Proceedings Series on Proceedings of Multidisciplinary Sciences, Volume 1, No. 1
International Conference of Business, Education, Health, and Scien-Tech (ICBENS)
ISSN:

The Influence Of Information Technology, Auditor Knowledge, And Time Efficiency On The Quality Of Inspectorate Audits In Luwu Raya

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Abstract

Audit quality is very important in conducting audit activities because good audit quality will produce reports that can be trusted and what they are without any influence from related parties. This study aims to determine the effect of information technology, auditor knowledge, and time efficiency on the audit quality of the Inspectorate of Greater Kuwait. This study uses primary data by conducting direct research in the field by distributing questionnaires / statement sheets to 66 respondents, namely auditors who work in the inspectorate office. Then the data analysis method used to test the hypothesis is multiple linear regression using SPSS. The results of this study indicate that Information Technology has a positive effect on audit quality, Auditor Knowledge has a positive effect on audit quality, and Time Efficiency has a positive effect on the quality of the audit of the Inspectorate of Greater Luwu.

Keywords: Information Technology, Auditor Knowledge, Time Efficiency, Audit Quality

1. Introduction

The development of information technology today has brought many changes in business processes. Business operations are getting easier, faster and can reduce the level of errors caused by human factors (*human error*) [1]. The increasing use of information technology is of course felt by everyone, both in the living, social and even corporate environment, especially the auditors who work in it. Information that is relevant, timely, complete and understandable is the goal of using an information technology-based system. This information technology system has more advantages, namely its ability to process data more quickly and easily so that it does not require a long time for the company to produce information. Current technological developments will have an influence on every stage of the audit process. The suitability of work with technology is considered to have an impact on audit quality, seen from the ability to obtain better information for decision making and time efficiency in completing a job. [2].

Research conducted by [3] on the role of information technology in supporting the quality and audit process in the digital era shows that information technology has a positive role in supporting the quality and audit process. And (Murfadila, 2014) stated that information technology is very helpful for auditors in completing quality audit reports. And not only that in terms of the quality of report submission but also in terms of timeliness. The development of the audit information technology system itself has produced a tool that can facilitate auditors in carrying out audits, namely the *Computer Assisted Audit Technique*. Technology-based audits or E-audits can assist auditors in making the right decisions, processing fast and accurate data.

The city / regional inspectorate as referred to in PP No. 60 of 2008 concerning the Government Internal Control System, is one of the Government Internal Supervisory

Apparatus (APIP) which is directly responsible to the mayor / regent. The inspectorate is an internal government auditor who has the task of supervising and examining the implementation of the APBD and non-financial activities of local governments. Auditors have an important role in carrying out the function of controlling and examining local government activities including the effectiveness of internal control standards. In carrying out an examination, an auditor is able to streamline his time to get quality audit results.

In carrying out their function as APIP, inspectorate auditors need as much experience as possible so that they can also support their competence. Auditors who have sufficient experience will become learning for auditors in increasing the value of the resulting audit quality. Research results [4] stated that the work experience of auditors will affect the quality of the resulting audit. An auditor will not carry out his audit without having knowledge such as knowledge of the entity being audited, knowledge of the government sector and knowledge of generally accepted standards. Auditors who have a high level of knowledge will be able to monitor and evaluate an entity and get a quality audit opinion. The more knowledge an auditor has, it is expected to improve audit quality. So that the knowledge variable has a positive influence on audit quality.

From the description above, it can be concluded that the internal audit function is an important part of the government system because it is able to detect all risks of fraud in the organization so that it needs to be examined. However, sometimes there are several problems with audit quality, this is triggered by various things, including the inability to utilize technology in the context of a more effective and efficient audit. This study provides implications for the regional inspectorate to maintain audit quality in each assignment and strive for the use of the E-audit application to detect early fraud that commonly occurs in local governments. Researchers conducted this study with the aim of knowing the effect of information technology on audit quality, auditor knowledge on audit quality and to determine time efficiency on audit quality.

Methodology

Research Location

This research was conducted at the government inspectorate office in Luwu Raya.

Population and Sample

The population in this study were some of the auditors at the luwu raya inspectorate office totaling 66 people (general subdivision of the luwu raya inspectorate 2023). In research using the census method or saturated sampling is a sampling technique if all the population is used as a sample because it is considered a relatively small number so it is possible to examine all elements of the population.

Type of research

Quantitative research is used as a type in this study. quantitative methods are used when research wants to test hypotheses that have been formulated before or based on pre-existing theories. [5] space is to see the effect of information technology and time efficiency as variables, audit quality as the dependent variable.

Data collection techniques

This data collection technique is used in research in a closed questionnaire technique, namely by giving several questions or written statements to respondents to answer by giving answer choices to all questions or statements.

Data analysis method

The analysis method used to test is to use multiple linear regression with the help of SPSS for windows software, after all the data in this study is collected, then further data analysis is carried out which consists of validation, reliability, classical assumption tests (normality), multicolonierritas and etherokedasitas, hypothesis testing. Hypothesis testing is carried out using multiple linear regression analysis methods, which aim to test the influence relationship between one variable on another. In the influenced variables are called dependent or dependent variables, while the influential variables are called independent or independent variables.

The analysis used is a multiple linear regression equation with the following model:

Y= a+ +b X +b $X_{b1X12233}$

Description:

$Y_{=}$ Audit Quality

$X_{1=}$ Information Technology

$X_{2=}$ Auditor Knowledge

$X_{3=}$ Time Efficiency

a = constant (the value of Y when X $X_{1,2,...}$ Xn=0)

RESULTS AND DISCUSSION

Descriptive Analysis Test

Based on the number of samples used in this study, there were 66 respondents. Of the 66 questionnaires distributed to respondents, all 66 (100%) questionnaires were returned and no questionnaires were missed. The following is a descriptive statistical table on several variable results calculated using SPSS 26.

Table 1. Descriptive Statistical Analysis Test Results

Descriptive Statistics					
		Minimum	Maximum	Mean	Std.Deviation
Auditor Knowledge	66	15,00	25,00	21,0909	2,20299
Auditor Knowledge	66	10,00	25,00	21,0758	2,72487
time efficiency	66	17,00	25,00	20,8788	1,79328
Audit Quality	66	15,00	25,00	21,3485	2,40827
Valid N (listwise)	66				

Source: data processed SPSS 26

Based on table 1. it can be seen that there are 4 general descriptions of the research results as follows. First, the information technology data has a minimum score of 15 and a maximum score of 25. The average score is 21.0909 with a standard deviation of 2.20299. The large enough standard deviation indicates a large variation from the lowest value and the highest value for variable X1. Second, auditor knowledge has a minimum score of 10 and a

maximum score of 25. The average score is 21.0758 with a standard deviation of 2.72487. The large enough standard deviation indicates a large variation from the lowest value and the highest value for variable X2. Third, time efficiency has a minimum score of 14 and a maximum score of 28. The average score is 20.7273 with a standard deviation of 3.18914. The large enough standard deviation indicates a large variation from the lowest value and the highest value for variable X3. Fourth, audit quality has a minimum score of 15 and a maximum score of 25. The average score is 21.3485 with a standard deviation of 2.40827. The large enough standard deviation indicates a large variation from the lowest value and the highest value for variable Y.

Validity Test

Validity test is a procedure used to determine whether a questionnaire is valid or not. The questionnaire is considered valid if the questions are able to reveal the purpose of the questionnaire. The validity test can be seen in the *corrected item-total correlation* column, this value is then compared with the r table value which is sought at a significance of 0.05 with a 2-sided test.

The value of r table is calculated using df (*degreeof freedom*) analysis, namely the formula df = n-k where n is the number of respondents and k is the number of independent variables used. An instrument is said to be valid if the correlation value r> r table, otherwise an instrument is said to be invalid if the correlation value r count < r table. Thus, the value of df = 66 (n-k = 66-2) = 0.242. The results of validity testing for each variable are shown in the following tables:

Variables	Item	r_{hitung}	r_{tabel}
Information Technology	X1.1	0,788	0,242
	X1.2	0,836	0,242
	X1.3	0,858	0,242
	X1.4	0,803	0,242
	X1.5	0,784	0,242
Auditor Knowledge	X2.1	0,805	0,242
	X2.2	0,884	0,242
	X2.3	0,933	0,242
	X2.4	0,881	0,242
	X2.5	0,828	0,242
Time Efficiency	X3.1	0,598	0,242
	X3.2	0,510	0,242
	X3.3	0,564	0,242
	X3.4	0,529	0,242
	X3.5	0,395	0,242
	X3.6	0,634	0,242

Auditor Quality	Y1.1	0,656	0,242
	Y1.2	0,664	0,242
	1.3	0,664	0,242
	Y1.4	0,521	0,242
	Y1.5	0,459	0,242
	Y1.6	0,854	0,242

Source: Data processed by SPSS26

Based on table 2, it is known that the Information Technology (X1), Auditor Knowledge (X2), Time Efficiency (X3) and Audit Quality (Y) variables above, it can be concluded that all statement items for each variable are declared valid. This can be seen from the significance value for each statement in each variable 0.05, so the statement is said to be valid.

Reliability Test

The reliability test is a tool for measuring a questionnaire which is an indicator of a variable. A questionnaire is reliable or reliable if someone's answer to a statement is consistent or stable over time. To measure reliability with the Cronbach Alpha statistical test. A variable is said to be reliable if it provides a Cronbach Alpha value> 0.60.

Table 3. Reliability Test Results

Variables	Cronbach Alpha	Description
Information Technology (X1)	0,809	Reliable
Auditor Knowledge (X2)	0,820	Reliable
Time Efficiency (X3)	0,708	Reliable
Audit Quality (Y)	0,744	Reliable

Source: Data processed by SPSS26

Based on the table above, it can be seen that information technology, auditor knowledge, time efficiency and audit quality have reliability status. This is because the Cronbach alpha value of these variables is greater than 0.60, this condition also means that these variables can be used in further analysis.

Normality Test

The normality test aims to test whether in the regression model, the confounding or resi variable two has a normal distribution or not. The normality test in this study used the Kolmogrof Simirnof test processed with SPSS version 26. The conclusion of the normality results can be seen, namely, if the significance value is> 0.05, it is declared that the data is normally distributed and if the significance value is <0.05, it is declared that the data is normally distributed.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		66
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,11759273
Most Extreme	Absolute	,067
Differences	Positive	,040
	Negative	-,067
Test Statistic		,067
Asymp. Sig. (2-tailed)		,200[c,d]

Source: Data processed by SPSS26

Based on the table above, it shows that the significance value of 0.200[c,d] is greater than 0.05 so it can be concluded that the data of the three variables tested are declared normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether the variables in the regression model are determined by the correlation between the independent variables. The multicollinearity test can be done in two ways, namely by looking at the ViF (Variance Inflation Factor) and tolerance value. If VIF> 10 and tolerance value <0.10 then multicollinearity occurs. Below are presented the results of the multicollinearity test by looking at the tolerance and variance inflation factor (VIF). The data in table 5 shows that all the VIF values of the independent variables are below 10, which means that there is no multicollinearity

Table 5. Multicollinearity Test Results

Coefficients[a]								
				StandardizEd				
		Unstandardized		Coefficien			Collinearity	
		Coefficients		Ts			Statistics	
							Tolerant	
Model		B	Std. Error	Beta	t	Sig.	ce	VIF
1	(Constant)	3,943	4,098		,962	,340		
	Information Technology (X1)	,258	,125	,236	2,072	,042	,959	1,042
	Auditor Knowledge (X2)	,201	,099	,228	2,026	,047	,987	1,013
	Time Efficiency (X3)	,370	,154	,275	2,400	,019	,948	1,055

Source: Data processed by SPSS26

Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-,020	2,607		-,008	,994
	Information technology	-,018	,079	-,029	-,229	,820
	auditor knowledge	-,013	,063	-,027	-,214	,832
	time efficiency	,110	,098	,145	1,123	,266

Source: Data processed by SPSS26

Based on the table above, it can present the results of heteroscedasticity testing using the Sperman rank where each variable obtained a number of 0.820, 0.832 and 0.266 which is greater than 0.05 so the conclusion is that there is no heteroscedasticity problem.

Multiple Linear Regression Analysis

Table 7. Multiple Linear Regression Test Results

Coefficients[a]			
Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	3,943	4,098	
information technology	,258	,125	,236
auditor knowledge	,201	,099	,228
time efficiency	,370	,154	,275

Source: Data processed by SPSS26

Based on the results of the multiple linear regression test in the table above, the coefficient value and also the constant value can be known, so that the equation model can be formulated as follows:

$$Y=3.943 + 0.258X1 + 0.201X2 + 0.370X3 + e(1)$$

Test Coefficient of Determination $(R)^2$

Table 8. Test Results of the Coefficient of Determination $(R)^2$

Model Summary				
			Adjusted R	
Model	R	R Square	Square	Std. Error of the Estimate
1	,476[a]	,227	,189	2,16822

Source: Data processed by SPSS26

Based on the table above, the R Square point is around 0.227 or 22.7%. These results prove that the audit quality at the inspectorate in Luwu Raya can be explained by the independent variables, namely, information technology, auditor knowledge and time efficiency by 22.7%%, while 77.3% is explained by factors outside this study.

Simultaneous Test (F Test)

Table 9. Simultaneous Test Results (F Test)

ANOVA[a]					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	85,512	3	28,504	6,063	,001[b]
Residuals	291,473	62	4,701		
Total	376,985	65			

Source: Data processed by SPSS26

Based on the results of the table above, it can be seen that the calculated F value is 6.063. Furthermore, F count will be compared with F table, if F hiung> F table then information technology, auditor knowledge and time efficiency simultaneously affect audit quality. At the α = 0.05 level with the degree of numerator / df1 (k) = 3 (number of independent variables) and the degree of denominator (n-k-1) = 63, the F table is 2.75. Thus the value of F count (6.063)> (2.75) and with a sig value. (0.001) < (0.05) then Ha is accepted and Ho is rejected. This means that information technology, auditor knowledge and time efficiency simultaneously have a positive and significant effect on audit quality.

Partial Test (t Test)

The individual parameter significant test (t statistical test) is intended to see whether the variable individually has an influence on the independent variable with the assumption that the other independent variables are constant. The test criteria are as follows.

1. If t count> t table or p-value (sig) < α (0.05) then Ho is rejected and Ha is accepted. So that the independent variable individually affects the dependent variable.
2. If t count < t table or p-value (sig) > α (0.05) then Ho is accepted and Ha is rejected. So that the independent variable individually has no effect on the dependent variable.

Table 10. Partial Test Results (t Test)

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,943	4,098		,962	,340
Information Technology	,258	,125	,236	2,072	,042
Auditor Knowledge	,201	,099	,228	2,026	,047
time efficiency	,370	,154	,275	2,400	,019

Source: Data processed by SPSS26

Hypothesis proving is done using the t test, and the test results can be seen from the *coefficients table* in the t and sig columns. and the t table value is 1.669 (df = 63 (n-k-1 = 66-2-1)). By using a significant 5%, the t test results can be seen in table 10. Based on the data in table 10, it can be explained using the significant test as follows.

a. The significant value of Information Technology on audit quality is 0.022, so it is significant below 0.05. The calculated t value is 2.072> 1.669 t table, then H1 is accepted, so that the Information Technology variable has a significant effect on audit quality.
b. The significant value of auditor knowledge on audit quality is 0.028, so it is significant below 0.05. The calculated t value is 2.026> 1.669 t table, then H2 is accepted, so that the Auditor Knowledge variable has a significant effect on audit quality.
c. The significant value of Time Efficiency on audit quality is 0.420 so that it is significantly above 0.05. The calculated t value is 2.400> 1.669 t table, then H3 is accepted, so the Time Efficiency variable has a significant effect on audit quality.

3.2 Discussion

Information technology affects the quality of inspectorate audits

The results of testing the first hypothesis of this study indicate that the Information Technology variable has a t value < t table, namely 2.072 < 1.669 and a significant value of 0.022 < 0.005 with a positive Coef.B value, then Information Technology has an effect on audit quality. This proves that Information Technology is able to influence audit quality at the Seluwu Raya inspectorate office. So it can be concluded that the higher the Information Technology received by the auditor, the better the resulting audit quality will be.

This means that the quality of audit results can be achieved by users of information technology. Information technology is very helpful not only in terms of the quality of report submission but also in terms of timeliness. [6] "information is data that is processed into a form that is more meaningful to the recipient and useful in making decisions, now or for the future". The purpose of information technology [6] Technology is also one of the factors that affect audit quality (Muhammad Idris, n.d.). [6]

Information technology is a combination of computing and communication technology in the form of a system of software and hardware used to process, process, obtain, compile store, manipulate data in various ways to produce quality information, namely information that is relevant, accurate and timely, which is used as an organizational tool to reduce uncertainty and personal, business and government purposes. In addition, information technology can produce strategic information for decision making. [7] technology not only changes how auditors do their work but can also change what auditors have done from manual systems to using technology. The word technology means the development and application of various equipment or systems to solve problems faced by humans in everyday life, the word technology means the term procedur

Auditor knowledge affects the quality of inspectorate audits

The results of testing the second hypothesis of this study indicate that the auditor knowledge variable has a t value < t table, namely 2.026 < 1.669 and a significant value of 0.028 < 0.005 with a positive Coef.B value, so auditor knowledge has an effect on audit

quality. This proves that Information Technology is able to influence audit quality at the Seluwu Raya inspectorate office. So it can be concluded.

According to [8] stated that in detecting an error, knowledge is something that auditors must have about what and how errors occur. An auditor will not be able to carry out his audit without having knowledge such as knowledge of the entity being audited, knowledge of the government sector and knowledge of generally accepted standards. Auditors who have a high level of knowledge will be able to monitor and evaluate an entity and get a quality audit opinion. The more knowledge the auditor has, it is expected to improve audit quality. So that the knowledge variable has a positive influence on audit quality. Audit knowledge is also one of the factors that can affect audit quality. Audit knowledge is the auditor's experience in conducting financial statement audits both in terms of length of time and the number of assignments that have been handled. In research [8] prove that knowledge has a positive and significant effect on audit quality.

Time Efficiency Affects the Audit Quality of the Inspectorate of Luwu Raya

The results of testing the third hypothesis of this study indicate that the Time Efficiency variable has a t value < t table, which is 0.427 < 1.669 and a significant value of 2.400 < 0.005 with a positive Coef.B value, so auditor knowledge affects audit quality. This proves that Time Efficiency is able to influence audit quality at the Seluwu Raya inspectorate office. So it can be concluded that the higher the auditor's knowledge received by the auditor, the better the resulting audit quality will be.

The time budget given by the client to the auditor to carry out the audit process can be a pressure on the auditor if the time budget given is not in accordance with the time standards that have been set. [9]. Time budget pressure makes auditors choose audit programs that will be carried out, the higher or tighter the time budget pressure given, the fewer programs the auditor will carry out and the greater the possibility of not performing audit procedures, this leads to a decrease in audit quality. (Christina Sososutiksno, 2024).. This certainly affects audit quality, changes in the level of audit quality achieved will depend on the extent to which time budget pressure is able to influence it. Before the auditor accepts the engagement, the engagement states the amount of time budget given by the client to the auditor to carry out the auditing process. [9]

CONCLUSIONS

Conclusion

This study aims to determine whether information technology, auditor knowledge and time efficiency affect the audit quality of the inspectorate of luwu raya. Based on the research results, it is concluded that information technology has a significant effect on audit quality, which means that the higher the information technology received by the auditor, the better the resulting audit quality will be. Likewise for auditor knowledge which also has a significant effect on audit quality, where the higher the auditor's knowledge received by the auditor, the better the resulting audit quality will be. And for the time efficiency variable, it also has a significant effect on audit quality, which means that the higher the time efficiency received by the auditor, the better the resulting audit quality will be.

Based on the results of the study, the authors provide suggestions, namely, first; it is hoped that research can be used as a source of reference for further research that has the same topic and theme. Second; In addition to using a written questionnaire, it can be added using interviews or interviews. In addition, future researchers are expected to carry out research with a wider range of respondents so that research can be used universally. And further researchers are expected to add research variables, so that it can be known that there are other variables that affect audit quality.

The research findings lead to the conclusion that the level of work readiness of accounting students in facing the challenges of the accounting profession in the context of society 5.0 is in the "ready" category. The high level of student work readiness is indicated by the digital literacy dimension which has the highest percentage of results. Likewise, the highest percentage results are also generated by the dimensions of interpersonal and communication skills. Meanwhile, personal and intellectual skills show quite high percentage results. It can be concluded from the results of the two dimensions that student readiness is still quite high, but to achieve a more optimal level of readiness, it is necessary to improve on both skills. Moreover, intellectual skills produced the lowest percentage. Students' commitment and self-awareness have a big impact on how they prepare themselves and develop personally in terms of their soft skills. However, it would be better if higher education institutions help organize activities that contribute to the development of students' soft skills. Especially by expanding the quantity of accounting practicum which is closely related to the world of work. This step is taken to ensure that the knowledge gained in college is in line with the requirements or work needs of the industry. The better the soft skills possessed by students, then the level of readiness of accounting students in facing the challenges of the accounting profession in the era of society 5.0 will increase.

The researcher suggests that universities, especially the accounting study program at Muhammadiyah Palopo University, should support the development of students' skills to improve their work readiness in facing the challenges of the accounting profession in the era of society 5.0. This action is essential so that students can obtain relevant work readiness in facing the challenges of the accounting profession in the context of the society 5.0 era. Future researchers are advised to examine more variables and samples in order to expand and improve the accuracy of the research conducted. This research can also be used as a reference source.

5. Acknowledgement

Praise the author's gratitude to Allah SWT, for His Grace and Mercy, the One who has given strength and determination so that the author can complete this research. This simple research was conducted by the author in order to complete the requirements for a Bachelor's degree in the Accounting Department of the Faculty of Economics and Business, Universitas Muhammadiah Palopo. The title of this research is "the effect of information technology, auditor knowledge and time effort on the quality of inspectorate audit se-luwuaya" on this occasion, the author would like to express his deepest gratitude to:

- the greatest giver of grace in my life, for his gifts that will never stop for me, allah swt who has given all the strength in writing this work, without him this writing is meaningless.
- to my beloved parents, father amrin and mother suhaeba who have given birth, raised, educated wholeheartedly in the cradle of love as well as giving, teaching many things of infinite value and being the author's life encouragement in facing any situation in life.
- My handsome brothers (Kaderi, Accong, and Dandi) and my beautiful sisters (Ummi and Rika), always gave me support, became a source of funds and motivation in completing this research.
- Prof. Dr. H. Suhardi M. Anwar, MM, CIQar, as the Chancellor of Muhammadiah University Palopo, Dr. Antong, S.E., M.Si., CPIA as the Dean of the Faculty of Economics and Business, Mrs. Riyanti S.E., M.AK as the head of the Accounting study program at the Faculty of Economics and Business, as well as all Lecturers and Staff at the Faculty of Economics and Business, Muhammadiah University Palopo who have helped a lot and made it easy in the lecture process.
- Dr. Rahmawati, S.E., Ak.CA, M.Si.CSRA.CSRS as my first supervisor who has provided direction, guidance, knowledge and useful advice and input during the process of completing this research. Also, Mr. Junaidi SE., Ak., M.Ak., CA., Ph.D as my second supervisor who has taken his time, helped and motivated, provided useful advice in completing this research.
- Partner Ship who always provides encouragement, motivation and a friend to exchange ideas. IMM, HMPS Accounting, Almi, Mitra, Sila, Indah Akt 21, Dea Koe, Eva Alisa, Huda, and Akt 23 thank you for your help and togetherness.
- Friends in arms in compiling this research Resa, Nadia, Rini, Intan and all my friends, especially class A2 class of 2020, who accompanied me in lecture days from beginning to end.

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