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Determinants Of Audit Quality: An Empirical Insight From Indonesia

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Abstract: This study aims to analyze the determinants of audit quality and to examine the moderating effect of professional ethics in the relationship between competence, independence, audit tenure, and professional skepticism on audit quality. The population of this study is auditors of the public accounting firm (KAP) in Central Java and DIY. By using purposive sampling, the total sample of this study is 105 respondents. Data are analyzed using multiple linear regression. The results indicate that competence, independence, professional skepticism, and professional ethics have a significant positive effect on audit quality. Furthermore, professional ethics strengthens the relationship between competence and independence on audit quality. The results of this study are expected to contribute to the development of science related to auditing and provide enlightening input for KAP auditors in order to improve audit quality.

Keywords: competency, independency, professional scepticism, audit tenure, audit quality **JEL Classification:** M41, M42, G31

1. INTRODUCTION

The financial statements are a form of information transparency that the public needs to know. For information, financial statements presented more accurate, trustworthy and can be used by users. It is a necessary legality of public accountants to assess the fairness of accountability reports presented management. A public accountant is a party considered to be able to bridge the principal party's interests with the agent. Because the public accountant is an independent party capable of performing its functions and duties properly so that the public accountant is expected to generate a quality audit opinion for the business and also for the wider community (Wibowo & Rosietta, 2009). In carrying out the assignment, the auditor should be guided by professional standards and professional code of ethics. Auditors should always uphold the value of ethics and moral rules. Auditors are also required to have competence as well as obey the rules on the assignment period (tenure audit) that has been established. Thus, the audit quality and credibility of the public accounting profession is maintained in accordance with the criteria set forth in the Professional Standards of Certified Public Accountant (SPAP). Some cases of abuses committed by public accountants abroad such as Klynveld Piet Marwick Goerdeler (KPMG) - Siddharta Siddharta & Harsono in 2001 related to ethical issues of profession, indicate the low ethical morale of an auditor. They are proven to take bribes to the tax authorities in Indonesia for the US \$ 75 thousand by issuing false invoices for the cost of professional services KPMG paid his client PT Easman Christensen a subsidiary of Baker Hughes Inc. which is listed on the New York Stock Exchange. Similar cases also occurred in PT KAI in 2005 a state-owned company recorded a profit of IDR 6.9 billion. After the financial report of PT KAI further investigated it should be PT KAI suffered the loss of IDR 63 billion. Differences in opinion on financial statements between commissioners and public accountants occur because PT KAI does not have good corporate governance. This difference of opinion makes the committee of the audit of PT KAI newly able to open its access to financial report after audited by the public accountant. The incident resulted in a public accountant was examined by the Public Accounting Firm. If there is guilty, the public accountant is given a reprimand or even revocation of the practice license. The case shows that the public accountant in performing the tasks is not based on

SPAP. Cases of SPAP violation also occurred in public accountant Peter Mitra Winata from KAP Drs. Partner Winata & colleague for two years commencing from March 15, 2007 to sanction of freezing permit by the Minister of Finance in accordance with Minister of Finance Regulation no. 359 / KMK.06 / 2003. The violation is related to the audit of financial statements of PT Muzatek Jaya, PT Luhur Artha Kencana and Nuansa Hijau Apartment from 2001 to 2004. However, in the freezing period, KAP is still responsible for the services that have been granted and must fulfill the following requirements Continuing Professional Education (PPL). Similar cases of ethical violations are also committed by KAP Haryanto Sahari & associates affiliated with KAP Foreign Price Waterhouse Coopers (PWC) who deliberately misleading interpretations to PT Telkom, PT Telkomsel, and the US SEC on American Auditing Standards, especially AU 543. This action resulted in the low audit quality conducted by KAP Eddy Prianto on the Consolidated Financial Report of PT Telkom in 2002 thus preventing KAP Eddy Prianto to compete with KAP big four such as Price Waterhouse Coopers in connection with the provision of audit services to the public company go public on BEI. The case of code violation was also conducted by the auditor of BPKP who claimed to accept bribes from the budget of joint supervision and supervision audit activities in Kemendikbud involving 10 auditors of BPKP revealed in the hearing with the witness of the Deputy Supreme Audit of Inspectorate I Kemendikbud in July 2013. This indicates that the auditor violates ethical principles with the aim of enriching themselves and others by ordering disbursement of the budget and receiving unmentioned official travel expenses and cutting 5 percent of the official travel expenses received by the participants. This problem resulted in state losses reached IDR 36.484 billion. The phenomenon of violation by the auditor shows the low moral ethics of a professional in performing tasks that resulted in decreased audit quality and low credibility of the KAP and BPKP, thereby reducing public confidence in public accountants. Good audit quality is expected to produce reliable financial reports as a basis for decision making. Therefore, a competent and highly independent auditor is required to find and report an offense in his client's accounting system (De Angelo, 1981). In performing the duties, the auditor must have the competence, professional skills ranging from formal education, professional examination as well as participation in

continuous professional education, seminars, and symposium. Likewise, ethical issues and moral rules also become the demand of a public accountant associated with human behavior in the assignment of the audit (Suraida, 2005). One of the main keys of the auditor profession is independence. Independence will be lost if the auditor is involved in a personal relationship with the client. Personal relationships with clients can affect the mental attitude and the resulting opinions. Tenure audit is a threat to the public accountant in carrying out his profession. Long audit tenure leads to a sense of loyalty to the client, consequently, the quality of the auditor's work may decrease when giving an opinion. Auditors are also required to have high professional skepticism in performing the task. Professional skepticism is demonstrated by the disbelief of information and audit evidence submitted by the auditee. Thus, the auditor is expected to seek relevant audit evidence to support the audit. Every professional job requires competence to perform its duties properly. Society will appreciate a profession if the person performing the task has competence. The higher the competency of an auditor, the better audit quality is expected. Research Sukriah et al. (2009); Efendy (2010); Ramadhanis (2012); Arisinta (2013) and (Ningsih, 2013) found evidence that competence had a significant positive effect on audit quality. However, different results are shown by Samsi et al. (2013) and Bolang et al. (2013) found that competence variables have no effect on audit quality. Independence is one of the attitudes that every auditor must have, in carrying out its duties. Independence is a form of assurance from the auditor about the objectivity of the work done. An independent auditor will conduct an objective examination. Ramadhanis (2012); Samsi et al. (2013) and Ningsih (2013) found that independence has a significant positive effect on audit quality. But different results by Queena & Rohman (2012); Efendy(2010); and Sukriah et al. (2009) found that independence had no effect on audit quality. The auditor must also uphold the high ethical and moral values, to be more precise in conducting audit judgment, so that the audit quality will also be better. Research Queena & Rohman (2012) and Hanjani & Raharja (2014) found that audit ethics had a positive effect on audit quality. To see the sensitivity of the role of professional ethics as moderation was found by Gusti & Ali(2008) that ethics has no significant relationship with the accuracy of giving audit opinion. It is also supported by Deli et al. (2015) to the auditor of KAP Medan; Agustin & Hardiningsih (2016) to KAP Central Java auditors and Astrawan et al. (2016) to the inspectorate apparatus of Klungkung Regency found that auditor ethics was not able to moderate the influence of competence and independence on audit quality. Similar findings are also made by Herlina (2011) found that auditor ethics is not proven to moderate independence to audit quality. The attitude of high professional skepticism, making auditors more thorough in testing each account in the financial statements so that the audit results are more qualified. Auditors who have high skepticism, do not easily believe with the information and audit evidence submitted by the auditee so that auditors will try to find more audit evidence to support the audit it does. Some studies conducted by Januarti & Faisal (2010); Rusyanti (2010) dan Queena & Rohman (2012) prove that professional skepticism of auditors positively influences audit quality.

However, research conducted by Mustika et al. (2013) finds different evidence that there is no effect of auditor professional skepticism on audit quality. A long tenure audit is feared to degrade the quality of the audit because the auditor is more familiar with the client's business so that it will have a pattern of view that routine work does not need to be skeptical therefore can implement loose audit procedures. Likewise, the decrease in audit quality can also be caused by low-balling actions to generate other income in the future. Low-balling is an auditor's effort to get clients by lowering prices on the initial audit in hopes of getting additional fees in the future (Greenberg & Pyszczynski, 1990). Dye (1991) argued that low-balling encourages auditors to make an opinion that benefits clients at the beginning of the period, and this condition is used by auditors to earn income from clients in the next period. However, these conditions indicate low audit quality. The existence of PMK 17 / PMK.01 / 2008 aims to regulate the relationship of auditors with clients so that audit quality can be maintained. Research on tenure by Wibowo & Rosietta (2009); and Hardiningsih & Oktaviani (2012) found that tenure had no effect on audit quality. Different results by Dewi (2015); and Fitriany et al. (2015) found that there was a tenure relationship with audit quality. While Sofiani & Tjondro (2014) found that the longer the tenure audit, it will improve the quality of Judgment Audit. Based on the phenomenon and research gap of previous research hence this research aims to: 1). Examining professional ethics moderates the influence of competence on audit quality; 2). Testing professional ethics moderates the influence of independence on audit quality; 3). Testing professional ethics moderates the effect of professional skepticism on audit quality; 4) Examine the effect of tenure on audit quality.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

This study uses attribution theory approach that studies the process of how one interprets an event, reason or cause of its behavior (Ikhsan & Isaac, 2005). One's behavior is determined by a combination of internal forces, the factors that come from within a person, such as the ability or effort and external forces that are factors that come from outside, such as difficulty in work or good luck. The most dominant factor in influencing one's behavior can be seen from three things, namely: 1). Pre specific. Does an individual exhibit different behaviors in different situations? 2). Consensus. When everyone faces a similar situation, it reacts in the same way. 3). Consistency. Here sought the consistency of one's actions. Does the person react in the same way from time to time? The phenomenon of audit quality is explained by De Angelo (1981) that audit quality as the probability of an auditor find the irregularities occurring in the client's accounting system and report such deviations. The auditor's probability of finding violations depends on the auditor's technological capabilities, the audit procedures used, the sampling, and so on. The probability of reporting violation found is an auditor's dependency measure on the client. Audit quality of an auditor is very important because it involves the image of the auditor in the eyes of the public.

2.1 The Effect of Competence on Audit Quality

To produce a quality audit, the auditor must possess the required competencies of a professional skill acquired through formal education, professional certification and participation in training, seminars, symposia and other (Zu'amah, 2009). For that, an auditor should maintain competence through continuous professional knowledge education updates. Competence becomes very important to increasingly open global competition. An auditor is required to have global competence and adequate in order to face the enactment of a free competitive market. Competence owned by the auditor will help in understanding the business process run by auditee. So with sufficient understanding of the auditee profile, audit procedures can be run better and can result in better quality audit reports. Christiawan (2002) and Alim et al. (2007) stated that the higher the auditor's competence the better the quality of the examination result. Similarly, Saputra (2006), Sukriah et al. (2009), Arisinta (2013), Deli et al. (2015), Darayasa (2009), Efendy (2010), Ramadhanis (2012), Ningsih (2013), Wisadha (2016), and Mindarti et al. (2016) conducted an empirical study found that competence had a positive effect on audit quality. Thus,

H1: Competence has a positive effect on audit quality

2.2 Effect of Independence on Audit Quality

The auditor is required to be independent as in the Section Auditing Standards 220.1 that being independent of a public accountant means that it is not easily influenced as it performs its work in the public interest. Independence also means the existence of honesty in the auditor in considering facts and the existence of objective consideration is not impartial in the auditor in formulating and expressing his opinion. The CPA Handbook explains that independence is an important auditing standard because the opinions of independent accountants aim to increase the credibility of financial statements presented by management (Samsi et al., 2013). The independence of an auditor is a guarantee that in carrying out the audit, an auditor is an objective, impartial and opinion free from the influence of the parties. Auditor independence is one of the important factors to produce a quality audit. An independent auditor will be able to produce an objective audit report so that the report can be used as a basis for decision-making. The study conducted by Chariri, Januarti, and Yuyetta (2017); Ramadhanis (2012); Samsi et al. (2013), Bolang et al. (2013); Ningsih (2013); Arisinta (2013); Darayasa & Wisadha (2016); Deli et al. (2015); and Mindarti et al. (2016) found that independence had a positive effect on audit quality. Thus,

H2: Independence has a positive effect on audit quality

2.3 The Effect of Skepticism on Audit Quality

In carrying out the examination tasks, the auditor shall comply with the code of ethics which is an integral part of the audit standard on the quality or quality of the services provided for through a series of ethical considerations. The existence of the professional code of conduct is one of self-awareness of the accounting profession to regulate itself, in addition to legitimizing professional claims based on its contribution to the public interest (Dillard & Yuthas, 2002). The auditor must uphold the behavior and morale in performing his duties. If the auditor is not subject to the

ethical nature of the decision, his moral scheme will not lead to the ethical problem. To improve accountability, an auditor must uphold high professional ethics, in order to generate public trust (Widagdo, 2002). The attitude of auditors in performing their duties should be able to skeptical professionals as an attitude that includes thoughts that always question and evaluate critically on audit evidence. A skeptical auditor, will not easily believe with the information provided by the auditee so that the auditor will try to test the truth until obtaining sufficient and convincing audit evidence. The attitude of professional skepticism directly or indirectly will affect the quality of the audit during the examination task. A skeptical auditor will be more careful in carrying out the audit procedures so that the resulting audit will be more reliable and can provide an early warning, if there is an indication of irregularities. Professional skepticism is an element contained in the third general standard on the use of professional proficiency thoroughly and thoroughly in the conduct of the auditor's work (due professional care). This attitude balances the attitude of suspicion and beliefs that are reflected in the audit plan with the audit procedures chosen to be performed. The auditor's skepticism will make the auditor more accurate and meticulous in carrying out the pre-planned audit procedures so that the audits will be more qualified. Hurlt et al. (2003) states that there are three characteristics of skepticism that are 1) related to the collection of audit evidence (questioning mind, suspension of judgment, and search for knowledge), 2) relating to persons who provide evidence or source of evidence audit (interpersonal understanding), and 3) related to the auditor's ability to process the audit evidence obtained (self-confidence and self-determination). Research on skepticism by Januarti & Faisal (2010); Rusyanti (2010); Queena & Rohman (2012) and Mindarti et al. (2016) found evidence that professional auditors' skepticism had a positive effect on audit quality. Thus,

H3: Skepticism has a positive effect on audit quality

2.4 Effect of Tenure on Audit Quality

When the auditor has a relationship with the client in the long-term, this is called tenure. This condition will encourage a deeper understanding of the client's financial condition. To regulate the issue of tenure at the government as regulator issues Regulation of the Minister of Finance Number: 17 / PMK.01 / 2008 concerning the services of public accountant mentioned that the general audit service of the financial statements of an entity shall be executed by KAP no later than six consecutive book year and by a public accountant for a maximum of three consecutive years. The public accountant and the public accountant may receive general audit services after one year of non-acceptance of public audit services or after one year of not auditing the client. The longer the relationship of KAP assignment by the company, it is feared can affect the level of independence KAP. This rule provides confidence that the long tenure relationship will degrade the quality of the audit, the long tenure will only make the auditor better understood with the client's business, assuming that their task will be easier as it becomes routine. A long tenure will cause the auditor to lose skepticism for assuming that the client will behave the same from period to period. If the

auditor loses his skepticism, then it is likely that the auditor will apply loose audit procedures. Conditions as opportunities and will be utilized by clients. If this happens then tenure is not a quality boost but quite the opposite. Because the auditor becomes less innovative in maintaining the skepticism of professional attitudes leading to a decrease in audit quality. The presence of FMD regulates auditor rotation to improve audit quality and improve the quality of the financial reporting process. The International Accounting Federation (IFAC) considers the kinship between the auditor and the client as a threat to the auditor's independence. The main IFAC concern is that excessive kinship may result in auditors' hesitancy or satisfaction to face reasonable challenges. Louwers (1998) in Adibowo (2009) found that the length of the auditor-client relationship influenced the auditor to issue a going-concern opinion. The argument of a negative relationship between tenure and audit quality begins with the personal relationship between the auditor and his client leading to a decrease in auditor independence. Mautz & Sharaf (1961) states that the auditor should be aware of the various pressures that affect his behavior which gradually diminishes his independence. This threat to independence is not only occurring during reporting but has the potential to influence audit opinion (Dopuch et al., 2003). The most extreme condition is the occurrence of excessive familiarity that will lead to collusion between the auditor and the client. Manry et al (2008) and Astuti & Hardiningsih (2011) find evidence that audit work is negatively related to audit quality. This finding is consistent with Geiger & Raghunandan (2002); Johnson et al. (2002); Myers et al. (2003); Nagy (2005); and Thu, Khanh, Ha, and Khuong (2018). Similarly, Guny et al. (2007) found that audit work had a negative effect on audit deficiencies and non-compliance with accepted general accounting principles (PABU). However, different. Carcello & Nagy (2004) found that financial reporting irregularities are more likely when the shorter auditor's duration is less than 3 years so this condition requires the auditor to be more vigilant of the audit process to produce a quality audit. Thus,

H4: Tenure has a positive effect on audit quality

2.5 Effect of Professional Ethics on Quality Audit

In taking an audit decision, the auditor should consider the professional code of ethics as the standard of work. Professional ethics is needed to convince the public that the auditor in the implementation of the task of applying high-quality standards. Profession ethics is closely related to the principle of issues held by public accountants to maintain, uphold and run values of truth and morality, such as professional responsibilities, and professional behavior. High ethics has upheld the auditor then it is expected that the audit quality produced higher also. Festyadela (2011) found that ethics had a significant effect on audit quality. Thus,

H5: Professional ethics has a positive effect on audit quality

2.6 Professional Ethics Moderate the Influence of Competence on Audit Quality

Auditor is a professional job that requires certain competencies. In improving knowledge, the auditor is obliged to maintain its competence by updating knowledge regularly through continuous professional education (PPL). Meanwhile, in improving the ability of auditors to use audit standards as a guideline, and able to work together in teams and able to analyze existing problems. With these competencies will help in understanding the business process run auditee. So with sufficient understanding of the audit profile, audit procedures can be run better and can produce quality audit reports. So the higher the auditor competence, indicating that the auditor routinely updates the knowledge through PPL so as to have better ability and sufficient experience and supported good moral ethics while maintaining, upholding and running the values of truth and morality, in accordance with professional ethical code as standard quality of work, it will improve audit quality. A quality audit is essential to ensure that the accounting profession fulfills its responsibilities to investors, the general public, the government and others relying on the credibility of the audited financial statements, by upholding high ethics (Widagdo, 2002). Research (Saputra, 2006); Purnawan (2010); Herlina (2011); Kharismatuti & Hadiprajitno (2012); Samsi et al. (2013); Darayasa & Wisadha (2016) found that auditor ethics proved to strengthen the influence of competence on audit quality. Thus,

H6: Professional ethics moderate the influence of competence on audit quality

2.7 Professional Ethics Moderate the Effect of Independence on Quality Audit

The independence of an auditor is a guarantee that in carrying out its audit, an auditor is an objective, impartial and opinion free from the influence of the parties concerned. Auditor independence is one of the important factors to produce a quality audit. An independent auditor will be able to produce an objective audit report so that the report can be used as a basis for decision making. Nichols & K.H. (1976) found that when auditors and management do not reach agreement on performance aspects, it can lead management to force auditors to take action against standards, including an opinion. This condition will be very angular to the auditor so it is possible auditor independence is in doubt when auditors begin to be affected by the management. Deis & G.A. (1992) argues that in conflict the power of the client may suppress the auditor against the professional standard on the financial condition of an unhealthy client to suppress the auditor by performing a change of auditor. This can make the auditor unable to withstand the client's pressure, causing the auditor's independence to weaken. The position of the auditor is also very dilemmatic when faced with such a request and it is ascertained that the auditor's actions may violate the professional standard. If the auditor has high independence and is supported by good professional ethical behavior where the auditor maintains, upholds and executes values of truth and morality, such as professional responsibility, professional behavior, the audit judgment is made more accurate and audit quality is maintained. Saputra (2006) research; Purnawan (2010); Kharismatuti & Hadiprajitno (2012); Samsi et al. (2013) found that there is an interaction effect of independence with the compliance of

auditor ethics to audit quality. Similarly, Darayasa & Wisadha (2016) found that auditor ethics proved to strengthen the influence of independence on audit quality. Similar findings also by Mindarti et al. (2016) that moral reasoning strengthens the influence of independence on audit quality. Thus,

H7: Professional ethics moderates the influence of independence on audit quality

2.8 Auditor Ethics Moderates the Effect of Professional Skepticism on Audit Quality

Skepticism is an attitude that professional auditors must possess. Because the attitude of professional skepticism is an element contained in the third general standard that auditors in conducting audits are required to use proficiency professionally, carefully and carefully (due professional care) in order to balance that there is a balance between trust and suspicion of management assertion. is to balance the attitude of suspicion and the attitude of trust described in the planning of the audit by choosing the desired audit procedure. The skepticism of the auditor will make the auditor more thorough and meticulous in carrying out the pre-planned audit procedures so that the audits performed will be more qualified. In practice, however, auditors are often confronted psychologically too suspiciously, or otherwise over-belief in management assertions. Under such conditions, a professional auditor should use his or her skills to act on a 'balance' between the suspicious attitude and the belief. But the reality is difficult, especially if there is an influence from outside the auditor's self that can reduce the attitude of professional skepticism. The effect could be 'self-serving bias' because the auditor in performing his duties gets rewarded from the auditee. Kee & Knox's(1970) in the "Professional Scepticism Auditor" model states that auditor professional skepticism is determined by ethical factors, situational factors, and experiential factors. When the auditor is in a condition of the heart (moods) it can affect a person's behavior such as attitude, the way of working, and how to interact with others so that it will impact on the audit quality results. But an action may be justified or independent of the auditor having high ethical morals, upholding the principles of ethics, upholding and carrying out the values of truth and morality, such as professional responsibilities, professional behavior, it is very likely that the audit judgment will be more appropriate and it, of course, the quality of the audit will be better. Research Mindarti et al. (2016) found that moral reasoning strengthens the effect of professional skepticism on audit quality. Thus,

H8: Professional ethics moderates the effect of professional skepticism on audit quality

3. RESEARCH METHOD

3.1 Population and Sample

Population of this study is auditor of 25 KAP in Central Java and DIY which spread in Semarang, Solo, Purwokerto and Tegal. A total of 22 KAP are willing to participate in this study. The sample used is 105 auditors with convenience purposive sampling technique.

3.2 Data Collection

Data collection is done by giving questionnaires to respondents. The questionnaire is sent to 155 auditors and 105 questionnaires returned and ready for processing. The response rate on dispatch of questionnaires is 68%.

3.3 Operational Definition of Variables

Audit quality is the probability that an auditor finds and reports about infringement in the client's accounting system. Audit quality instruments are adopted from Sukriah et al. (2009) through the auditor's perception of compliance with auditing standards, and the audit quality reports. The quantitative data measurement instrument uses a Likert scale of 1 to 5. **Competence** is a qualification that the auditor must possess in the form of the knowledge, expertise, experience, and special skills necessary to conduct the audit objectively, thoroughly and thoroughly. Competency instruments are adopted from Sukriah et al. (2009) through the auditor's perception of personal qualities, general knowledge, and specialized skills. The quantitative data measurement instrument uses a Likert scale of 1 to 5. **Independence** is honesty in the self in considering facts and objective impartial in formulating and expressing his opinion. Independence instruments are adopted from Sukriah et al. (2009) through the auditor's perception of the independence of programming, independence of work implementation, and independence of reporting. The instrument of measuring quantitative data using Likert scale 1- 5. **Professional ethics** are shared values that have been agreed to work in accordance with the code of ethics of the public accountant profession to achieve the goal. The instruments of professional ethics are adopted from Eka(2012) with modifications through auditors' perceptions of professional responsibilities, public interest, integrity, objectivity, competence & caution, confidentiality, professional behavior, and technical standards. Quantitative data measurement instruments use Likert scale 1- 5. **Professional skepticism** is an attitude that includes a mind that always questions and critically evaluates the audit evidence. The skepticism instrument developed from Adrian (2013) through the auditor's perception of diligence and caution, critical evaluation of audit evidence, and the collection of detailed and sufficient audit evidence. Quantitative data measurement instruments use a Likert scale of 1 to 5. **Tenure audit** in the length of time the auditor has examined a company's business units or institutions. Tenure audit instrument developed by Wijastuti (2012). Based on the PMK No.17 / PMK.01 / 2008 concerning the public accountant service of 3: 1, the General Services Audit shall restrict the provision of general audit services to an entity's financial statements by a KAP for a maximum of six consecutive years and by a public accountant with a maximum of 3 consecutive. Instruments are filled through the auditor's perception of time control, client readiness, independent endeavor, reporting client errors, relationships with the same client, number of clients being audited, and long as auditors. The quantitative data measurement instrument uses a Likert scale of 1 to 5.

3.4 Data Analysis

Data analysis used in this study is multiple regression analysis of contextual moderating model with a base of absolute difference as follows:

$$KA = a + b_1 K + b_2 I + b_3 SP + b_4 T + b_5 |K-EP| + b_6 |I-EP| + b_7 |SP-EP| + e$$

Note: KA = Audit Quality; K = Competence; I = Independence; SP = Professional Skepticism; T = Tenure audit; EP = Professional Ethics

4. RESULTS

4.1 Description of Respondents

Description of the respondent include the level of position as partner (5%), senior auditor (34%), and as junior auditor (61%). The auditor has 3-4 years experience (73%), 4-5 years experience (16%), and experience > 5 years (11%). Based on special skills of systems analyst (6%), tax consultant (16%), management consultant (8%), and no expertise (70%). %, S2 education (3%). Based on CA certification / degree (19%), Akt (14%), CPA (2%), and MAFIS (4%).

4.2 Multiple Linear Regression Analysis

TABLE 1
HYPOTHESIS TEST

Variable	Coefficients Beta	t	Sig
Competence	.245	3.447	.001
Independence	.229	2.778	.043
Skepticism Tenure	.579	7.171	.000
Ethics	.017	.326	.745
absKEP	.169	2.283	.023
absInEP	.223	2.037	.049
absSEP	.160	2.251	.027
	-.007	-.099	.921

Table 1 above shows that competence, independence, and professional skepticism has a significant positive effect on the audit quality with value of 0.001, 0.043, and 0.000. Then the hypotheses 1, 2, and 3 are supported. However, tenure audit does not affect audit quality with value of 0.745 (hypothesis 4 is not supported). Likewise, professional ethics has a significant positive effect on audit quality with value of 0.001 (hypothesis 5 supported). While the role of professional ethics strengthen the influence of competence and independence on audit quality with value of 0.049 and 0.027 (hypothesis 6 and hypothesis 7 supported) but professional ethics are not proven to moderate the effect of professional skepticism on audit quality.

5. DISCUSSION

The result of the analysis shows that competence has a significant positive effect on audit quality. This finding indicates that KAP auditors of Central Java and Yogyakarta are able to have knowledge of organizational theory, so as to better understand the business process of the entity. Auditors also routinely update their knowledge through PPL with an average of 30 skips per year. This shows that the auditor has the ability to present the report according to the standard and publish it so that the report is easy to understand and useful for stakeholders. This finding

supports the attribution theory which states that one's behavior will be influenced by internal and external factors. Competence as one of the internal factors will greatly affect the way auditors perform each stage of the audit so that directly or indirectly the competence will affect the audit quality result. This research is in line with the research conducted by Saputra (2006), Sukriah et al. (2009), Efendy (2010), Ramadhanis (2012), Arisinta (2013), Ningsih & Yuniartha (2013), Deli et al. (2015), Darayasa & Wisadha (2016), and Mindarti et al. (2016) states that good competence will influence the auditor to make more findings about irregularities during auditing. The result of the analysis shows that independence has a significant positive effect on audit quality. These findings indicate that KAP auditors of Central Java and Yogyakarta are objective, impartial and free from the influence of interested parties such as leadership interventions in the preparation of inspection programs and procedures to be used in the implementation of the examination. This result supports the attribution theory which states that independence is an internal factor will affect the behavior of auditors in performing tasks to produce quality audit reports. These findings support Ramadhanis (2012) research, Bolang et al. (2013), Samsi et al. (2013), Arisinta (2013), Ningsih (2013), Deli et al. (2015), Darayasa & Wisadha (2016) and Mindarti et al. (2016) which states independence has a positive effect on audit quality. The results showed that skepticism has a significant positive effect on audit quality. These findings indicate that auditors have high skepticism over audit evidence provided by the addressee so that auditors will always conduct an evaluation of audit evidence obtained. Evaluation of audit evidence to meet the requirements of good audit evidence is sufficient, competent and relevant. This research supports the attribution theory that internal and external factors will affect a person's behavior. Skepticism is the attitude of the auditor that the attitude is not easy to believe and followed up by gathering audit evidence and evaluating audit evidence obtained from the addressee. This finding is in line with research conducted by Januarti & Faisal (2010), Rusyanti (2010), Queena & Rohman (2012), as well as Mindarti et al. (2016) stating that auditors should be vigilant and ethical in carrying out their duties. This is not independent of the potential risks that will be faced by auditors in the future. Thus, the auditor who has the vigilance and has a skeptical attitude in carrying out his duties can provide quality audit results. The analysis shows that the audit tenure has no effect on audit quality. This indicates that there is no kinship between the auditor and the client as a threat to the auditor's independence even though his or her short relationship means that there is no excessive kinship which may result in the auditor's hesitancy or satisfaction to face reasonable challenges, thus not affecting the quality of the audit result. This indicates that the auditor is merely complying with the regulation of the auditor's rotation so that the auditor is less vigilant of the audit process and sees the audit task as merely a routine job for each period. This finding is not in line with Carcello & Nagy (2004); Manry et al. (2008), and Astuti & Hardiningsih (2011) found that audit tenure was negatively related to audit quality as measured by accruals. These results are also inconsistent with Geiger & Raghunandan (2002); Johnson et al. (2002); Myers et al. (2003); and Nagy (2005). Gunny et al. (2007) who found

that audit work negatively affects audit deficiency and non-compliance with generally accepted accounting principles (PABU). The result of the analysis shows that professional ethics affect audit quality. These results indicate that auditor ethics has a significant effect on audit quality. This means that the ethics of an auditor influence the high quality of the audit. The better the ethics of an auditor means the higher the quality of the resulting audit, so the resulting report has high credibility and can be trusted. The results are in line with Putu and Gede (2014); Sari (2011); Rosnidah (2010); and Arowoshegbe et al. (2017) that professional ethics have a significant influence on audit quality. The results of the analysis show that professional ethics moderate the influence of competence on audit quality. This shows that the quality of personal auditors KAP region of Central Java and Yogyakarta regularly update knowledge by following continuing professional education. This action is one form of competence that must be occupied by the auditor to understand the business entity. Another form of competence is also performed by the auditor in using audit standards as a guide and able to work together in the audit team and able to analyze the problems. Along with increasing competence, auditors also always hold the principles of the professional code of ethics to maintain, uphold and run the values of truth and morality, such as professional responsibility & professional behavior. So that audit judgment is made more precise and has a good impact on audit quality. This finding is in line with Saputra (2006); Purnawan(2010); Herlina (2011); Kharismatuti & Hadiprajitno(2012); Samsi et al. (2013); and Darayasa & Wisadha (2016) that auditor ethics moderates the influence of competence on audit quality. The result of the analysis shows the professional ethics strengthen the relationship between independence and audit quality. These findings indicate that the auditor's independence and ethical interactions have a significant effect on audit quality. This means the quality of the audit is supported by the extent to which the auditor is able to withstand the client's pressure accompanied by ethical behavior in carrying out the task. This condition occurs when the auditor is in a conducive environment, acting in accordance with the prevailing code of ethics that always keep the principles, uphold and run the values of truth and morality, such as professional responsibility, professional behavior so as to try not to violate the contract, be fair, and fair. Such conditions are also supported by a high level of reasoning in solving every problem faced, so wiser in making a decision, therefore audit judgment is made more precisely so that audit quality is maintained. This finding is in line with Nichols and Price (1976); Deis and Giroux (1992); Samsi et al. (2013); Darayasa & Wisadha (2016), and Mindarti et al. (2016). The results of the analysis show that professional ethics does not moderate the influence of professional skepticism on audit quality. This condition indicates that the auditor is less sensitive to the audit evidence that its legitimacy is questionable and the auditor does not seek additional evidence when the evidence is not convincing enough. This condition indicates that the auditor is less sensitive to the violation of the audited financial statements so that the auditor does not feel the need to evaluate the findings audit that will influence decision making. This situation illustrates that the auditor uses a low reason in solving certain problems faced and acts inconsistent with the prevailing

code of ethics to behave inappropriately. Such conditions make the auditor less wise in making decisions so that the audit judgment is made less precise and impact on the low-quality audit. This situation occurs because most auditors are still junior and have not had a long enough experience. This finding is not in line with Kee & Knox's(1970) and Mindarti et al. (2016) studies.

6. CONCLUSION

The results of this study can be summarized as follows: 1) profession ethics strengthen the influence of independence on audit quality; 2) profession ethics strengthens the influence of competence on audit quality; 3) profession ethics does not mediate the effect of skepticism on audit quality; 4) the model of the study is able to explain the audit quality variance of 79.7%.

6.1 Limitation of the Study

This study is limited to Central Java and DIY so it cannot be generalized to other provinces. Further research needs to expand to other areas so that the results of the analysis can be compared.

6.2 Suggestions for Future Research

Some suggestions for future research: 1) auditors need to improve professional certification to increase the auditor's competence and credibility; 2) auditors need to improve specific expertise to support the preparation of the audit program and the determination of the method used in carrying out the audit duties; 3) auditors need to improve the update of knowledge and professionalism through continuous professional education.

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