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THE EFFECT OF LOCUS OF CONTROL AND INTEGRITY ON AUDIT QUALITIY (EMPIRICAL STUDY ON BPK REPRESENTATIVE OF THE RIAU PROVINCE)

ABSTRACT

This study aims to find empirical evidence regarding the influence of locus of control and integrity on audit quality. The population of this study is auditors who work at the Riau Provincial Representative Audit Board (BPK). The data used in this study is primary data. Sampling was carried out with a saturated sample approach, so that the entire population was used as a sample, namely 32 examiners. The hypothesis test was carried out with the help of the SPSS Version 26 statistical test device. The results of this study found that locus of control and integrity have a significant influence on audit quality. Locus of control, which reflects the level of internal control of auditors over their work, as well as high integrity of auditors has proven to be instrumental in producing quality audits. These results indicate that these two factors need attention to improve the quality of audits conducted by BPK, especially in Riau Province.
Keywords: Locus of Control, Integrity, Audit Quality

INTRODUCTION

The central or regional government is tasked and authorized to manage and implement the State/regional financial budget. The consequence is that the government must account for the implementation of these duties and authorities periodically by using financial reporting media in accordance with applicable general standards. For this reason, the government must prepare financial reports periodically in accordance with the Government Accounting Standards (SAP) which are accurate and reliable. In addition to the government, namely the government agency that is audited, there are still other parties who are interested in information derived from financial statements. These other parties include: Representative Institutions, namely: DPR, DPRD, and DPD and law enforcement agencies, other institutions formed based on laws, Indonesian citizens, and international institutions (Strategic Plan of BPK RI 2011.2015). all of them are interested in seeing the results of the government's performance on the management and accountability of the State's finances.

BPK conducts an audit of the Government Financial Statements to provide an opinion on the fairness of the financial information presented in the Government Financial Statements. The fairness of this financial information is based on the criteria of conformity with government accounting standards, adequate disclosures, compliance with laws and regulations, and the effectiveness of the Internal Control System (Explanation of Article 16 paragraph (1) of Law Number 15 of 2004 concerning the Audit of State Financial Management and Responsibility). BPK gave an opinion on the fairness of financial information after completing the audit process.

There are many factors that determine the process of forming a good audit quality, one of which is the locus of control. Locus of control is one of the personality variables where people derive expectations from their activities depending on their own or out of their control. Robbins & Judge, (2008:139) defines the locus of control as the degree to which individuals are convinced that they are the determinants of their own destiny. According to him, an individual who is confident that they can control their own destiny is said to be someone who has an internal locus of control. Meanwhile, individuals who believe that their lives are controlled by external forces are said to have the property of locus of external control. Gibson et al., (2012) stated that in general, the results of the study showed that auditors who had internal locus of control were more resistant to pressure to change and less likely to be persuaded to change their attitudes.

Auditors with internal locus of control can believe that what happens is always under their control, and always take a role and responsibility in every decision-making by looking at the events that will occur based on their decisions. It is different from the external locus of control which shows that the auditor's confidence in his life is influenced by the environment and outside of control which causes the individual to feel incapable of controlling the situation. Auditors who have an internal locus of control have a more positive contribution in carrying out their duties. Dewi & Muliartha, (2018) found locus of control has a positive effect on audit quality. Auditors with internal locus of control can believe that what happens is always under their control, and always take a role and responsibility in every decision-making by looking at the events that will occur based on their decisions. It is different from the external locus of control which shows that the auditor's confidence in his life is influenced by the environment and outside of control which causes the individual to feel incapable of controlling the situation. Auditors who have an internal locus of control have a more positive contribution in carrying out their duties. Dewi & Muliartha, (2018) found locus of control has a positive effect on audit quality.

The quality of the audit can be seen from its integrity because it can bring out the potential and ability as well as the attitude of authority and honesty. Another important thing if the auditor continues to uphold his integrity will be able to be careful, firm, fair and disclose all things in the audit findings.

Integrity requires an auditor to be honest, transparent, wise and responsible for the audits he conducts. Integrity is a quality that underpins public trust and is a benchmark for members in testing all decisions. Integrity requires a person to be honest, transparent, wise and responsible in carrying out audits. This is very necessary to build trust and as a basis for decision-making (Octavia, 2013). Research by Ahmad et al., (2020) found that integrity has a positive effect on audit quality. This is also supported by Dewi & Muliartha, (2018) who found that integrity has a positive effect on audit quality.

METHOD, DATA, AND ANALYSIS

Types and Data Sources

The population in this study is all auditors in BPK Riau Province totaling 32 auditors. A sample is a group or several parts of a population (Sugiyono, 2013:92). The sample used in this study is all ASN examiners of the Riau Provincial Government. So that the sample taken in this study amounted to 32 respondents.

Data Collection Techniques

The data collection method that will be used in this study is the primary data collection technique. Data collection was carried out with a questionnaire containing a questionnaire or questionnaire using a modified likert scale from Likert 5. This questionnaire was distributed directly to respondents, namely auditors at the Riau Provincial Representative Audit Board (BPK). The variables of this study were measured by a range of Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree.

Operational Definition and Variable Measurement

The dependent variable in this study is audit quality symbolized by (Y). Meanwhile, the independent variables of this study are locus of control and integrity.

Table 1. Operational Definition and Variable Measurement

Variable	Definition	Measurement	Scale
Audit Quality (Y)	Audits conducted independently based on government audit standards and when finding irregularities, misrepresentations or fraud are reported objectively against predetermined audit priorities (Hasibuan et al., 2018).	1. Accuracy of findings 2. Conformance with audit standards 3. Audit risk 4. Process control of work by supervisors 5. Determination of audit priorities 6. Attention from managers and partners 7. Number of audits 8. Reviews from third parties	Interval
Locus of Control (X1)	Locus of control is the degree to which a person believes that they can control their own destiny. (Robbins & Judge, 2008:138).	1. Obey the rules 2. Work according to the actual circumstances 3. Do not accept forms that are not their rights 4. Do not be intimidated by others 5. Expressing beliefs 6. Confident 7. Not bowing down due to pressure 8. Considering the interests of the state 9. Considering one's circumstances 10. Not avoiding harm to others	11. Have a sense of

Interval

responsibility

Integrity (X2)	Integrity is an honest and transparent attitude, courageous, wise, and responsible in carrying out audits (Sukriah & Akram, n.d., 2009).	1. Auditor Honesty 2. Auditor Courage 3. Auditor Thoughtfulness 4. Auditor Responsibility.	Interval

Data Analysis Techniques

The data analysis method in this study is using the help of the Statistical Product and Service Solution 26 computer program. After collecting the necessary data for the study, data analysis is carried out. The data analysis in this study is descriptive statistics, classical assumption tests which include normality tests, multicollinearity tests, heteroskedasticity tests, multiple regression analysis, hypothesis tests consisting of partial tests (T test) and determination coefficient tests (R^2).

RESULT AND DISCUSSION

Data Testing and Research Results

Descriptive Statistical Analysis

The descriptive analysis techniques used in this study are the mean, median, maximum, minimum, and standard deviation values of each variable. The following is a table of descriptive statistics of research variables.

Table 2. *Descriptive Statistical*

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	67	23	30	27.15	2.148
Locus of Control	67	35	50	45.31	3.669
Integrity	67	30	40	36.21	3.146
Valid N (listwise)	67	32	45	40.15	3.547

From table 2 above, it can be seen that the Audit Quality variable has a total of data (N) 32 with a minimum value of 25 and a maximum value of 35 while the average value (mean) is 31.03, so the standard number of definitions is 3.346. The Locus of Control variable with the number of data (N) 32 with a minimum value of 6 and a maximum value of 22 with an average value of 12.91, the standard definition is 4.130. The Integrity variable has a total of 32 data (N) with a minimum value of 30 and a maximum value of 55 while the average value (mean) is 50.22, so the standard number of definitions is 4.877.

Validity Test

The correlation value can be seen in the Corrected Item-Total Correlation column. To determine whether an item is valid or not is to compare the r count (the value on the Corrected Item-Total Correlation) with the r table (obtained from the r table), if the r count > r table then the item can be declared valid, if the r count < r table or the value is negative then the item is declared invalid. In r table look for a significance of
0.05 with a 2-sided test and N = 145 or df = 32-2 = 32-2 = 30, then the r table is 0.349 (see attachment r table).

Table 3. *Validity Test*

Variabel	Pertanyaan	R Hitung		R Tabel	Kesimpulan
Audit Quality	Audit Quality 1	0,793	>	0,349	Valid
	Audit Quality 2	0,864	>	0,349	Valid
	Audit Quality 3	0,925	>	0,349	Valid
	Audit Quality 4	0,844	>	0,349	Valid
	Audit Quality 5	0,860	>	0,349	Valid
	Audit Quality 6	0,865	>	0,349	Valid
	Audit Quality 7	0,478	>	0,349	Valid
Locus Of Control	*Locus Of Control 1*	0,774	>	0,349	Valid
	Locus Of Control 2	0,834	>	0,349	Valid
	Locus Of Control 3	0,370	>	0,349	Valid
	Locus Of Control 4	0,440	>	0,349	Valid
	Locus Of Control 5	0,817	>	0,349	Valid
	Locus Of Control 6	0,740	>	0,349	Valid
Integrity	Integrity 1	0,827	>	0,349	Valid
	Integrity 2	0,822	>	0,349	Valid
	Integrity 3	0,868	>	0,349	Valid
	Integrity 4	0,892	>	0,349	Valid
	Integrity 5	0,766	>	0,349	Valid
	Integrity 6	0,786	>	0,349	Valid
	Integrity 7	0,909	>	0,349	Valid
	Integrity 8	0,714	>	0,349	Valid
	Integrity 9	0,598	>	0,349	Valid
	Integrity 10	0,694	>	0,349	Valid
	Integrity 11	0,788	>	0,349	Valid

Reliability Test

A questionnaire is said to be reliable or reliable if a person's answers to statements are consistent or stable over time. The test was carried out by trying the instrument once, then the data obtained was analyzed using the Cronbach's Alpha (α) technique. A variable is said to be reliable if it gives a value of Cronbach's Alpha
> 0.60.

Table 4. *Reliability Test*

Variabel	*Cronbach's Alpha*	Kesimpulan
Audit Quality (Y)	0,893 > 0,60	Reliabel
Locus of Control (X1)	0,748 > 0,60	Reliabel
Integrity (X2)	0,923 > 0,60	Reliabel

Results of the Classic Assumption Test

Normality Test

This test was carried out to test whether the residual regression was normally distributed or not. A good regression equation model has normally distributed residuals.

Table 5. One Sample Kolmogrov Smirnov Test

One-Sample Kolmogorov-Sminrnov Test			
		Unstandardized Residual	
N		67	
Normal Parameters[a,b]	Mean	.0000000	
	Std. Deviation		1.60412627
Most Extreme Differences	Absolute	.075	
	Positive	.075	
	Negative	-.075	
Test Statistic		.075	
Asymp Sig. (2-tailed)		.200[c,d]	

From the table above, it can be seen that the number of test values of one sample of Kolmogorov Smirnow is distributed normally because it has a significance value above 0.05, which is 0.200, with a total of 32 data.

Multicollinearity Test

Multicollinearity is the relationship between independent variables that is definite between independent variables. If all regression assumptions are met, the resulting model is considered to account for the influence between variables well.

Table 6. *Multicollinearity Test*

		Collinearity Statistic	
		Tolerance	**VIF**
1	*Locus of Control* (X_1)	0,955	1,047
	Integrity (X_2)	0,955	1,047

Based on table 6 above, it can be seen that the tolerance value of the four variables is more than 0.10 while the VIF value is less than 10, so it can be said that the data does not occur multicollinearity between independent variables, so it is sufficient for further analysis.

Heteroscedasticity Test

Data is said to occur heteroscedasticity if the errors produced form a certain pattern, for example the distribution of small errors to large or from large to small, or from small to large and then shrink again or vice versa From the results of the scatterplot below, it can be seen that the diagram does not form a pattern or looks scattered, which means that there are no symptoms of heteroskedasticity.

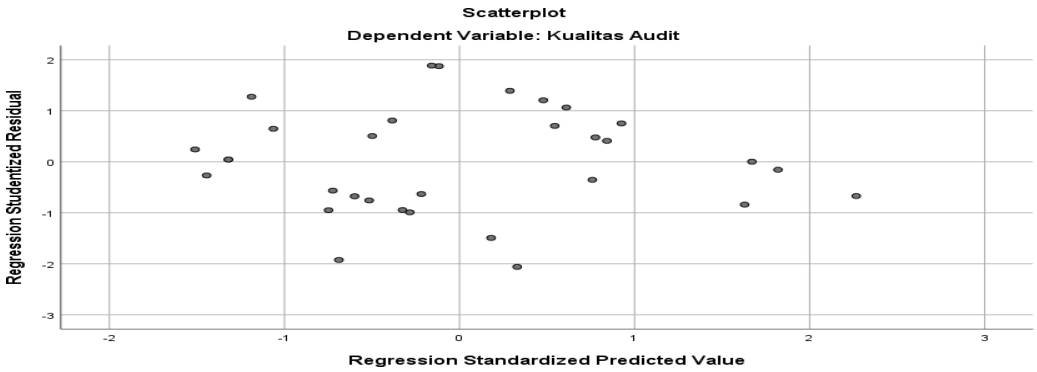

Figure 1. Scatterplot

From the graph above, it can be seen that the dots are spread randomly, do not form a specific clear pattern, and are scattered above and below the number zero. Therefore, it can be concluded that the regression model in this study is free from heteroscedasticity.

Multiple Regression Analysis

This test is used to determine the influence or linear relationship between two or more independent variables and one bound variable.

Table 7. Multiple Regression Analysis

Model		Standardized Coefficients		t	Sig.
	Unstandardized				
		B	Std. Error	Beta	
1	(Constant)	3.752	5.114		.734	.469
	Locus of Control	.354	.108	.436	3.260	.003
	Integrity	.452	.092	.659	4.925	.000
a. Dependent Variable: Audit Quality						

Based on table 7 It can be seen that the resulting regression model equation is:

Y = 3,752 + 0,354 X1 + 0,452 X2

Partial Significance Test

In the partial test (t-test), decisions can be made based on the significance of the SPSS autput results. The t-test basically shows how far an individual explanatory or independent variable influences in explaining the variation of the dependent variable. Whether or not there is a significant influence of each independent variable on the dependent variable can be known by comparing its significant value with the degree of confidence. If the significant level is less than 0.05, then Ha is accepted. Similarly, if the significance level is greater than 0.05 then Ha is rejected. If Ha is accepted and Ho is rejected, it means that there is a significant relationship between the independent variable and the dependent variable. The next test was also carried out by comparing the value of t calculated with t table with the value of the level of significance used in this study was 5%.

Table 8. Partial Significance Test

Model	t Tabel	t hitung	Sig	Keterangan
Locus Of Control	2,048	3.260	0.003	Diterima
Integrity	2,048	4.925	0.000	Diterima

Based on the above data, it can be concluded that the t-value of the Locus Of Control calculation is 3.260 greater than the t-value of the table (3.260 > 2.048) with a significant value of 0.003 less than 0.05 or (0.003< 0.05), then the independent variable of Locus Of Control has a significant effect on the dependent variable. The t-value of the Integrity calculation is 4.925 greater than the t-value of the table (4.925 > 2.048) with a significant value of 0.000 less than 0.05 or (0.000< 0.05) then the independent variable Integrity has a significant effect on the dependent variable.

Determination Coefficient Test

The Determination Coefficient Test (Adjusted R Square) is a test to find out how much the influence of variable X has on variable Y. The higher the value of Adjusted R Square, the higher the level of association between the independent variable and the bound variable.

Table 9. Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.709[a]	.503	.469	2.438	2.387
a. Predictors: (Constant), Integrity, Locus of Control					
b. Dependent Variable: Audit Quality					

From table 9 of the summary model above, it is known that the value of the determination coefficient (Adjusted R Square) of 0.469 is the same as 46.9% of the dependent variables that can be explained by independent variables, the remaining 53.1% are influenced by variables outside the research model or in other words, the Locus of Control and Integrity variables have an influence on audit quality by 46.9% while the rest are influenced by variables outside the research model.

DISCUSSION

The Effect of Locus of Control on Audit Quality

The first hypothesis proposed by this study states the relationship between competence and audit quality, based on the t-test in table 5.7 states that the Locus of Control value on audit quality has a t-value of 3.260 > t-table 2.048 with a significance value of 0.003 or a significant value of 0.003 < 0.05, then it can be concluded that Ha is accepted and H0 is rejected, meaning that the Locus of Control has a significant effect on Audit Quality.

The results of this study support the theory used (attribution theory). The theory explains that a person's behavior is influenced by internal and external factors. Internal factors (experience, knowledge and skills) can affect the quality of the resulting audit. A person with a tendency to locus of control has a control center within him, so it can be said that an auditor with a tendency to locus of control uses his experience, knowledge, and skills in carrying out complex audit assignments and strives to carry out his duties in accordance with the established procedures so that the auditor is able to produce a quality audit that can increase the value of the audited financial statements. External factors (fate, luck, and task structure) are

assessed as external causes that can affect a person's behavior. The results of this study are in line with research conducted by Achyarsyah, (2021) and Dewi & Muliartha, (2018) which stated that the locus of control affects the quality of audits.

The Effect of Integrity on Audit Quality

The second hypothesis proposed by this study states the relationship between Integrity and audit quality, based on the t-test in table 5.7 states that the value of Integrity to audit quality has a t-value of 4.925 > t table 2.048 with a significance value of 0.000 or a significant value of 0.000 < 0.05, then it can be concluded that Ha is accepted and H0 is rejected, meaning that Integrity has a significant effect on Audit Quality.

In order to improve the quality of audits, auditors are required to always have the principle of integrity in carrying out their work. The auditor will disclose the results of his audit findings honestly, wisely, report if there are irregularities to the client in accordance with the real reality and be responsible in testing all the decisions he takes. So that auditors have an important role in society, especially in the government which depends on the integrity of an auditor in maintaining an orderly function. If the auditor attacks have low integrity, it will damage the trust of all circles in the auditor. The results of this study are in line with research conducted by Ahmad et al., (2020) and Dewi & Muliartha, (2018) which states that integrity affects audit quality.

CONCLUSION

This study aims to test and analyze whether locus of control and integrity have a positive effect on audit quality. The hypothesis tested in this study is supported. This research was conducted on 32 respondents, namely auditors who are in the Riau Provincial Representative BPK. Based on the study conducted by the researcher, it can be concluded that locus of control and integrity have a positive effect on audit quality. This research has limitations and in the future can provide an overview for the next researcher. In this study, data collection was obtained by survey method through the distribution of questionnaires, so that the opinions and characteristics of respondents could not be revealed in real terms. This study only used 2 independent variables (independent variables). The results of the analysis and conclusions are still limited so that the suggestions that can be used for further research are expected to supervise the filling of the questionnaire in taking respondents' answers, so that the results obtained are appropriate and more optimal. The next research is expected to anticipate and conduct interview methods, so that if respondents do not understand the questions from the questionnaire, they can ask the researcher.

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