

# DETERMINANTS OF AUDIT QUALITY IN THE PUBLIC SECTOR

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## Abstract

This study aims to provide a literature review on audit quality in the public sector. There are 15 articles used from 3 journal categories, namely Scopus quartile 2, international, and national indexed by Sinta 3 which were published from 2017 to 2021. This study used the Systematic Literature Review method developed by Kitchenham et al (2009). Article searches are carried out through the publish or perish application with a search focus on Scopus as the main search source. Researchers also use search sources from Google Scholar as a secondary source of supporting data. The results showed that there were 6 dominant determination factors used to measure audit quality in the 15 selected articles, namely competence, independence, professional skepticism, professional ethics, motivation, and time budget pressure.

**Keywords:** *Audit Quality, Public Sector, Determination Factors, Literature Review*

## INTRODUCTION

This study aims to systematically review the literature related to audit quality in the public sector to identify the factors that influence it. Although many studies have been conducted on audit quality, most of them focus solely on the private sector. In Indonesia, research on audit quality, especially in the public sector, is still relatively limited (Kusumawati et al., 2017). This study will explore the factors that affect audit quality in the public sector based on previous research findings. The literature used

includes scientific articles from various journals, both from Indonesia and abroad, discussing audit quality in the public sector from 2017 to 2021.

Audit quality is essential in realizing accountability in the public sector through financial reporting. As the primary medium of accountability, financial reporting (Steccolini, 2004) must be of high quality to be used for accountability in the use and management of finances to users. To ensure the quality of financial reporting, audits are conducted in accordance with standards. The role of the audit is to ensure that the reported information meets the qualitative characteristics of relevance, faithful representation, understandability, timeliness, comparability, and verifiability, which are fundamental and considered the foundation of good governance. Based on its function, the audit is also qualified as a governance mechanism (Badlaoui et al., 2021), and one of the characteristics of governance is audit quality (Pujilestari and Winedar, 2018). Auditors play a key role in contributing to the credibility of reported financial statements. High-quality audits support financial stability. The responsibility for conducting high-quality audits of financial statements lies with the auditor (Ismail et al., 2019). Auditors can assess whether public resources are managed responsibly and effectively, helping the government achieve accountability while instilling trust in its stakeholders (Manes Rossi et al., 2020).

The government is one of the public sector organizations. In the Indonesian government, the Audit Board of the Republic of Indonesia (BPK RI) is the audit institution tasked with auditing the financial statements of the central government, local governments, other state institutions, Bank Indonesia, state-owned enterprises, public service bodies, local government-owned enterprises, and other institutions or bodies managing state finances. These audits are carried out by BPK RI auditors who work by setting the State Financial Audit Standards (SPKN) as a benchmark for auditors to perform their duties. Additionally, BPK establishes a code of ethics to uphold the core values of integrity, independence, and professionalism (BPK RI, 2021). Based on the Summary of Audit Results (IHPS) of BPK RI for the first semester of 2021, BPK's audit results on efforts to improve state financial governance, increase revenue, and recover losses revealed 8,483 findings containing 14,501 issues amounting to Rp837 trillion, including 6,617 (46%) issues of internal control system weaknesses (SPI) and

7,512 (52%) issues of non-compliance with laws and regulations amounting to Rp826 trillion, as well as 372 (2%) issues of inefficiency, ineffectiveness, and uneconomical practices amounting to Rp113.13 billion. These audit results reflect the audit quality performed by BPK RI auditors, defined as the likelihood that auditors will find and report violations in the client's accounting system (DeAngelo, 1981).

Good audit quality in the public sector is influenced by various factors. Initial research on audit quality was conducted by DeAngelo in 1981 titled "Auditor Size and Audit Quality," followed by Deis and Giroux in 1992, who studied "Determinants of Audit Quality in the Public Sector." Recent studies on audit quality in the public sector include Djanegara and Iriyadi (2017) on "Implementation of Audit Strategy to Improve Audit Quality in First Year of Local Government Implementing Accrual-Based Accounting" in Indonesia; Kusumawati et al. (2017) on "Auditor Professional Skeptics in Producing Audit Quality " in South Sulawesi, Indonesia; Mat Ludin et al. (2017) on "The Association Between CEO Characteristics, Internal Audit Quality and Risk-Management Implementation in The Public Sector" in Malaysia; Reheul et al. (2017) on "Auditor Gender, Experience And Reporting in Nonprofit Organizations" in Belgium. The following year, Kusumawati et al. (2018) researched "The Effect of Auditor Quality to Professional Skepticism and its Relationship to Audit Quality" in Indonesia. Subsequent research by Hardiningsih et al. (2019) on "Determinants of Audit Quality" in Indonesia; Ismail et al. (2019) on "Public Sector Audit Quality" in Malaysia; Greenwood and Zhan (2019) on "Audit Adjustment and Public Sector Audit Quality" in the UK; Deyganto (2019) on "Internal Audit Quality and its Impact on Public Sector Organizational Performance" in Southern Ethiopia. In 2020, Bassey et al. (2020) conducted research titled "Auditors Independence and Audit Quality" in Nigeria; Caruana and Kowalczyk (2020) studied "The Quest for Audit Quality in the Public Sector" in Europe. Subsequent audit quality research was conducted by Theresia et al. (2021) on determinants affecting audit quality in Indonesia; Aswar et al. (2021) on "Determinants of audit quality: Role of time budget pressure" in Indonesia; Izedonmi and Adeparubi (2021) on "Internal Audit Quality and Public Sector Management" in Nigeria. Based on these studies, this research will propose an audit

quality framework in the public sector that encompasses all factors indicating audit quality and present it with reference to previous literature findings.

This research is structurally divided into three main stages. First, this study will discuss the different definitions of audit quality available in various audit literature. Second, it will discuss the methodology used to collect and analyze research related to audit quality factors in the public sector. Third, it will review and summarize literature and publications related to factors affecting audit quality in the public sector.

## **THEORETICAL FRAMEWORK**

### *Audit Quality*

Audit quality is a complex subject, and there is no universally recognized definition or analysis of audit quality (IAASB, 2014:2). Many empirical studies offer definitions of audit quality, but according to the Financial Reporting Council (FRC, 2006), there is no single agreed-upon definition of audit quality that can be used as a standard for assessing actual performance. Similarly, Bing et al. (2014) stated that various proxies are applied by researchers to measure audit quality, but there is no consensus on which audit quality proxy is most suitable for specific research purposes. This means that the analysis of audit quality is very broad, and many factors are used to define audit quality.

According to DeAngelo (1981), the quality of audit services is defined as the market-assessed joint probability that a particular auditor will (a) detect violations in the client's accounting system and (b) report these violations. The probability of detecting a violation depends on the auditor's technical ability and independence. Based on this understanding, audit quality is the auditor's responsibility in examining financial statements. The responsibility for conducting a quality audit of financial statements lies in the hands of the auditor. DeFond and Zhang (2014) also explain that audit quality is analyzed at the individual auditor level. Audit quality is best achieved in an environment where there is support from and appropriate interaction between the auditor and the auditee. Mustofa (2020), in his research on Auditor Turnover Development derived from various national journals from 2009 to 2019, managed to map audit quality as a consequence variable by 21% in terms of auditor turnover and by

50% as both a consequence and antecedent variable. Mustofa's (2020) research results show that audit quality is one of the impacts of auditor turnover. Regarding the definition of audit quality, Badlaoui et al. (2021) have summarized various definitions based on the literature categories from practitioners and accounting.

**Table 1**  
**Definitions of Audit Quality**

Category	Definition
<b>Practitioner Literature</b>	The term "audit quality" encompasses key elements that create an environment that maximizes the likelihood that quality audits are consistently performed.
	Meeting investors' needs for independent and reliable audits and strong audit committee communication about: (1) Financial statements, including related disclosures; (2) Assurance about internal controls; and (3) Going concern warnings.
	A professional service provided by experts in response to economic and regulatory demands.
	Audits involve company directors engaging auditors to report in a manner prescribed by law (true and fair view opinion) to users.
	Audit quality is one conducted in accordance with generally accepted auditing standards (GAAS) to provide reasonable assurance that the audited financial statements and related disclosures (1) are presented in accordance with GAAP and (2) are not materially misstated, whether due to error or fraud.
<b>Accounting Literature</b>	Higher audit quality is greater assurance that financial statements reflect the underlying economics of the company, conditioned on the financial reporting system and its inherent characteristics.
	Audit quality is the probability that financial statements do not contain material omissions or misstatements.
	Audit quality describes how well an audit detects and reports material misstatements in financial statements, reducing information asymmetry between management and shareholders, and therefore helping to protect shareholders' interests.
	Audit quality is how well the audit process detects and reports material misstatements in financial statements.
	The degree of alignment between the value created by the audit and the expectations of third-party audit users and audit clients.

From these various definitions, Badlaoui et al. (2021) concluded that audit quality is an audit mission carried out by competent, independent, and experienced professionals, in accordance with generally accepted auditing standards, to provide adequate assurance to financial statement users, in the auditor's report, that the financial

statements and related information are presented in accordance with auditing standards and are not materially misstated.

### *Audit Quality in the Public Sector*

Audit quality in the public sector is extremely important for ensuring the management of public funds and maintaining public trust in the audit profession. Audit quality in public sector organizations is also necessary to achieve accountability and integrity, improve operations, and instill confidence among citizens and stakeholders. The challenges faced by auditors in the changing public sector environment have raised concerns about audit quality. Measuring audit quality in public sector audits presents significant challenges for practitioners and academics, as there is no single model to define and operationalize audit quality (Ismail et al., 2019). Audit quality in the public sector is also characterized by detecting violations in the client's accounting system during the audit process (Usman et al., 2014; Senathip and Cavico, 2017).

The definition of audit quality in the public sector will differ from that in the private sector because the public sector differs from the private sector in many ways, including accounting and financial reporting. The public sector differs from business organizations, for example, in the absence of profit motives (Samelson et al., 2006). It is mandatory for the public sector to appoint only public sector auditors to examine public administration, which creates a dominance of public sector auditors (Masood and Afzal, 2016). The lack of competition in the public sector hampers audit quality. However, public sector governance can be improved if the auditors have strong knowledge and skills backgrounds (Masood and Afzal, 2016; Stübinger, Walter & Knoll, 2017).

Additionally, Usman et al. (2014) indicate that public sector audit procedures are not the same as private sector audits. The difference lies in the political influence of the respective country and government policies. Therefore, independent auditors are needed to examine the financial position of the public sector. The effectiveness of the public sector can be reflected in quality audits. Audits include exploring approaches as indicated by international standards and guidelines, providing opinions, meeting the expectations of the state, and offering caution to related entities (Lee et al., 2016). The likelihood of an auditor carrying out duties based on generally accepted auditing

standards and relevant codes of ethics for public accountants, solely to detect violations in the client's accounting system during the audit process, indicates audit quality (Usman et al., 2014; Supian and Ab, 2018).

## **RESEARCH METHODOLOGY**

The methodology used in this research is the Systematic Literature Review (SLR), or Systematic Review, which is a method to identify, evaluate, and summarize the state-of-the-art on a particular theme. Additionally, SLR allows for the collection of limited database sources, enabling analysis with lower bias than traditional reviews by selecting articles relevant to the research theme. The search was conducted using the Publish or Perish application with a search focus on Scopus as the main search source. The researcher also used Google Scholar as a supporting data source.

The SLR method used is based on the guidelines presented by Kitchenham et al. (2009), which include three main stages: review planning, conducting the review, and reporting the review. The first stage, review planning in this research methodology, involves selecting articles that meet the criteria to fulfill the study management for the research objectives. This search was based on keywords such as “audit quality,” “kualitas audit,” “auditor performance,” “public sector,” or “government.” Alternative keywords like “internal audit quality” were also used with a focus on the “public sector” or “government.” The search process was limited to relevant articles published from 2017 to 2021. The search referred to titles and keywords, resulting in 72 articles. Based on this number, the researcher reselected articles based on abstracts and content that were truly relevant to the research theme, and 15 articles were chosen as the focus of the discussion on audit quality in the public sector. A total of 57 articles were excluded because they did not discuss audit quality in the public sector context in depth.

The second stage is conducting the review by assessing the relevance of the selected articles. Each article was examined; the title, abstract, and content were carefully reviewed. Criteria for discussing audit quality in the public sector were used to select articles relevant to public sector audit quality. The researcher concentrated on the focus of the article's contribution to the discussion. The focus of the contribution

must be on audit quality in the public sector and government. Selected articles were coded 0 (not related to the focus of the contribution), 1 (related to the focus of the contribution), and 2 (meeting the criteria of the focus of the contribution). Of the 72 articles related to the keywords, only 15 articles had abstracts and content consistent with the focus of the contribution. The third stage is reporting the review of the selected articles based on abstracts and content obtained from various journals. From the 15 selected articles, the researcher will summarize the discussion review on audit quality in the public sector to identify the factors influencing it. Table 2 shows the journal names and the number of articles taken from those journals to discuss this research.

**Table 2**  
**Selected Journals and Articles Based on Abstract and Content**

No	Journal Name	Year	Number of Articles	Theme	Authors	Journal Category
1	<i>International Journal of Economic Research</i>	2017	2	<i>Audit Quality in Local Government;</i>  <i>Audit Quality</i>	Moermahadi Djanegara & Iriyadi  Andi Kusumawati, Syamsuddin, Sri Sundari	<i>International</i>
2	<i>Risk Management</i>	2017	1	<i>Internal Audit Quality in The Public Sector</i>	Khairul Rizan Mat Ludin; Zakiah Muhammaddun Mohamed; Norman Mohd-Saleh	<i>Scopus Quartile 2</i>
3	<i>Managerial Auditing Journal</i>	2017	1	<i>Audit Quality In Non Profit Organization</i>	Anne-Mie Reheul; Tom Van Caneghem; Machteld Van Den Bogaerd; Sandra Verbruggen,	<i>Scopus Quartile 2</i>



4	<i>International Journal of Law and Management</i>	2018	1	<i>Audit Quality</i>	Andi Kusumawati & Syamsuddin	<i>Scopus Quartile 2</i>
5	<i>International Journal of Financial Research</i>	2019	1	<i>Audit Quality in Malaysian Public Sector Auditing</i>	Aida Hazlin Ismail; Natasha Binti Muhammad Merejok; Muhamad Ridhuan Mat Dangi; Shukriah Saad	<i>Internatio nal</i>
6	<i>International Journal of Economy, Energy And Environment</i>	2019	1	<i>Internal Audit Quality in Public Sector Organization</i>	Kanbiro Orkaido Deyganto	<i>Internatio nal</i>
7	<i>ABACUS</i>	2019	1	<i>Public Sector Audit Quality</i>	Margaret Greenwood & Ruijia Zhan	<i>Scopus Quartile 2</i>
8	<i>Journal of Critical Reviews</i>	2020	1	<i>Audit Quality</i>	Bassey Eyo Bassey; Omini E. Ubi; Aminu Olatunbosun; Etoe U. Asi; Archibong S. Emmanuel	<i>Internasio nal</i>
9	<i>Accounting in Europe</i>	2020	1	<i>Audit Quality in The Public Sector</i>	Josette Caruana & Magdalena Kowalczyk	<i>Scopus Quartile 2</i>
10	<i>Jurnal Akuntansi dan Auditing</i>	2020	1	<i>Auditor Performance</i>	Putri Amelia Zaleha	<i>Sinta 3</i>
11	<i>Problems And Perspectives In Management</i>	2021	1	<i>Determinants of Audit Quality</i>	Khoirul Aswar, Fahmi Givari Akbar, Meilda Wiguna And Eka Hariyani	<i>Scopus Quartile 2</i>

12	<i>Universal Journal of Accounting And Finance</i>	2021	2	<i>Output Indicators of Audit Quality;</i>  <i>Determinants Influencing The Audit Quality</i>	Amine El Badlaoui, Mariam Cherqaoui, Omar Taouab  Theresia Prima Risanti; Khoirul Aswar; Jumansyah; Wirman	<i>International</i>
13	<i>European Journal of Social Sciences Studies</i>	2021	1	<i>Internal Audit Quality and Public Sector Management</i>	F. I. O. Izedonmi & Adeparubi Olateru-Olagbegi	<i>International</i>
<b>Total</b>			<b>15</b>			

Based on the category, the percentage of journals and articles used as literature sources is summarized in Table 3.

**Table 3**  
**Percentage of Journals Used as Literature Sources**

No	Journal Category	Percentage of Number of Journals	Percentage of Number of Articles
1	Scopus Quartile 2	46,15%	40%
2	International	46,15%	53,33%
3	National Indexed Sinta 3	7,7%	6,67%

Table 3 shows that the number of journals in the Scopus Quartile 2 category used as literature review sources is 46.15% or 6 journals with 40% of articles or 6 articles. The percentage of journals in the international category not indexed by Scopus is 46.15% with the same number of journals, namely 6 journals and 8 articles. Journals in the national category indexed by Sinta 3 make up 7.7% or 1 journal with 6.67% or 1 article. Based on the year of publication, Table 2 shows that 4 articles were published in 2017, 1 article in 2018, 3 articles in 2019, 3 articles in 2020, and 3 articles in 2021. The selected articles based on abstracts, content, and focus of contribution will be examined to identify the factors used in public sector audit quality.

## RESULTS

### *Indicators and Audit Quality in the Public Sector*

Research on audit quality in the public sector uses different determinants and indicators to measure audit quality. Based on the review of 15 selected articles that meet the established criteria, several indicators and determinants were identified that can identify and influence audit quality in the public sector. Table 4 presents the indicators and determinants used to measure and influence audit quality in the public sector.

**Table 4 Indicators and Determinants of Audit Quality in the Public Sector**

No	Author/Year	Article Title	Determinants	Indicators
1	Moermahadi Djanegara & Iriyadi/2017	<i>Implementation of audit strategy to improve audit quality in first year of local government implementing accrual-based accounting</i>	– Auditor competence – Auditor independence	Audit performance: – material misstatement risk – performance audit recommendations
2	Andi Kusumawati, Syamsuddin, Sri Sundari/2017	<i>External auditor professional skeptics in producing audit quality</i>	– Professional skepticism	– Auditor doubt on audit evidence – Direct confirmation
3	Khairul Rizan Mat Ludin; Zakiah Muhammaddu n Mohamed; Norman Mohd- Saleh/2017	<i>The association between CEO characteristics, internal audit quality and risk-management implementation in the public sector</i>	– CEO locus of control, – CEO risk-taking tendency	Internal audit function size: – number of internal auditors
4	Anne-Mie Reheul; Tom	<i>Auditor gender, experience and</i>	– Auditor gender, – Audit partner experience level,	Auditor gender, Audit opinions: – unqualified

	Van Caneghem; Machteld Van Den Bogaerd; Sandra Verbruggen/ 2017	<i>reporting in nonprofit Organizations</i>	– Sector-specific expertise	opinion – modified opinion due to uncertainty (i.e., unqualified opinion with explanatory paragraph) – modified opinion due to error (i.e., qualified/disclaimer/adverse opinion)
5	Andi Kusumawati & Syamsuddin/ 2018	<i>The effect of auditor quality to professional skepticism and its relationship to audit quality</i>	– Auditor quality (ethics, commitment, independence, competence, experience), – Professional skepticism	– Fieldwork guidelines – Good response to client needs – Leadership involvement – Auditor performance – Auditor doubt on audit evidence – Direct confirmation
6	Aida Hazlin Ismail; Natasha Binti Muhammad Merejok; Muhamad Ridhuan Mat Dangi; Shukriah Saad/2019	<i>Does Audit Quality Matters in Malaysian Public Sector Auditing?</i>	– Auditor independence, – Auditor competence, – Auditor workload	– Auditor performance – Top management support – Autonomy to apply audit techniques – Physical environment – Promotion & reward – Training and development – Budget availability
7	Kanbiro Orkaido Deyganto/2019	<i>Internal Audit Quality and Its Impact on Public Sector Organizational</i>	– Knowledge – Skills – Discipline – Professional care	– Independence – Competence – Internal audit standards – Formal internal

		<i>Performance: Evidence from Sector Bureaus of Southern Ethiopia</i>		audit mandate – Competent leadership – Management support – Unrestricted access to audit evidence – Objectivity
8	Margaret Greenwood & Ruijia Zhan/2019	<i>Audit Adjustments and Public Sector Audit Quality</i>	Access to pre-audit financial reports	Audit adjustments: comparing pre-audit and post-audit surplus/deficit
9	Bassey Eyo Bassey; Omini E. Ubi; Aminu Olatunbosun; Etore U. Asi; Archibong S. Emmanuel/2020	<i>Auditors Independence and Audit Quality in Nigeria</i>	– Audit fee – Audit staff rotation – Audit tenure	Number of audit staff
10	Josette Caruana & Magdalena Kowalczyk	<i>The Quest for Audit Quality in the Public Sector. Accounting in Europe</i>	– Audit institution legislation	– Accountability – Independence
11	Putri Amelia Zaleha/	Dampak Teknologi Informasi, Etika Profesi terhadap Kinerja Auditor	– Technology – Professional Ethics – Auditor Performance	– Utilization of artificial intelligence – Utilization of cloud computing – Integrity – Objectivity – Competence and professional care – Confidentiality – Professional behavior – Work quality – Timeliness – Risk assessment of misstatements

12	Khoirul Aswar, Fahmi Givari Akbar, Meilda Wiguna And Eka Hariyani/2021	<i>Determinants of audit quality: Role of time budget pressure</i>	<ul style="list-style-type: none"> <li>–Independence</li> <li>–Competence</li> <li>–Motivation</li> <li>–Time budget pressure</li> </ul>	<ul style="list-style-type: none"> <li>–Expertise</li> <li>–Adherence to audit standards</li> <li>–Client needs response</li> <li>–Professional care</li> <li>–Non-audit services</li> <li>–Professional skepticism</li> <li>–Audit tenure</li> <li>–Communication</li> <li>–Auditor ethics standards</li> <li>–Audit manager involvement</li> <li>–Intensity, audit direction, diligence, reward and recognition</li> <li>–Budget achievement and completion</li> </ul>
13	Amine El Badlaoui, Mariam Cherqaoui, Omar Taouab/2021	<i>Output Indicators of Audit Quality: A Framework Based on Literature Review</i>	<ul style="list-style-type: none"> <li>–Audit report</li> <li>–Bankruptcy</li> <li>–Auditee satisfaction</li> <li>–Auditor litigation</li> <li>–Expectation gap</li> </ul>	<p>Auditor:</p> <ul style="list-style-type: none"> <li>–Reputation</li> <li>–Audit office size</li> <li>–Audit tenure</li> <li>–Audit experience</li> <li>–Sector-specific audit experience</li> <li>–Audit market</li> <li>–Audit regulations.</li> </ul> <p>Audit Process:</p> <ul style="list-style-type: none"> <li>–Competence and independence of auditors</li> <li>–Audit team behavior</li> <li>–Budget and time pressure</li> <li>–Organizational commitment</li> <li>–Auditor evaluation</li> <li>–Auditor</li> </ul>

				skepticism –Compliance and care –Audit environment –Audit service governance –Audit procedures –Analytical procedures –Obtaining and evaluating audit evidence
14	Theresia Prima Risanti; Khoirul Aswar; Jumansyah; Wirman/2021	<i>Determinants Influencing the Audit Quality: Empirical Evidence from Indonesia</i>	–Auditor skepticism –Information system understanding –Auditor education –Audit motivation –Time budget pressure	–Critical thinking –Knowledge development –Confidence –Careful and objective audit findings –Disclosing audit errors –Timely audit execution –Guided by GAAP –Careful decision-making –Providing suggestions aligned with error causes –Providing clear and understandable audit reports for auditees –Time budget for audit completion –Timely completion of audit work
15	F. I. O. Izedonmi & Adeparubi Olateru-	<i>Internal Audit Quality and Public Sector Management in</i>	Audit effectiveness: – Audit planning – Audit execution	–Competence –Objectivity –Internal audit challenges

Olagbegi/2021	<i>Nigeria</i>	– Communication of audit results – Recommendations	– Internal audit performance
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Based on Table 4, various determinants and indicators are used to measure audit quality in the public sector. The definition of audit quality is very broad, so the use of determinants and indicators varies according to the scope of the research. Some studies use the same determinants while others use different determinants, as well as the use of indicators. Some audit quality determinants in the public sector are also used as indicators, meaning that the determinants and indicators of audit quality in the public sector are interrelated. According to the direction of the research, some are used as determinants and some as indicators to measure audit quality.

Two articles examine factors affecting internal audit quality in the public sector. These articles are included because internal audit also indicates audit quality in the public sector. The number of articles using audit quality determinants in the public sector is shown in Table 5.

**Table 5**  
**Number of Articles and Percentage of Audit Quality Determinants Used in the Public Sector**

No	Determinant	Number of Articles
1	Auditor competence	4
2	Auditor independence	4
3	Professional skepticism	3
4	CEO locus of control	1
5	CEO risk-taking tendency	1
6	Auditor gender	1
7	Sector-specific expertise	1
8	Audit partner experience level	1
9	Auditor quality	1
10	Auditor workload	1
11	Auditor knowledge	1
12	Auditor skills	1
13	Auditor discipline	1
14	Professional care	1
15	Access to pre-audit financial reports	1
16	Audit fee	1
17	Audit staff rotation	1



18	Audit tenure	1
19	Audit institution legislation	1
20	Technology	1
21	Professional Ethics	2
22	Motivation	2
23	Time budget pressure	2
24	Audit report	1
25	Bankruptcy	1
26	Auditee satisfaction	1
27	Auditor litigation	1
28	Expectation gap	1
29	Information system understanding	1
30	Auditor education	1
31	Audit planning	1
32	Audit execution	1
33	Communication of audit results	1
34	Recommendations	1

Table 5 shows that competence and independence are most frequently used, with 4 articles each measuring audit quality using different indicators. This is followed by professional skepticism, used by 3 articles to measure audit quality determinants. Other frequently used audit quality determinants after competence, independence, and professional skepticism are professional ethics, motivation, and time budget pressure, each used by 2 articles. Other determinants are used by 1 article each.

The use of audit quality determinants in the public sector and their most frequently used indicators are shown in Table 6.

**Table 6**  
**Determining Factors of Audit Quality that are often used in the Public Sector**

No	Determinants	Indicators
1	Competence	<ul style="list-style-type: none"> <li>– Fieldwork guidelines</li> <li>– Good response to client needs</li> <li>– Auditor's work</li> <li>– Auditor performance</li> <li>– Top management support</li> <li>– Autonomy to apply audit techniques</li> <li>– Promotion &amp; rewards</li> <li>– Training and development</li> <li>– Budget availability</li> <li>– Expertise</li> </ul>

		<ul style="list-style-type: none"> <li>– Compliance with audit standards</li> <li>– Response to client needs</li> <li>– Professional caution</li> <li>– Professional skepticism</li> <li>– Audit tenure</li> <li>– Communication</li> </ul>
2	Independence	<ul style="list-style-type: none"> <li>– Leadership involvement</li> <li>– Physical environment</li> <li>– Non-audit services</li> <li>– Managerial audit involvement</li> <li>– Auditor's ethical standards</li> </ul>
3	Professional skepticism	<ul style="list-style-type: none"> <li>– Auditor's doubt towards audit evidence</li> <li>– Direct confirmation</li> <li>– Carefully and objectively proposing audit findings</li> <li>– Disclosing audit errors</li> <li>– Carefulness in decision making</li> <li>– Critical thinking</li> <li>– Knowledge development</li> <li>– Confidence</li> </ul>
4	Professional ethics	<ul style="list-style-type: none"> <li>– Integrity</li> <li>– Objectivity</li> <li>– Competence and professional caution</li> <li>– Confidentiality</li> <li>– Professional behavior</li> </ul>
5	Motivation	<ul style="list-style-type: none"> <li>– Intensity</li> <li>– Audit direction</li> <li>– Perseverance</li> <li>– Rewards and recognition</li> </ul>
6	Time budget pressure	<ul style="list-style-type: none"> <li>– Achievement and realization of budget</li> <li>– Time budget for audit completion</li> <li>– Timely completion of audit work</li> </ul>

There are 6 dominant determinants of audit quality in the public sector based on a literature review of 15 selected articles. Other factors listed in Table 4 can also be used to measure audit quality in the public sector. Given the broad definition of audit quality, the choice of determinants and indicators should be tailored to the specific needs of the research. Determinants that are less frequently used provide opportunities for future researchers to explore audit quality in the public sector and explain different determinants.

## CONCLUSIONS

In this study, the author used 15 articles that met the research criteria to identify the determinants of audit quality in the public sector. These articles were categorized into three journal categories: Scopus Quartile 2, International, and National indexed Sinta 3. The percentage of journals and articles for the Scopus Quartile 2 category is 46.15% of journals with 40% of articles. International journals have the same percentage for the number of journals, 46.15%, with 53.33% of articles, while National indexed Sinta 3 journals account for 7.7% with 6.67% of articles.

Based on the literature review conducted, there are 34 determinants used to measure audit quality. Among the 15 selected articles, 6 dominant determinants are identified: competence, independence, professional skepticism, professional ethics, motivation, and time budget pressure. Given the limited number of dominant factors compared to the total number of determinants used, future research could investigate audit quality in the public sector using less dominant determinants to produce new and different findings. This study also has limitations, particularly regarding the number of articles used, as research on audit quality in the public sector is still limited. This study only identifies the determinants of audit quality based on a literature review and does not discuss these factors in detail. Future research is encouraged to provide detailed discussions using different methods, both qualitative and quantitative.

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