

-RESEARCH ARTICLE-

## THE IMPACT OF THE GRABBING HAND ON DETERMINANTS OF AUDIT QUALITY: EVIDENCE FROM GOVERNMENT EXTERNAL AUDITORS, INDONESIA

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Citation (APA): Mahdi, S. A., Nurkholis., Baridwan, Z., Prihatiningtias, Y. W., (2024). The Impact of the Grabbing Hand on Determinants of Audit Quality: Evidence from Government External Auditors, Indonesia. *International Journal of Economics and Finance Studies*, 16(01), 547-572. doi: 10.34109/ijefs.202416125

**—Abstract—**

This research investigates the influence of the Grabbing Hand Theory on audit quality within the Indonesian government sector, with particular emphasis on how political pressure may affect audit effectiveness. The Grabbing Hand Theory posits that government officials may enact policies primarily for personal gain, which often undermines transparency and accountability. The study aims to elucidate how political pressure interacts with key variables such as professional prudence, independence, motivation, and auditor integrity in shaping perceptions of audit quality. Data gathered through a survey distributed to 548 auditors at the Indonesian Financial Audit Agency (SAI), achieving a high response rate of 96%. The data analysis conducted using moderated regression analysis (MRA) within the framework of Partial Least Squares Structural Equation Modelling (PLS-SEM). The primary findings indicate that professional due care, independence, motivation, and integrity significantly enhance perceived audit quality. However, political pressure does not moderate the relationship between professional due care and audit quality. Conversely, it diminishes the positive effects of both independence and motivation on audit quality. The implications of these findings suggest that governmental policies should focus on bolstering auditor independence and mitigating political pressure. Recommended best practices include the formulation of stricter anti-corruption policies, the establishment of more transparent reporting systems, and the provision of increased training for auditors had better manage external pressures. These measures anticipated to reinforce auditor integrity and motivation, thereby improving overall audit quality.

**Keywords:** Due Professional Care, Independence, Integrity, Motivation, Political Pressure, Government Audit Quality

**JEL Classification:** H83, G18, G34, M42

**INTRODUCTION**

The quality of government audits is crucial for maintaining an effective government administration system and ensuring the economic and efficient management of public funds (Johari et al., 2019). Since the introduction of New Public Management (NPM) reforms, the complexity of issues surrounding government audit quality has increased. Developed countries, including Italy, the United States, China, New Zealand, Australia, and the UK, have implemented routine audit standards to ensure governance quality, prevent manipulation (Alzoubi, 2018), ensure accountability of government executives (Bunn et al., 2018), and anticipate corruption (Johnsen, 2019; Lino et al., 2022). In Indonesia, the quality assurance of government inspections regulated under SAI Regulation Number 4 of 2018, which outlines a code of ethics that auditors must adhere to in their duties and authority to ensure quality audits (BPK, 2018). External auditors

play a pivotal role in conducting audits and ensuring compliance with financial regulations (Alkhalailah et al., 2024).

Nonetheless, in 2017, the Corruption Eradication Commission revealed that some SAI auditors were involved in bribery related to audit opinions on regional government financial reports (Parluhutan et al., 2022). This situation highlights a conflict of interest where individual auditors and government officials may exert pressure and lobby to influence audit outcomes for personal or group benefits. Research by Jaffar and Abdul-Shukor (2016) and Parluhutan et al. (2022) suggests that government intervention, driven by political and social interests, can negatively affect auditor performance. This phenomenon indicates that the quality of audits may no longer accurately reflect actual conditions (Parluhutan et al., 2022; Sumiyana et al., 2023), leading to public scepticism about audit results (Ramlah et al., 2018). Widyaningsih et al. (2019) note that audit quality has questioned since the Enron scandal involving a major US Energy Company. Thus, further research is necessary to establish acceptable metrics for assessing audit quality in government contexts. Ismail (2019) argue that research on audit quality is essential for ensuring the integrity and effective management of public funds, which in turn enhances public trust in the audit profession.

Factors such as independence and competence are crucial to audit quality (Qader & Cek, 2024). While much research on audit quality has focused on external audits (Wulandari et al., 2024), and many studies have explored factors affecting audit quality in the private sector (Beardsley et al., 2021; Behn et al., 1997; Cameran et al., 2018; Carcello et al., 1992; DeAngelo, 1981), there is limited research on the intersection of politics and audit quality. Some studies have investigated the relationship between politics and audit quality in the private sector (Brozovsky & Richardson, 1998; Hu et al., 2017), often-using political connections as a variable, which differs from political pressure in government settings. This research addresses political pressure in government, originating from constituents such as voters, candidates, and bureaucrats, who seek to influence SAI auditors for personal or group interests. Although there is existing research on audit quality in government, few studies have specifically examined whether auditors' perceptions of political pressure can undermine the factors influencing audit quality.

This study aims to explore how political pressure moderates the influence of various factors on audit quality. With a focus on SAI auditors across 34 provinces in Indonesia, building on preliminary research by (Mahdi et al., 2023) in Maluku and North Sulawesi. Sumiyana et al. (2023) suggest that political ideology can threaten auditor independence and diminish audit quality. Johnsen (2019) demonstrates that the political environment in Parliament can affect auditor independence and relevance. Therefore, while attribution theory helps explain the effects of professional care, independence, integrity, and motivation on audit quality, the Grabbing Hand Theory is also relevant as it

elucidates how political pressure alters these effects. This research will investigate several key questions: Firstly, whether the due professional care exercised by auditors positively affects audit quality. Secondly, whether political pressure can diminish the positive impact of due professional care. Thirdly, the study will examine the effect of auditor independence on audit quality and assess whether political intervention can weaken this effect. Additionally, the research will evaluate the role of auditor integrity in enhancing audit quality and whether political pressure can reduce its benefits. Finally, the study will explore how auditor motivation influences audit quality and whether political pressure can undermine this positive impact. By addressing these questions, this research aims to provide a comprehensive understanding of how political intervention affects the quality of audits conducted by government external auditors in Indonesia.

## **REVIEW AND HYPOTHESIS DEVELOPMENT**

### **Grabbing Hand Theory**

The Grabbing Hand Theory illustrates how opportunistic behaviour by governments or officials, who use public power for personal or group interests, often, has detrimental effects on the public interest. This theory emphasises that government intervention can be counterproductive, manifesting as corruption, manipulation, or political interference, which undermines the vital internal functions of society and the economy, including the independence of institutions such as auditors. In the auditing context, the Grabbing Hand Theory refers to interference by government officials or parties aiming to influence audit results for their own or their group's benefit. This interference may occur through direct pressure on auditors, such as threats or bribes, or through policies that undermine auditor independence and objectivity. The Grabbing Hand Theory contrasts with the Helping Hand Theory, which posits a positive governmental role in supporting economic growth and public welfare. While the Helping Hand Theory advocates for fair market regulation and infrastructure investment, the Grabbing Hand Theory creates economic uncertainty, distorts markets, and weakens institutions, including audit institutions, which are crucial for maintaining accountability and transparency. In audit research, the Grabbing Hand Theory helps explain how political pressure and government intervention can diminish audit quality by compromising due professional care, independence, integrity, and auditor motivation. This theory is instrumental in understanding the risks faced by internal auditors operating in a politically charged environment, where audit decisions and outcomes may sway by competing interests, thus threatening the principles of transparency and accountability.

### **Due Professional Care has an Effect Positive to Audit Quality**

Due professional care defined as the level of caution and attention that auditors must apply during audits. This includes professional scepticism, attention to detail, and

adequate technical competence. The studies [Beardsley et al., \(2021\)](#) and [Carcello et al., \(1992\)](#) argue that auditors who demonstrate high due professional care produce more accurate and reliable audits. Professional caution involves audit teams consistently acting with professionalism and care throughout the audit process. Research by [Meiryani. \(2019\)](#) found no significant effect of due professional care on audit quality, whereas studies by [Handoko and Widuri, \(2016\)](#) [Octaviani and Ekasari, \(2021\)](#) and [Astuty, et al. \(2022\)](#) indicate a positive effect. [Fipiariny and Nurhayati \(2022\)](#) suggest that auditors with robust due professional care produce higher-quality audits. This research aims to delve deeper into how due professional care interacts with external factors, such as political pressure, which has not been extensively explored in previous studies. Additionally, this research incorporates practical aspects of due professional care within a more complex audit environment.

**H1:** *Due Professional Care has an Influence Positive to Audit Quality*

### **Pressure Political Reduce Effect Positive due Professional Care against Audit Quality**

According to the Grabbing Hand Theory, actions by groups in power that prioritise personal interests over public welfare ([Shleifer & Vishny, 1998](#)) can lead auditors to neglect ethical codes and professional caution, thereby undermining audit quality. [Yamamoto and Kim \(2019\)](#) suggest that political conditions can affect institutions such as SAI, where various stakeholders including legislative, executive, and community leaders influence audit results for divergent interests, potentially weakening auditor performance. Political pressure can affect auditors' decisions, and this research aims to measure how such pressure affects the relationship between due professional care and audit quality. Previous studies have primarily focused on the general effects of political pressure on audit independence or decisions, often without isolating the impact of due professional care. [Zhang, et al. \(2022\)](#) found that auditors under political pressure might be tempted to overlook due professional care to maintain favourable relationships with influential parties. [Bliss, et al. \(2011\)](#) also noted that political pressure could reduce the effectiveness of due professional care by influencing auditor objectivity and independence.

**H2:** *Pressure Political reduce influence positive thoroughness professional to Audit Quality*

### **Auditor Independence Matters Positive to Audit Quality**

Auditor independence is crucial for ensuring that auditors can perform their duties with objectivity and without undue influence. [Ismail \(2019\)](#) assert that auditor independence is essential for producing reliable audits and gaining trust from financial statement users. [Ramlah et al. \(2018\)](#) found that independence positively affects audit quality,

aligning with attribution theory. According to Fritz Heider's attribution theory, individual behaviour influenced by internal factors, such as skills or effort, and external factors, such as income or work challenges. Competent auditors, therefore, enhance audit quality. This research aims to expand the understanding of auditor independence by examining the impact of political pressure, an area not extensively studied in the context of independence and audit quality. This research offers new insights into how auditor independence can affect by challenging external environments.

**H3:** *Auditor Independence has a positive effect on Audit Quality*

### **Pressure Political Influential Positive Independence to Audit Quality**

Auditor independence is a fundamental principle requiring auditors to avoid any connections or interests that might influence their evaluations. Stoecker (2022).emonstrate that high levels of auditor independence related to increased audit quality. DeAngelo (1981) underscores that auditor independence enables auditors to assess and report financial information with the necessary objectivity, thereby contributing to the accuracy of financial reports. Bliss et al. (2011) note that entities with political connections can compromise the independence of audit committees, potentially harming stakeholders and diminishing audit quality. Similarly, Johnsen (2019) highlights that the political climate within legislative institutions can affect the independence and effectiveness of auditors. Research by Khelil et al. (2022) and Sumiyana et al. (2023) illustrates how political and ideological relationships can affect both the independence and the quality of audits performed in government settings. In such contexts, while audit quality might improve, auditor independence compromised. This research specifically investigates how political pressure can diminish the influence of auditor independence on audit quality. It offers a novel perspective by linking auditor independence with external variables that have not extensively studied. According to the Grabbing Hand Theory and the preceding research, political pressure can potentially reduce the positive impact of auditor independence on audit quality. Although SAI auditors' independence through their actions and decisions can enhance audit quality, political pressure exerted by auditees and other political figures can undermine this quality. Therefore, the second hypothesis of this research is as follows:

**H4:** *Pressure Political reduce influence positive independence to Audit Quality*

### **Auditor Integrity is Expected Own Influence Positive to Audit Quality**

According to the principles of attribution theory, individuals are responsible for determining their own behaviour (Duyan et al., 2024; Iskandar et al., 2022). This theory's framework facilitates the identification and understanding of factors influencing audit quality. One such factor is the auditor's self-assessment of their controls, skills, and efforts to comprehend their environment and the underlying reasons

for specific events, with a focus on personal attributes. Integrity, as a personal characteristic, plays a crucial role throughout the audit process. It reflected in the auditor's attitudes and actions, demonstrating thorough diligence, honesty, and adequate competence (SPKN, 2017). This research explores the role of auditor integrity within an audit environment shaped by political pressures, offering further insights into how integrity maintained under stressful conditions.

**H5:** *Auditor Integrity is Expected Own Influence Positive to Audit Quality*

### **Pressure Political Reduce Effect Positive Integrity to Audit Quality**

According to the Grabbing Hand Theory, actions taken by those in power often prioritise personal interests over the public good (Shleifer & Vishny, 1998). This theory suggests that when auditors yield to such influences, they may compromise their integrity, thereby diminishing audit quality. Niazi et al. (2021) elucidate that weak regulatory enforcement fosters collusion among individuals and politicians to pursue personal gains, which adversely affects organisational performance. Similarly, Carpenter (1991) highlights that both politicians and stakeholders have stakes in audited financial information. Drawing from the Grabbing Hand Theory and existing research, political pressure can diminish the positive impact of auditor integrity on audit quality. Integrity, characterised by sincerity, diligence, good faith, and technical competence, is crucial for maintaining high audit quality. However, the influence of auditor integrity can compromise by political pressure from auditees or other political actors. This research examines how political pressure interacts with auditor integrity, offering new insights into how such pressures can disrupt the relationship between integrity and audit quality, a topic that has not extensively explored in prior studies.

**H6:** *Political Pressure Reduces the Positive Effect of Integrity on Audit Quality*

### **Motivation has a Positive Effect on Audit Quality**

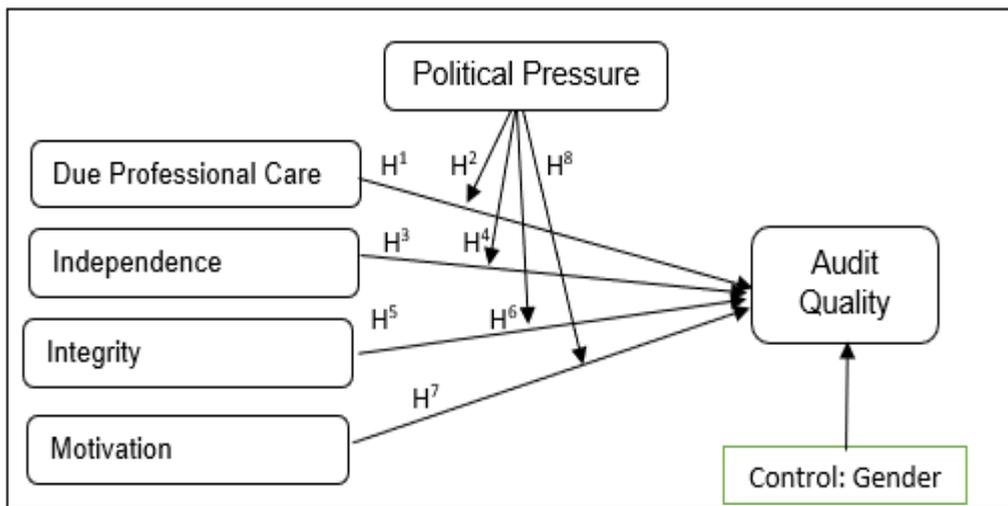
Robbins and Judge (2017) identify four components of auditor motivation: personality traits, internal and external controls influencing behaviour, compliance with established norms, and adherence to ethical company culture. Studies by Kadous and Zhou (2019) and Lateralcia et al. (2020) show that motivation positively affects audit quality, while Risanti (2021) found no significant effect. This research builds on attribution theory and existing studies to examine how auditor motivation affects audit quality. It also explores how political pressure influences auditor motivation and its subsequent effect on audit quality, offering a more comprehensive view of how external contexts affect auditor motivation.

**H7:** *Auditor Motivation has a positive influence on Audit Quality*

## Political Pressure reduces influence positive motivation for Audit Quality

Auditor motivation can enhance performance by driving auditors to meet specific objectives (Achdiat et al., 2022; Zahmatkesh & Rezazadeh, 2017). However, auditors at SAI often face pressures that can lead to a decline in audit quality. According to the Grabbing Hand Theory, rulers prioritising personal interests over public welfare (Shleifer & Vishny, 1998) and weak rule enforcement can lead individuals to engage in manipulative behaviours, harming performance (Niazi et al., 2021). Political pressure may lead auditors to overlook internal motivations and manipulate audit results for the benefit of specific groups, negatively affecting audit quality. Auditors should be guided by ethics and professionalism, rather than by greed and personal gain, to ensure the enhancement of audit quality Shah (2018). This research investigates how political pressure can specifically reduce the positive effect of auditor motivation on audit quality, providing new insights into the interplay between motivation, political pressure, and audit outcomes.

**H8:** *Political Pressure Reduces the Positive Effect of Motivation on Audit Quality*



**Figure 1.** Conceptual Framework

## RESEARCH METHODS

### Sample and Data Collection

Data for this research obtained from the Public Information Manager of the Supreme Audit Agency (SAI). Two primary methods used for data collection: firstly, official letters employed to secure the necessary permits and access, and secondly, questionnaires directly distributed to auditors. This approach ensured the collection of relevant and comprehensive data from the participating auditors. The study utilised convenience sampling, allowing researchers to select respondents based on accessibility

and availability. Total 548 SAI auditors chosen as the sample. The questionnaires distributed through the head of SAI's public relations division, who facilitated the process to ensure that all targeted auditors received the questionnaires effectively. This technique leveraged existing networks to streamline data collection and achieve a representative sample size from the relevant population.

## Operational Definition and Variable Measurement

Audit quality was measured using a tool developed by DeAngelo (1981) and Lonto et al. (2023), which includes the auditor's ability to detect and report fraud and errors, adherence to standards, accuracy of reporting, quality of analysis, and relevance of recommendations. Professional due care was assessed using five initial indicators from Carcello et al. (1992), further refined by (Handoko & Widuri, 2016; Samelson et al., 2006). These indicators cover understanding of standards, risk evaluation, documentation, materiality considerations, and consistency in applying audit procedures, measured on a seven-point Likert scale. Independence was measured using instruments from Mautz (1961) and Carcello et al. (1992), focusing on the independence of programming, investigation, and reporting. Integrity evaluated using four indicators from (Mohammed & Jumaah, 2023; Rifai & Mardijuwono, 2020), which assess the auditor's honesty and adherence to audit standards. Motivation measured using ten indicators developed by Perry (1997), including policy interest, public commitment, compassion, self-sacrifice, work enthusiasm, job satisfaction, recognition, career development, work-life balance, and social influence. These assessed on a seven-point Likert scale. Gender used as a control variable with a dummy value (1 for men and 0 for women) based on respondent characteristics (Yang et al., 2018). Political pressure measured based on the influence of political lobbying on auditors, using instruments from (Dawood et al., 2023; Mahdi et al., 2023).

## Hypothesis Testing

Data analysis conducted using Structural Equation Modelling (SEM) with Partial Least Squares SEM (PLS-SEM). The t-test employed to determine significance, with a p-value threshold of  $\leq 0.05$  (alpha 5%). Geisser and Stone bootstrapping methods used to test hypotheses with non-normally distributed data, which is appropriate for small sample sizes. Hypothesis testing based on the significance of the inner model test results. A statistical result considered significant if the test statistic fell within the critical region (where the null hypothesis, H0, rejected) or the non-critical region (where H0 is accepted). The inner-model equation applied in this research is:

$$KA = \alpha + \beta_1 DPC + \beta_2 IND + \beta_3 MOTIV + \beta_4 GEN + \beta_5 [DPC * TP] + \beta_6 [INTDTP] + \beta_7 [MOTIV * TP] + \beta_7 [GEN * TP] + ..e$$

## RESULTS AND DISCUSSION

The final sample for this study comprised 548 auditors. Out of these, fourteen questionnaires have not returned and seven were incomplete, resulting in total 527 usable questionnaires, corresponding to a return rate of 96%. Table 1 presents a summary of the auditors' demographic and professional characteristics. Most auditors hold a bachelor's degree (71.92%), with a significant proportion holding a master's degree (27.89%), and only 1 auditor possessing a doctoral degree. Regarding their fields of study, most auditors majored in accounting (51.04%), followed by engineering (14.80%), and a small fraction studied statistics (0.95%). In terms of work experience, many auditors have 1-5 years of experience (60.72%), while those with 11-15 years of experience constitute 14.04%, and the smallest group has 26-30 years of experience (2.09%). Additionally, most auditors have attended 1-5 training sessions (50.66%), with 6-7 training sessions attended by 17.84% of auditors. A minimal number have attended more than 30 training sessions (0.57%).

### Respondent Demographic Profile

This study utilizes respondents' gender characteristics to explain the control variable, with Table 1 indicating that 311 (59.01%) are male and 216 (40.99%) are female. The findings reveal that male auditors significantly contribute to perceptions of enhanced audit quality, despite a small difference in respondent numbers. Additionally, the characteristics based on education level, work experience, field of education, and training experience are analyzed to explain the competence variable. The data show that most respondents have 1-5 years of work experience (60.72%), 1-5 training sessions (50.66%), hold a bachelor's degree (71.92%), and have an accounting background (51.04%). This suggests a productive workforce with opportunities to increase training and educational qualifications to enhance their auditing knowledge and improve audit quality. These details are presented in Table 1.

**Table 1. Education, Work Experience, and Training**

<b>Level of Education:</b>	<b>Total</b>	<b>%</b>	<b>Work Experience</b>	<b>Total</b>	<b>%</b>
Bachelor	379	71.92%	01-05 Years Old	320	60.72%
Control	147	27.89%	06-10 Years	39	7.40%
Doctoral	1	0.19%	11-15 Years	74	14.04%
<b>Total</b>	<b>527</b>	<b>100%</b>	16-20 Years Old	57	10.82%
<b>Gender:</b>			21-25 Years Old	20	3.80%
Male	311	59.01%	26-30 Years Old	17	3.23%
Female	216	40.99%	31-35 Years Old	0	0.00%
<b>Total</b>	<b>527</b>	<b>100%</b>	<b>Total</b>	<b>527</b>	<b>100%</b>
<b>Field of Education</b>	<b>Total</b>	<b>%</b>	<b>Training Experience</b>	<b>Total</b>	<b>%</b>

Accountancy	269	51.04%	1-5 Times	267	50.66%
Management	32	6.07%	6-10 Times	94	17.84%
Economy	21	3.98%	11-15 Times	79	14.99%
Law	52	9.87%	16-20 Times	54	10.25%
Engineering	78	14.80%	21-25 Times	19	3.61%
Statistics	5	0.95%	26-30 Times	11	2.09%
Another	70	13.28%	More than 30 times	3	0.57%
<b>Total</b>	<b>527</b>	<b>100%</b>	<b>Total</b>	<b>527</b>	<b>100%</b>

## Descriptive Statistics Results

Table 2 provides an overview of the descriptive statistics for the key variables in this study. The variable Due Professional Care has an average score of 6.4516, which reflects a strong commitment among auditors to adhere to compliance and confidentiality standards. The standard deviation of 0.6901 indicates some variability in responses, but overall, auditors demonstrate a high level of professional care. For Independence, the average score is 6.4175, highlighting that auditors generally maintain a high level of impartiality in their duties. The standard deviation of 0.7113 suggests that there is moderate variability in the perceived independence among auditors. Integrity scores an average of 6.5123, indicating that auditors generally uphold ethical standards and honesty in their work. The standard deviation of 0.6253 shows relatively low variability in integrity scores, suggesting consistent adherence to ethical codes among most auditors. Motivation has an average value of 6.1670, reflecting a high level of dedication among auditors to serving the public interest. The standard deviation of 0.7569 indicates that while most auditors are highly motivated, there is some degree of variability in their levels of enthusiasm and dedication. Finally, Political Pressure has an average score of 1.9070, suggesting that auditors generally are not significantly influenced by political pressure or lobbying. The standard deviation of 0.9397 points to considerable variation in how auditors perceive political pressure in their work, indicating that while some auditors may feel considerable pressure, others do not experience significant influence from political factors. These statistics offer a detailed picture of auditors' perceptions and experiences regarding professional standards, independence, integrity, motivation, and political pressure.

**Table 2. Descriptive Statistics Results**

Variable	N	Means	Standard Deviation
Due to Professional Care	527	6.4516	0.6901
Independence	527	6.4175	0.7113
Integrity	527	6.5123	0.6253
Motivation	527	6.1670	0.7569
Political pressure	527	1.9070	0.9397

## External Model Evaluation

Reliability and validity tests are essential for assessing the quality of the research instruments used in this study. These tests ensure that the data collected is both consistent and accurate. Reliability tests evaluate the consistency of the responses provided by the participants. This involves determining whether the same results are obtained if the research is repeated under similar conditions. High reliability indicates that the research instruments yield stable and consistent results over time. Validity tests assess the accuracy and appropriateness of the research instruments in measuring what they are intended to measure. Validity ensures that the research instruments are accurately capturing the constructs they designed to assess and that the results are relevant to the research questions. This involves evaluating both content validity, which ensures that the instruments cover all aspects of the construct, and construct validity, which assesses whether the instruments accurately measure the theoretical constructs they intended to assess. In this study, reliability and validity tests are crucial for confirming that the data on Due Professional Care, Independence, Integrity, Motivation, and Political Pressure are dependable and reflective of the constructs studied. These tests help to ensure the robustness of the research findings and the overall quality of the research instruments.

## Convergent Validity

Convergent validity assesses whether multiple measurements that are supposed to measure the same construct are indeed related. For a measurement to be considered valid in terms of convergent validity, it should exhibit an outer loading greater than 0.70. Additionally, the Average Variance Extracted (AVE) value should exceed 0.5 (Hair et al., 2019). In this study, after distributing the instrument and conducting retesting, Table 3 presents only those indicators that meet the convergent validity criterion of an outer loading  $> 0.70$ . Indicators Ind5 and Kom4 were excluded from the analysis because their convergent validity values were below 0.70.

## Discriminant Validity and Reliability

Discriminant validity examines whether a construct is truly distinct from other constructs in the model. It is assessed by comparing the correlation between latent constructs with the square root of the Average Variance Extracted (AVE) for each construct. Discriminant validity is considered satisfactory if the square root of AVE for a construct is greater than its correlations with any other construct (Hair et al., 2019). Table 3 demonstrates that each construct in this study meets the discriminant validity criterion, with AVE values exceeding 0.60. Reliability testing evaluates the consistency and stability of the measurement instruments. The Composite Reliability (CR) test is used to assess reliability, with a CR value greater than 0.70 indicating acceptable reliability (Hair et al., 2019). According to Table 3, each construct in this study has a

CR value exceeding 0.70, confirming the reliability of all constructs used in the research.

**Table 3. Loading, Average Variance Extracted, Independence Value of CR and CA**

Construction	Indicator	Load	road	Cr	C.A
Due to Professional Care	Due to Treatment1	0.901	0.796	0.951	0.936
	Due to Treatment2	0.863			
	Due to Treatment3	0.917			
	Due to Treatment4	0.912			
	Due to Treatment5	0.867			
Independence	Ind1	0.730	0.608	0.861	0.785
	Ind2	0.754			
	Ind3	0.854			
	Ind4	0.777			
Integrity	Int1	0.840	0.742	0.920	0.884
	Int2	0.882			
	Int3	0.895			
	Int4	0.826			
Motivation	Motif3	0.795	0.660	0.931	0.914
	Motif4	0.839			
	Motif5	0.852			
	Motif7	0.835			
	Motif8	0.768			
	Motif9	0.758			
Political pressure	TechPol1	0.742	0.572	0.923	0.906
	TechPol2	0.713			
	TechPol3	0.737			
	TechPol4	0.830			
	TechPol5	0.835			
	TechPol6	0.705			
	TechPol7	0.709			
	TechPol8	0.761			
	TechPol9	0.761			
Audit Quality	KA1	0.880	0.752	0.948	0.934
	KA2	0.894			
	KA3	0.811			
	KA4	0.868			
	KA5	0.871			
	KA6	0.875			

## Inner Model

The evaluation of the inner model focuses on the robustness of its structure. The structural model assessed through diagnostic tests such as variance inflation factors (VIF) and coefficients of determination ( $R^2$ ). The VIF test identifies potential issues with multicollinearity, while  $R^2$  values indicate the explanatory power of the model. Following these tests, the results for collinearity and  $R^2$  examined to determine the model's strength and validity.

### Collinearity Test and Coefficient of Determination Test (R-Squared/ $R^2$ )

According to [Hair et al. \(2019\)](#), a Variance Inflation Factor (VIF) value below 05 considered ideal and indicates the absence of multicollinearity within the model. As detailed in [Table 4](#), all VIF values for the variables are below 0.5, suggesting that multicollinearity is not an issue in this study. Additionally, the coefficient of determination ( $R^2$ ) used to measure the explanatory power of the model. An  $R^2$  value greater than 0.1 generally accepted as indicative of a model's explanatory adequacy. In this study, the coefficient of determination for independence is 0.620, which demonstrates that the combined effect of independence, integrity, and competence accounts for 62.0% of the variance in audit quality. This implies that these factors collectively contribute to 62.0% of the improvement in audit quality, while the remaining 38.0% ( $01 - 0.620 = 0.380$ ) is attributed to other influencing factors.

**Table 4. Collinearity Test with VIF and Coefficient of Determination ( $R^2$ )**

Variable	VIF	$R^2$	Category
Due to Professional Care	1.5043	0.620	Substantial/good
Independence	1.5757		
Integrity	1.4045		
Motivation	1.2502		

## RESEARCH RESULT

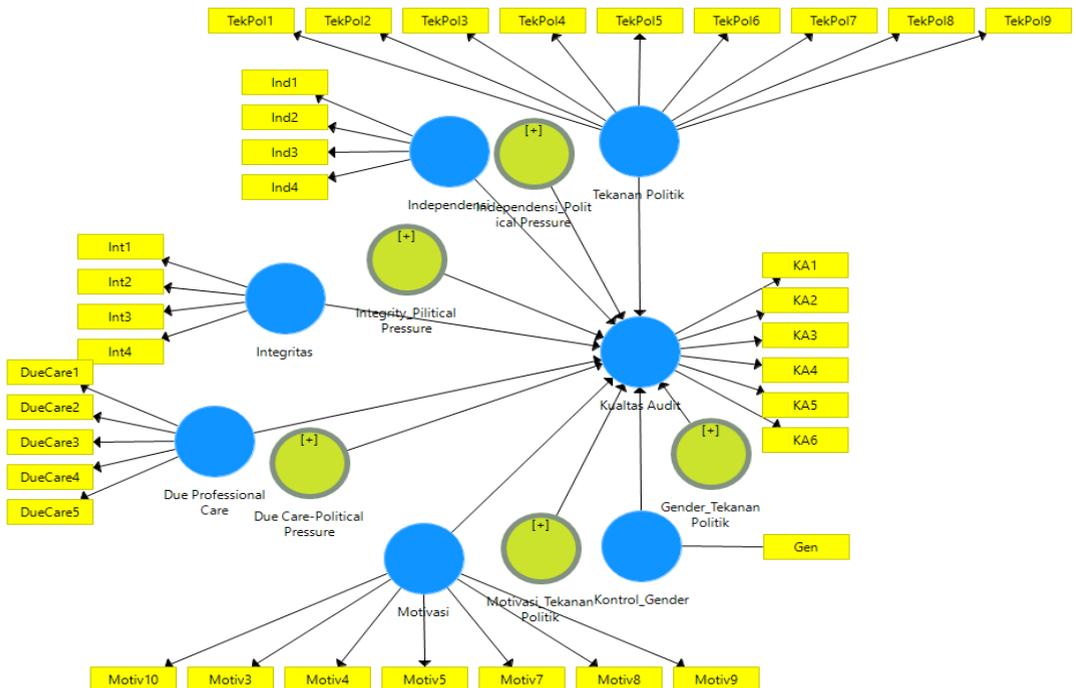
A summary of the hypothesis testing results presented in [Table 5](#). Hypothesis testing in Partial Least Squares (PLS) analysis conducted using the t-statistical test, which facilitated by the bootstrapping method. The complete results of this analysis shown in the attached PLS model output. The process of hypothesis testing is divided into two key stages. The first stage involves examining the direct effects by testing the path coefficients between variables. The second stage focuses on testing moderation effects, which explores how moderator variables influence the relationships between the primary variables. [Table 5](#) illustrates the impact of various variables on audit quality. Specifically, due professional care, independence, motivation, and gender all significantly affect audit quality. Political pressure found to weaken the influence of

both independence and motivation on audit quality. However, it did not moderate the effects of due professional care or gender on audit quality.

**Table 5. Summary of Hypothesis Test Results**

Hypothesis	Model	B	Q	P Value	Conclusion
H1	Due to Treatment Professional	0.712	22,203	0,000	Supported
H2	Caution Professionalism and Pressure Political	0.012	0.501	0.616	Not Supported
H3	Independence	0.540	11,617	0,000	Supported
H4	Freedom and Pressure Political	0.053	1,983	0.048	Not Supported
H5	Integrity	0.626	16,112	0,000	Supported
H6	Integrity Moderation and Political Pressure	0.028	0.964	0.335	Not Supported
H7	Motivation	0.659	18,684	0,000	Supported
H8	Motivation and Pressure Political	0.072	2,658	0.008	Supported
VK <sup>1</sup>	Gender	0.121	3,000	0.003	Supported
VK1b	Gender and Pressure Political	-0.038	0.595	0.554	Not Supported

$$KA = \alpha + 0.712DPC + 0.540IND + 0.626INT + 0.659MOTIV + 0.0121 GEN + 0.012 [DPC*TP] + 0.053 [IND*TP] + 0.028 [INT*TP] + 0.072 [MOTIV*TP] - 0.038 [GEN*TP] + ..E$$



**Figure 2: Model structure**

### **Political Pressure, Professional Due Care, and Audit Quality**

The path coefficient for the direct effect of professional due care on audit quality is 0.712, which indicates that a 1% increase in professional due care results in a 0.712 increase in audit quality. This effect is statistically significant, with a p-value of 0.000 and a t-statistic of 22.203. However, the path coefficient for the moderating effect of political pressure on professional due care is 0.012, with a p-value of 0.614 and a t-statistic of 0.504. These results suggest that political pressure does not significantly moderate the relationship between professional due care and audit quality.

### **Political Pressure, Independence, and Audit Quality**

The path coefficient for the direct effect of independence on audit quality is 0.540, indicating that a 1% increase in independence improves audit quality by 0.540. This effect is statistically significant, with a t-statistic of 11.617 and a p-value of 0.000. The moderating effect of political pressure on independence is 0.053, suggesting that a 1% increase in political pressure increases audit quality by only 0.053, with a t-statistic of 1.983 and a p-value of 0.048. This indicates that political pressure significantly reduces the positive impact of independence on audit quality.

### **Political Pressure, Integrity, and Audit Quality**

The path coefficient for the direct effect of integrity on audit quality is 0.626, reflecting that a 1% increase in integrity leads to a 0.626 increase in audit quality. This effect is statistically significant ( $t = 16.112$ ,  $p = 0.000$ ). Conversely, the path coefficient for the moderation of political pressure on integrity is 0.028, which is not statistically significant ( $t = 0.964$ ,  $p = 0.335$ ), indicating that political pressure does not influence the positive impact of integrity on audit quality.

### **Political Pressure, Motivation, and Audit Quality**

The path coefficient for the direct effect of motivation on audit quality is 0.659, indicating that a 1% increase in motivation results in a 0.659 increase in audit quality. This effect is statistically significant ( $p = 0.000$ ,  $t = 18.684$ ). The path coefficient for the moderation of political pressure on motivation is 0.072, meaning that a 1% increase in political pressure increases audit quality by 0.072, with a p-value of 0.008 and a t-statistic of 2.658. This suggests that political pressure significantly weakens the positive impact of motivation on audit quality.

### **Political Pressure, Gender, and Audit Quality**

The path coefficient for the direct effect of gender on audit quality is -0.121, indicating that a 1% increase in gender diversity reduces audit quality by 0.121. This effect is

statistically significant ( $p = 0.003$ ,  $t = 3.000$ ). The path coefficient for the moderation of political pressure on gender is  $-0.038$ , which suggests that political pressure reduces audit quality by only  $0.038$ , with a  $p$ -value of  $0.554$  and a  $t$ -statistic of  $0.592$ , indicating that this effect is not statistically significant.

## DISCUSSION

### Professional due Care, and Audit Quality

The hypothesis testing results indicate that the first hypothesis is accepted, demonstrating that professional due care positively influences audit quality. This finding supports Attribution Theory, which posits that auditors perceive professional due care as a crucial means to enhance the quality of government audits. This result is consistent with [Octaviani and Ekasari \(2021\)](#), who found that professional due care impacts audit quality positively in a study of 50 auditors in East Java, and [Astuty, et al. \(2022\)](#), who observed similar findings among 125 auditors in Medan. Furthermore, [Putri dan Mardijuwono \(2020\)](#), reported that professional audit behaviour positively influences audit quality among 92 auditors from public accounting firms. High professional standards, such as upholding the audit profession's integrity, completing tasks diligently, and delivering honest opinions, contribute to audit quality, as corroborated by ([Dianita et al., 2019](#); [Tunsi & Khan, 2024](#)).

### Political Pressure, Professional Due Care, and Audit Quality

The results of the hypothesis testing reveal that the second hypothesis is not accepted. This indicates that political pressure does not moderate or weaken the influence of professional due care on audit quality. Empirical evidence supports this finding, showing that 213 auditors reported no political pressure or lobbying affecting their adherence to standards (TekPol7), and 208 auditors stated that they were free from pressure-related dilemmas in audit considerations. This evidence suggests that political pressure is not a moderating variable capable of weakening the positive influence of professional due care on audit quality.

### Independence and Audit Quality

The hypothesis testing results confirm that the third hypothesis is accepted, indicating that independence affects audit quality. Auditors believe that greater independence enhances the quality of their audits in government contexts. This finding differs from [Agus \(2020\)](#) and [Handoko et al. \(2019\)](#), but aligns with ([Haeridistia & Fadjarenie, 2019](#); [Hardiningsih et al., 2019](#); [Mahdi et al., 2023](#); [Singh et al., 2021](#)), who found that independence improves audit quality by mitigating conflicts of interest and preventing specialisation or business interests with the auditee. The results further supported by [Ismail \(2019\)](#), who found that greater independence among government auditors in

Malaysia improves audit quality. Independence ensures that auditors provide an impartial and accurate view of the audited financial statements, thus maintaining trust and ensuring audit quality.

### **Political Pressure, Independence, and Audit Quality**

The fourth hypothesis accepted based on the findings, showing that political pressure weakens the positive impact of independence on audit quality. This result contrasts with [Mahdi et al. \(2023\)](#) but aligns with [Sumiyana et al. \(2023\)](#), who found that political affiliations and ideologies affect the independence and quality of government audits. Junior auditors often face pressure to align with senior auditors' expectations, potentially altering audit findings to meet political interests and undermining audit quality. This demonstrates how political pressures can compromise auditor independence and audit quality.

### **Audit Integrity and Quality**

The results of hypothesis testing confirm that the fifth hypothesis supported. Auditors believe that higher levels of integrity lead to improved audit quality. This finding aligns with [Hikmayah, \(2020\)](#); [Kertarajasa, \(2019\)](#); [Mahdi et al., \(2023\)](#) and [Najmatuzzahrah et al. \(2020\)](#), who demonstrated that integrity positively affects audit quality. Integrity, characterised by honesty, fairness, impartiality, and a strong commitment to ethical auditing, enhances audit quality. This is consistent with [INTOSAI \(2019\)](#) and [SPKN \(2017\)](#), which define integrity as demonstrating honesty, reliability, good faith, and diligence in fulfilling responsibilities.

### **Political Pressure, Integrity, and Audit Quality**

The results indicate that the fourth hypothesis is rejected, suggesting that political pressure does not weaken the positive impact of integrity on audit quality. Empirical evidence supports this, with 40% of auditors reporting no political pressure affecting their work (TekPol7) and 56% stating that they did not provide non-audit services during audits (TekPol5). This indicates that political pressure does not moderate the effect of integrity on audit quality. SAI auditors demonstrate integrity in accordance with [SPKN \(2017\)](#) and [INTOSAI \(2019\)](#) by upholding diligence, honesty, and ethical standards, regardless of political pressure.

### **Motivation, and Audit Quality**

The results of hypothesis testing show that the fifth hypothesis is accepted, indicating that motivation positively affects audit quality. Auditors perceive that increased motivation enhances audit quality in government settings. [Kadous and Zhou \(2019\)](#), who found that audit motivation improves auditor performance and audit quality,

support the finding. [Latercia et al. \(2020\)](#) and [Annelin \(2024\)](#), who observed similar effects, empirical evidence shows that male auditors in productive age ranges and with significant experience exhibit higher motivation and, consequently, better audit quality compared to their female counterparts. This aligns with [Risanti \(2021\)](#), [Zahmatkesh and Rezazadeh \(2017\)](#), and [Zhang et al. \(2022\)](#), who highlighted that motivation drives improved performance and quality in auditing.

### **Political Pressure, Motivation, and Audit Quality**

The hypothesis testing results reveal that the sixth hypothesis is accepted, indicating that political pressure can weaken the positive influence of motivation on audit quality. This finding is consistent with [Sumiyana et al. \(2023\)](#), who observed that political and economic pressures imposed by audit team leaders could influence the reliability of financial reports and challenge their credibility. Such pressures may prompt audit teams to comply with the demands of political authorities or lobbyists, leading them to alter their practices and procedures and disregard audit norms. As a result, auditors may feel less motivated to complete audit stages effectively, potentially compromising the quality of their audit results. Furthermore, empirical evidence supports this conclusion. A survey found that 53 auditors reported that political pressure or lobbying from groups or individuals interfered with their adherence to standards (TekPol7). Additionally, 37 auditors noted that political pressure could create dilemmas for internal audit considerations. These findings reinforce [Niazi et al. \(2021\)](#), who argued that weak enforcement of regulations could lead to collusion among individuals and connections with politicians to serve private interests, adversely affecting performance. This highlights the detrimental effect of political interference on auditor motivation and, consequently, on audit quality. According to [Damette and Kouki \(2022\)](#), politicians often use their power to maximise personal and group benefits, sometimes at the expense of audit professionalism. [Li and Soobaroyen \(2021\)](#) also noted that audit agencies might be entangled in political interests, leading to a compromise in audit standards ([Radcliffe, 2012](#)). Thus, government auditors frequently face pressures that challenge their motivation and effectiveness in conducting audits, thereby weakening the positive impact of motivation on audit quality.

### **Gender, and Audit Quality**

The hypothesis testing results show that gender influences audit quality. This is consistent with [Garcia-Blandon et al. \(2019\)](#), who found gender impacts audit quality in Spain, and ([Duyan et al., 2024](#); [Yang et al., 2018](#)), who observed that male auditors generally achieve better audit quality compared to female auditors. Empirical evidence further supports this, with male auditors demonstrating a more significant role in enhancing audit quality compared to their female counterparts.

## CONCLUSIONS AND LIMITATIONS

Audit quality can be improved through auditors' professional commitment to standards and due care, independent of political pressure. Increasing auditor independence enhances perceptions of audit quality, although its impact mitigated by political pressure. Both gender roles and auditor integrity also influence audit quality. Auditor motivation, driven by public interest and prioritization of work over personal gains, improves audit quality, though political pressure can weaken this effect. This research underscores the importance of considering political pressure in enhancing audit performance and suggests developing more comprehensive audit standards. Limitations include the focus on specific variables and the need for direct interviews and exploration of additional variables in future research.

## CREDIT WRITING CONTRIBUTION STATEMENT

The first author, Suriana AR Mahdi, contributed to the conception, research design, analysis, interpretation, and preparation of the paper. The second, third, and fourth authors, Nurkholis, Zaki Baridwan and Yenedy Widya Prihatiningtias, who supervised this research, contributed to critical refinement of the intellectual content and provided final approval for the version published. All Authors have reviewed the manuscript and agree to be accountable for all aspects of this work.

## FUNDING

This research was funded by the Ministry of Education, Culture, Research, and Technology through the Indonesian Education Scholarship program.

## DISCLOSURE STATEMENT

The authors reported no potential conflicts of interest.

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