

Accountability, Competence, and Political Pressure in Indonesian Public-Sector Audit Quality

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ABSTRACT

Political interference threatens public-sector audit quality by distorting auditors' judgments and reporting. This study examines the effects of accountability and competence on audit quality and the moderating role of political pressure. A quantitative survey was conducted among 527 auditors across 34 offices of Indonesia's Supreme Audit Institution. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with bootstrapping. Accountability positively affected audit quality ($b = 0.718$, $p < 0.001$), as did competence ($b = 0.569$, $p < 0.001$). Political pressure did not moderate the accountability–audit quality relationship ($b = 0.034$, $p = 0.266$). However, its interaction with competence was positive and significant ($b = 0.117$, $p < 0.001$), indicating strengthening rather than the hypothesized weakening. Gender, as a control variable, was significant ($b = 0.096$, $p = 0.018$). Thus, accountability remains robust under political pressure, while competence becomes more influential as pressure increases. Public audit institutions should strengthen auditor competence, accountability, and safeguards against political interference.

Keywords: Accountability; Auditor Competence; Gender; Political Pressure; Public-Sector Audit Quality

JEL Classification: H83; M42

INTRODUCTION

Public-sector audits support accountability, transparency, and the economical use of public resources. Unlike private-sector audits, their quality is embedded in political and administrative environments in which audit findings may affect budgets, officeholders, and public legitimacy (Caruana & Kowalczyk, 2021; Cordery & Hay, 2021; Ferry et al., 2022). High-quality auditing therefore depends not only on technical execution but also on auditors' capacity to report evidence faithfully when powerful stakeholders have incentives to shape the outcome (Lino et al., 2022; Sumiyana et al., 2021).

In Indonesia, the State Financial Audit Standards and the Supreme Audit Institution's code of ethics require competent, accountable, independent, and evidence-based examination. Nevertheless, documented bribery and lobbying cases involving public auditors have intensified public concern about whether formal standards alone can protect audit quality. Political pressure in this study refers to lobbying or demands from voters, political officeholders, candidates, bureaucrats, or other influential actors seeking audit outcomes that serve personal or group interests. Such pressure reflects the grabbing-hand condition in which public power is used for private benefit (Mahdi et al., 2023; Shleifer & Vishny, 1998).

Prior studies consistently identify competence as an important audit-quality input (Alkhalaileh et al., 2024; Bawuah, 2024; Pinatik, 2021; Qader & Cek, 2024), while recent evidence links accountability to stronger audit outcomes (Ferry et al., 2022; Rabiyyah et al., 2026). Related evidence shows that time-budget pressure and auditor ethics affect audit quality and that independence remains an important quality safeguard (Munidewi & Sunarsih, 2023; Subiyanto et al., 2023). Other research addresses auditor distraction, professional stress, and reporting quality (Beardsley et al., 2021; Parluhutan et al., 2022; Rajgopal et al., 2021; Wulandari et al., 2024). Research also shows that political hegemony and institutional pressure can redirect audit attention and reporting (Lino et al., 2022; Sumiyana et al., 2021). However, limited evidence explains whether political pressure changes the effects of accountability and competence among public-sector external auditors across an entire national audit institution. Existing Indonesian work has generally examined particular regions, private-sector auditors, or direct effects rather than cross-level political contingencies (Risanti et al., 2021; Srimindarti et al., 2022; Zainudin et al., 2021).

Accordingly, this study examines whether accountability and competence improve public-sector audit quality, whether political pressure weakens these relationships, and whether gender contributes additional explanatory power. This objective is significant because audit quality depends on both auditors' professional resources and the political conditions under which those resources are exercised. The study's novelty lies in integrating Attribution Theory and Grabbing Hand Theory within a nationwide model based on 527 auditors from all 34 representative offices of Indonesia's Supreme Audit Institution, thereby extending evidence beyond earlier regional and private-sector settings. Theoretically, the study clarifies whether accountability and competence respond differently to the same external political constraint and whether the observed interactions conform to the predicted weakening mechanism. Practically, the findings inform competency development, documented review procedures, and institutional safeguards designed to preserve credible audit reporting under political pressure.

LITERATURE REVIEW

Theoretical Foundation and Key Constructs

Attribution Theory

Attribution Theory explains how people infer the causes of behavior from internal dispositions and external circumstances (Heider, 1958). In auditing, accountability and competence represent internal resources that guide effort, judgment, and evidence evaluation. The theory predicts that auditors who accept responsibility for their work and possess adequate knowledge and skills are more capable of producing defensible audit conclusions (Aswar et al., 2021; Wahidahwati & Asyik, 2022).

Grabbing Hand Theory and Political Pressure

Grabbing Hand Theory portrays public officials and politically connected actors as potentially using state power to advance private interests when institutional constraints are weak (Shleifer & Vishny, 1998). In public auditing, this mechanism may operate through lobbying, requests to alter findings, selective disclosure, or hierarchical pressure. Such intervention can distort professional judgment, although auditors may also respond by relying more heavily on expertise and formal accountability mechanisms (Niazi et al., 2021; Sumiyana et al., 2021; Zhao, 2021). Complementary evidence indicates that stronger governance constrains opportunistic financial reporting and that contextual conditions can change the effectiveness of governance mechanisms (Desmiwerita et al., 2026).

Audit Quality, Accountability, and Competence

Audit quality is the auditor's capacity to detect material misstatement or noncompliance and report it in accordance with professional standards (DeAngelo, 1981). In the public sector, quality additionally entails relevant, credible, timely, and usable reporting for public accountability (Caruana & Kowalczyk, 2021). Accountability reflects an auditor's felt responsibility to justify procedures and conclusions, whereas competence comprises knowledge, skills, experience, certification, and continuing professional development. Recent evidence associates both constructs with stronger audit judgments and outcomes (Alkhalaileh et al., 2024; Rabiyyah et al., 2026; Singh et al., 2021).

Integration of Individual and Political Explanations

Attribution Theory and Grabbing Hand Theory operate at complementary levels. Attribution Theory identifies the personal resources that auditors bring to an engagement, while Grabbing Hand Theory identifies an institutional incentive that can obstruct the use of those resources. Treating either level in isolation would provide an incomplete account. An auditor may possess responsibility and technical skill but still face a reporting environment that rewards accommodation; conversely, a risky political environment does not ensure a deficient audit when professional and organizational safeguards remain effective. The integrated model therefore treats audit quality as the outcome of both auditor attributes and the conditions under which those attributes are exercised.

This integration also distinguishes causes of conduct from judgments about responsibility. When an audit failure is attributed only to individual weakness, organizational pressure can be ignored. When it is attributed only to politics, auditor agency and professional obligations can be understated. The present approach recognizes that accountability and competence are internal conditions, political pressure is an external condition, and moderation captures their joint operation. A significant interaction indicates that the contribution of an internal attribute is conditional on the external environment; a nonsignificant interaction indicates that its effect remains comparatively stable across that environment.

Accountability and competence should not be treated as interchangeable. Accountability concerns an auditor's obligation to explain procedures, judgments, and conclusions to legitimate audiences. It can increase effort because the auditor expects working papers and reports to be scrutinized. Competence concerns the capacity to perform the task through knowledge, experience, analytical skill, communication, and continuing education. An accountable but insufficiently competent auditor may document an incorrect judgment carefully. A competent but weakly accountable auditor may recognize a problem but fail to communicate it. Testing both constructs in one model separates willingness to justify professional work from the capability to execute it.

Public-sector audit quality is itself multidimensional. Detection requires appropriate planning, risk assessment, evidence collection, professional skepticism, and technical evaluation. Reporting requires the willingness and institutional authority to communicate a material issue accurately. Timeliness and usability are also important because a delayed or opaque finding may lose relevance for legislative oversight, budget correction, or law enforcement. Perceived audit quality in this study consequently reflects compliance with standards, reliability of procedures and conclusions, and credibility of the audit report. This broad interpretation follows the view that public-sector auditing must be evaluated within its governance context rather than through a single private-sector market proxy (Caruana & Kowalczyk, 2021; Cordery & Hay, 2021).

Accountability is enacted throughout an audit engagement. Auditors must explain why procedures were selected, maintain confidentiality, reconcile contradictory evidence, respond to review notes, and deliver reports within formal deadlines. These practices create traceability between evidence, judgment, and conclusion. They also distribute responsibility across team members and review levels instead of locating it solely in the final signatory. Recent evidence shows that answerability and responsibility can improve audit outcomes by increasing attention, effort, and the defensibility of decisions (Ferry et al., 2022; Fipiariny & Nurhayati, 2022; Rabiyyah et al., 2026).

Competence likewise extends beyond academic credentials. It includes accounting and public-finance knowledge, familiarity with audit standards, sector experience, analytical capacity, communication, teamwork, and the ability to learn from prior engagements. Knowledge sharing can distribute expertise and help a team identify errors that an individual might overlook (Duh et al., 2020). Continuing education is especially important when regulation, technology, and auditee systems change. Recent findings from several settings consistently associate these forms of competence with stronger audit judgments, public-sector reporting quality, and professional performance (Alkhalaileh et al., 2024; Bawuah, 2024; Gamaliel et al., 2026; Pinatik, 2021; Qader & Cek, 2024; Singh et al., 2021).

Political pressure differs from ordinary workload or time pressure. Workload constrains how many resources are available to conduct procedures; political pressure seeks to influence what auditors examine, how evidence is interpreted, or what is disclosed. It may take explicit forms, such as requests to remove a finding, or implicit forms, such as repeated lobbying, career-related signals, appeals to institutional loyalty, and hierarchical expectations. Public-sector auditors are exposed because their reports may affect budget allocations, administrative sanctions, criminal investigations, and electoral narratives. Indonesian evidence demonstrates that political hegemony can shape audit scope, team deliberation, and acceptance of findings (Mahdi et al., 2023; Sumiyana et al., 2021).

The grabbing-hand mechanism is nevertheless probabilistic rather than deterministic. Professional norms, review hierarchies, documentation requirements, rotation, and protected escalation channels can limit opportunistic intervention. Individual resources can also shape the response. An accountable auditor may regard lobbying as an additional reason to document decisions, and a competent auditor may be better able to identify technically defensible alternatives or rebut misleading claims. Consequently, the theoretical expectation of weakening must be subjected to an empirical interaction test; it cannot be assumed merely because political pressure has an adverse general meaning.

Moderation must also be interpreted separately from a main effect. A negative main effect of political pressure would mean that predicted audit quality falls as political pressure rises when the other predictors are held constant. An interaction addresses whether the slope between accountability or competence and audit quality changes with political pressure. For an interaction between competence and political pressure, the conditional competence slope equals $\beta_{\text{competence}}$ plus $\beta_{\text{interaction}}$ multiplied by the selected level of political pressure. A positive interaction therefore makes the competence slope more positive as the moderator increases; a negative interaction makes it less positive. Comparing the absolute size of the interaction coefficient with the main-effect coefficient does not establish weakening because the coefficients represent different components of the equation (Hair et al., 2019).

Hypotheses Development

Accountability and Audit Quality

Accountability reflects auditors' obligation to explain, justify, and accept responsibility for their procedures, judgments, and conclusions. According to Attribution Theory, accountability constitutes an internal attribute that motivates auditors to exert greater effort, evaluate evidence carefully, maintain complete documentation, comply with professional standards, and produce conclusions that can withstand institutional review. In public-sector auditing, accountability is particularly important because audit findings influence government legitimacy and public confidence.

Ferry et al. (2022) demonstrate that public-sector auditing promotes accountability by connecting audit evidence, institutional decisions, and public interests. Similarly, Caruana and Kowalczyk (2021) emphasize that public-sector audit quality depends on transparent procedures, credible evidence, and clearly assigned reporting responsibilities. Empirical studies also show that accountability improves audit quality among Indonesian public-sector auditors (Fipiariny & Nurhayati, 2022) and strengthens tax-audit quality when supported by professional experience and information technology (Rabiyah et al., 2026). Thus, accountable auditors are more likely to maintain reliable audit trails, disclose material irregularities, and defend their conclusions during review.

H1: Accountability positively affects audit quality.

Political Pressure as a Moderator of Accountability and Audit Quality

Political pressure refers to attempts by political or bureaucratic actors to influence audit procedures, findings, or reporting decisions. Grabbing Hand Theory suggests that political actors may use institutional authority to protect personal or political interests. Such pressure may involve lobbying, intensive communication, delayed reporting, softened findings, or intervention in the disclosure of irregularities.

Although accountability encourages auditors to provide transparent and defensible conclusions, political pressure may prevent this responsibility from being fully translated into audit quality. Auditors may formally complete their duties while avoiding politically

sensitive disclosures, particularly when institutional protection is weak. Sumiyana et al. (2021) show that political hegemony can shape public-sector audit priorities and reporting practices. Lino et al. (2022) likewise demonstrate that the effectiveness of public audit organizations in challenging corruption depends on their institutional relationships with political actors. Furthermore, Mahdi et al. (2023) found that political pressure can alter the effects of auditors' professional attributes on audit quality. Therefore, increasing political intervention is expected to reduce the contribution of accountability to audit quality.

H2: Political pressure weakens the positive effect of accountability on audit quality.

Competence and Audit Quality

Auditor competence comprises professional knowledge, technical skills, education, training, experience, communication ability, and sector-specific expertise. Attribution Theory identifies competence as an internal attribute that improves professional performance. Competent auditors are better able to plan appropriate procedures, identify material misstatements, evaluate complex or contradictory evidence, detect irregularities, and formulate defensible conclusions.

Competence is especially important in public-sector auditing because auditors must understand government accounting standards, budgeting, procurement, administrative systems, and the political environment. Duh et al. (2020) found that knowledge sharing enhances audit quality and efficiency, while Singh et al. (2021) identified professional capability as an important antecedent of internal audit effectiveness. Positive associations between competence and audit quality are also documented by Pinatik (2021) and Srimindarti et al. (2022). Recent evidence further indicates that forensic accounting competence strengthens auditors' ability to identify complex financial problems (Alkhalaileh et al., 2024), while technological competence improves audit quality (Qader & Cek, 2024). Bawuah (2024) additionally emphasizes the importance of professional oversight and audit-related expertise in constraining earnings management. Accordingly, greater auditor competence should produce more reliable audit outcomes.

H3: Competence positively affects audit quality.

Political Pressure as a Moderator of Competence and Audit Quality

Although competence enables auditors to identify irregularities and formulate technically defensible conclusions, its application depends on the institutional environment. Grabbing Hand Theory suggests that political actors may interfere with audit processes to protect personal, bureaucratic, or political interests. Political pressure may restrict information, redirect audit attention, challenge unfavorable findings, or encourage auditors to accept preferred conclusions. Consequently, competent auditors may identify irregularities but remain unable to disclose them fully in the final report.

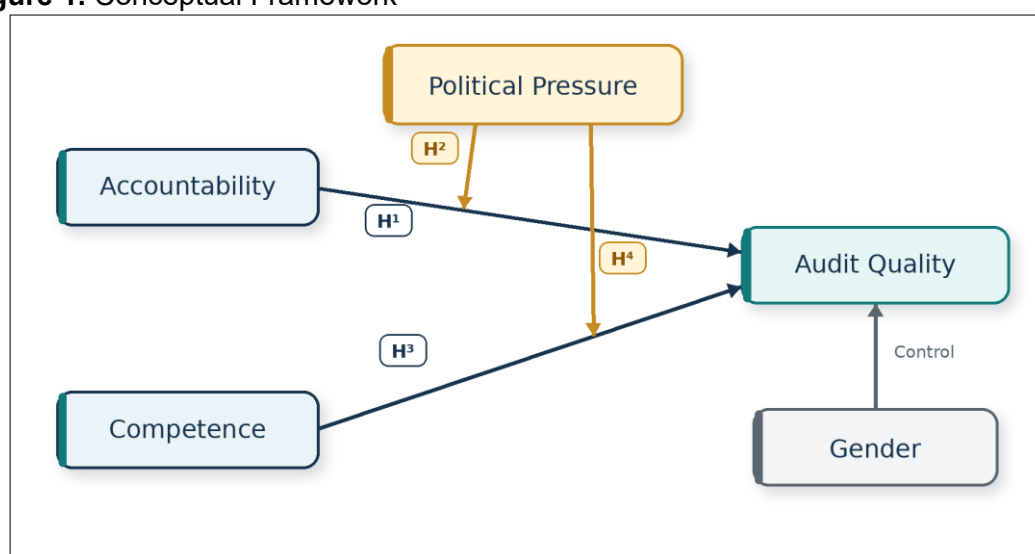
Sumiyana et al. (2021) demonstrate that political hegemony can influence the scope, priorities, and reporting of public-sector audits. Lino et al. (2022) similarly show that institutional and political relationships affect the capacity of audit organizations to challenge corruption. Among Indonesian public-sector auditors, Mahdi et al. (2023) found that political pressure moderates several professional determinants of audit quality. Zainudin et al. (2021) also demonstrate that contextual pressure can change the effects of auditor characteristics on audit quality. These findings indicate that competence does not operate independently of the engagement environment. Therefore, as political pressure increases, auditors may be less able to translate their knowledge, experience, and technical judgment into high-quality audit outcomes.

H4: Political pressure weakens the positive effect of competence on audit quality.

Conceptual Framework

Figure 1 integrates the study's individual and contextual explanations of public-sector audit quality. Accountability is specified as a direct positive antecedent of audit quality (H1), while political pressure is expected to weaken this relationship (H2). Competence is likewise specified as a direct positive antecedent (H3), with political pressure expected to weaken the extent to which competence is translated into audit quality (H4). Accordingly, the two arrows from political pressure terminate on the accountability–quality and competence–quality paths, representing moderation rather than additional direct hypotheses. Gender is included separately as a control variable predicting audit quality. These variables, paths, and hypothesis labels correspond to the final regression model tested in the study.

Figure 1. Conceptual Framework



RESEARCH METHOD

Research Approach

This study adopted a quantitative approach to test the proposed direct and moderating relationships using numerical survey data and inferential statistical analysis.

Research Design

An explanatory, cross-sectional survey design was used. The unit of analysis was the individual auditor employed by Indonesia's Supreme Audit Institution (BPK RI). The design was appropriate for estimating relationships among accountability, competence, political pressure, gender, and perceived audit quality at one point in time.

Sampling Method

The sampling frame covered auditors assigned to the 34 provincial representative offices of BPK RI. Eligible respondents were active auditors who had participated in state or regional financial audits and were able to evaluate the organizational and political conditions surrounding their audit work. Because a complete individual-level contact list was not available to the researchers, convenience sampling was implemented through each representative office's public-relations liaison.

The inclusion criteria were applied at the point of distribution: recipients had to hold an auditor role, be attached to a representative office, and have sufficient engagement

experience to respond to statements about audit procedures, quality, and external pressure. Administrative personnel who did not perform audits were outside the unit of analysis. The liaisons facilitated access but did not select answers, observe individual submissions, or receive respondent-level results. These arrangements were intended to preserve voluntary participation while enabling coverage of geographically dispersed offices.

Data Collection

A total of 548 questionnaires were distributed: 141 printed questionnaires were delivered directly or by post through willing representative offices, and an electronic Google Forms link was circulated through WhatsApp by the designated liaisons. The researchers monitored response progress on each working day and asked the liaisons to remind eligible auditors without directing their answers. Fourteen printed questionnaires were not returned and seven were incomplete. The final dataset comprised 120 usable printed responses and 407 complete online responses, yielding 527 usable cases (96%).

Measurement

Primary data were collected through a structured questionnaire using a seven-point Likert scale (1 = strongly disagree to 7 = strongly agree). Accountability was measured through responsibility for audit procedures, evidence-based judgments, confidentiality, compliance, and timely reporting. Competence captured audit experience, formal education, professional training, knowledge sharing, and task-relevant expertise. Political pressure measured perceived lobbying, intense communication, requests, and interventions from political or bureaucratic actors. Audit quality assessed the ability to detect and report irregularities in accordance with BPK standards and applicable regulations. Gender was coded as a control variable (1 = male; 0 = female). The measures were adapted from the dissertation instrument and relevant professional and empirical literature (Mahdi et al., 2023; Singh et al., 2021; Zainudin et al., 2021).

Data Analysis

PLS-SEM was conducted in four stages. First, the reflective measurement model was evaluated using indicator loadings (target ≥ 0.70), average variance extracted (AVE ≥ 0.50), composite reliability and Cronbach's alpha (≥ 0.70), and discriminant validity through the Fornell–Larcker criterion and HTMT (≤ 0.90). Second, the structural model was assessed for collinearity using VIF (< 5.00) and explanatory power using R^2 . Third, hypotheses were tested with nonparametric bootstrapping; two-tailed significance was evaluated at $\alpha = 0.05$. Fourth, product-indicator interaction terms were used to test moderation. A significant interaction establishes moderation, while its sign indicates whether political pressure strengthens or weakens the focal relationship (Hair et al., 2019).

Data screening preceded model estimation. Printed questionnaires were checked for completeness, while the online form required responses to all measurement items. Construct scores were estimated only after indicators with inadequate loadings were removed consistently with the stated threshold. Reliability and validity were evaluated before interpreting structural paths so that conclusions about the hypotheses were not based on poorly measured constructs. The direct paths, moderator main effect, control variable, and product terms were then estimated within the same structural specification.

The decision rule separated statistical moderation from directional hypothesis support. For H2 and H4, a significant interaction was necessary to establish moderation, but it was not sufficient to support the stated weakening hypothesis. The coefficient also had to be negative under the study's coding. A positive significant interaction represented moderation in the opposite direction and was therefore reported as rejection of the

directional hypothesis. This rule prevents the substantive conclusion from being based only on statistical significance.

The estimated model was: $AQ = \alpha + \beta_1 ACC + \beta_2 COMP + \beta_3 PP + \beta_4 GENDER + \beta_5 (ACC \times PP) + \beta_6 (COMP \times PP) + \varepsilon$, where AQ is audit quality, ACC is accountability, COMP is competence, and PP is political pressure.

RESULTS

Respondents' Profile

Of the 548 questionnaires distributed, 527 were complete and usable (96%). Table 1 summarizes the respondents by gender, education, work experience, educational background, and auditor rank.

Table 1. Respondents' Profile

Characteristic	Category	Frequency (n)	Percentage (%)
Gender	Male	311	59.01
	Female	216	40.99
Education	Bachelor	379	71.92
	Master	147	27.89
	Doctorate	1	0.19
Work experience	1–5 years	320	60.72
	6–10 years	39	7.4
	11–15 years	74	14.04
	16–20 years	57	10.82
	>20 years	37	7.02
Education field	Accounting	269	51.04
	Non-accounting	258	48.96
Auditor rank	Quality/technical controller	41	7.78
	Senior team leader/member	71	13.47
	Junior team leader/member	415	78.75

As presented in Table 1, the profile indicates that the sample was predominantly male (59.01%), held a bachelor's degree (71.92%), had one to five years of experience (60.72%), and occupied junior team roles. Slightly more than half had an accounting background (51.04%). The variation across education, experience, rank, and disciplinary background provides relevant coverage of auditors working at different professional levels.

Measurement Model

The reflective measurement model was assessed for convergent validity, discriminant validity, internal consistency, and collinearity. Indicators below 0.70 (including Kom4 and the excluded accountability item) were removed before the final model was estimated.

Convergent Validity and Reliability

Table 2. Outer Loadings, Convergent Validity, and Reliability

Construct	Indicator	Loading	AVE	CR	Cronbach's α
Accountability	Akun1	0.900	0.760	0.905	0.844
	Akun3	0.850			
	Akun4	0.865			
Competence	Kom1	0.746	0.561	0.885	0.844
	Kom2	0.728			
	Kom3	0.799			
	Kom5	0.714			
	Kom6	0.747			
	Kom7	0.759			
Political Pressure	TekPol1	0.742	0.572	0.923	0.906
	TekPol2	0.713			
	TekPol3	0.737			
	TekPol4	0.830			
	TekPol5	0.835			
	TekPol6	0.705			
	TekPol7	0.709			
	TekPol8	0.761			
	TekPol9	0.761			
Audit Quality	KA1	0.881	0.752	0.948	0.934
	KA2	0.895			
	KA3	0.811			
	KA4	0.868			
	KA5	0.870			
	KA6	0.875			

As shown in Table 2, all retained indicators loaded above 0.70 (0.705–0.900). AVE values ranged from 0.561 to 0.760 and therefore exceeded 0.50. Composite reliability (0.885–0.948) and Cronbach's alpha (0.844–0.934) also exceeded 0.70. Accordingly, the four constructs demonstrate indicator reliability, convergent validity, and internal consistency. Accountability item Akun2 and competence item Kom4, which were below the loading threshold in the original output, were excluded before estimating the final model.

Discriminant Validity

Table 3. Fornell–Larcker Criterion

Construct	Accountability	Competence	Audit Quality	Political Pressure
Accountability	0.872			
Competence	0.679	0.749		
Audit Quality	0.717	0.682	0.867	
Political Pressure	-0.405	-0.330	-0.448	0.756

Table 3 presents the Fornell–Larcker criterion. Each diagonal value (the square root of AVE) exceeds the absolute correlations between that construct and the other focal constructs.

Table 4. Heterotrait–Monotrait Ratio (HTMT)

Construct	Accountability	Competence	Audit Quality
Accountability			
Competence	0.796		
Audit Quality	0.794	0.764	

Political Pressure	0.453	0.368	0.479
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Table 4 reports HTMT values of 0.368–0.796, all below the 0.90 criterion. Both assessments therefore support discriminant validity for accountability, competence, political pressure, and audit quality.

Structural Model

The structural model was evaluated using collinearity, explanatory power, and bootstrapped path estimates.

Collinearity

Table 5. Collinearity Assessment Based on the Original PLS Output

Predictor	VIF	Criterion	Decision
Accountability	1.3915	< 5.00	Acceptable
Competence	1.1798	< 5.00	Acceptable
Gender (control)	1.0115	< 5.00	Acceptable
Political Pressure	1.2148	< 5.00	Acceptable

Table 5 reports the VIF values transcribed from the original PLS output. Because the appendix reports accountability and competence in separate moderation specifications, the political-pressure VIF is shown for each specification rather than treated as one combined-model estimate. Every reported VIF is below 5.00, indicating no problematic collinearity. The earlier manuscript statement that the VIF values were below 0.5 was incorrect and has been removed.

Coefficient of Determination (R^2)

The focal model explained 62.0% of the variance in perceived audit quality ($R^2 = 0.620$), indicating substantial explanatory power for accountability, competence, political pressure, gender, and the two interaction terms.

Hypothesis Testing

Table 6. Hypothesis-Testing Results

	Hypothesis and Path	β	t	p	Decision
H1	Accountability $\rightarrow$ Audit Quality	0.718	22.258	0.001	Supported
H2	Accountability $\times$ Political Pressure $\rightarrow$ Audit Quality	0.034	1.114	0.266	Not supported
H3	Competence $\rightarrow$ Audit Quality	0.569	15.724	0.001	Supported
H4	Competence $\times$ Political Pressure $\rightarrow$ Audit Quality	0.117	4.523	0.001	Not supported (opposite direction)
Control	Gender $\rightarrow$ Audit Quality	0.096	2.378	0.018	Supported

Table 6 reports the bootstrapped hypothesis tests. Accountability and competence had positive, significant direct effects ($\beta = 0.718$, $t = 22.258$, $p < 0.001$; $\beta = 0.569$, $t = 15.724$, $p < 0.001$). Political pressure did not moderate the accountability effect ($\beta = 0.034$, $t = 1.114$, $p = 0.266$). The competence interaction was significant but positive; therefore, it contradicts the hypothesized weakening direction ($\beta = 0.117$, $t = 4.523$, $p < 0.001$). Gender was retained as a statistically significant control variable ($\beta = 0.096$, $t = 2.378$, $p = 0.018$).

The estimates demonstrate why statistical and substantive decisions must be separated. H1 and H3 satisfy both requirements because their coefficients are positive and significant as predicted. H2 fails the statistical requirement because its interaction is nonsignificant. H4 satisfies the statistical requirement for an interaction but fails the

directional requirement: a positive coefficient means that the competence slope increases as political pressure rises. The result is therefore classified as moderation opposite to the hypothesis, not as support for a weakening effect. The control coefficient is interpreted conditionally and does not constitute an additional hypothesis. Collectively, the results show that the two professional resources respond differently to the same external context. Accountability provides a stable positive association across observed pressure levels, whereas the contribution of competence becomes more pronounced as pressure increases. These conclusions are conditional on the coding and specification reported in the Method section and should be examined further through simple-slope analysis.

DISCUSSION

The findings are interpreted below in the order of the tested relationships. Each subsection states the coefficient, hypothesis decision, theoretical meaning, and comparison with prior evidence.

Accountability and Audit Quality

The findings show that accountability positively affects audit quality; therefore, H1 was supported. The result indicates that responsibility for procedures, evidence-based judgment, confidentiality, regulatory compliance, and timely reporting encourage auditors to produce more credible audit work. This finding is consistent with Attribution Theory because accountability operates as an internal motivation to justify professional decisions. It also aligns with recent public- and tax-audit evidence showing that accountable auditors devote greater effort to defensible reporting (Ferry et al., 2022; Fipiariny & Nurhayati, 2022; Rabiayah et al., 2026).

The magnitude of the coefficient shows that accountability is not a peripheral administrative requirement in this sample. It is closely connected with the perceived reliability of the audit process. The institutional explanation is that BPK audits pass through layered review: audit procedures, evidence, findings, and report language must be justified to team leaders and other reviewers. Accountability therefore creates a continuous expectation of explanation. It can encourage auditors to resolve inconsistencies before the report is finalized and make departures from standards more visible. This interpretation is compatible with place-based public accountability research, which emphasizes that audit value depends on traceable relationships among evidence, decision makers, and the publics affected by the report (Ferry et al., 2022).

Practically, the finding supports mechanisms that make answerability concrete. Clear assignment of responsibility, signed review trails, timely resolution of review notes, documented reasons for changing findings, and secure retention of evidence can strengthen the behavioral effect identified here. These procedures should be designed to protect professional judgment rather than promote defensive paperwork. When accountability focuses on the evidential quality of decisions, it can improve audit quality; when it focuses only on formal completion, it may create compliance without substantive assurance.

Political Pressure, Accountability, and Audit Quality

The findings show that political pressure did not moderate the accountability–audit quality relationship; therefore, H2 was not supported. Political pressure did not statistically change the positive accountability–quality relationship. This result suggests that formal review chains and auditors' responsibility to document and report evidence may protect accountable behavior even when lobbying is present. The finding qualifies a simple grabbing-hand prediction: external political influence does not automatically

neutralize every professional resource. Instead, accountability may be comparatively resilient when reporting obligations are visible and collectively reviewed (Caruana & Kowalczyk, 2021; Lino et al., 2022).

A nonsignificant interaction should not be interpreted as proof that lobbying is absent or harmless. It means that the estimated accountability slope did not vary reliably across the observed political-pressure scores. Political pressure may still affect audit quality directly, influence other professional attributes, or operate through office-level processes that are not represented in the focal interaction. The result may also reflect the institutional visibility of accountability: changing a documented procedure or conclusion can require explanations across several review levels, making accountability harder to displace than a private attitude. Thus, H2's theoretical mechanism remains plausible in some contexts, but it was not supported by this nationwide individual-level dataset.

This distinction has an important governance implication. Institutions should not relax safeguards simply because accountability was statistically robust. Rather, they can treat transparent accountability processes as a potentially protective asset and examine why they remained stable. Future qualitative work could compare cases with high and low pressure to identify whether team review, leadership support, whistleblowing channels, or audit-trail requirements explain this resilience. Such evidence would convert a nonsignificant interaction into a more precise understanding of institutional protection.

Competence and Audit Quality

The findings show that competence positively affects audit quality; therefore, H3 was supported. Competent auditors can select appropriate procedures, integrate evidence, recognize irregularities, and defend conclusions. Respondent characteristics reinforce this interpretation: 269 auditors had accounting backgrounds, and most reported formal education and repeated training. The result is consistent with attributional reasoning and with evidence that knowledge, experience, training, and knowledge sharing improve audit outcomes (Alkhalaileh et al., 2024; Bawuah, 2024; Duh et al., 2020; Pinatik, 2021; Qader & Cek, 2024; Singh et al., 2021; Srimindarti et al., 2022).

Competence contributes through both individual and collective pathways. An auditor's formal knowledge supports the choice and execution of procedures, while experience improves recognition of unusual patterns and the ability to distinguish error from intentional manipulation. Team discussion and knowledge sharing allow specialized insights to be combined and challenged. The retained competence indicators capture these elements through education, experience, communication, training, and task-related expertise. Their relationship with perceived quality is therefore consistent with a capability explanation rather than a credential-only interpretation.

For practice, competency policy should connect development activities to actual audit risks. General training is useful, but complex sectors require specialist knowledge, supervised field experience, and access to colleagues with complementary expertise. Post-engagement learning reviews can identify where teams lacked knowledge and translate that diagnosis into future assignments and training. Because a large share of respondents occupied junior roles, mentoring and structured review are especially important: they allow technical knowledge to be applied without leaving less experienced auditors alone when findings are contested.

Political Pressure, Competence, and Audit Quality

The findings show that the competence $\times$ political pressure interaction is positive and significant; however, H4 was not supported because the observed direction was opposite to the hypothesized weakening effect. The positive interaction sign indicates that the

conditional competence—audit quality slope becomes stronger as political pressure increases. Thus, the empirical moderation effect operates in the direction opposite to the hypothesized weakening effect.

One plausible interpretation is a professional-resistance response: when political demands become salient, competent auditors may rely more strongly on technical knowledge, documentation, and evidential justification. This interpretation is an inference from the interaction pattern and should not be read as evidence that political pressure is beneficial overall. Political pressure may still have a negative main effect and remains an institutional risk. Rather, competence appears to buffer or counteract that risk in this sample. This boundary condition refines Grabbing Hand Theory by showing that political interference can activate professional resources instead of uniformly suppressing them (Mahdi et al., 2023; Sumiyana et al., 2021; Zhao, 2021).

The positive interaction is compatible with challenge—response behavior. Competent auditors may recognize that politically sensitive engagements require stronger documentation, broader consultation, or more explicit reference to standards. Expertise can give them the vocabulary and evidential confidence needed to defend a contested conclusion. Less competent auditors may not possess the same capacity to respond, making the quality gap between high- and low-competence auditors wider under pressure. This interpretation explains the observed sign without treating pressure itself as desirable.

The result also points to additional analysis. A simple-slope plot should estimate the competence effect at low, mean, and high political pressure, ideally with confidence intervals. Such a plot would reveal the region in which competence has the strongest association with quality and guard against overinterpreting a single product coefficient. Replication should also examine whether political pressure was centered, whether any items were reverse-coded, and whether office-level variation changes the interaction. Until these checks are completed, the defensible conclusion is limited but clear: the statistically significant interaction ran opposite to H4's weakening prediction.

Gender and Audit Quality

Gender, included only as a control variable, was positively associated with audit quality. With male coded 1 and female coded 0, the coefficient indicates a small conditional difference after the focal predictors are held constant. Because gender was not a focal hypothesis and the groups were unequal (311 men and 216 women), the finding should not be interpreted as inherent superiority of either group. It is reported to isolate its statistical contribution and to avoid confounding the accountability, competence, and moderation estimates (Mnif & Cherif, 2022).

Taken together, the findings distinguish professional resources from contextual constraints. Accountability and competence both improve perceived audit quality, yet political pressure does not affect their relationships in the same manner. The nonsignificant accountability interaction suggests that answerability may remain stable across the pressure levels observed, whereas the positive competence interaction suggests that expertise becomes especially consequential when auditors face contested circumstances. This integrated pattern cautions against treating political pressure as a uniform force or professional attributes as interchangeable safeguards. Audit institutions need complementary protections: traceable review arrangements that sustain accountability, capability-building that enables auditors to defend evidence-based judgments, and governance mechanisms that reduce inappropriate intervention before it reaches engagement teams.

The results also have implications for implementation and evaluation. BPK RI can map politically sensitive engagements, assign teams with suitable sector expertise, require documented escalation when findings are challenged, and monitor whether revisions to findings are supported by additional evidence. Training programs can use anonymized cases involving lobbying or attempted intervention so that auditors practice communicating defensible conclusions under pressure. At the office level, leaders can review patterns in delayed reports, repeated changes to findings, and unusually intensive external communication as risk signals rather than automatic proof of misconduct. These actions translate the statistical model into preventive controls while preserving due process. Periodic evaluation should also examine whether these safeguards operate consistently across provincial offices and whether junior auditors receive timely access to senior technical consultation. They also recognize that high-quality auditing depends not only on individual capability but on organizational conditions that allow accountable and competent behavior to be exercised consistently.

CONCLUSION

This study shows that accountability and competence significantly improve perceived public-sector audit quality. Political pressure did not weaken the accountability effect. Although the competence interaction was statistically significant, its positive sign contradicted the hypothesized weakening direction; the hypothesis was therefore rejected as stated. The evidence suggests that accountable reporting remains stable under political pressure and that competent auditors may intensify their reliance on expertise when political demands rise. Audit institutions should reinforce continuous technical development, evidence-based review, transparent escalation channels, and protections for auditors who resist lobbying. These measures can preserve the public value of audits without treating professional competence as a substitute for institutional safeguards. The study consequently emphasizes a combined strategy: strengthen individual professional resources while maintaining organizational controls that keep political demands from determining audit scope, evidence, or reporting decisions.

LIMITATION

The cross-sectional, self-reported design limits causal inference and may be affected by common-method and social-desirability bias. Convenience sampling through institutional liaisons also limits strict probability-based generalization, despite nationwide coverage. The model measures perceived rather than archival audit quality and does not test organizational climate, ethics, leadership, or office-level political exposure. Future research should combine surveys with interviews, audit-report indicators, or experiments; apply probability or multilevel sampling; and probe the positive competence interaction through simple-slope analysis to determine whether it reflects professional resistance, coding characteristics, or heterogeneous political contexts.

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DECLARATION OF CONFLICTING INTERESTS

The authors declare that they have no known competing financial interests or personal relationships that could have influenced the work reported in this article.

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