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ENHANCING AUDIT QUALITY: THE ROLE OF AUDITOR COMPETENCE, AUDIT PLANNING, AND RISK-BASED AUDITING

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Abstract
This study aimed to examine the effect of auditor competence and audit planning on audit quality, with risk-based auditing as a moderating variable, at the Regional Inspectorate of Bandung City. A quantitative approach was employed using primary data collected through questionnaires, with auditors at the Regional Inspectorate of Bandung City as the unit of analysis. The population comprised sixty-three auditors, while fifty-seven auditors were selected as the research sample using a purposive sampling technique. Auditor competence and audit planning were treated as independent variables, audit quality as the dependent variable, and risk-based auditing as the moderating variable. Data were analyzed using descriptive statistics and Moderated Regression Analysis with the assistance of SPSS version 30. The results indicated that auditor competence had a positive and significant effect on audit quality, suggesting that auditors with higher levels of knowledge, skills, experience, and professional capability were more likely to produce reliable and high-quality audit outcomes. In contrast, audit planning did not have a significant effect on audit quality. Furthermore, risk-based auditing was unable to moderate the relationship between auditor competence and audit quality, as well as the relationship between audit planning and audit quality. These findings suggested that audit quality was more strongly influenced by the effectiveness of audit implementation, auditors' ability to respond to field conditions, and the adequacy of audit evidence obtained during the audit process. These findings implied that strengthening auditor competence and enhancing the effectiveness of audit execution should be prioritized in efforts to improve audit quality within government internal oversight institutions.

Keywords: Auditor Competence, Audit Planning, Audit Quality, Risk-Based Auditing, Government Internal Auditors.

1. Introduction

Internal government oversight plays a critical role in ensuring accountability, transparency, and effective public sector governance. In Indonesia, the Government Internal Control System (SPIP) was established to provide reasonable assurance regarding the achievement of organizational objectives through effective and efficient operations, reliable financial reporting, asset safeguarding, and compliance with applicable regulations. Within this framework, Government Internal Supervisory Apparatus (APIP) institutions, including regional inspectorates, are responsible for conducting audits, reviews, evaluations, monitoring activities, and other supervisory functions to strengthen governance and risk management practices. As one of the regional APIP institutions, the Bandung City Regional Inspectorate is expected to ensure that government activities are implemented in accordance with laws and regulations while promoting accountability and good governance. Audit quality is therefore essential because high-quality audits provide reliable information, support decision-making

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processes, and contribute to the effectiveness of internal control systems (AAIPI, 2021). Moreover, Law No. 15 of 2004 allows the Supreme Audit Board of Indonesia (BPK) to utilize APIP audit results to improve the effectiveness of external audits and support follow-up actions on audit recommendations.

Despite these expectations, concerns regarding audit quality remain evident. BPK audit reports indicate that the Bandung City Government received an Unqualified Opinion (WTP) in 2021 but subsequently received Qualified Opinions (WDP) in both 2022 and 2023. During the same period, audit findings related to internal control weaknesses and regulatory compliance issues remained significant, presented in Table 1.

Table 1. BPK Audit Findings

No.	Budget Year	Inspection Report Number	Discovery Categories	Number of Findings	Opinion
1	2021	22/LHP/XVIII.BDG/05/2022	Internal Control System (SPI)	1	WTP
			Compliance	12	WTP
	Total 2021			13	WTP
2	2022	32/LHP/XVIII.BDG/05/2023	Internal Control System (SPI)	1	WDP
			Compliance	11	WDP
	Total 2022			12	WDP
3	2023	41/LHP/XVIII.BDG/05/2024	Internal Control System (SPI)	1	WDP
			Compliance	15	WDP
	Total 2023			16	WDP

Source: Audit Report of the Indonesian Audit Board (BPK RI), adapted

These findings suggest that improvements in audit effectiveness and internal oversight are still required. Furthermore, although the Bandung City Inspectorate consistently achieved Level 3 APIP Capability Assessment during 2022–2024, an evaluation conducted by the West Java Representative Office of the Financial and Development Supervisory Agency (BPKP) in 2024 concluded that compliance and performance audits had not yet generated sufficiently strategic recommendations to improve risk management and public sector governance. This inconsistency between capability assessment results and audit outcomes raises important questions regarding the determinants of audit quality within the organization.

The urgency of this research is driven by several critical factors. First, internal government oversight plays a critical role in ensuring accountability, transparency, and effective public sector governance, yet concerns regarding audit quality remain evident, as indicated by the shift from WTP to WDP opinions and persistent audit findings in the Bandung City Government. Second, previous studies have identified auditor competence as one of the most important factors affecting audit quality. Competent auditors possess adequate knowledge, technical skills, experience, and professional judgment that enable them to identify irregularities, evaluate evidence objectively, and provide reliable audit

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conclusions (Rai, 2008). Empirical studies generally report a positive relationship between auditor competence and audit quality (Maulana et al., 2024; Assegaff, 2024; Alsaeedi & Kamyabi, 2023; Hermawan & Bustomi, 2022; Alsughayer, 2021). However, conflicting evidence has also been reported, with some studies finding no significant effect of auditor competence on audit quality (Tina, 2023). Third, another factor frequently associated with audit quality is audit planning. Effective audit planning helps auditors identify risks, allocate resources efficiently, determine audit procedures, and focus on areas with the greatest potential for misstatement or noncompliance (AAIPI, 2021; Pickett, 2006). Prior studies have found that audit planning positively influences audit quality (Maulida et al., 2024; Doloksaribu & Firdaus, 2023; Evayanti et al., 2021). Nevertheless, other research has reported insignificant relationships between audit planning and audit quality (Sipayung et al., 2024). Fourth, one contextual factor that may influence the relationship between auditor competence, audit planning, and audit quality is risk-based auditing. Risk-based auditing focuses audit resources on areas that pose the greatest risks to organizational objectives, thereby improving audit efficiency and effectiveness (AAIPI, 2021). Empirical evidence suggests that risk-based auditing can strengthen audit quality and enhance the effectiveness of audit processes (Le et al., 2022; Nuraziza et al., 2023). Several studies have also found that risk-based auditing strengthens the influence of auditor competence on audit quality (Sutisman, 2021; Setiawan, 2019). However, other studies report that risk-based auditing fails to moderate this relationship (Wati, 2024). Fifth, these inconsistent findings indicate the existence of an empirical gap that warrants further investigation, particularly in the context of the Bandung City Regional Inspectorate, where limited studies have examined audit quality determinants.

Previous research has shown significant but fragmented findings regarding the determinants of audit quality. Studies have demonstrated that auditor competence positively influences audit quality, reflecting the relationship between knowledge, skills, experience, and professional judgment with reliable audit outcomes (Maulana et al., 2024; Assegaff, 2024; Alsaeedi & Kamyabi, 2023). Research has shown that audit planning significantly affects audit quality, with well-structured planning enabling auditors to identify risks, allocate resources efficiently, and focus on high-risk areas (Maulida et al., 2024; Doloksaribu & Firdaus, 2023; Evayanti et al., 2021). Studies have also identified that risk-based auditing strengthens the influence of auditor competence on audit quality (Sutisman, 2021; Setiawan, 2019). However, these studies have examined these relationships in isolation or with inconsistent results, leaving a significant gap in understanding how auditor competence, audit planning, and risk-based auditing collectively influence audit quality in the Bandung City Regional Inspectorate.

The research gap in this study lies in the limited understanding of how auditor competence and audit planning influence audit quality, with risk-based auditing as a moderating variable, particularly in the Bandung City Regional Inspectorate. While individual studies have examined the direct effects of auditor competence or audit planning on audit quality, the integrated framework connecting these factors with risk-based auditing as a moderating variable remains underexplored (Sutisman, 2021; Wati, 2024). Additionally, most previous studies have focused on other regions or organizations, leaving a significant gap in knowledge regarding the dynamics of audit quality in the Bandung City Regional Inspectorate, where the shift from WTP to WDP opinions and persistent audit findings indicate the need for empirical investigation. Furthermore, recent evidence regarding risk-based auditing and audit quality in the public

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sector remains limited, particularly in the context of post-pandemic governance and increasing demands for accountability and transparency.

The novelty of this research lies in several aspects. First, this study focuses on the Bandung City Regional Inspectorate during the 2022–2024 period, representing a unique context characterized by the shift from WTP to WDP opinions, persistent audit findings, and inconsistency between capability assessment results and audit outcomes. Second, this study develops an integrative model that simultaneously examines the influence of auditor competence and audit planning on audit quality with risk-based auditing as a moderating variable, providing a more comprehensive understanding of the determinants of audit quality in government internal oversight institutions. Third, this study positions risk-based auditing as a moderating variable, enabling the examination of whether risk-based auditing strengthens or weakens the relationship between auditor competence, audit planning, and audit quality. Fourth, this study contributes to the limited empirical evidence on audit quality determinants in the Bandung City Regional Inspectorate, providing insights into how auditor competence, audit planning, and risk-based auditing collectively influence audit quality. Fifth, this study extends the application of auditing theory and public sector governance theory to the context of internal government oversight, validating theoretical predictions in an under-researched institutional context.

The purpose of this study is to analyze the effect of auditor competence and audit planning on audit quality, with risk-based auditing as a moderating variable, in the Bandung City Regional Inspectorate. The choice of this goal was driven by the inconsistency of findings from previous studies, where some researchers found significant positive effects while others found negative or insignificant effects, and the limited understanding of how risk-based auditing moderates these relationships in the context of government internal oversight institutions. With a comprehensive examination of the moderating mechanisms, this study aims to provide a deeper understanding of how auditor competence and audit planning can be strategically managed to enhance audit quality, and whether risk-based auditing influences the strength of these relationships.

The contribution of this research is multifaceted. From a theoretical perspective, this research contributes to the enrichment of literature on auditing and public sector governance by proposing and testing an integrative model that links auditor competence and audit planning with audit quality, incorporating risk-based auditing as a moderating variable, extending the application of auditing theory to the context of internal government oversight in Indonesia. The findings contribute to the understanding of how specific factors influence audit quality and how risk-based auditing moderates these relationships, providing a more nuanced theoretical framework for analyzing audit quality in government internal supervisory institutions. From a practical perspective, this study provides actionable insights for the Bandung City Regional Inspectorate, regional governments, and policymakers in designing strategies to improve audit quality and strengthen internal government oversight. For the Bandung City Regional Inspectorate, the findings provide guidance on which factors should be prioritized in enhancing audit quality, including auditor competence development, audit planning effectiveness, and risk-based auditing implementation. For regional governments, the results offer insights into the importance of supporting APIP institutions in strengthening their audit capacity and capability. For policymakers, particularly the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs, this study provides empirical evidence to support the development of policies and programs that enhance

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audit quality in regional government internal oversight institutions, thereby strengthening accountability, transparency, and good governance in the Indonesian public sector.

2. Theoretical Background

2.1 Agency Theory

Agency theory explains the contractual relationship between a principal and an agent, in which the principal delegates authority and responsibility for managing resources to the agent. This relationship often creates conflicts of interest and information asymmetry because agents may pursue objectives that differ from those of principals, resulting in agency costs such as monitoring costs, bonding costs, and residual losses (Jensen & Meckling, 1976). In the public sector, principals can be represented by the public and local government leaders, while agents are regional government officials responsible for managing public resources and implementing government programs. In this context, the Regional Inspectorate functions as an internal oversight mechanism that reduces agency conflicts through audit activities. High quality audits enhance transparency, accountability, and governance by providing reliable information, identifying irregularities, and offering appropriate recommendations. Therefore, audit quality serves as an important monitoring instrument to minimize agency costs and support effective and efficient public sector governance (Jensen & Meckling, 1976).

2.2 Contingency Theory

Contingency theory, developed by Fiedler (1964, 1967), argues that organizational effectiveness is not achieved through a single universal approach but depends on the suitability between organizational characteristics and situational conditions. In the auditing context, audit effectiveness and quality are influenced not only by internal factors such as auditor competence and audit planning but also by contextual factors, including risk levels, organizational complexity, and the effectiveness of internal control systems. According to Fiedler (1964), effectiveness depends on the alignment between individual capabilities and situational control. In this study, risk-based auditing represents a situational factor that may influence the relationship between auditor competence, audit planning, and audit quality. By focusing audit activities on high-risk areas, risk-based auditing enables auditors to adapt their audit strategies and resource allocation according to organizational risk profiles. Therefore, contingency theory provides a relevant framework for explaining how risk-based auditing may strengthen or weaken the effects of auditor competence and audit planning on audit quality by ensuring that audit activities are aligned with the specific conditions faced by the organization (Fiedler, 1967).

2.3 Auditor Competence

Auditor competence refers to the knowledge, skills, experience, and professional capabilities required to perform audit responsibilities effectively. According to the Audit Board of the Republic of Indonesia Regulation No. 1 of 2017, professional competence encompasses both education and experience, enabling auditors to produce relevant findings, recommendations, and audit judgments. Audit teams must collectively possess sufficient expertise, practical auditing experience, and an understanding of applicable auditing standards and organizational operations to ensure the reliability of audit results. Experience also plays an important role in enhancing auditors' professional judgment and decision-making accuracy during the audit process (Atmaja, 2017). Furthermore, the Indonesian Internal Government Auditors Association (AAIPI, 2021) emphasizes that

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auditors must possess adequate knowledge, skills, and competencies, while APIP leaders are responsible for ensuring that audit teams collectively have the capabilities required to perform internal audit activities effectively. Competent auditors are better able to identify irregularities, evaluate audit evidence objectively, and provide appropriate recommendations, thereby improving audit quality and supporting organizational accountability (Novianti et al., 2024). Empirical studies consistently demonstrate that auditor competence has a positive effect on audit quality, indicating that higher levels of competence contribute to more reliable and effective audit outcomes (Assegaff, 2024; Alsaeedi & Kamyabi, 2023; Hermawan & Bustomi, 2022; Alsughayer, 2021; Liahmad et al., 2019; Meidawati & Assidiqi, 2019).

2.4 Audit Planning

Audit planning is a critical stage in the audit process that requires auditors to develop and document a comprehensive engagement plan, including audit objectives, scope, timing, and resource allocation. According to the Indonesian Internal Government Auditors Association (AAIPI, 2021), audit planning should consider organizational strategies, objectives, and relevant risks to ensure that audit activities are conducted effectively and efficiently. Similarly, the State Finance Audit Standards (SPKN, 2017) emphasize that audit work must be adequately planned to achieve audit objectives and enhance audit effectiveness. Audit planning is a continuous process throughout the audit engagement, encompassing the identification of risks, determination of audit procedures, and allocation of audit resources (Saroh et al., 2022). Effective audit planning enables auditors to focus on high-risk areas, improve the efficiency of audit procedures, and generate more accurate findings and relevant recommendations. Consequently, well-structured audit planning is expected to improve the overall quality of audit outcomes. Empirical evidence supports this view, as previous studies have found that audit planning has a positive and significant effect on audit quality (Maulida et al., 2024; Doloksaribu & Firdaus, 2023; Evayanti et al., 2021).

2.5 Risk-Based Auditing

Risk-based auditing is an audit approach that focuses audit resources and procedures on areas with the highest potential risks to organizational objectives. This approach enables internal auditors to provide assurance regarding strategic risks, governance weaknesses, and deficiencies in risk management and internal control systems. By prioritizing high-risk areas, risk-based auditing improves the effectiveness and efficiency of audit activities, facilitates more appropriate resource allocation, and enhances the relevance of audit findings and recommendations (Abidin, 2017). Furthermore, a structured risk-based auditing approach allows auditors to better identify, assess, and mitigate risks associated with organizational objectives and business processes, thereby strengthening the overall performance of the internal audit function (Mujalli, 2024). As a result, risk-based auditing contributes to higher audit quality by ensuring that audit efforts are directed toward matters that have the greatest impact on organizational performance and accountability. Empirical evidence supports this relationship, with previous studies demonstrating that risk-based auditing has a positive and significant effect on audit quality (Nuraziza et al., 2023; Le et al., 2022).

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2.6 Hypothesis Development

2.6.1 The Effect of Auditor Competence on Audit Quality

Auditor competence refers to the knowledge, skills, experience, and professional capabilities required to perform audit responsibilities effectively. Competent auditors possess a stronger understanding of auditing standards, audit procedures, and organizational risks, allowing them to identify material misstatements, gather sufficient audit evidence, and provide reliable audit conclusions (Rohmawati & Tumirin, 2023). According to the Audit Board of the Republic of Indonesia Regulation No. 1 of 2017, professional competence encompasses both education and experience, enabling auditors to produce relevant findings, recommendations, and audit judgments. Audit teams must collectively possess sufficient expertise, practical auditing experience, and an understanding of applicable auditing standards and organizational operations to ensure the reliability of audit results (Atmaja, 2017). The Indonesian Internal Government Auditors Association (AAIPI, 2021) emphasizes that auditors must possess adequate knowledge, skills, and competencies, while APIP leaders are responsible for ensuring that audit teams collectively have the capabilities required to perform internal audit activities effectively. Competent auditors are better able to identify irregularities, evaluate audit evidence objectively, and provide appropriate recommendations, thereby improving audit quality and supporting organizational accountability (Novianti et al., 2024). Empirical studies consistently demonstrate that auditor competence has a positive effect on audit quality, indicating that higher levels of competence contribute to more reliable and effective audit outcomes (Assegaff, 2024; Alsaeedi & Kamyabi, 2023; Hermawan & Bustomi, 2022; Alsughayer, 2021; Liahmad et al., 2019; Meidawati & Assidiqi, 2019). Based on the theoretical explanation and empirical findings, the following hypothesis is proposed:

H1: Auditor competence has a positive effect on audit quality.

2.6.2 The Effect of Audit Planning on Audit Quality

Audit planning is a critical stage in the audit process that requires auditors to develop and document a comprehensive engagement plan, including audit objectives, scope, timing, and resource allocation. According to the Indonesian Internal Government Auditors Association (AAIPI, 2021), audit planning should consider organizational strategies, objectives, and relevant risks to ensure that audit activities are conducted effectively and efficiently. Similarly, the State Finance Audit Standards (SPKN, 2017) emphasize that audit work must be adequately planned to achieve audit objectives and enhance audit effectiveness. Audit planning is a continuous process throughout the audit engagement, encompassing the identification of risks, determination of audit procedures, and allocation of audit resources (Saroh et al., 2022). Effective audit planning enables auditors to focus on high-risk areas, improve the efficiency of audit procedures, and generate more accurate findings and relevant recommendations. Consequently, well-structured audit planning is expected to improve the overall quality of audit outcomes. Empirical evidence supports this view, as previous studies have found that audit planning has a positive and significant effect on audit quality (Maulida et al., 2024; Doloksaribu & Firdaus, 2023; Evayanti et al., 2021). Based on the theoretical explanation and empirical findings, the following hypothesis is proposed:

H2: Audit planning has a positive effect on audit quality.

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2.6.3 The Effect of Risk-Based Auditing on Audit Quality

Risk-based auditing is an audit approach that focuses audit resources and procedures on areas with the highest potential risks to organizational objectives. This approach enables internal auditors to provide assurance regarding strategic risks, governance weaknesses, and deficiencies in risk management and internal control systems. By prioritizing high-risk areas, risk-based auditing improves the effectiveness and efficiency of audit activities, facilitates more appropriate resource allocation, and enhances the relevance of audit findings and recommendations (Abidin, 2017). Furthermore, a structured risk-based auditing approach allows auditors to better identify, assess, and mitigate risks associated with organizational objectives and business processes, thereby strengthening the overall performance of the internal audit function (Mujalli, 2024). As a result, risk-based auditing contributes to higher audit quality by ensuring that audit efforts are directed toward matters that have the greatest impact on organizational performance and accountability. Empirical evidence supports this relationship, with previous studies demonstrating that risk-based auditing has a positive and significant effect on audit quality (Nuraziza et al., 2023; Le et al., 2022). Based on the theoretical explanation and empirical findings, the following hypothesis is proposed:

H3: Risk-based auditing has a positive effect on audit quality.

2.6.4 The Moderating Role of Risk-Based Auditing on the Relationship between Auditor Competence and Audit Quality

Auditor competence refers to the knowledge, skills, education, training, and experience that enable auditors to perform audit tasks effectively and exercise professional judgment appropriately. Competent auditors possess a stronger understanding of auditing standards, audit procedures, and organizational risks, allowing them to identify material misstatements, gather sufficient audit evidence, and provide reliable audit conclusions (Rohmawati & Tumirin, 2023). While auditor competence is widely recognized as a key determinant of audit quality, its effectiveness may depend on the audit approach applied. Risk-based auditing focuses audit activities on areas with the highest levels of risk, enabling auditors to allocate resources more efficiently and concentrate their expertise on matters that have the greatest impact on organizational objectives. Consequently, risk-based auditing may strengthen the positive relationship between auditor competence and audit quality by ensuring that auditors' knowledge and professional capabilities are applied to the most critical audit areas (Dung, 2024). Empirical studies have provided evidence that risk-based auditing enhances the contribution of auditor competence to audit quality, indicating that higher levels of auditor competence combined with effective implementation of risk-based auditing lead to superior audit outcomes (Dung, 2024; Le et al., 2022; Rohmawati & Tumirin, 2023). Based on the theoretical explanation and empirical findings, the following hypothesis is proposed:

H4: Risk-based auditing positively moderates the relationship between auditor competence and audit quality.

2.6.5 The Moderating Role of Risk-Based Auditing on the Relationship between Audit Planning and Audit Quality

Audit planning is a systematic process of determining audit objectives, scope, resource allocation, and audit procedures to ensure that audit engagements are conducted effectively and efficiently. Within the Government Internal Supervisory Apparatus

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(APIP), audit planning is expected to incorporate a risk-based approach to prioritize audit activities according to the level of organizational risk (AAIPI, 2021). The fundamental principle of risk-based auditing is that limited audit resources should be focused on areas that pose the greatest threats to organizational objectives (AAIPI, 2018). Consequently, auditors must identify, assess, and prioritize significant risks when developing audit plans. Effective audit planning improves the direction, focus, and efficiency of audit activities, thereby enhancing audit quality. However, the effectiveness of audit planning may depend on the extent to which risk considerations are integrated into the planning process. Risk-based auditing enables auditors to align audit priorities with organizational risk profiles, ensuring that audit procedures address the most critical issues and generate more relevant findings and recommendations. Therefore, audit plans developed using a risk-based approach are expected to be more effective in improving audit quality than plans that do not adequately consider risk factors. Accordingly, risk-based auditing is expected to strengthen the positive relationship between audit planning and audit quality. Based on the theoretical explanation and empirical findings, the following hypothesis is proposed:

H5: Risk-based auditing positively moderates the relationship between audit planning and audit quality.

3. Methods

3.1 Research Design

This study employed a quantitative explanatory research design to examine the effects of auditor competence and audit planning on audit quality, with risk-based auditing serving as a moderating variable. The explanatory research design enables the examination of causal relationships between independent variables (Auditor Competence and Audit Planning), moderating variable (Risk-Based Auditing), and dependent variable (Audit Quality). The quantitative approach is considered appropriate because the study aims to empirically test the proposed hypotheses using statistical analysis of numerical data collected from government internal auditors.

3.2 Population and Sample

The research was conducted at the Bandung City Regional Inspectorate, Indonesia. The unit of analysis consisted of government internal auditors working within the institution. The population comprised 63 auditors, while the sample consisted of 57 auditors selected using a purposive sampling technique. The purposive sampling technique was chosen because the study requires respondents who possess adequate knowledge and experience in conducting audits within the government internal oversight context. The sample selection was based on criteria relevant to the research objectives, including auditors who are directly involved in audit planning and implementation activities at the Bandung City Regional Inspectorate.

3.3 Data Collection Techniques

Data were collected through a structured questionnaire distributed directly to respondents. The questionnaire was designed based on operational definitions of research variables and adapted from validated measurement scales from previous studies, tailored to the context of government internal auditing. The data collection procedure involved several sequential steps: (1) questionnaire development based on operational definitions of research variables and adaptation of validated measurement scales from previous

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studies; (2) content validity assessment through expert judgment to evaluate the clarity, relevance, and comprehensiveness of questionnaire items; (3) distribution of questionnaires directly to auditors at the Bandung City Regional Inspectorate; (4) collection and compilation of completed questionnaires; (5) data screening and cleaning to identify and remove incomplete or invalid responses; and (6) coding and tabulation of valid data for statistical analysis. All measurement items were assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

3.4 Operational Definition of Variables

Table 2. Operational Definition and Measurement of Variables

Variable	Definition	Indicators	Scale	References
Audit Quality (Y)	The extent to which audit activities are conducted in accordance with applicable standards and produce reliable findings and recommendations	Compliance with audit standards; adequacy of audit evidence; quality of audit findings; relevance of recommendations	Likert 1-5	Moeller (2009); Arens et al. (2017); BPKP (2018); IIA (2017); AAIPI (2021)
Auditor Competence (X_1)	The knowledge, skills, experience, and professional capabilities required to perform audit responsibilities effectively	Personal quality; general knowledge; specialized expertise	Likert 1-5	Rai (2008)
Audit Planning (X_2)	The systematic process of determining audit objectives, scope, resource allocation, and audit procedures	Understanding of the audit object; internal control systems; audit objectives and scope; audit criteria; audit evidence; audit programs	Likert 1-5	BPKP (2018)
Risk-Based Auditing (Z)	An audit approach that focuses audit resources and procedures on areas with the highest potential risks to organizational objectives	Business objectives; risk recognition; strategic planning; audit committee concerns; management performance systems; audit universe; annual audit planning; feedback mechanisms	Likert 1-5	Selim & McNamee (1999)

Source: Developed for this research (2026)

3.5 Data Analysis Techniques

Prior to hypothesis testing, validity and reliability tests were performed to ensure the quality of the research instrument. Descriptive statistics were used to describe the

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characteristics of respondents and research variables. Furthermore, classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were conducted before model estimation. Hypothesis testing was performed using Moderated Regression Analysis (MRA) with IBM SPSS Statistics version 30 to examine both direct and moderating effects among variables. The regression model used in this study is formulated as follows:

$$AQ = \alpha + \beta_1 AC + \beta_2 AP + \beta_3 RBA + \beta_4 (AC \times RBA) + \beta_5 (AP \times RBA) + \varepsilon$$

Where:

AQ = Audit Quality
AC = Auditor Competence
AP = Audit Planning
RBA = Risk-Based Auditing
AC × RBA = Interaction between Auditor Competence and Risk-Based Auditing
AP × RBA = Interaction between Audit Planning and Risk-Based Auditing
α = Constant
β_1–β_5 = Regression coefficients
ε = Error term

Statistical significance was evaluated at a 5% significance level. The hypothesis is accepted if the probability value (p-value) is less than 0.05 with t-statistic > t-table. The analysis examines how auditor competence and audit planning influence audit quality, and whether risk-based auditing moderates these relationships at the Bandung City Regional Inspectorate.

4. Results and Discussion

4.1 Results

Table 3. Respondent Characteristics

Position / Educational Level	Male	Female	Total
First Expert Auditor			
Bachelor's Degree (D4/S1)	11	6	17
Master's Degree (S2)	2	5	7
Subtotal	13	11	24
Junior Expert Auditor			
Bachelor's Degree (D4/S1)	8	7	15
Master's Degree (S2)	2	4	6
Subtotal	10	11	21
Intermediate Expert Auditor			
Bachelor's Degree (D4/S1)	2	2	4
Master's Degree (S2)	2	3	5
Subtotal	4	5	9
Skilled Auditor			
Bachelor's Degree (D4/S1)	1	0	1
Subtotal	1	0	1
Supervisory Auditor			
Diploma (D3)	1	1	2
Subtotal	1	1	2
Total	29	28	57

Source: Data processed by researchers (2026)

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Table 3 presents the respondent characteristics of this study. Descriptive statistics were used to describe the characteristics of respondents and the distribution of research variables (Christina & Nuryaman, 2015). The study involved 57 auditors from the Bandung City Regional Inspectorate, consisting of 29 male and 28 female respondents. Most respondents held the positions of First Expert Auditor (24 respondents) and Junior Expert Auditor (21 respondents). In terms of educational background, the majority possessed undergraduate qualifications (36 respondents), followed by master's degrees (19 respondents), while only 2 respondents held diploma-level qualifications. These characteristics indicate that the respondents generally had adequate educational backgrounds and were directly involved in audit activities, enabling them to provide relevant information regarding the variables examined.

Table 4. Statistical Characteristics

Variable	Minimum	Maximum	Mean	Std. Deviation
Auditor Competence (X1)	1.307	3.941	2.912	0.634
Audit Planning (X2)	1.780	3.991	3.106	0.660
Risk-Based Auditing (Z)	1.104	3.988	2.887	0.764
Audit Quality (Y)	1.598	3.899	2.929	0.640

Source: Data processed by researchers (2026)

Table 4 presents the descriptive statistics of the research variables. Audit Planning (X2) recorded the highest mean value (3.106), indicating that respondents generally perceived audit planning practices positively. Audit Quality (Y) and Auditor Competence (X1) obtained mean values of 2.929 and 2.912, respectively, while Risk-Based Auditing (Z) showed the lowest mean value (2.887). The standard deviation values ranged from 0.634 to 0.764 and were lower than the corresponding mean values, indicating relatively homogeneous responses among respondents. Risk-Based Auditing exhibited the highest standard deviation (0.764), suggesting greater variation in respondents' perceptions regarding its implementation compared to the other variables. Overall, the findings indicate favorable perceptions of auditor competence, audit planning, risk-based auditing, and audit quality within the Bandung City Regional Inspectorate.

Table 5. Reliability Test

Variable	Number of Items	Cronbach's Alpha	Threshold	Result
Auditor Competence (X1)	9	0.895	0.600	Reliable
Audit Planning (X2)	19	0.962	0.600	Reliable
Risk-Based Auditing (Z)	15	0.976	0.600	Reliable
Audit Quality (Y)	7	0.895	0.600	Reliable

Source: Data processed by researchers (2026)

Table 5 presents the reliability test results. Reliability testing was conducted to assess the internal consistency of the measurement instruments used in this study. A construct is considered reliable if its Cronbach's Alpha value exceeds 0.60 (Ghozali, 2021). As presented in Table 5, all research variables achieved Cronbach's Alpha values above the required threshold. Auditor Competence (X1) obtained a Cronbach's Alpha value of

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0.895, Audit Planning (X2) recorded 0.962, Risk-Based Auditing (Z) achieved 0.976, and Audit Quality (Y) obtained 0.895. These results indicate that all measurement items demonstrate strong internal consistency and are capable of producing stable and reliable measurements. Therefore, all variables satisfy the reliability requirement and are suitable for further statistical analysis.

Table 6. Classical Assumption Test Results

Assumption Test	Indicator	Result	Criteria	Conclusion
Normality	Kolmogorov-Smirnov Sig.	0.027	> 0.05	Not Normal
	Shapiro-Wilk Sig.	0.092	> 0.05	Normal
Multicollinearity	Tolerance	> 0.10	> 0.10	No Multicollinearity
	VIF	< 10.00	< 10.00	No Multicollinearity
Heteroscedasticity	Scatterplot Analysis	Random distribution of residuals with no specific pattern	No clear pattern	No Heteroscedasticity

Source: Data processed by researchers (2026)

Table 6 presents the classical assumption test results. Classical assumption tests were conducted to evaluate the suitability of the regression model prior to hypothesis testing (Ghozali, 2021). The tests included normality, multicollinearity, and heteroscedasticity assessments. As presented in Table 6, the Kolmogorov-Smirnov test produced a significance value of 0.027, which is below the threshold of 0.05, indicating that the data were not normally distributed. However, the Shapiro-Wilk test yielded a significance value of 0.092, exceeding 0.05. Considering the sample size of 57 respondents, the data can be assumed to satisfy the normality requirement. Furthermore, the multicollinearity test showed tolerance values above 0.10 and Variance Inflation Factor (VIF) values below 10.00 for all variables, indicating that no multicollinearity problem existed among the independent variables. The heteroscedasticity test using scatterplot analysis revealed that the residuals were randomly distributed above and below the zero line without forming a specific pattern, suggesting the absence of heteroscedasticity. Overall, the results indicate that the regression model satisfies the classical assumptions and is therefore appropriate for further analysis.

Table 7. Hypothesis Testing Results

Variable	Coefficients	t-value	Sig.
Constant	-0.326	-0.502	0.618
Auditor Competence (X1)	0.828	2.154	0.036**
Audit Planning (X2)	0.260	0.687	0.495
Risk-Based Auditing (Z1)	0.141	0.576	0.567
X1 × Z1	-0.145	-1.129	0.264
X2 × Z1	0.096	0.753	0.455
R-Square	0.851		
F-Test	0.000		

Source: Data processed by researchers (2026)

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Table 7 presents the hypothesis testing results. The hypothesis testing was conducted using Moderated Regression Analysis (MRA). As shown in Table 7, auditor competence (X1) has a positive and significant effect on audit quality (β = 0.828, p = 0.036), supporting H1. This finding indicates that auditors with higher levels of knowledge, skills, and professional experience are more likely to produce high-quality audit outcomes. In contrast, audit planning (X2) does not significantly affect audit quality (β = 0.260, p = 0.495), leading to the rejection of H2. Similarly, risk-based auditing (Z1) does not have a significant direct effect on audit quality (β = 0.141, p = 0.567), indicating that H3 is not supported.

The moderating effects of risk-based auditing were also examined through the interaction terms. The interaction between auditor competence and risk-based auditing (X1 × Z1) shows a negative but insignificant coefficient (β = -0.145, p = 0.264), indicating that risk-based auditing does not moderate the relationship between auditor competence and audit quality. Therefore, H4 is rejected. Likewise, the interaction between audit planning and risk-based auditing (X2 × Z1) is not statistically significant (β = 0.096, p = 0.455), suggesting that risk-based auditing does not moderate the relationship between audit planning and audit quality. Consequently, H5 is also rejected. Furthermore, the model explains 85.1% of the variance in audit quality (R^2 = 0.851), while the remaining 14.9% is explained by factors outside the model. The F-test significance value of 0.000 indicates that the regression model is statistically significant and suitable for explaining the relationship among the variables examined.

4.2 Discussion

4.2.1 The Effect of Auditor Competence on Audit Quality

The findings indicate that auditor competence has a positive and significant effect on audit quality, with a coefficient value of 0.828 and a probability value of 0.036, indicating that H1 is accepted. This result supports previous studies conducted by Maulana et al. (2024), Assegaff (2024), Alsaeedi and Kamyabi (2023), Hermawan and Bustomi (2022), Alsughayer (2021), Liahmad et al. (2019), and Meidawati and Assidiqi (2019), which consistently found that higher auditor competence leads to better audit quality. Auditor competence, reflected in knowledge, skills, professional experience, and analytical ability, enables auditors to perform audit procedures effectively, evaluate audit evidence accurately, and produce reliable audit reports. In the context of government internal auditing, competent auditors are better equipped to identify irregularities, assess compliance with regulations, and provide appropriate recommendations. These findings are consistent with Agency Theory, which suggests that effective monitoring mechanisms reduce information asymmetry and improve accountability (Jensen & Meckling, 1976). Therefore, enhancing auditor competence through continuous education, professional certification, and training programs is essential for improving audit quality.

4.6.2 The Effect of Audit Planning on Audit Quality

The results reveal that audit planning does not significantly affect audit quality, with a coefficient value of 0.260 and a probability value of 0.495, indicating that H2 is rejected. This finding is consistent with the studies of Nuryani (2025) and Sipayung et al. (2024), which also reported an insignificant relationship between audit planning and audit quality. Although audit planning is an important stage of the audit process, its effectiveness depends largely on the quality of implementation during fieldwork. In the Bandung City Regional Inspectorate, audit planning is generally prepared in accordance with established standards and procedures, resulting in relatively homogeneous planning

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practices among audit teams. Consequently, variations in audit quality are more likely to be influenced by factors such as auditor competence, audit execution, supervision, and the sufficiency of audit evidence rather than by audit planning itself. These findings suggest that well-prepared audit plans alone are insufficient to improve audit quality without effective implementation and professional judgment during the audit process.

4.2.3 The Effect of Risk-Based Auditing on Audit Quality

The results indicate that risk-based auditing does not have a significant direct effect on audit quality, with a coefficient value of 0.141 and a probability value of 0.567, indicating that H3 is rejected. This finding suggests that although risk-based auditing has been implemented within the Bandung City Regional Inspectorate, its direct contribution to audit quality remains limited. Risk-based auditing primarily functions as a tool for identifying and prioritizing audit objects during the planning stage rather than as a mechanism that directly enhances audit quality. In practice, auditors frequently encounter situations that differ from initial risk assessments and therefore rely heavily on their professional judgment, analytical skills, and experience to evaluate evidence and formulate recommendations. Furthermore, the audit culture within the organization remains largely compliance-based, with audit activities primarily driven by the Annual Supervisory Work Program (PKPT) rather than fully integrated risk management practices. Consequently, the implementation of risk-based auditing has not been sufficiently strong to directly influence audit quality.

4.2.4 The Moderating Role of Risk-Based Auditing on the Relationship between Auditor Competence and Audit Quality

The findings indicate that risk-based auditing does not moderate the relationship between auditor competence and audit quality, with an interaction coefficient of -0.145 and a probability value of 0.264, indicating that H4 is rejected. This result supports the study conducted by Wati (2024), which found that risk-based auditing was unable to strengthen the effect of auditor competence on audit quality. Although risk-based auditing has been implemented within the Bandung City Regional Inspectorate, auditor competence remains the primary determinant of audit quality. In practice, auditors frequently encounter situations that differ from initial risk assessments and therefore rely heavily on their professional judgment, analytical skills, and experience to evaluate evidence and formulate recommendations. Furthermore, risk information used during audit planning may not always reflect actual conditions encountered during fieldwork. As a result, the implementation of risk-based auditing does not substantially alter the influence of auditor competence on audit quality. This finding suggests that auditor competence contributes directly to audit quality regardless of the extent to which risk-based auditing is applied.

4.2.5 The Moderating Role of Risk-Based Auditing on the Relationship between Audit Planning and Audit Quality

The results show that risk-based auditing does not moderate the relationship between audit planning and audit quality, with an interaction coefficient of 0.096 and a probability value of 0.455, indicating that H5 is rejected. Within the Bandung City Regional Inspectorate, audit planning procedures are generally standardized across audit teams, resulting in limited variation in planning quality. Risk-based auditing primarily functions as a tool for identifying and prioritizing audit objects during the planning stage rather than

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as a mechanism that directly enhances audit quality. Moreover, auditors frequently encounter emerging risks and unexpected conditions during fieldwork that require adjustments to audit procedures. Under such circumstances, auditors' adaptability and professional judgment become more important than the original audit plan. In addition, the audit culture within the organization remains largely compliance-based, with audit activities primarily driven by the Annual Supervisory Work Program (PKPT) rather than fully integrated risk management practices. Consequently, the implementation of risk-based auditing has not been sufficiently strong to influence the relationship between audit planning and audit quality, resulting in an insignificant moderating effect.

5. Conclusion

This study aimed to examine the effects of auditor competence and audit planning on audit quality, with risk-based auditing serving as a moderating variable at the Bandung City Regional Inspectorate. Using a quantitative explanatory research design with Moderated Regression Analysis on 57 auditors selected through purposive sampling, the study successfully tested the direct and moderating relationships among the research variables and evaluated the proposed hypotheses through statistical analysis.

The results indicate that auditor competence has a positive and significant effect on audit quality, with a coefficient value of 0.828 and a probability value of 0.036, indicating that H1 is accepted. Auditors who possess adequate knowledge, skills, experience, and professional capabilities are more likely to produce high-quality audit outcomes. Competent auditors are better equipped to perform audit procedures effectively, evaluate audit evidence accurately, and provide reliable audit reports. In contrast, audit planning does not have a significant effect on audit quality, with a coefficient value of 0.260 and a probability value of 0.495, indicating that H2 is rejected. The preparation of audit plans alone is insufficient to improve audit quality without effective implementation during the audit process. Audit planning procedures at the Bandung City Regional Inspectorate are generally standardized across audit teams, resulting in relatively homogeneous planning practices and limited variation in planning quality.

Furthermore, risk-based auditing does not have a significant direct effect on audit quality, with a coefficient value of 0.141 and a probability value of 0.567, indicating that H3 is rejected. Risk-based auditing does not moderate the relationship between auditor competence and audit quality, with an interaction coefficient of -0.145 and a probability value of 0.264, indicating that H4 is rejected. Similarly, risk-based auditing does not moderate the relationship between audit planning and audit quality, with an interaction coefficient of 0.096 and a probability value of 0.455, indicating that H5 is rejected. These findings suggest that audit quality within the Bandung City Regional Inspectorate is influenced primarily by auditor competence, while the implementation of risk-based auditing has not yet been sufficiently integrated to strengthen the effects of auditor competence and audit planning on audit quality. The model explains 85.1% of the variance in audit quality, while the remaining 14.9% is explained by factors outside the model.

The theoretical implications of this study extend the application of Agency Theory and Contingency Theory to the context of government internal auditing in Indonesia. The finding that auditor competence significantly influences audit quality supports Agency Theory's emphasis on the role of monitoring mechanisms in reducing information asymmetry and improving accountability (Jensen & Meckling, 1976). The finding that risk-based auditing does not moderate the relationship between auditor competence, audit

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planning, and audit quality challenges Contingency Theory's assumption that situational factors always strengthen the relationship between individual capabilities and organizational outcomes (Fiedler, 1967). This study also contributes to the limited empirical evidence on audit quality in the Bandung City Regional Inspectorate, providing insights into the operational challenges and organizational factors that influence audit quality in regional government internal oversight institutions.

Based on these findings, several recommendations can be proposed. The Bandung City Regional Inspectorate should continue to enhance auditor competence through continuous professional education, technical training, certification programs, and knowledge-sharing initiatives to improve audit quality. In addition, the implementation of risk-based auditing should be strengthened by integrating risk assessment more comprehensively into all stages of the audit process, including planning, execution, reporting, and follow-up activities. Audit planning should also be supported by more thorough risk identification and assessment to ensure that audit resources are focused on areas with the highest potential impact.

This study has several limitations that should be acknowledged. First, the study focuses only on the Bandung City Regional Inspectorate, which may limit the generalizability of the findings to other regional inspectorates or government institutions. Second, the study uses a cross-sectional design, which limits the ability to establish causal relationships between variables. Third, the study relies on self-reported data from respondents, which may be subject to social desirability bias and common method bias. Fourth, the model's explanatory power is relatively strong, with an R-square value of 0.851, but other factors not included in the model may still influence audit quality. Fifth, the study does not examine the moderating role of individual differences such as age, education level, or organizational characteristics in the relationships examined.

For future research, it is recommended to expand the scope of study by involving other regional inspectorates or public sector institutions to improve the generalizability of the findings. Future studies may also incorporate additional variables, such as auditor independence, professional skepticism, audit experience, organizational commitment, leadership support, and internal control effectiveness, to provide a more comprehensive understanding of the factors affecting audit quality. Additionally, qualitative or mixed-method approaches may be employed to gain deeper insights into the challenges and effectiveness of risk-based auditing implementation in the public sector. Researchers should also employ longitudinal designs to examine how audit quality evolves over time as organizational conditions and audit practices develop.

In conclusion, this study contributes to the growing body of literature on auditing and public sector governance by providing empirical evidence on the determinants of audit quality in the Bandung City Regional Inspectorate. The findings suggest that auditor competence is the primary determinant of audit quality, while audit planning and risk-based auditing do not significantly influence audit quality or moderate the relationships examined. As Indonesia continues to strengthen its internal government oversight systems, understanding these factors becomes increasingly important for developing effective strategies to enhance audit quality, strengthen accountability, and promote good governance in the public sector.

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