Influence of integrity, independence, professional skepticism, and audit situation on audit opinion

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ABSTRACT

In forming audit opinion, some aspects need to be considered by state auditors. This study aims to investigate the impact of integrity, independence, professional skepticism, and audit situation on audit opinion in the context of auditing state institutions by state auditors. Cluster proportional sampling was used to sample 52 auditors who worked at the Directorate General of Audit I, BPK RI. The analysis was conducted using structural equation modeling and partial least squares with SmartPLS 4 software. The results revealed that integrity and independence positively affect audit opinion. Professional skepticism and audit situations do not affect audit opinion. The results will provide input to the BPK RI in guiding the development of auditor competencies to improve the quality of audit results. This study concludes that auditors believe that when they demonstrate integrity and independence, the accuracy of audit opinion will increase. This is because, with these qualities, an auditor will have courage, honesty, and responsibility and will not be unduly influenced. Although previous studies have extensively examined the impact of these factors in the context of audit firms auditing commercial companies, this is a novel study in the context of audits conducted by state auditors for state institutions.

KEYWORDS:
Integrity; independence; professional skepticism; audit situation

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INTRODUCTION

There are three types of audits carried out by the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan Negara Republik Indonesia or BPK RI), including audits related to entity performance, specific objectives, and state finances (BPK RI, 2020a). Performance audit is carried out to provide recommendations on the efficiency and effectiveness of state financial management. Specific purpose audits are carried out on state losses resulting from noncompliance with laws or other regulations. State financial audits aim to instill confidence in the fairness and accuracy of financial statements by issuing an audit opinion. This opinion forms part of the audit report, which is very important for stakeholders (Nurdiatama & Hariani, 2020). Thus, inaccuracy in audit opinion will be detrimental to the community as stakeholders of state entities or institutions (Abbas & Basuki, 2020).

In forming an audit opinion, some aspects need to be considered by a state auditor, one of which is compliance with Government Accounting Standards (SAP), adequate disclosure of financial reports, compliance of financial reports with statutory regulations, and a good internal control system within an entity (BPK RI, 2020b). The conformity of an entity’s financial reports with SAP is essential as it is the basis for the government’s preparation and presentation of financial reports (Rizaldy, 2017). Iqbal et al. (2018) explain that adequate disclosure includes disclosing various information relating to an entity’s financial reports, notes to these financial reports, and other information as and when necessary. In addition, compliance with laws and regulations is also important because noncompliance can lead to state losses and be an indication of criminal action. Therefore, knowing the factors influencing auditors in forming an audit opinion is important.

The integrity of an auditor is one of the things that underlies the provision of an audit opinion. State Financial Audit Standards (SPKN) explain that integrity is one of an auditor’s codes of ethics in the form of quality, character, or state of unity so that the auditor will be honest and diligent and have adequate competence (BPK RI, 2017). Therefore, in carrying out an audit process, an auditor must have integrity so that the public can trust what is presented (Kamil & Fathonah, 2020). If an auditor is faced with a difficult situation, integrity should be the basis for making a decision (Roland & Yulianasari, 2019).

Audit opinion is also based on an auditor’s independence. Auditors must be independent to offer audit opinions objectively (Saraswati et al., 2023). Similar to integrity, independence is also part of auditors’ code of ethics. SPKN states that independence is an impartial attitude and denotes a lack of influence in an audit process (BPK RI, 2017). Independence can help auditors remain neutral and objective without taking sides with anyone or being controlled by others (Tanudjaja & Nevryra, 2021). Therefore, if an auditor has a high level of independence, the auditor will never be persuaded by directions that cause bias in the audit report that has been prepared (Abbas & Basuki, 2020).

Professional skepticism is also a factor that influences audit opinion. According to SPKN, professional skepticism means that the auditor does not think that the auditee is dishonest but also does not think that the auditee does not need to be examined again (BPK RI, 2017). With an attitude of skepticism, the implementation of an audit process will be based on sufficient and appropriate evidence to confirm the information submitted by the auditee (Nurdiatama & Hariani, 2020). An auditor’s high level of skepticism influences the accuracy of audit opinion through the auditor’s caution and thoroughness in carrying out the audit process. Another factor that influences audit opinion is the audit situation. An audit situation is a condition that occurs during an audit process.
Situations such as the relationship with an auditee, the auditee’s power, and other risks influence the accuracy of audit opinion (Nurdiatama & Hariani, 2020). Therefore, an auditor’s attitude in dealing with situations in the audit process will influence the opinion formed.

The cognitive dissonance theory explains the condition of people experiencing conflicting thoughts or beliefs within themselves, making them ultimately change one of these beliefs to reduce the discomfort (Festinger, 1957) that results from an inappropriate behavior. Therefore, humans tend to move from conditions that do not make them comfortable to those that provide comfort (Syahdan & Nurdin, 2019). Therefore, an auditor’s decision to demonstrate integrity and independence will align with his/her beliefs and knowledge, making the auditor form an audit opinion based on applicable standards (rules). This theory can also be applied to audit situations and professional skepticism toward audit opinion (Zakaria et al., 2021). An audit team must be able to anticipate and reduce audit risks when implementing audit procedures. Therefore, inconsistencies in audit situations will make auditors more wary of an audit process. Applying an attitude of professional skepticism in the audit process will ultimately encourage the provision of opinions based on facts.

By maintaining an attitude of integrity during an audit, decisions regarding the resulting opinion will be based on the facts and findings of the audit (Roland & Yulianasari, 2019). However, Kamil and Fathonah (2020) conclude that there are still other factors, both internal (within the auditor) and external (from outside, e.g., environment and conditions), that also influence the provision of an audit opinion. This implies that integrity is not the main factor influencing an auditor to form an audit opinion. Roland and Yulianasari (2019), Kamil and Fathonah (2020), also Numberi et al. (2022) state that when independence is well maintained, it encourages the accuracy of audit opinion through objectivity. However, Ilhamsyah et al. (2020) state that many other factors have a greater influence on the basis for an auditor to provide an audit opinion.

Zakaria et al. (2021) and Arisang et al. (2020) state that if there is a careful attitude during an audit, the evaluation of the audit findings will be more precise. However, Sirajuddin and Anggraini (2019) have a different view, explaining that professional skepticism is not the main factor determining audit opinion accuracy. If an auditor is overly cautious, it can decrease the accuracy of the audit process (Wirasari et al., 2019). Zakaria et al. (2021) also Syahdan and Nurdin (2019) state that when an auditor is faced with a high-risk situation, the auditor will behave in accordance with regulations and standards to avoid inconvenience. However, Nur and Riyadi (2023) have a different result: in both high- and low-risk situations, auditors must still be able to position themselves and behave appropriately based on the applicable code of ethics and standards.

In financial audits conducted from 2019 to 2021, entities most frequently obtained unqualified opinions, with a consistent acceptance rate of 90% or more. Despite this, there have been alarming instances of auditors issuing unqualified opinions through bribery. A stark example of this occurred at the Audit Board of South Sulawesi Representative in 2020, during an audit of financial reports at the Public Works and Spatial Planning Service of the South Sulawesi Provincial Government (Wicaksono, 2022). The proven bribery case was worth 2.9 billion IDR (Rustam, 2023). The auditors were bribed to manipulate audit findings in the form of budget inflations and discrepancies in contract values. This was done to produce an unqualified opinion.

Within the West Java Representative of Audit Board, a case of corruption unfolded during an interim audit on the Regional Government Financial Report in Bogor Regency. The auditors, who were supposed to uphold the highest standards of integrity, were offered bribes to manipulate the
2021 fiscal year financial report of the Bogor Regency Government. The audit team, formed under the orders of the Head of the Regional Treasury sub-division of the Regional Financial and Asset Management Agency of the Bogor Regency Government, was directed to focus only on certain regional work units, avoiding areas that could influence the audit opinion. Despite the Public Works and Housing Service's discovery that some project works were not performed as per the contract value (Saputra, 2022), an unqualified opinion was given. The proven bribery amount was a shocking 1.9 billion IDR (Wamad, 2023).

Several research gaps are apparent in the literature. First, there are inconsistencies in the findings regarding the influence of integrity, independence, professional skepticism, and audit situation on audit opinions (Roland & Yulianasari, 2019; Kamil & Fathonah, 2020; Ilhamsyah et al., 2020; Zakaria et al., 2021; Arisang et al., 2020; Syahdan & Nurdin, 2019; Nur & Riyadi, 2023). Second, there is a paucity of studies delving into such topics within governmental audits, where most primarily investigate the private sector. Third, research in this area has predominantly focused on provincial scopes. There is a significant gap in studies utilizing data from auditors working at the BPK RI, particularly those in the Directorate General of Audit I (AKN I).

This study introduces novel insights and makes contributions to the field. First, it employs data from auditors at the central office of BPK RI, specifically those in the AKN I division. This sector is strategic as it audits several vital state institutions, including the Ministry of Defense, the State Intelligence Agency, the National Counterterrorism Agency, the Ministry of Transportation, and the Police. Second, this study employs structural equation modeling (SEM) for data analysis, a method rarely used in previous studies. Through this analytical tool, authors aim to deepen the analysis and enhance the validity and reliability of the research instruments. In addition, inconsistencies from previous research also influenced the development of the four hypotheses in this study, which are as follows:

H1: Integrity has a positive effect on an audit opinion;
H2: Independence has a positive effect on an audit opinion;
H3: Professional skepticism has a positive effect on an audit opinion;
H4: Audit situation has a positive effect on an audit opinion.

RESEARCH METHOD

This study uses quantitative methods with primary data obtained by distributing questionnaires directly and through electronic media. This study focuses on auditors at AKN 1 BPK RI, which at the time of the research amounted to 278 auditors. AKN 1 auditors are divided into four auditor units based on the entity they audit. Unit I.A. auditors examine state financial management in institutions such as the Coordinating Ministry for Political, Legal, and Security Affairs, the Ministry of Defense, and the National Intelligence Agency. Unit I.B. auditors examine agencies such as the National Human Rights Commission, the Corruption Eradication Commission, and the National Narcotics Agency. Unit I.C. auditors examine agencies such as the Ministry of Foreign Affairs, the General Election Commission, and the National Counterterrorism Agency. Unit I.D. auditors examine agencies such as the Ministry of Transportation.

Cluster proportional sampling was employed in this study, where each member of the cluster
in the population had the same opportunity to participate. The minimum sample size was determined using the Slovin formula, revealing a minimum of 74 respondents. The number of samples in each cluster was then determined proportionally, with 21 auditors meeting the target sample from cluster I.A, 15 from cluster I.B, 13 from cluster I.C, and 13 from cluster I.D. Despite the challenges posed by the auditors’ busy schedules, which coincided with the interim audit and questionnaire distribution, the author collected data from 52 respondents—a total of 52 AKN I auditors, comprising 21 I.A Auditors, 13 I.B. auditors, 13 I.C. auditors, and 5 I.D. auditors during the data collection period of November 24–December 15, 2023, achieved a success rate of 70%. Most respondents were Junior Auditors (65%). In addition, most respondents had work experience of 11–15 years (46%) and a master’s degree (56%); most of them were males (67%), and most were aged 31–40 (54%).

The variable used in this study was measured using measurement items in the questionnaire statement adapted from the previous research. Each statement was measured on a four-point Likert scale, ranging from “strongly disagree” to “strongly agree.” The audit opinion variable was measured using measurement items in the questionnaire statement instrument adapted from Ilhamsyah et al. (2020). An audit opinion must be accurate and objective—in accordance with audit evidence and findings. Integrity, which comprises honesty and forthrightness in conveying something, is an attitude that must be maintained by auditors (Roland & Yulianasari, 2019). While independence is an attitude that auditors must maintain, they must be free to carry out their duties without having personal or other interests (Kamil & Fathonah, 2020). Both variables were measured using measurement items in the questionnaire statement instrument by Sihmiranti (2018). Professional skepticism means that auditors always question and sharply and critically assess audit evidence obtained (Sirajuddin & Anggraini, 2019). This study measured the professional skepticism variable using the questionnaire statement instrument in Adrian (2013). The last variable is the audit situation, a series of conditions experienced by an auditor when carrying out an audit task (Nurdiatama & Hariani, 2020). The audit situation variables were measured using measurements in the questionnaire, adapted from Septianingsih et al. (2021).

The analysis is conducted using Structural Equation Modelling –Partial Least Squares (SEM-PLS), which allows testing all variables and indicators simultaneously, does not require normality, and works well even if the sample size is small (Ong & Putieh, 2017). SEM-PLS testing is carried out via outer model analysis, inner model analysis, and hypotheses testing. Outer model analysis uses convergent validity, discriminant validity, and reliability tests. Convergent validity is a test to measure the extent of correlation of indicators (measurement items) with the variables they measure. This test looks at the loading factor (LF) value and the Average Variance Extracted (AVE) value. LF reveals the correlation of items with variables. An LF value above 0.70 indicates that the variable is realized by the indicator more than 50%. Chin (1998) stated that the LF value should be at least 0.60 to be acceptable, so correlations with a value of less than 0.60 were eliminated from the measurement model. Meanwhile, the AVE indicates the correlation of indicators (measurement items) with variables. The AVE value must be above 0.50 to indicate that the measurement items have explained the variable by more than 50% (Hair et al., 2019).

RESULT AND DISCUSSION

After elimination, four indicators that can be used to measure the variable audit opinion are
left. Furthermore, there were five indicators to measure the integrity variable, six to measure the independent variable, and five to measure the professional skepticism and audit situation variables. The results of the LF test for the measurement model after elimination are depicted in the Appendix 1. The AVE test results for all variables met the requirements: audit opinion with an AVE of 0.54, integrity with 0.51, independence with 0.64, professional skepticism with 0.62, and audit situation with an AVE of 0.52.

Discriminant validity is a test to determine the difference between a variable and other variables with empirical standards. Through this test, the uniqueness of a variable can be seen in capturing phenomena that are not explained by other variables (Hair et al., 2017). Discriminant validity test employs the value of cross-loading. Cross-loading tests look at whether each indicator (measurement item) has a greater correlation with the variable it is measuring or whether the correlation is greater with other variables. Discriminant validity problems will occur when the indicator correlation is greater with different variables. The results of the cross-loading test in Appendix 2 indicate that all measurement items for each variable correlate better with the variables they measure. This means that the overall discriminant validity has been fulfilled. When the measurement items are appropriate for measuring the related variables, it indicates no problems with discriminant validity.

Reliability tests are used to determine the reliability of an indicator from the extent to which a variable influences the indicator variance. Composite reliability measures the true value of a variable’s reliability. Cronbach alpha is a measurement of the lowest value of the reliability of a variable. A variable is reliable if the value is between 0.60 and 0.90, also below 0.95 (Hair et al., 2017). The results of this test, as presented in Table 1, reveal that all variables are reliable.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Composite Reliability</th>
<th>Composite Reliability</th>
<th>Cronbach Alpha</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit opinion</td>
<td>0.72</td>
<td>0.82</td>
<td>0.72</td>
</tr>
<tr>
<td>Integrity</td>
<td>0.77</td>
<td>0.84</td>
<td>0.76</td>
</tr>
<tr>
<td>Independence</td>
<td>0.90</td>
<td>0.92</td>
<td>0.89</td>
</tr>
<tr>
<td>Professional Skepticism</td>
<td>0.86</td>
<td>0.89</td>
<td>0.84</td>
</tr>
<tr>
<td>Audit Situation</td>
<td>0.77</td>
<td>0.84</td>
<td>0.77</td>
</tr>
</tbody>
</table>

The inner model displays the relationship between one variable and another (Hair et al., 2021). The inner model test was conducted by looking at the R Square, Q Square, and F Square values. The R Square result is 0.74 based on the classification by Hair et al. (2019), so the magnitude of the simultaneous effect is moderate. The simultaneous influence of the variables integrity, independence, professional skepticism, and audit situation on the variable audit opinion is 74%. The Q Square result is 0.64 based on the classification by Hair et al. (2019), indicating that the research model’s predictive relevance is high. This implies that the relationship between the variables integrity, independence, professional skepticism, also audit situation and the variable audit opinion has a high level of predictive relevance. The independent variables can predict every change in the variable audit opinion. F square or effect size is a test to analyze the influence of an independent variable on a dependent variable at the structural level or only the estimated coefficient value and not to determine the significance of an influence (Cohen, 1988). The effect size of the influence between variables and the results of the hypotheses testing with a significance level of 95% are presented in Table 2.
Influence of integrity, independence, professional skepticism on the audit opinion: Auli a, et al.

Table 2. F Square and Hypotheses Test Results

<table>
<thead>
<tr>
<th>Influence of Variable</th>
<th>F Square</th>
<th>Effect Size</th>
<th>Original Sample</th>
<th>T Statistics</th>
<th>P Value</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>The effect of integrity on the audit opinion</td>
<td>0.31</td>
<td>Moderate</td>
<td>0.64</td>
<td>3.59</td>
<td>0.00</td>
<td>Supported</td>
</tr>
<tr>
<td>The effect of independence on the audit opinion</td>
<td>0.14</td>
<td>Small</td>
<td>0.36</td>
<td>2.28</td>
<td>0.02</td>
<td>Supported</td>
</tr>
<tr>
<td>The effect of professional skepticism on the audit opinion</td>
<td>0.01</td>
<td>None</td>
<td>−0.12</td>
<td>0.63</td>
<td>0.53</td>
<td>Not Supported</td>
</tr>
<tr>
<td>The effect of the audit situation on the audit opinion</td>
<td>0.01</td>
<td>None</td>
<td>0.05</td>
<td>0.41</td>
<td>0.68</td>
<td>Not Supported</td>
</tr>
</tbody>
</table>

Tests carried out to determine the effect of integrity on audit opinion obtained t statistic results > t value (3.59 > 1.96) and p-value < alpha (0.00 < 0.05), with the direction of influence being 0.64, so H1 is supported. This implies that integrity has a positive effect on audit opinion. The results of this study are consistent with those of Roland and Yulianasari (2019). Suppose an auditor maintains an attitude of integrity when carrying out audit activities; in that case, the auditor’s decisions regarding audit opinion will be more appropriate and in accordance with the circumstances and existing evidence. The cognitive dissonance theory also supports the results of this study. Based on this theory, if an auditor faces a clash of cognitive elements (beliefs and knowledge), the auditor will try to get out of this condition by maintaining an attitude of integrity per the code of ethics. This attitude will be the basis for the auditor to form an audit opinion. Further, the results of this test reveal that the respondents agree that an attitude of integrity must be maintained to create audit results (opinions) that are based on facts. Further analysis of the questionnaire statement items revealed that the respondents strongly agreed with the three statement items (more than 62% chose strongly agree). This implies that the respondents strongly believe that auditors must always consider the state’s interests, not be intimidated, not submit to pressure from other people, and adhere strictly to applicable regulations.

The test result on the effect of independence on audit opinion obtained t statistic results > t value (2.28 > 1.96) and p-value < alpha (0.02 < 0.05), with the direction of influence being 0.36, so H2 is supported. This implies that independence has a positive effect on audit opinion. The results of this study are consistent with those of Roland and Yulianasari (2019), Kamil and Fathonah (2020), also Numberi et al. (2022). The more an auditor maintains his independence, the better his objectivity in forming precise opinions. The cognitive dissonance theory also supports the results of this study. Based on this theory, an auditor will try to align his cognitive elements by choosing to be independent in the audit. Further, the results of this test reveal that the respondents agree that an independent attitude must be implemented to create an appropriate audit opinion. Further analysis of the questionnaire statement items revealed that the respondents strongly agreed with the three statement items (more than 70% chose strongly agree). This implies that the respondents strongly believe that auditors must be free from personal interests or those of other parties and from attempts by other parties to influence considerations in the contents of audit reports and that audit results must use language and terms that users easily understand.

Tests carried out to determine the effect of professional skepticism on audit opinion resulted in t statistics < t value (0.63 < 1.96) and p-value > alpha (0.53 > 0.05), so H3 is not supported. This implies that professional skepticism does not affect audit opinion. The results of this study are consistent with those of Sirajuddin and Anggraini (2019), who find that professional skepticism is not the main factor underlying the accuracy of an auditor’s opinion. Whether an auditor is careful...
or not does not affect the auditor’s accuracy in audit opinion. The cognitive dissonance theory supports the relationship between professional skepticism and audit opinion. However, the usefulness of this theory was rejected in this instance. This can be due to the elimination of measurement items. Thus, the data in the statistical tests carried out are not strong. This research underscores the importance of reconciling knowledge and confidence during the audit process, suggesting that caution and vigilance are not the primary activities of auditors in this context. Further, the results reveal that the respondents agree that professional skepticism must still be applied in the audit process. Most respondents answered that auditors must be careful in the audit process. However, the statement item that auditors must collect sufficient and detailed audit evidence results had the lowest strongly agreed score. This can be the reason why, in this test, professional skepticism does not affect audit opinion. Thus, an attitude of professional skepticism or caution must be balanced with consistency and thoroughness on the part of an auditor.

The test result on the influence of audit situation on audit opinion obtained t statistic results < t value (0.41 < 1.96) and p-value > alpha (0.68 > 0.05), so H4 is not supported. This implies that the audit situation does not influence the provision of an audit opinion. The results of this study are consistent with those of Nur and Riyadi (2023), where it is explained that an auditor does not feel too affected by the audit situation. Whatever the situation, the auditor will conduct the audit according to standards. Similar to professional skepticism, the cognitive dissonance theory supports the relationship between audit situations and the provision of audit opinion. However, the usefulness of this theory was also rejected in this instance. This implies that deciding to behave appropriately is not influenced by the situation faced by an auditor, as auditors will still carry out the instinct to avoid conflict in cognitive elements in any situation. Further, the results reveal that the respondents agree that every condition which has a high risk must undergo a special procedure. However, analysis of the respondents’ demographics can be the cause of the audit situation test results not having an influence on the provision of an audit opinion, where the majority of respondents are auditors who have high experience and knowledge. This implies that in every situation, auditors have and understand ways to overcome them. Thus, the audit situation is not the main factor that influences an auditor’s accuracy in forming an opinion.

Although the study was conducted using specified methods, some limitations remained. The primary limitation of this study was that the number of respondents did not meet the specified target. With a target of 74 respondents, the author could only collect data from 52 respondents. This reduction in the sample size may have affected the generalizability of the findings. This was because the AKN I auditors were busy when the questionnaires were distributed. In addition, many variable measurement items were eliminated based on statistical rules. Thus, many theories and explanations of these items could not be used in further discussions regarding the relationship between the independent and dependent variables.

**CONCLUSION**

Based on the data analysis results, it can be concluded that integrity and independence have a positive effect on audit opinion. This implies that auditors believe that when they demonstrate integrity and independence, the accuracy of their audit opinion will increase. This is because they will have courage, honesty, and a sense of responsibility and will not be influenced in forming an opinion.
Furthermore, it was concluded that professional skepticism and the audit situation had no effect on audit opinion. This implies that prudence and vigilance in the audit process are not the main factors influencing the provision of an audit opinion. Ultimately, this attitude must also be accompanied by consistency and thoroughness regarding evidence and audit findings. In addition, in each situation, an auditor will use his experience and expertise to determine audit procedures and techniques that are appropriate to the circumstances.

Future researchers are expected to increase their understanding of this study's results by examining other factors that influence auditors' formation of audit opinions. In addition, future researchers are expected to collect data not only through questionnaires but also through interviews. Reflecting on this study's limitations, future researchers can give auditors more time to fill out the questionnaires. Future researchers can also use other approaches in making decisions when it is discovered that some measurement items should be eliminated based on statistical rules.

Furthermore, BPK RI can continue to carry out further evaluations regarding understanding and implementing attitudes of integrity and independence in the audit process. It can also implement a program that can provide an understanding of the importance of auditor integrity and independence. Auditors can continue to increase their awareness regarding the importance of continuing to maintain an attitude of integrity and independence when carrying out audit assignments. By applying these two attitudes, auditors' opinions will be more accurate.

REFERENCES


Associates. 


APPENDICES

Appendix 1. Loading Factor Results After Elimination

Appendix 2. Cross-loading Results

<table>
<thead>
<tr>
<th></th>
<th>Audit Opinion (AO)</th>
<th>Integrity (IG)</th>
<th>Independence (ID)</th>
<th>Professional Skepticism (PS)</th>
<th>Audit Situation (AS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>AO2</td>
<td>0.80</td>
<td>0.67</td>
<td>0.62</td>
<td>0.62</td>
<td>0.47</td>
</tr>
<tr>
<td>AO3</td>
<td>0.76</td>
<td>0.59</td>
<td>0.62</td>
<td>0.56</td>
<td>0.36</td>
</tr>
<tr>
<td>AO5</td>
<td>0.69</td>
<td>0.64</td>
<td>0.52</td>
<td>0.57</td>
<td>0.42</td>
</tr>
<tr>
<td>AO6</td>
<td>0.68</td>
<td>0.49</td>
<td>0.51</td>
<td>0.46</td>
<td>0.41</td>
</tr>
<tr>
<td>IG4</td>
<td>0.60</td>
<td>0.82</td>
<td>0.53</td>
<td>0.73</td>
<td>0.41</td>
</tr>
<tr>
<td>IG7</td>
<td>0.63</td>
<td>0.69</td>
<td>0.66</td>
<td>0.64</td>
<td>0.44</td>
</tr>
<tr>
<td>IG8</td>
<td>0.69</td>
<td>0.74</td>
<td>0.48</td>
<td>0.63</td>
<td>0.34</td>
</tr>
<tr>
<td>IG13</td>
<td>0.39</td>
<td>0.61</td>
<td>0.37</td>
<td>0.58</td>
<td>0.14</td>
</tr>
<tr>
<td>IG14</td>
<td>0.54</td>
<td>0.68</td>
<td>0.54</td>
<td>0.58</td>
<td>0.42</td>
</tr>
<tr>
<td>ID3</td>
<td>0.54</td>
<td>0.41</td>
<td>0.71</td>
<td>0.40</td>
<td>0.65</td>
</tr>
<tr>
<td>ID4</td>
<td>0.56</td>
<td>0.45</td>
<td>0.84</td>
<td>0.50</td>
<td>0.54</td>
</tr>
<tr>
<td>ID6</td>
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<td>0.67</td>
<td>0.88</td>
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<td>ID7</td>
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<td>0.55</td>
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<tr>
<td>ID8</td>
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<td>0.51</td>
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<td>ID9</td>
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<td>0.74</td>
<td>0.79</td>
<td>0.77</td>
<td>0.44</td>
</tr>
<tr>
<td>PS1</td>
<td>0.65</td>
<td>0.84</td>
<td>0.64</td>
<td>0.90</td>
<td>0.52</td>
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