



Auditor Competence and Commitment on Public Sector Audit Quality: A Systematic Review

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Abstract

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This study aims to systematically review the relationship between auditor competence, organizational commitment, and audit quality in the public sector based on literature published over the past five years. The research employed a Systematic Literature Review approach guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses framework to select fifteen articles indexed in Google Scholar published within the last five years. The results show that auditor competence has a positive influence on audit quality, both directly and through the mediating role of organizational commitment. Auditors with strong technical skills, professional experience, and a deep understanding of public auditing standards tend to produce higher-quality audits when accompanied by a strong commitment to the organization's values, mission, and goals. Organizational factors such as work culture, reward systems, leadership that supports professionalism, and the use of information technology further strengthen the relationship among these variables. This study highlights the importance of synergy between enhancing competence and fostering organizational commitment to improve public audit effectiveness, strengthen auditor integrity, and support transparent and sustainable governance accountability.



1. Introduction

The development of public sector governance in the last decade demands increased accountability and transparency at all levels of government organizations. The paradigm shift towards New Public Management and the principles of good governance places internal audit as a strategic instrument in ensuring the effectiveness of public resource management (Alqudah et al., 2019). Public audits now play a role not only in detecting errors, but also in providing confidence that government policies and activities have been implemented efficiently, economically, and in accordance with laws and regulations. The function of public audits also plays a role in strengthening public trust in governance, especially in the era of information disclosure and digitization of public administration processes.

However, various studies show that the quality of audits in the public sector is still diverse and influenced by human factors, especially the competence and commitment of the auditor organization (Maulana & Yuhertiana, 2021). The auditor's competence reflects the technical, ethical, and professional abilities required to carry out audit tasks appropriately and objectively, which directly affects the quality of audit results (Anggraeni, 2020). Competent auditors have extensive knowledge of regulations, government accounting systems, and are able to assess risks and identify irregularities in the management of state finances (Rossita & Sukartha, 2017). Competencies also include the ability of auditors to adapt to the development of audit technology and the demands of increasingly complex changes in the public work environment.

In addition to competence, the organizational commitment factor also plays an important role in maintaining audit quality. Organizational commitment describes the level of emotional attachment, loyalty, and willingness of an individual to contribute to the goals and values of the institution in which he or she works (Lestari et al., 2020). Auditors with a high level of commitment usually demonstrate compliance with professional standards and work ethics, and have greater motivation to maintain the reputation of the auditing institution. In the context of a public bureaucracy that is often fraught with political and administrative pressure, organizational commitment is an important foundation for auditors' ethical behavior, independence, and objectivity (Basri et al., 2019).

Problems arise when high competence is not accompanied by adequate organizational commitment. Auditors who are highly competent but lack a sense of attachment to the values and mission of the organization may lose motivation, be opportunistic, or even lower integrity in the implementation of audits (Luthan et al., 2019). In contrast, auditors with high commitment but limited technical capabilities have the potential to result in less accurate audits and not provide the right recommendations. Therefore, a balance between competence and commitment is the main requirement to realize optimal audit quality.

Previous studies have confirmed that improving auditor competence can increase organizational commitment, and indirectly affect audit quality (Supriadi et al., 2021). This relationship can be explained through agency theory and attribution theory. Agency theory explains that auditors play the role of agents in charge of maintaining the trust of principals (the community and the government) by

upholding professionalism and integrity (Hikmayah & Aswar, 2019). While attribution theory highlights that auditors' behavior is influenced by internal factors such as experience, personal values, and commitment to the organization (Butarbutar et al., 2020).

In the context of globalization and digital transformation, the demands on public auditors are increasing. The complexity of public financial management, the use of information technology, and the pressure on budget transparency and efficiency require auditors who not only have high technical skills, but also have integrity and are committed to ethical values and public accountability (Sari et al., 2019). This combination of competence and organizational commitment is the main determinant of audit quality in the public sector. Therefore, this study aims to expand the empirical understanding of how auditor competence affects audit quality, either directly or through the mediation of organizational commitments. Through a systematic literature review of the latest research in the last five years, this study seeks to make a conceptual contribution to strengthening the role of public auditors in creating more transparent, accountable, and integrity governance.

2. Literature Review

2.1. Auditor Competence

The auditor's competencies include technical ability, professional knowledge, and an in-depth understanding of applicable audit standards. In the context of the public sector, competence is not only related to technical skills, but also an understanding of accountability systems and governance. Competent auditors are

able to identify risks, analyze audit evidence objectively, and provide relevant recommendations to improve the performance efficiency of public agencies (Anggraeni, 2020). Strong competence also strengthens the integrity of auditors in the face of external pressures, such as political influence or bureaucratic intervention, which often occur in government institutions (Rossita & Sukartha, 2017).

Several studies confirm that competence has a positive correlation with the quality of audit results. Auditors who have a deep understanding of audit procedures and public accounting systems are better able to detect irregularities and provide value-added recommendations (Butarbutar et al., 2020). In addition, the work experience factor also strengthens competence because experience provides a contextual understanding of the dynamics of public financial management (Luthan et al., 2019). In modern public organizations, the improvement of auditor competence is usually done through continuous training, professional certification, and professional ethics coaching. Therefore, auditor competence is an important foundation in determining the effectiveness of audits and the credibility of public supervisory institutions.

2.2. Organizational Commitment

Organizational commitment is a psychological attitude that shows the extent to which an individual identifies with the values, goals, and mission of the organization in which he or she works. In the context of public sector audits, organizational commitment plays an important role in determining the integrity and quality of audit results. Auditors with a high level of commitment tend to exhibit ethical behavior, be responsible for their duties, and strive to maintain the reputation

of the supervisory institution (Lestari et al., 2020). Commitment also creates a strong sense of belonging to the organization so that auditors are motivated to contribute optimally and avoid opportunistic behavior (Mardika & Suartana, 2019).

Research shows that organizational commitment not only improves individual performance, but also strengthens the quality orientation on the implementation of audits (Basri et al., 2019). In a public bureaucratic environment, auditors often face political or administrative pressures that can affect professional independence. A strong commitment helps auditors stick to the principle of objectivity and not be easily influenced by external interests. This is in line with agency theory, where auditors as public agents must maintain public trust (principal) by upholding the values of integrity and loyalty to institutions (Hikmayah & Aswar, 2019). In addition, organizational factors such as work culture, reward system, and leadership style also affect auditors' commitment levels (Ilmatyara et al., 2020). When auditors feel their work environment supports the values of professionalism and fairness, commitment to the organization increases, which ultimately contributes to better audit quality.

2.3. Audit Quality

The quality of the audit reflects the extent to which the auditor can provide assurance that the organization's financial statements have been prepared in accordance with accounting principles and reflect the actual conditions. In the context of the public sector, audit quality serves not only for regulatory compliance, but also as a means of increasing transparency and accountability in state financial management (Sari et al., 2019). High-quality audits are characterized by

independence, objectivity, procedural accuracy, and the ability of auditors to detect and report irregularities with adequate evidence (Maulana & Yuhertiana, 2021). Several factors affect audit quality, including technical competence, organizational commitment, and institutional support such as internal control systems and work culture (Supriadi et al., 2021). Auditors with high competence tend to produce more accurate examinations, while organizational commitment strengthens the integrity and ethical responsibility of auditors in carrying out their duties (Rossita & Sukartha, 2017).

Previous research has also confirmed that the combination of professional ability and moral orientation contributes to the increase in the effectiveness of public supervision (Lestari et al., 2020). In addition to individual aspects, audit quality is also determined by the application of internal audit standards and the use of information technology in the audit process. Public auditors who are able to adapt to digital systems can improve the accuracy and efficiency of audit reporting (Anggraeni, 2020). Thus, audit quality not only reflects the auditor's technical capabilities, but also the integration of ethical values, organizational support, and technological innovation in carrying out the function of public supervision.

3. Methods

This study uses the Systematic Literature Review (SLR) method to identify, assess, and synthesize empirical research results related to the relationship between auditor competence, organizational commitment, and audit quality in the public sector in the last five-year period. The SLR approach was chosen because it is able

to provide a comprehensive overview of the latest scientific findings, minimize subjective bias, and generate a strong theoretical foundation to support the development of further research.

The stages of implementation of SLR follow the framework of Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) which includes four main stages, namely identification, selection, feasibility assessment, and data synthesis. At the identification stage, the researcher collected relevant articles through an academic database indexed by Google Scholar using the following keywords: auditor competence, organizational commitment, audit quality, and public sector. Initial search results resulted in more than 80 scientific articles. The articles were then selected based on the year of publication, relevance of the topic, and suitability of the public sector context.

Furthermore, at the feasibility assessment stage, the researcher evaluates the methodological quality of the selected article based on the criteria of clarity of the research objective, data collection method, and relevance of the findings to the study topic. From this process, dozens of articles were obtained that met the inclusion criteria, including a study that was used as the main reference, namely research by Maulana and Yuhertiana (2021) which examined the influence of auditor competence on audit quality mediated by organizational commitment to the public sector. Other articles used include research from Anggraeni (2020), Basri et al. (2019), Lestari et al. (2020), and Sari et al. (2019).

The final stage in the form of data synthesis is carried out using the content analysis method to identify patterns of findings, similarities in results, and differences

between studies. Each article is analyzed based on key variables (competence, organizational commitment, audit quality), relationships between variables, and organizational context. The results of this analysis are then grouped to highlight the empirical contributions and research gaps that still exist. With this SLR method, the research not only provides a clear conceptual map of the relationship between the three variables, but also offers a robust theoretical synthesis framework as a basis for the development of a conceptual model of public sector audits in the future.

4. Results

The results of a systematic review of fifteen Google Scholar-indexed articles published between the last five years show that the relationship between auditor competence, organizational commitment, and audit quality in the public sector is an ever-evolving topic with relatively consistent findings but with some different nuances depending on the institutional context and research methodology. In general, the majority of studies agree that auditor competence has a positive and significant effect on audit quality, both directly and through the mediation of organizational commitment (Supriadi et al., 2021).

First, in terms of the direct influence of competence on audit quality, most studies have found that auditors who have technical skills, professional experience, and a deep understanding of public audit standards will be better able to produce reliable audits that comply with audit standards (Rossita & Sukartha, 2017). Auditors who have a high level of knowledge of government accounting, state financial regulations, and public information systems tend to be able to identify material errors

more accurately (Anggraeni, 2020). In addition, competence also affects the auditor's ability to apply professional judgment appropriately when assessing audit evidence or making recommendations for internal control policies (Butarbutar et al., 2020).

However, some studies show that high competence does not automatically guarantee audit quality if it is not supported by adequate organizational factors (Luthan et al., 2019). Auditors who are technically skilled but work in an organizational environment with a weak work culture, an unfair reward system, or leadership that lacks support integrity, are at risk of decreased performance and motivation. Therefore, the quality of audits does not only depend on individual abilities, but also on the structural support of the public audit institution itself (Sari et al., 2019).

Second, in the aspect of organizational commitment, most studies show that this variable has a strong mediating role between competence and audit quality (Basri et al., 2019). Organizational commitment has been proven to strengthen the positive relationship between audit competence and quality by fostering moral awareness, professional responsibility, and loyalty to organizational values. Auditors who feel emotionally attached and morally responsible to their institutions will be more motivated to maintain the organization's reputation through the implementation of high-quality audits (Mardika & Suartana, 2019).

Findings from Maulana and Yuhertiana (2021) confirm that organizational commitment plays a role as an intervening variable in the relationship between audit competence and quality. In his research, public auditors with high competence showed better audit quality if they also had a strong level of commitment to

institutions and professional values. In contrast, auditors who are competent but do not have a sense of attachment to the organization tend to exhibit opportunistic and suboptimal behavior in the execution of tasks. This confirms that psychological factors and organizational values are no less important than technical aspects in determining the success of public audits.

Third, the results of the literature analysis also show that the work environment of public organizations has an indirect effect on the relationship between competence, commitment, and audit quality. A study by Ilmatara et al. (2020) confirms that a strong organizational culture and supervisory structure are able to strengthen the auditor's commitment to their work. When auditors work in a system that upholds fairness, transparency, and accountability, job satisfaction and commitment to the organization increase, leading to better audit quality. Conversely, political pressure or external intervention can lower the motivation and integrity of public auditors.

Research conducted by Hikmayah and Aswar (2019) strengthens these findings by highlighting the importance of professionalism and moral commitment in maintaining auditors' objectivity under the pressure of the work environment. Auditors who are committed to integrity values will continue to carry out audit procedures objectively despite facing pressure from internal and external parties of the organization. These findings are in line with the principle of agency theory, where auditors act as agents who maintain the balance of interests between the public and the government by ensuring that public financial statements are free from manipulation and material errors.

In addition, several studies have identified the role of information technology as a supporting factor in improving the competence and effectiveness of public audits. A study by Anggraeni (2020) highlights that auditors who have the ability to operate technology-based audit systems and understand modern accounting information systems show more efficient and accurate performance. The integration of technical competence with technology speeds up the data verification process and reduces the risk of human error in the analysis of public financial statements.

On the other hand, the results of the research of Alqudah et al. (2019) shows that institutional capacity building through continuous training and improvement of audit standards has a positive impact on audit professionalism and quality. Increasing the capacity of public auditors through certification programs and strengthening professional ethics has been proven to increase the public's sense of responsibility and trust in audit institutions. These findings strengthen the argument that efforts to improve audit quality must be carried out simultaneously through strengthening individual competencies and improving organizational systems.

Meanwhile, several other studies highlight the challenges public auditors face in maintaining audit quality amid political pressure and high workloads. Lestari et al. (2020) found that time budget pressure can affect audit quality if auditors do not have good time management skills and organizational commitment. Auditors who are pressed by deadlines tend to reduce certain audit procedures, which can lower the effectiveness of audits. However, auditors with a high level of commitment still strive to maintain the quality of work despite time and resource constraints. In addition to internal factors, the research results of Mardika & Suartana (2019) and

Luthan et al. (2019) highlight the importance of professional motivation and ethics in maintaining the quality of public audits. Both found that auditors with a high moral commitment and ethical awareness were more resilient to environmental pressures and more consistent in carrying out audit procedures according to standards. Thus, professional and moral values are fundamental elements that strengthen the influence of competence on audit results.

The results of the systematic review showed a consistent pattern among the studies analyzed. The auditor's competence plays a key factor in determining the quality of audits, while organizational commitment serves as a psychological and moral bridge that strengthens the relationship. Organizational environmental factors, technological support, and external pressures are contextual variables that can strengthen or weaken the relationship between key variables. Thus, a holistic approach that combines technical, structural, and behavioral aspects is key to understanding the dynamics of audit quality in the modern public sector. These findings provide a strong empirical basis for the development of new conceptual models in public sector audits. The model assumes that audit quality is influenced not only by the individual competencies of auditors, but also by the level of commitment to the organization and support of the institutional system. By strengthening these three aspects, public audit institutions can contribute more optimally to creating transparent, accountable, and high-integrity governance.

5. Discussion

The results of the literature review show that the relationship between auditor competence, organizational commitment, and audit quality in the public sector is interdependent and inseparable from each other. Competency is the basis for the auditor's ability to carry out the audit function professionally, while organizational commitment strengthens the integrity and ethical responsibility necessary to maintain the objectivity of audit results. Findings from various studies confirm that high competence without the support of strong organizational commitment does not necessarily result in high-quality audits (Supriadi et al., 2021).

Theoretically, these findings strengthen the framework of agency theory that places auditors as independent parties who must maintain public trust in government accountability. In this context, auditors act as agents who have a moral and professional obligation to ensure that public resources are used efficiently and transparently (Hikmayah & Aswar, 2019). Adequate competence enables auditors to carry out tasks effectively, while organisational commitment ensures that the execution of these tasks is not only formal, but based on moral values and social responsibility.

These findings also have practical implications for public audit bodies. Improving audit quality cannot be achieved by simply strengthening technical aspects such as professional training or certification. Behavioral factors such as commitment, loyalty, and organizational ethics should be an integral part of the human resource development strategy at the auditing institution. Public institutions need to create a work culture that supports professionalism, provides a fair

environment, and rewards auditors who demonstrate high performance and integrity (Lestari et al., 2020).

In addition, institutional and technological support is also an important factor in maintaining audit quality. A study by Anggraeni (2020) emphasizes that public auditors supported by technology-based accounting information systems tend to work more efficiently and accurately. Technology integration helps strengthen auditors' competence in processing big data and identifying patterns of financial irregularities more quickly. Therefore, strengthening auditor competence needs to be accompanied by modernizing audit infrastructure and improving adaptive capabilities to digital technology.

In the context of organizational behavior, the studies reviewed also show that organizational commitment can be formed through visionary leadership and a conducive work environment. Auditors who feel valued and have the opportunity to grow will be more committed to maintaining the quality of work (Ilmatara et al., 2020). On the other hand, a bureaucratic and non-transparent organizational culture can reduce motivation and weaken auditors' emotional attachment to the institution.

Based on the whole, these results and discussions show that improving the quality of public audits requires a multidimensional approach that includes individual, structural, and systemic aspects. The auditor's technical competence must go hand in hand with a moral commitment to the organization, while public organizations need to create a work environment that supports the values of professionalism, innovation, and accountability. Thus, the synergy between

competencies and organizational commitments is the strategic key in strengthening the role of public audit as the main pillar of good governance.

6. Conclusion

This study concludes that audit quality in the public sector is the result of a dynamic interaction between auditor competence and organizational commitment. Competence plays a role as the main foundation that determines the technical, analytical, and professional ability of auditors in carrying out financial audits. Meanwhile, organizational commitment is a reinforcing factor that maintains the integrity, loyalty, and ethical responsibility of auditors in the face of work environment pressures and public bureaucratic complexity. The findings of the systematic review show that improving competencies without a strong organizational commitment has not been able to guarantee the achievement of optimal audit quality. Auditors who are competent but lack a sense of attachment to the values and goals of the organization risk reducing the effectiveness of audit results.

On the other hand, auditors who have a high commitment will be more consistent in implementing the principles of objectivity and professionalism, even under political and administrative pressure. The practical implication of these outcomes is the need for an institutional capacity-building strategy through two integrated approaches: improving auditor competence through training, certification, and modernization of technology-based audit systems; and strengthening organizational commitment through the creation of an ethical,

transparent, and reward-based work culture. Thus, improving the quality of public audits depends not only on the technical abilities of individuals but also on the organizational environment that fosters the value of accountability and professionalism. Synergy between competencies and organizational commitment is the main key in building an effective and high-integrity public audit system.

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