

## Antecedents of Audit Quality in the Malang Public Accounting Firms: Moderating Effect of Auditor Professional Ethics

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Evi Ratna Dwi Yanti Tjabo, Adi Prasetyo, Agung Prasetyo N. W.  
Accounting Departement, Faculty of Economics and Business,  
University of Muhammadiyah Malang.

### Article Info:

Received 30 Juli 2022

Revised 18 October 2022

Accepted 30 October 2022

### DOI:

10.21107/jaffa.v10i2.15907

### ISSN (Online):

2461-0607

### ABSTRACT

This study aims to provide evidence that competence, independence, and accountability affect audit quality with professional auditor ethics as a moderating variable. This research method is associative research. The sample in this research is an auditor who works at a Public Accounting Firm in Malang. The results of this study indicate that auditor competence and accountability have a significant effect on audit quality. Auditor independence has no impact on audit quality. In addition, this study also proves that the auditor's professional ethics cannot moderate the effect of auditor competence, independence, and accountability on audit quality. This shows that the ethics of the auditor's profession is not essential in establishing good audit quality and auditors in the Malang Public Accounting Firm need the training to improve their ability to carry out audit assignments.

### ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti bahwa kompetensi, independensi dan akuntabilitas berpengaruh terhadap kualitas audit dengan etika profesi auditor sebagai variabel pemoderasi. Metode penelitian ini adalah penelitian asosiatif. Sampel dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Malang. Hasil penelitian ini menunjukkan bahwa kompetensi dan akuntabilitas auditor berpengaruh signifikan terhadap kualitas audit. Independensi auditor tidak berpengaruh terhadap kualitas audit. Selain itu, penelitian ini juga membuktikan bahwa etika profesi auditor tidak mampu memoderasi pengaruh kompetensi, independensi dan akuntabilitas auditor terhadap kualitas audit. Hal ini menunjukkan bahwa etika profesi auditor bukan merupakan aspek penting dalam membentuk kualitas audit yang baik dan auditor di Kantor Akuntan Publik Malang memerlukan pelatihan untuk meningkatkan kemampuan mereka dalam melakukan penugasan audit.

### Keywords:

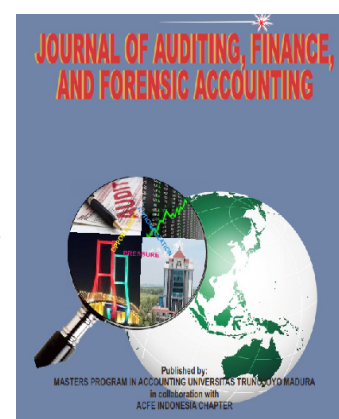
*competence, independence, accountability, professional ethics of auditors, audit quality.*

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## **1. INTRODUCTION**

Audit quality is the examination and evaluation of evidence regarding the information in the financial statements to reveal the conformity between the information in the financial statements and the established regulations. Audit quality is an indicator of the success rate of an audit conducted by an auditor. Auditors are responsible for producing audit reports that are truly reasonable and following their findings to produce quality audit reports. An audit is considered quality if the audit is carried out by auditing standards (Tandiontong, 2022).

The auditor profession has ethics that must be applied so that the audit process can run well and produce good audit quality. However, not a few auditors currently take actions that deviate from the proper professional ethics of auditors in presenting audit reports, where auditors give audit reports that are not by established audit standards and existing facts. The existence of violations involving auditors in recent years has raised problems regarding the quality of audits produced by auditors among the public, such as the case involving KAP Tanubrata Sutanto Fahmi Bambang & Partners (Hidayati, 2019), namely KAP auditing the financial statements of PT. Garuda is alleged to have conducted an audit that was not following accounting standards. In addition, public accountants still need to fully obtain sufficient audit evidence to assess accounting treatment following the substance of the transaction agreement.

The existence of a violation involving the auditor appears that the auditor does not follow the audit standards that have been set and also lacks an attitude of responsibility in carrying out his duties. An auditor who should be able to examine the company's financial statements in his audit task takes actions outside of the auditor's professional ethics to produce an unqualified audit report. A quality audit report will make financial statements that users of financial statements as a basis for decision-making can trust.

In carrying out their duties, auditors must be equipped with competent competencies in auditing. Qualified auditors are expected to produce quality audit reports. An auditor must also be independent in carrying out his duties. Independence means that the auditor must be able to carry out the audit process without being influenced by other parties, not depending on other parties, and be able to report audit results following the facts. Research on the effect of competence and independence on audit quality has been carried out by Situmorang et al. (2020). The results of this study indicate that competence and independence have a positive effect on audit quality. At the same time, the research conducted by Pratiwi et al. (2020) proves the opposite result regarding the competency variable. The results of this study indicate that independence has a positive effect on audit quality. Meanwhile, competence does not affect audit quality.

In addition to competence and independence, accountability can also affect audit quality. Accountability is the auditor's ob-

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ligation to be able to account for the actions and consequences of the audit process he does. Wardhani & Astika (2018), in their research proves that accountability affects audit quality. This study also confirms that the professional ethics of auditors can moderate the effect of competence and accountability on audit quality. Still, the professional ethics of auditors need to reconcile the impact of independence on audit quality. While in the research conducted by Sarca & Rasmini (2019) proves that the professional ethics of auditors can moderate the effect of independence on audit quality. This study aims to provide evidence that auditor competence, independence, and accountability affect audit quality with professional auditor ethics as a moderating variable.

## **2. LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT**

### **Attribution Theory**

The compliance theory according to Handke & Barthauer (2019) explains the condition of a person who tends to obey and obey the applicable rules. This theory encourages individuals to do things that do not conflict with existing rules and teachings. Compliance in applying existing rules and teachings is based on hopes and efforts to avoid penalties that can be imposed if violated (Fishbein, 1967). In an effort to prevent fraud, the tendency of individuals who obey organizational rules and religious teachings will find it difficult to commit fraud. The act of fraud is an unethical behavior and certainly violates the rules and laws and has the potential to get punished.

### **Audit Quality**

According to Pinto et al. (2020), audit quality is an audit process carried out by the auditor by following the established standards so that the auditor can disclose and report violations committed by the client. Arens et al. (2015) state that an audit is necessary to ascertain whether the financial statements of an entity as a whole have been stated following accounting standards. With financial reports that follow accounting standards, it will be easier for users of financial statements to understand each entity's financial statements. Tandiontong (2022) writes that a quality audit will be able to reduce the uncertainty factor associated with the financial statements presented by the management. There are indicators for measuring audit quality in this study, namely:

1. Input
2. Process
3. Output
4. Compliance with auditing standards
5. Audit quality inspection report

### **Competence**

Competence is the ability of an auditor to carry out his duties based on adequate knowledge, experience, and expertise in the field of auditing to enable the auditor to complete his audit

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task. According to Agoes (1996), in conducting an audit or examination, one must have education, experience, and expertise in the field of accounting and accounting examination. Auditors must be able to follow developments that occur in their profession, where auditors must review, understand and apply new provisions regarding auditing standards.

Competence can be shown from the knowledge and experience of the auditor; the knowledge of the auditor can be interpreted as the level of understanding of the auditor towards his work. Knowledge can be obtained through three kinds of education: formal education, non-formal education, and continuing professional education. In addition to teaching, auditor experience is also required to carry out the audit process. Experienced auditors will have a better understanding of auditing. Knowledge can be shown by the various tasks in the audit field that have been carried out by the auditor and also how long the auditor has to do his work. Armed with sufficient experience, the auditor can handle or resolve the problems he encounters during the audit process properly and in-depth based on a rational explanation. The higher the auditor's competence, the auditor will produce an audit report of good quality. Indicators of measuring auditor competence variables in this study are:

- 1) Formal education in accounting in colleges, including professional auditing exams
- 2) Practical training and experience in auditing
- 3) Continuing education and professional auditor career
- 4) Knowledge

### **Independence**

According to Nugraha & Syafdinal (2021), independence is the honesty carried out by the auditor in considering the facts. There is an objective and impartial consideration within the auditor when formulating and expressing his opinion. Thus, it can be said that independence is the attitude of the auditor who is not easily influenced or dependent on any party in carrying out his duties and also when reporting the results of his audit. With a high level of independence, the resulting audit quality is also high. Vice versa, if the level of independence is low, the resulting audit quality is also standard. Arens et al. (2015) state that auditor independence consists of two components, namely:

- 1) Independence in thinking
- 2) Independence in appearance

There are indicators of measuring auditor independence variables in this study, namely:

1. Independent in doing work
2. Independent report
3. Length of relationship with clients
4. Pressure from clients
5. Non-audit services or facilities from KAP or clients

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## Accountability

According to Asmaul (2018), auditor accountability is a psychological impetus that can influence the auditor to be accountable for his actions during the audit process and the impact of his actions on the environment in which the auditor performs his activities. That way, it can be said that auditor accountability is a condition where the auditor must fulfill his obligations to be able to account for the audit process and audit results entrusted to the auditor to achieve the goals that have been planned and with high accountability can also produce quality audit results. There are indicators for measuring auditor accountability variables in this study, namely:

1. Motivation
2. Devotion to the profession
3. Social obligations

## Auditor Professional Ethics

According to Situmorang et al. (2020), ethics can be defined as a set of principles or moral values. Ethics is needed by auditors to be able to carry out their duties regularly. The auditor's code of ethics is used as the basis for the auditor in carrying out his work to avoid deviant actions that can harm one of the parties or users of financial statements. There are indicators of measuring the auditor's professional ethics variable in this study, namely:

1. Responsibilities of the auditor profession
2. Integrity
3. Objectivity

Auditor competence is the auditor's ability to carry out his duties objectively and carefully based on his knowledge and experience in auditing. The competence of an auditor will determine the quality of the audit it produces. With good and high competence, the auditor will also make good audit quality. The results of research conducted by Azhari et al. (2020) states that auditor competence has a positive and significant effect on audit quality. Competence is a supporting factor in producing good audit quality. The results of this study support the research conducted by Wardhani & Astika (2018), which states that auditor competence affects audit quality. Based on the description above, the following hypothesis can be formulated:

**H1: Auditor competence has a significant effect on audit quality**

Independence is the attitude of the auditor who is free from the influence of other parties and does not depend on others in carrying out his duties and expressing his audit opinion. Independence can be interpreted as honesty in the auditor's carrying out his audit duties. Based on research conducted by Melisa et al. (2021) concluded that auditor independence has a significant effect on audit quality. The higher the attitude of independence of an



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auditor, it will produce the more reliable the audit report and the better the quality of the audit produced. Based on the description above, the following hypothesis can be formulated:

**H2: Independence has a significant effect on audit quality**

Auditor accountability is the sense of responsibility that the auditor has in carrying out and completing his audit tasks. An auditor who has accountability will try to be responsible for the results of his work. Accountability can affect a person in doing his job to completion. Auditors who have high accountability will produce excellent and trustworthy audit quality. The results of research conducted by Nugraha & Syafdinal (2021) prove that accountability has a significant effect on audit quality. The results of this study support research conducted by Asmaul (2018), which concludes that auditor accountability has a positive and significant impact on audit quality. Based on the description above, the following hypothesis can be formulated:

**H3: Accountability has a significant effect on audit**

Competence must be owned by an auditor, in the sense that competence is an attitude that must be inherent in the auditor. If the auditor is competent, he will be more understanding and experienced in carrying out his duties. The ethics of the auditor's profession can be said to be the basis for auditors in carrying out their audit duties so that they can run properly. The relationship between competence and professional ethics of the auditor is that with the existence of ethics, it is expected that the auditor can maintain a competitive attitude in carrying out his audit duties, to produce audit results that have good quality. The results of research conducted by Wardhani & Astika (2018) prove that the professional ethics of auditors can moderate the influence of competence on audit quality. Based on the description above, the following hypothesis can be formulated:

**H4: The ethics of the auditor profession can moderate the influence of competence on audit quality**

Auditors perform their audit duties in the public interest. Therefore, the auditor must be able to maintain an independent attitude because it is not easily influenced or dependent on one of the interested parties. The ethics of the auditor's profession can be said to be the basis for auditors in carrying out their audit duties so that they can run properly. The relationship between the auditor's professional ethics and independence is that with the existence of ethics, the auditor is expected to uphold his independent attitude. This can be shown by not being easily influenced or in favor of one of the interested parties in carrying out audit tasks so that the resulting audit is of good quality. The results of research conducted by Sarca & Rasmini (2019) prove that the professional ethics of auditors can moderate the effect of independence on audit quality. Based on the description above, the following hypothesis can be formulated:

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**H5: The ethics of the auditor profession can moderate the influence of independence on audit quality**

Accountability is an attitude that the auditor must possess in carrying out his audit duties. By having an attitude of accountability, the auditor will try to be responsible for what he does and be responsible for the results of the audit. The ethics of the auditor's profession can be said to be the basis for auditors in carrying out their audit duties so that they can run properly. The relationship between the professional ethics of auditors and accountability is that with the existence of auditor ethics, it is hoped that the auditor can uphold his accountability attitude in carrying out his audit duties to produce audit results that have good quality. The results of research conducted by Wardhani & Astika (2018) concluded that the professional ethics of auditors could moderate the effect of accountability on audit quality. Based on the description above, the following hypothesis can be formulated:

**H6: The ethics of the auditor profession can moderate the effect of accountability on audit quality****3. RESEARCH METHOD**

This research was conducted on 10 KAPs in Malang that have been registered at the Indonesian Institute of Certified Public Accountants (IAPI). The type of research used in this study is associative research, which aims to explain the relationship between a variable or with other variables (Ulum et al., 2021). The population in this study are auditors who work at the Public Accounting Firm in the city of Malang. The sample in this study were auditors who worked in KAP Malang city registered with IAPI, which amounted to 10 KAP. The sample was determined using the convenience sampling method, which is a sampling technique based on members met by the researcher and willing to become respondents (Ulum et al., 2021). This convenience sampling method was used because not all auditors that the researcher met were ready to become respondents.

The type of data in this study is primary data, by collecting data through questionnaires distributed directly to auditors who work in the KAP Malang area. The questionnaire was measured using a Likert scale consisting of 7 scores, i.e., the score of number 1 gives a very inappropriate meaning, a score of number 2 shows a meaning that is not appropriate, a score of number 3 means that it is pretty inappropriate, a score of number 4 gives a neutral meaning, a score of 5 gives meaning. Entirely appropriate, a score of 6 means appropriate, and a score of 7 means very appropriate. Data analysis in this study uses hypothesis testing using the Structural Equation Model (SEM) approach based on Partial Least Square (PLS) using SmartPLS 3.0 software. The models used in this study are the outer model (convergent validity, discriminant validity, composite reliability) and the inner model (R-Square and hypothesis testing).

**4. RESULT AND DISCUSSION  
Outer Model  
Convergen Validity**

The convergent validity test can be measured by looking at the loading factor value of each indicator. The loading factor value is declared valid if it is more significant than 0.7 for each indicator. If the value of outer loading < 0.5, then the indicator can be removed from the variable (Ghozali, 2021).

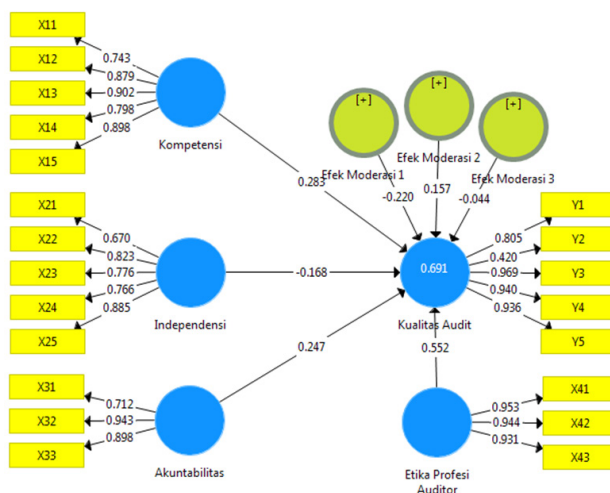


Figure 1. Convergent Validity Test stage 1

Based on the results of the outer loading value above, it was found that two indicators could not meet the minimum value requirement of 0.7, including X21 and Y2. With the external loading, if the value cannot meet the criteria, the indicator can be removed (dropped) from the variable and perform a second test.

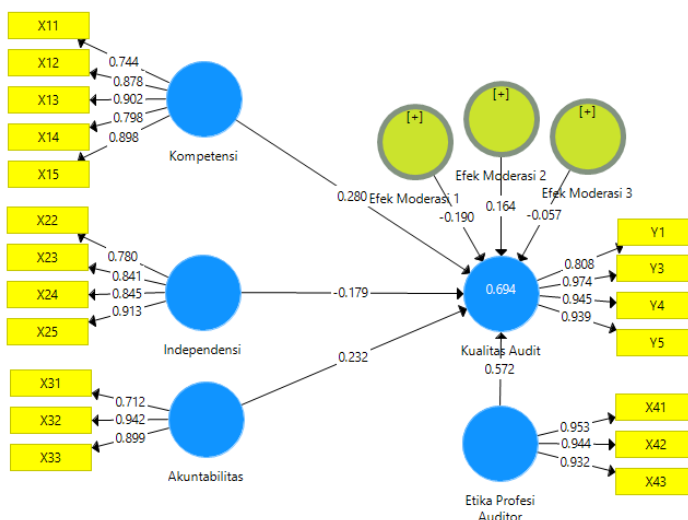


Figure 2. Convergent validity test stage 2

After eliminating the values that do not meet the requirements, the results obtained from the second test above show that



the outer loading value is more than 0.7, and overall the data can be said to have met the requirements or declared valid.

**Discriminant validity**

The value of discriminant validity can be measured by looking at the AVE value or Average Variant Extracted by looking at each indicator's value with a value greater than 0.5 to be declared good. Here are the AVE results:

**Table 1. AVE Value**

<b>Variable</b>	<b>Average Variant Extracted (AVE)</b>
Competence	0,716
Independence	0,716
Accountability	0,734
Moderation Effect 1	1,000
Moderation Effect 2	1,000
Moderation Effect 3	1,000
Auditor Professional Ethics	0,889
Audit Quality	0,844

Source: Primary data processed, 2022

Based on the table above, it is known that the value of the AVE of all variables is more significant than 0.5, which means that each variable has a good discriminant validity value. Next is the Fornell Lacker test by looking at the value of the square root of the AVE with the correlation between variables in the model. The following is the result of Fornell Lacker's score:

**Table 2. Fornell Lacker Value**

<b>Variabel</b>	<b>Akunt</b>	<b>EM1</b>	<b>EM2</b>	<b>EM3</b>	<b>EPA</b>	<b>Indep</b>	<b>Komp</b>	<b>KA</b>
Account-ability	0,857							
EM1	-0,136	1,000						
EM2	-0,080	0,856	1,000					
EM3	0,098	0,713	0,695	1,000				
Auditor Professional Ethics	0,468	-0,289	-0,275	-0,104	0,943			
Independence	0,379	-0,158	0,021	-0,098	0,513	0,846		
Competence	0,425	-0,109	-0,170	-0,179	0,539	0,689	0,846	
Audit Quality	0,566	-0,342	-0,291	-0,185	0,768	0,456	0,568	0,919

Source: Primary data processed, 2022

Based on the data processed above, it was found that each variable has an AVE root value more significant than the correlation value,

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so this research model can be declared to have a good discriminant validity value.

### Composite reliability

The reliability test can be seen from the composite reliability and Cronbach's alpha values. If the composite reliability test has a value above 0.70 and Cronbach's alpha is above 0.70, it can be concluded that the variable has good reliability (Ghozali, 2021). Here is the test results *Composite reliability* dan *Cronbach's Alpha*:

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**Table 3. Reliability Test**

Variable	Cronbach's Alpha	Composite reliability	Information
Auditor Competence (X1)	0.900	0.926	Reliable
Auditor Independence (X2)	0,869	0,909	Reliable
Auditor Accountability (X3)	0,818	0,891	Reliable
Moderation Effect 1	1,000	1,000	Reliable
Moderation Effect 2	1,000	1,000	Reliable
Moderation Effect 3	1,000	1,000	Reliable
Auditor Professional Ethics (Z)	0,938	0,960	Reliable
Audit Quality (Y)	0,937	0,956	Reliable

Source: Primary data processed, 2022

Based on the data in the table above, it is known that the value of Cronbach's alpha and composite reliability as a whole meets a value greater than 0.7. So it can be said that all variables have a good reliability level, and each construct's measuring instrument is highly correlated.

### Inner Model

#### R-Square

R-Square testing was conducted to test the strength of the structural model. The following is the result of the R-Square value of each variable:

**Table 4. R-Square Value**

	R Square	Adjusted R Square
<b>Audit Quality</b>	0.694	0.647

Source: Primary data processed, 2022

Based on the results of the calculations in the table above, it can be concluded that the R-Square value of the audit quality variable has an R-Square value of 0.647, which means that the variation in audit quality can be explained by variables (competence, independence, and accountability) of 64.7%. In comparison, the rest 35.3% is influenced by other variables not found in the study. The R-Square value shows a strong model if the value is 0.67, a moderate model if the value is 0.33, and a weak model if the value is 0.19 (Ghozali, 2021). In this study, the R-Square value is less than 0.67 and more than 0.33, it can be concluded that the model

used in this study is moderate.

### Hypothesis Test

Based on the results of hypothesis testing conducted using Smart PLS, the relationship between variables can be seen by looking at the original sample's value. Then, to see the effect of the relationship between variables can be seen through the significant level by looking at the T-Statistic value. This study uses a significant level of 5% which is equivalent to 1.96 (Ghozali, 2021).

**Table 5. Hypothesis Test Results**

Variable	Original Sample (O)	Sample Average (M)	(STDEV)	T Statistic	P Values	Information
Auditor Competence-> Audit Quality	0,280	0.279	0.163	1.720	0.043	Accepted
Auditor Independence-> Audit Quality	-0,179	-0.162	0.158	1.132	0.129	Decline
Auditor Accountability-> Audit Quality	0,232	0.245	0.115	2.011	0.022	Accepted
Moderation Effect 1-> Audit Quality	-0,190	-0.212	0.189	1.003	0.158	Decline
Moderation Effect 2-> Audit Quality	0,164	0.148	0.155	1.055	0.146	Decline
Moderation Effect 3-> Audit Quality	-0,057	0.005	0.194	0.295	0.384	Decline
Auditor Professional Ethics -> Audit Quality	0,572	0.530	0.156	3.661	0.000	Accepted

Source: Primary data processed, 2022

The first hypothesis testing describes the results of the T-Statistic value of 1.720 (<1.96), with the original sample of 0.280 and showing a positive direction. Furthermore, in testing the second hypothesis, the T-Statistic value of 1.132 (<1.96) results with the original sample of -0.179 indicates a negative direction. While testing the third hypothesis, explains the results of the T-Statistic of 2.011 (<1.96), with the original sample of 0.232, and shows a positive direction. Testing the fourth hypothesis, gives a T-Statistic result of 1.003 (<1.96), with the original sample of -0.190 which indicates a negative direction and is rejected. In the

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fifth hypothesis test, the T-Statistic result was 1.005 ( $< 1.96$ ), with the original sample of 0.164, indicating a positive direction, and was rejected.

Finally, testing the sixth hypothesis gave a T-Statistic result of 0.295 ( $< 1.96$ ), with the original sample of -0.057, which indicated a negative direction and was rejected. The result of the T-Statistic test is 3.661 ( $> 1.96$ ), with the original sample of 0.572 which indicates a positive direction.

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## **DISCUSSION**

The first hypothesis testing shows a positive direction, the conclusion is that the results of the first hypothesis, namely auditor competence, have a significant effect on audit quality. The results of this study support the research conducted by Nugraha & Syafdinal (2021), which states that competence has a significant effect. By having high competence, the auditor will better understand his duties, and if a problem is encountered, the auditor will be able to solve it with rational and deep thinking so that the auditor will produce a good audit quality.

In the second hypothesis test, the results of data processing showed a negative direction. It can be concluded that the results of the second hypothesis, namely auditor independence, do not affect audit quality. The results of this study do not support the research conducted by Melisa et al. (2021), which states that independence has a significant and positive effect. Independence is an attitude that must be owned by an auditor, where the auditor does his work not based on personal interests but on public goods. With a low level of independence, the resulting audit quality will also be low. And vice versa, if the level of independence is high, then the quality of the audit produced is also high.

Furthermore, testing the third hypothesis shows a positive direction, so it can be concluded that the results of the third hypothesis, namely auditor accountability, have a significant effect on audit quality. The results of this study support the research conducted by Wardhani & Astika (2018), which states that accountability affects audit quality. These results indicate that an auditor who can account for his audit opinion will produce a good audit quality because the public will use the auditor's opinion as a benchmark in decision-making.

Testing the fourth hypothesis states that the direction is negative and is rejected, so the conclusion that can be drawn is that the auditor's professional ethics cannot moderate the influence of competence on audit quality. The results of this study support the research conducted by Situmorang et al. (2020) which states that the professional ethics of auditors are not able to moderate the effect of competence on audit quality. This shows that auditors with a high level of competence but do not perform the

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principles of the code of ethics properly will not affect the results of the audit they perform. Audit quality is only influenced by the high or low competence possessed by the auditor, it cannot be improved even though the auditor carries out audit ethics properly because the auditor already has competent competence in the field of auditing.

The results obtained in testing the fifth hypothesis indicate a positive direction and are rejected. The result of the fifth hypothesis is that the professional ethics of auditors are not able to moderate the effect of independence on audit quality. The results of this study do not support the research conducted by Sarca & Rasmini (2019) which shows that the professional ethics of auditors can moderate the effect of independence on audit quality.

The sixth hypothesis test shows a negative direction. It is rejected, so it can be concluded that the results of the sixth hypothesis, namely the professional ethics of auditors, are not able to moderate the effect of accountability on audit quality. This shows that the professional ethics of auditors weakens the impact of accountability on audit quality. However, when accountability stands alone as the auditor's principle regarding the transparency of its performance and the auditor's accountability for his duties or obligations, this principle will significantly influence audit quality. The results of this study do not support the research conducted by Wardhani & Astika (2018), which shows that the professional ethics of auditors can moderate the effect of accountability on audit quality.

The results of the T-Statistics test showed a positive direction, and it was concluded that the professional ethics of the auditors had a significant effect on audit quality. This study's results align with research conducted by Damanik et al. (2021), which states that the professional ethics of auditors has a positive and insignificant effect on audit quality. This shows that the auditor following the professional ethics that the auditor should carry out, the auditor will avoid deviant actions that can harm one party and will result in good audit quality.

#### **4. CONCLUSIONS AND SUGGESTIONS**

Based on the results of the analysis of the facts and data that have been collected and the results of testing using SmartPLS that have been described previously, it can be concluded that auditor competence has a significant effect on audit quality, auditor independence has no impact on audit quality, auditor accountability has a substantial effect on audit quality. Audit quality. The ethics of the auditor's profession cannot moderate the influence of competence on audit quality. The ethics of the auditor's profession can moderate the impact of independence on audit



quality. The ethics of the auditor's profession can moderate the effect of accountability on audit quality. The ethics of the auditor's profession has a significant impact on audit quality. The professional ethics of auditors in this study were not able to moderate the effect of competence, independence, and accountability on audit quality. However, the auditor's professional ethics variable acts as the main variable in predicting audit quality. So further research is expected to use the auditor's professional ethics variable as the main variable.

Based on the results of the analysis of the facts and data that have been collected and the consequences of testing using SmartPLS that have been described previously, it can be concluded that auditor competence has a significant effect on audit quality, auditor independence has no impact on audit quality, auditor accountability has a significant effect on audit quality. The ethics of the auditor's profession cannot moderate the influence of competence on audit quality. The ethics of the auditor's profession can moderate the impact of independence on audit quality. The ethics of the auditor's profession can moderate the effect of accountability on audit quality. The ethics of the auditor's profession has a significant impact on audit quality. The professional ethics of auditors in this study were not able to moderate the effect of competence, independence, and accountability on audit quality. However, the auditor's professional ethics variable acts as the main variable in predicting audit quality. So further research is expected to use the auditor's professional ethics variable as the primary variable

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**\*Coressponding Authors:**

Author can be contacted on E-mail: [evitjabo74@gmail.com](mailto:evitjabo74@gmail.com)