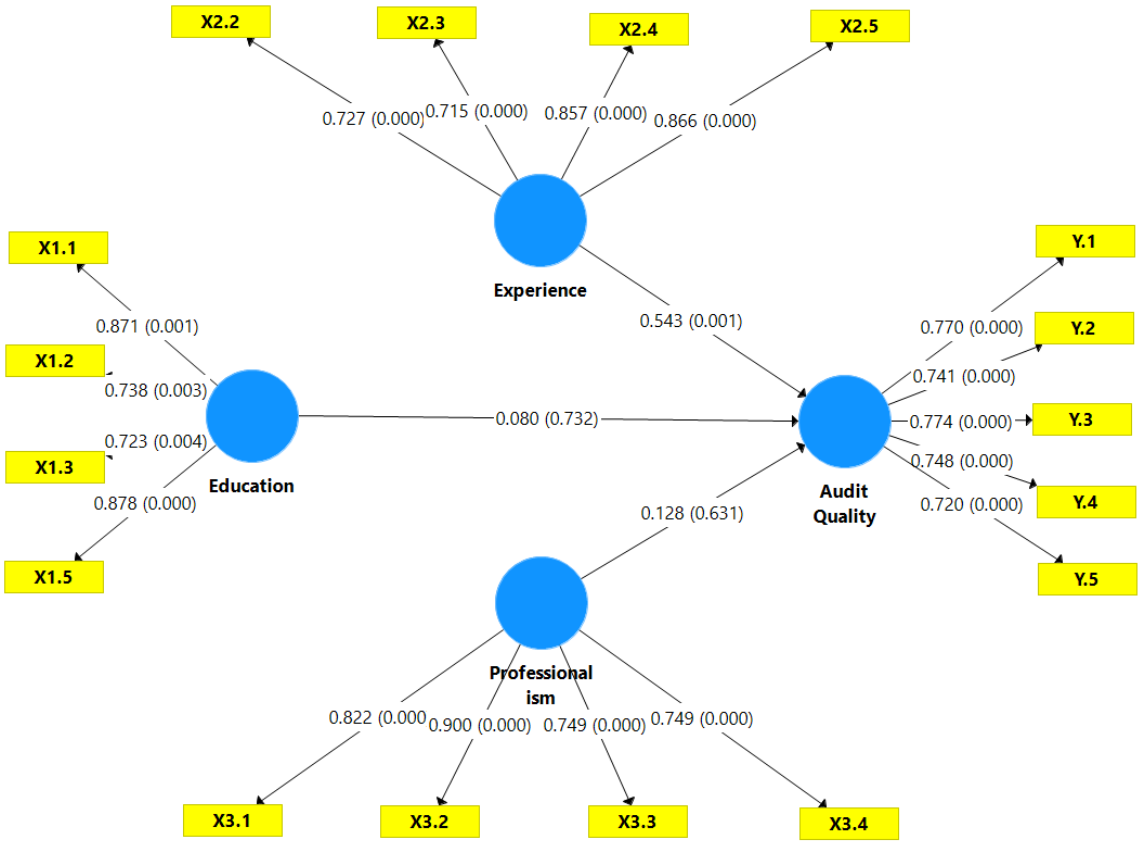

Figure 2. Final Model of Factors that Affecting Audit Quality in Bogor District Inspectorate

CONCLUSION, IMPLICATION AND LIMITATION

The analysis of the structural model using PLS-SEM offered significant insights into the role of individual auditor characteristics in determining public sector audit quality. The findings identify auditor experience as the most critical determinant, highlighting the importance of practical exposure and accumulated knowledge in enhancing audit outcomes. In contrast, education and professionalism, while conceptually important, did not exhibit significant direct effects, suggesting that their influence may depend on interaction with other contextual or organizational factors.

From a theoretical perspective, this study contributes to the development of Agency Theory in the public sector by demonstrating that the effectiveness of auditing as a governance mechanism is not solely driven by formal qualifications or professional values, but is strongly contingent upon experiential competence. The findings also extend Human Capital Theory by indicating that not all forms of human capital translate equally into performance outcomes, with experiential knowledge playing a more dominant role than formal education. Furthermore, the insignificant direct effect of professionalism supports behavioral perspectives, such as the Theory of Planned Behavior, suggesting that professional values may influence audit quality indirectly through cognitive and

decision-making processes rather than through direct effects.

From a practical and policy perspective, these findings emphasize the need to reorient auditor development frameworks toward experience-based capacity building. Public sector institutions, particularly APIP, should strengthen mentorship systems, implement rotational audit assignments, and expand on-the-job training programs to enhance experiential learning. At the policy level, regulators are encouraged to move beyond a sole emphasis on formal educational requirements and adopt competency-based approaches that integrate field experience, ethical reinforcement, and institutional support systems to improve audit quality and strengthen public accountability.

This study is limited by its relatively small sample size and focus on a single institution, which may restrict the generalizability of the findings. In addition, the model only examines direct relationships and does not account for potential mediating or moderating variables. Future research is encouraged to incorporate broader samples, include organizational and behavioral factors, and apply longitudinal designs to better capture the dynamic and complex nature of audit quality.

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