

## CHAPTER V

### CONCLUSIONS AND IMPLICATIONS

#### A. Conclusions

This study aims to determine the influence of independence, competence, motivation, professional skepticism, and organizational commitment on audit quality. Based on the research results, the following conclusions can be drawn:

1. Independence has a positive influence on audit quality at the Yogyakarta City Inspectorate Auditor and the Yogyakarta Regional Inspectorate. This shows that the higher the auditor's independence, the better the audit quality of the Yogyakarta City Inspectorate Auditor and the Yogyakarta Special Region Inspectorate.
2. Competence has a positive influence on audit quality at the Yogyakarta City Inspectorate Auditor and the Yogyakarta Regional Inspectorate. This shows that the higher the competence of the auditors, the better the audit quality of the Yogyakarta City Inspectorate Auditors and the Inspectorate of Yogyakarta Special Region.
3. Motivation has a positive influence on audit quality at the Yogyakarta City Inspectorate Auditor and the Yogyakarta Regional Inspectorate. This shows that the higher the auditor's motivation, the better the audit quality of the Yogyakarta City Inspectorate Auditor and the Yogyakarta Special Region Inspectorate.
4. Professional skepticism has a positive influence on audit quality at the Yogyakarta City Inspectorate Auditor and the Yogyakarta Regional

Inspectorate. This shows that the higher the professional skepticism of the auditors, the better the audit quality of the Yogyakarta City Inspectorate Auditors and the Yogyakarta Special Region Inspectorate.

5. Organizational commitment does not influence audit quality at the Yogyakarta City Inspectorate Auditor and the Yogyakarta Regional Inspectorate. This shows that the level of organizational commitment in auditors does not affect the audit quality of the Yogyakarta City Inspectorate Auditors and the Yogyakarta Special Region Inspectorate.

## **B. Implications**

Based on this research, it can be obtained some implications as follows:

### **1. Implication for theory**

The results of this study can reinforce the agency theory that the role of auditors in producing high audit quality can overcome the information asymmetry between the government and the public. The results of this study can also reinforce the attribution theory that a person's behavior can be influenced by internal and external factors. Audit quality is the result of auditor behavior which can be influenced by internal factors such as independence, competence, motivation, and professional skepticism.

### **2. Implication for government**

The Yogyakarta Regional Government can use the results of this study as an effort to improve and strengthen its internal control in order to create good governance. The government can strengthen its internal

control starting from the beginning of employee recruitment as auditors pay more attention to idealistic attitudes that indicate high independence by prospective employees. The government can also provide additional training to improve auditor competence, strengthen communication with auditors in the form of evaluations to improve their work motivation, and ensure that auditors are protected in carrying out the audit process by supporting auditors in being skeptical.

### 3. Implication for auditor

Auditors, in improving their audit quality, can take steps such as building a strong attitude and being free from the influence of other parties, always being motivated to increase audit experience, increasing their competence through training and learning independently, and in improving their skeptical attitude, auditors can practice or get knowledge transfer from senior auditors on how to be skeptical.

## C. Research Limitations

1. The research was targeted to be completed within the same month, but it took a little longer because it was conducted during the month of Ramadan and was obstructed by the Eid al-Fitr holiday.
2. This research data collection uses a google form questionnaire which is distributed online via WhatsApp because of that, the researchers cannot accompany the auditors when filling out the questionnaire so that if there are questions related to the questionnaire from several auditors, the researchers cannot answer directly on the spot.

#### **D. Research Suggestions**

1. Future research needs to more consider the selection of research implementation dates to be more effective and not hampered by the long national holidays due to celebrations such as Eid holidays.
2. Further research is expected to add other data collection methods, not only using questionnaires such as interview also. In addition, when collecting data using questionnaires, it is better to collect auditors in one room and fill out questionnaires simultaneously to equalize understanding of the intent of the research questions.

