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The Influence of Competency, Independence, and Accountability on Audit Quality with Auditor Ethics as Moderating Variable

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ABSTRACT

The aim of this research is to analyze the influence of competency, independence, and accountability on audit quality with auditor ethics as a moderation variable. The population and sample of this study were auditors who worked at public accounting firms in Malang City. The number of samples used in this study was 70 respondents consisting of auditors who worked at public accounting firms in Malang City with certain criteria. Data analysis in this study used moderated regression analysis using SmartPLS software version 3.2.9. The results obtained from testing the data in this study are the variables of competency, independence, and accountability that have a significant positive effect on audit quality. Meanwhile, the auditor ethics variable has no effect on audit quality and the auditor ethics variable is unable to moderate the effect of competency, independence, and accountability.

Keywords: *Accountability, auditor ethics, audit quality, competency, independence*

INTRODUCTION

In an era of increasingly complex business and increasingly stringent regulations, audit quality is very important for the trust of users of financial information in an entity's financial statements. High audit quality can provide confidence to shareholders, creditors, investors and other parties that the financial statements are presented transparently and accurately. One of the factors that encourage an increase in audit quality is sufficient auditor competence. Based on previous research, competence has a positive effect on audit quality (Fauziah & Dwinda Yanthi, 2021). On March 7, 2023 the Financial Services Authority (OJK) imposed sanctions on Public Accountants (AP) on behalf of Nunu Nurdiyaman, Jenly Hendrawan and the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) regarding the examination of the Annual Financial Statements of PT Asuransi Adisarana Wanaartha (WAL) from 2014 to 2019. Sanctions in the form of a decision letter to cancel the registered letter in OJK imposed on Public Accountant (AP) Nunu Nurdiyaman and KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) because they are considered to have committed serious violations as referred to in Article 39 letter b of the Financial Services Authority Regulation (POJK) number 13 / POJK.03 / 2017 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities. Meanwhile, the Financial Services Authority (OJK) imposed sanctions on Public Accountant (AP) Marlinna, Merliyana, Syamsul and Public Accounting Firm (KAP) Satrio, Bing, Eny & Partners. OJK Assesses that the AP and KAP have committed serious violations, including providing opinions that do not reflect the actual condition of the company. Then, on June 28, 2019 the Ministry of Finance (Kemenkeu) and the Financial Services Authority (OJK) imposed sanctions on Public Accountant (AP) Kasner Sirumapea and Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners. The Ministry of Finance imposed sanctions in the form of a 12-month license suspension on AP Kasner Sirumapea, while OJK gave a written warning to KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan with the obligation to make improvements to the quality control system. These sanctions were imposed because serious violations were found in the presentation of PT Garuda Indonesia's financial statements, which were indicated to be not in accordance with accounting standards. In addition, research conducted by Ismiyati, (2019)There are results that competence and independence have a positive effect on audit quality at KAP in Banten Province, while accountability has no effect on audit quality at KAP in Banten Province. Then, auditor ethics does not moderate the effect of competence and independence on audit quality at KAP in Banten Province, and auditor ethics moderates the effect of accountability on audit quality at KAP in Banten Province. Meanwhile, research from Wardhani (2018) there are results that competence and accountability have a positive effect on audit quality at KAP in Bali Province, and independence has no effect on audit quality at KAP in Bali Province. Then, auditor ethics moderate the effect of competence and accountability on audit quality at KAP in Bali Province, and auditor ethics do not moderate the effect of independence on audit quality at KAP in Bali Province. Based on the data above, there are inconsistencies in the results of the research conducted, this is due to several factors, such as differences in research places, perceptions, or errors in data collection.

LITERATURE REVIEW

Theory of Planned Behaviour

Icek Ajzen (1991) created a psychological theory that aims to explain the relationship between attitudes and behavior. *Theory of Planned Behaviour* (TPB) emerged as an answer to a problem that the determinants of attitudes cannot always predict actual action or behavior. In the theory of planned behavior, an individual's intention to perform a certain behavior is the main component. This is similar to the original theory of reasoned action. It is thought that the intention to identify motivating factors that influence their behavior indicates how hard people are willing to exert how much effort they plan to put into the behavior.

Competence

According to Robbins (1996) Competence is a person's *ability* or capacity to perform various tasks in a job, where this ability is determined by 2 factors, namely intellectual ability and physical ability. Competence is obtained through education and experience. Each member of the auditor must strive to achieve a high level of competence in order to provide quality audit services. (Mulyadi, 2009).

Independence

According to Rahayu & Suhayati (2010) Independence is an attitude that is impartial to anyone's interests, the information used to make decisions must be unbiased so that independence is a goal that must always be pursued. Independence is also one of the auditor ethics that must be maintained and applied in carrying out their work. Independence is part of the auditor's character which is very important in examining clients where the auditor has no personal interest in the client being examined. (Ishak, 2018).

Accountability

According to Mardiasmo (2009) Accountability is the obligation of the trustee (*agent*) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (*principal*) who has the right and authority to request such accountability. In addition, the function of accountability is broader than just compliance with applicable laws and regulations, but still pays attention to the use of resources wisely, efficiently, effectively, and economically. The main objective of accountability is emphasized because every manager or management can convey financial accountability by submitting a financial report.

Audit Ethics

According to Velasques (2006) explains ethics as a science that studies the moral standards of a person or society. Meanwhile, according to Hooker (1996) explains that there are 2 (two) types of obligations that must be carried out by a person who carries out activities in the business world. The first obligation is the obligation he performs as a human person. The second obligation is the obligation he carries out as a professional.

Audit Quality

According to Mulyadi (2002) Audit quality is a systematic process for obtaining and evaluating evidence objectively regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and predetermined criteria and delivering the results to interested users. Audit quality can be interpreted as a test of the auditor's ability to actually detect fraud and then report it to the public. (DeAngelo, 1981).

Conceptual Framework

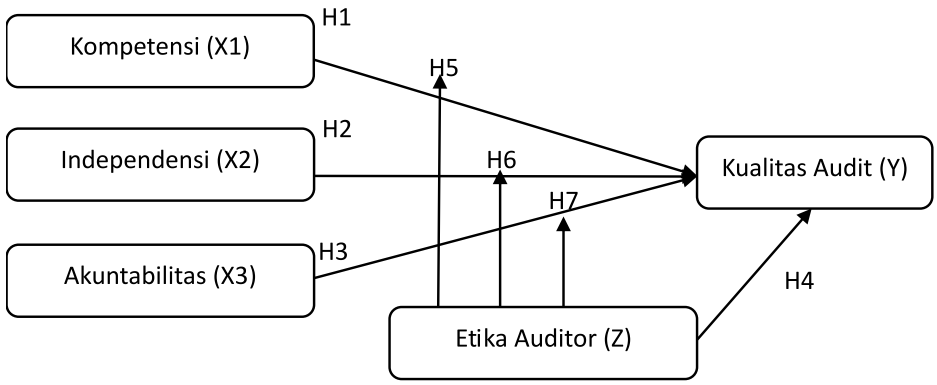

Figure 2.1 Conceptual Framework

Hypothesis

H1: Competence affects audit quality
H2: Independence affects audit quality
H3: Accountability affects audit quality
H4: Auditor ethics affect audit quality
H5: Auditor ethics moderate the relationship of competence to audit quality
H6: Auditor ethics moderate the relationship of independence to audit quality
H7: Auditor ethics moderate the relationship of accountability to audit quality

RESEARCH METHODS

Research Type and Data Source

In this research, quantitative descriptive research is used, where this research describes systematically, actually, and accurately about certain social phenomena, with the intention of describing in detail about existing facts and data. In addition, the method used is the correlational research method.

Population

The population of this study involved all auditors in 11 (eleven) Public Accounting Firms in Malang City who have registered with the Ministry of Finance and the Supreme Audit Agency.

Sample

In this study, in determining the sample using the *convenience sampling* method, namely the sampling technique by distributing a number of questionnaires using questionnaires that can be processed based on sample criteria. The sample of this study were auditors who worked at the Public Accounting Firm in Malang City. The sample criteria in this study, namely:

1. Auditors who work at public accounting firms in Malang City.
2. Auditors who have at least 1 year of experience in conducting audits.

3. Auditors who have a level of competence based on formal education and professional certification.
4. Auditors who have associate/junior/senior auditor positions.
5. Auditors who are in the Zoomer and Millennial Generation.
6. Auditors who have sufficient time flexibility to participate in research activities that may require additional time.

RESEARCH RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Table 1 Descriptive Statistics

	Mean	Minimum	Maximum	Standard Deviation	N
Competence (x1)	4,37	3,74	4,73	0,37	70
Independence (x2)	4,21	3,71	4,41	0,21	70
Accountability (x3)	4,49	4,38	4,61	0,08	70
Audit quality (y)	4,19	3,44	4,33	0,37	70
Auditor ethics (z)	3,07	2,89	3,26	0,13	70

Source: Data processed by researchers, 2024

Convergent Validity **Test**

1. *Outer Loading* Value

Table 2 Outer Loading Value

Variables	Indicator	Outer Loading
COMPETENCE * AUDITOR ETHICS	**X1*Z**	**1,104**
INDEPENDENCE * AUDITOR ETHICS	**X2*Z**	**0,878**
ACCOUNTABILITY * AUDITOR ETHICS	**X3*Z**	**1,163**
COMPETENCE (X1)	**X1.1**	**0,907**
	X1.2	**0,920**
	X1.3	**0,825**
	X1.4	**0,750**
	X1.5	**0,759**
	X1.6	**0,732**
	X1.7	**0,932**
INDEPENDENCE (X2)	**X2.1**	**0,980**
	X2.2	**0,755**
	X2.3	**0,930**
	X2.4	**0,956**
	X2.5	**0,834**
	X2.6	**0,976**
	X2.7	**0,913**
	X2.8	**0,800**
	X2.9	**0,742**
	X2.10	**0,914**
	X2.11	**0,820**
ACCOUNTABILITY (X3)	**X3.1**	**0,730**
	X3.2	**0,760**
	X3.3	**0,700**
	X3.4	**0,738**
	X3.5	**0,725**
	X3.6	**0,770**
	X3.7	**0,718**

Variables	Indicator	Outer Loading
AUDITOR ETHICS (Z)	**Z1.1**	**0,774**
	Z1.2	**0,883**
	Z1.3	**0,822**
	Z1.4	**0,771**
	Z1.5	**0,810**
	Z1.6	**0,798**
	Z1.7	**0,737**
	Z1.8	**0,893**
	Z1.9	**0,776**
	Z1.10	**0,722**
	Z1.11	**0,752**
	Z1.12	**0,716**
AUDIT QUALITY (Y)	**Y1.1**	**0,791**
	Y1.2	**0,872**
	Y1.3	**0,771**
	Y1.4	**0,869**
	Y1.5	**0,785**
	Y1.6	**0,826**
	Y1.7	**0,911**
	Y1.8	**0,742**
	Y1.9	**0,734**
	Y1.10	**0,770**
	Y1.11	**0,762**

Source: SmartPLS 3.2.9 (processed by researchers), 2024

2. *Average Variance Inflation Factor* (AVE) Value

Table 3 ***Average Variance Inflation Factor*** **(AVE) Value**

Variables	*Average Variance Extracted*	Description
Competence (x1)	**0,699**	Valid
Independence (x2)	**0,739**	Valid
Accountability (x3)	**0,544**	Valid
Auditor ethics (z)	**0,528**	Valid
Audit quality (y)	**0,647**	Valid
Competence * auditor ethics	**1,000**	Valid
Independence * auditor ethics	**1,000**	Valid
Accountability * auditor ethics	**1,000**	Valid

Source: SmartPLS 3.2.9 (processed by researchers), 2024

In testing the validity of *convergent* validity, it shows the strength of the correlation between indicators and research latent variables by looking at the *outer loading* value> 0.70 and the *average variance extracted* (AVE) value> 0.50 as a fulfillment of data validity criteria in research. Based on the results of the *convergent validity validity* test in the *outer loading* and *average variance extracted* tables contained in the table above, it can be said that all constructs of each statement item in this study meet the *outer loading* value> 0.70 and the *average variance extracted* value> 0.50 so it can be concluded that all statement items on the research questionnaire are valid.

Reliability Test

Composite Reliability* and *Cronbach's Alpha

Table 4 Reliability Test

	Cronbach's Alpha	Composite Reliability	Description
Competence (x1)	0,932	0,891	Reliable
Independence (x2)	0,970	0,952	Reliable
Accountability (x3)	0,863	0,974	Reliable
Auditor ethics (z)	0,946	0,942	Reliable
Audit quality (y)	0,945	0,953	Reliable
Competence * auditor ethics	1,000	1,000	Reliable
Independence * auditor ethics	1,000	1,000	Reliable
Accountability * auditor ethics	1,000	1,000	Reliable

Source: SmartPLS 3.2.9 (processed by researchers), 2024

In testing the reliability of this study, the *composite reliability* value and *Cronbach's alpha* value of a construct are considered reliable if the *composite reliability* value> 0.70 and the *Cronbach's alpha* value> 0.70 for each construct is considered reliable with a good scale. (Hamid & Anwar, 2019). Based on the test results contained in the table above, it can be concluded that all statement items in this study are reliable.

***R-Square* (R)^2**

Table 5 *R-Square* Value

	R Square	R Square Adjusted
Audit Quality (Y)	0,827	0,822

Source: SmartPLS 3.2.9 (processed by researchers), 2024

Referring to the table above about the *Adjusted R-Square* value of 82.2%. This value indicates that 82.2% of the dependent variable can be explained by the independent variable, while the remaining 17.8% is influenced by other variables that are outside the model. According to Chin (1998) the value contained in the *R-Square* test of this study can be said to be strong because the value exceeds 0.67.

***F-Square* (F)^2**

Table 6 *F-Square* Value

	Audit Quality (Y)	Magnitude of Influence
Competence (X1)	0,193	Medium
Independence (X2)	0,158	Medium
Accountability (X3)	0,088	Small
Auditor Ethics (Z)	0,027	Small
X1*Z	0,141	Small
X2*Z	0,004	Small
X3*Z	0,032	Small

Source: SmartPLS 3.2.9 (processed by researchers), 2024

This *F-Square* test is carried out to see the *effect* of an exogenous variable on endogenous variables with a moderate category if the *effect size* (F^2) value is <0.15, with classifications of 0.02, 0.15, and 0.35 in the *small, medium,* and *large* categories, respectively. Based on the table above, it is known that the influence of competence and independence variables is included in the *medium* influence category. Then, for accountability variables, auditor ethics, competence * auditor ethics, independence * auditor ethics, accountability * auditor ethics fall into the *small* category.

***Predictive Relevance* (Q)²**

Table 7 *Predictive Relevance* Value

	SSO	SSE	Q² (=1-SSE/SSO)
Competence (X1)	490,000	490,000	
Independence (X2)	770,000	770,000	
Accountability (X3)	490,000	490,000	
Audit Quality (Y)	770,000	595,022	0,227
Auditor Ethics (Z)	840,000	840,000	
Competence * Auditor Ethics	70,000	70,000	
Independence * Auditor Ethics	70,000	70,000	
Accountability * Auditor Ethics	70,000	70,000	

Source: SmartPLS 3.2.9 (processed by researchers), 2024

This *predictive relevance* test is carried out to see the level of relevance between variables and predict data that will be removed from this research data. To determine how well the *path model* in this study predicts the original data value, the coefficient value must exceed 0 ($Q^2 > 0$). (Setiaman, 2020). ²Based on the table above, it can be concluded that this research data has a Q value of 0.227> 0, so the independent variable has predictive relevance for the dependent variable in this research model and can be said to have good predictive power.

Hypothesis Test

Path Coefficient

Table 8 Hypothesis Test Results

	Original Sample (O)	T *Statistics* (|O/STDEV|)	P Values	Description
Competence (X1) -> Audit Quality (Y)	0,170	2,934	**0,002**	Accepted
Independence (X2) -> Audit Quality (Y)	0,192	2,660	**0,040**	Accepted
Accountability (X3) -> Audit Quality (Y)	0,233	2,112	**0,019**	Accepted
Auditor Ethics (Z) -> Audit Quality (Y)	0,205	1,003	**0,159**	Rejected
Moderating Competence -> Audit Quality (X1*Z)	-0,237	1,323	**0,094**	Rejected
Moderating Independence -> Audit Quality (X2*Z)	0,161	0,837	**0,202**	Rejected
Moderating Accountability -> Audit Quality (X3*Z)	-0,205	1,327	**0,094**	Rejected

Source: SmartPLS 3.2.9 (processed by researchers), 2024

In testing the hypothesis of this study using *path coefficient* analysis with a t-statistic value> 1.96 (alpha value of 5%) has a positive effect on the relationship between variables, so the hypothesis can be accepted and the P-value <0.05 indicates variable significance. Based on the results of hypothesis testing contained in the table above, it can be seen that the relationship between variables is as follows:

H1: Competence has a significant effect on Audit Quality

Based on the test results in the table above, the competency variable on audit quality has a *t-statistic* of 2.934 and P *Values of* 0.002 <0.05. Thus, it can be concluded that H1 is accepted and H0 is rejected, meaning that competence has a significant positive effect on audit quality. The results of this study indicate that auditors who have sufficient knowledge combined with keeping abreast of the latest Financial Accounting Standards (SAK) and sufficient experience in conducting audits of a company, these auditors can conduct audits objectively so as to produce good audit quality and can be relied on by users of financial statements. In addition, the results of this study are also supported by the *Theory of Planned Behavior* (TPB). This theory is able to explain how competence can affect audit quality through one of the factors that influence behavioral intention, namely perceived behavioral control. This factor describes a person's perception that he has the skills and opportunities to succeed in carrying out an activity or action.

The results of this study for the competency variable on audit quality are in line with the research of Kurniawan & Munari (2021) that competence has a significant positive effect on the audit quality of public accounting firms in East Java.

H2: Independence has a significant effect on Audit Quality

Based on the test results in the table above, the Independence variable on Audit Quality has a *t-statistic* of 2.660 and P *Values* 0.040 <0.05. Thus, it can be concluded that H2 is accepted and H0 is rejected, meaning that Independence has a significant positive effect on Audit Quality. The results of this study indicate that the higher the reporting in avoiding language or terms that have two meanings intentionally or not in reporting facts, opinions, recommendations, and in their interpretation, the better the resulting audit quality will be. In addition, the results of this study are also supported by the *Theory of Planned Behavior*. In this theory, it is revealed that the auditor's attitude towards independence and subjective norms that influence an auditor's perception of independence and the perception of behavioral control in maintaining independence, together influence the auditor's intention to conduct a good quality audit.

The results of this study for the independence variable on audit quality are in line with the research of Nugraha and Widijoko (2023) with the results of Independence having a significant positive effect on the Audit Quality of the Public Accounting Firm in Malang City.

H3: Accountability has a significant effect on Audit Quality

Based on the test results in the table above, the Accountability variable on Audit Quality has a t-statistic of 2.112 and P Values 0.019 <0.05. Thus, it can be concluded that H3 is accepted and H0 is rejected, meaning that Accountability has a significant positive effect on Audit Quality. The results of this study indicate that the higher the auditors who have high accountability also have a high motivation in doing something, the higher the sense of responsibility in completing audit tasks, so that this can improve the audit quality produced by an auditor. In addition, the results of this study are also supported by the *Theory of Planned Behavior*. This theory explains how accountability can affect audit quality. In this theory, the main factor is the individual's intention to perform certain behaviors. Intentions are assumed to capture the motivational factors that influence behavior, they are an indication of how hard people are willing to try and how much effort they plan to exert in performing the behavior.

The results of this study for the accountability variable on audit quality are in line with the research of Nugraha and Widijoko (2023) with the results Accountability has a significant positive effect on the Audit Quality of the Public Accounting Firm in Malang City.

H4: Auditor Ethics has a significant effect on Audit Quality

Based on the test results in the table above, the Auditor Ethics variable on Audit Quality has a t-statistic of 1.003 and P Values 0.159> 0.05. Thus, it can be concluded that H4 is rejected and H0 is accepted, meaning that Auditor Ethics has no effect on Audit Quality. The results of this study reject the *Theory of Planned Behavior* which explains the relationship between attitudes and behavior. In this theory, one of the factors that influence auditor attitudes and behavior is *Subjective Norms*. This factor describes the beliefs that each person has about whether or not the behavior is correct. These results are also supported by the number of auditors who do not have professional certification as many as 49 people with a percentage of 70%. This shows that the experience of an auditor who has professional certification also contributes to influencing behavior, so this is one of the supporting factors in the ineffectiveness of the auditor ethics variable on audit quality.

The results of this study for the auditor ethics variable on audit quality are in line with the research of Mardiati & Pratiwi (2019) with the results of auditor ethics having no significant effect on audit quality.

H5: Auditor Ethics moderates the relationship between Competence and Audit Quality

Based on the test results in the table above, the effect of the interaction of Auditor Ethics and Competence on Audit Quality has a *t-statistic* of 1.323 and P *Values* 0.094 <0.05. Thus, it can be concluded that H5 is rejected and H0 is accepted, so that the interaction variable of Auditor Ethics and Competence has no effect on Audit Quality. This means that the existence of Auditor Ethics has proven unable to moderate the effect of Competence on Audit Quality at the Public Accounting Firm in Malang City. Based on these results, the high competence possessed by an auditor but not implementing the code of ethics properly cannot affect the results of the audit performed.

The results of this study for the auditor ethics variable with competence having no effect on audit quality are in line with Rosdalia's research. (2021) with the results that Auditor Ethics cannot moderate Competence on Audit Quality.

H6: Auditor Ethics moderates the relationship between Independence and Audit Quality

Based on the test results in the table above, the interaction effect of Auditor Ethics and Independence on Audit Quality has a t-statistic of 0.837 and P Values 0.202 <0.05. Thus, it can be concluded that H6 is rejected and H0 is accepted, so that the interaction variable of Auditor Ethics and Independence has no effect on Audit Quality. This means that the existence of Auditor Ethics has proven unable to moderate the effect of Independence on Audit Quality at the Public Accounting Firm in Malang City. Based on these results, the high independent attitude possessed by an auditor but not implementing the code of ethics properly cannot affect the results of the audit performed.

The results of this study for the auditor ethics variable with independence has no effect on audit quality in line with Septiana's research. (2021) with the results that Auditor Ethics cannot moderate Independence on Audit Quality.

H7: Auditor Ethics moderates the relationship between Accountability and Audit Quality

Based on the test results in the table above, the interaction effect of Auditor Ethics and Accountability on Audit Quality has a t-statistic of 1.327 and P Values 0.094 <0.05. Thus, it can be concluded that H7 is rejected and H0 is accepted, so that the interaction variable of Auditor Ethics and Accountability has no effect on Audit Quality. This means that the existence of Auditor Ethics has proven unable to moderate the effect of Accountability on Audit Quality at the Public Accounting Firm in Malang City. These results are also supported by the number of auditors who do not have professional certification as many as 49 people with a percentage of 70%. This shows that there are still significant challenges in improving audit quality at the Public Accounting Firm in Malang City. The absence of professional certification can have a negative impact on the credibility of auditors, which in turn can affect the quality of the resulting audit.

The results of this study for the auditor ethics variable with accountability has no effect on audit quality in line with Sari's research (2022) with the results that Auditor Ethics cannot moderate Accountability on Audit Quality.

CONCLUSIONS AND SUGGESTIONS

Conclusions

1. Competence has a significant positive effect on audit quality at the Public Accounting Firm in Malang City.
2. Independence has a significant positive effect on audit quality at the Public Accounting Firm in Malang City.
3. Accountability has a significant positive effect on audit quality at the Public Accounting Firm in Malang City.
4. Auditor ethics has no effect on audit quality at the Public Accounting Firm in Malang City.

5. Auditor ethics are unable to moderate the effect of competence on audit quality at public accounting firms in Malang City.
6. Auditor ethics are unable to moderate the effect of independence on audit quality at public accounting firms in Malang City.
7. Auditor ethics are unable to moderate the effect of accountability on audit quality at public accounting firms in Malang City.

Suggestions

1. The method used in this study is to collect data through a questionnaire, so there is a possibility that some respondents will answer randomly and not read the entire statement carefully. This can affect the quality of data obtained by researchers. For future researchers, it is recommended that data collection use the interview method with respondents to increase the accuracy of the data obtained.
2. The object of this research is auditors who work at the Malang City Public Accounting Firm registered with the Ministry of Finance. However, some auditors who work at the Malang City Public Accounting Firm are not always in Malang City due to out-of-town service, so some auditors do not have time to fill out the questionnaires distributed by researchers. For future researchers, the distribution of questionnaires at the Public Accounting Firm should not coincide with the time of the audit or peak season so that more auditors can fill out the research questionnaire, the increasing number of respondents can provide more varied results.
3. The factors that affect Audit Quality in this study are only Competence, Independence, Accountability, and Auditor Ethics. So there are still other possible factors that can affect Audit Quality. For future researchers, it is recommended to add and use other variables such as the influence of locus of control and skepticism. (Andrian et al., 2022).

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