

**AUDITOR ETHICS MODERATE THE EFFECT OF EXPERIENCE,
COMPETENCE, INDEPENDENCE, ON AUDIT QUALITY**

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ABSTRACT

The purpose of this research is to investigate how auditor ethics affect audit quality as a moderating factor. This study aimed to show that auditor ethics is a fundamental trait that auditors must have in order to conduct high-quality audits. Out of the 63 questionnaires distributed to auditors across all levels, from junior to partner, only 60 were deemed valid for analysis. Hypothesis testing was conducted using the Outer Model and Inner Model tests within the SmartPLS application. The findings revealed that auditor ethics, as a moderating factor, could either strengthen or weaken the connection between the analyzed parameters and audit quality. The results also indicate that auditor independence, competence, and safety can uphold audit quality even without the presence of auditor ethics. Consequently, auditors can provide high-quality audits without relying solely on ethical considerations.

Keywords: *Auditor Independence, Experience, Competence, Ethics and Audit Quality*

A. INTRODUCTION

A public accountant must actually conduct an audit in a professional manner because it is one of the auditor's duties to conduct an audit to find out what the audited entity is doing, compare the results with established standards, and suggest improvements to approve or reject the results. Using accounting records and other supporting documentation, such as transactions recorded in the company's register, an auditor reviews the management financial statements of the business during this audit.

The potential for inaccurate information to be included in the auditors' financial accounts affects the audit's quality. Audit quality is a level of assurance as the purpose of audits is to guarantee that the company's financial statements are reliable and free from substantial inaccuracies. However, public trust in the caliber of audits conducted by auditors is currently eroding due to a number of auditor infractions of relevant legislation.

The Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang, and colleagues are cited by the Centre for Financial Professional Development as instances of problems concerning the standard of audits carried out by public

accounting firms. In the course of his work, he broke the Public Accountant Professional Standards' Auditing Standards, which led to audit mistakes in PT Garuda Indonesia Tbk's 2018 fiscal year financial statements. These standards include SA Standard 500, which regulates audit evidence, SA Standard 560, which regulates audit practice, and SA Standard 315, which regulates the identification and evaluation of the risk of significant misstatement via understanding of the business and its environment. According to CNBC Indonesia, PT Garuda Indonesia was able to generate a net profit as a result of its collaboration with PT Mahata Aero Teknologi. The estimated value of the collaboration is Rp 3.48 trillion, or US\$ 239.94 million. The money should have remained a receivable with the contract valid for the next fifteen years, even though it should have been booked as revenue and included in extra income in the first year. In this instance, the public accountant was subject to penalties from The Secretariat General of the Center for Financial Professional Development within the Ministry of Finance. These included a 12-month license suspension and a written warning to the public accounting company instructing it to enhance its quality control system.

In addition to independence, experience, and expertise, an auditor must prioritize ethics in order to achieve audit quality. High-ethical auditors are able to conduct their work with professionalism and honesty in addition to adhering to established regulations. According to (Santoso, Riharjo, & Kurnia, 2020), auditor ethics are crucial and play a significant role in preventing oneself from being swayed by outside pressure or conflicts of interest. A high-quality audit is the outcome of strong ethics, which enable the auditor to make the best use of their independence, knowledge, and experience. In addition to examining the function of the authors are interested in exploring how auditor independence, experience, and competence influence audit quality, with auditor ethics acting as a moderating factor.

B. LITERATURE REVIEW

Auditing

Based on (Rahmatika & Yunita, 2021), An audit is an objective third party's methodical, critical review of accounting records, management-prepared financial reports, and supporting documentation in order to render a determination about the financial statements' fairness.

An audit is a methodical process for gathering and evaluating objective information about statements made regarding economic events and activities, determining how closely such statements adhere to accepted norms, and notifying the appropriate parties of the results.

Financial Audit Statement

According to the relevant financial reporting system, a financial statement audit is an independent procedure that seeks to offer a fair degree of certainty that there are no significant misstatements in an entity's financial statements, whether as a result of fraud or error. Based on Audit Standard 200 outlined in the Professional Standards for Public Accountants (Institut Akuntan Publik Indonesia, 2021), An audit's main objective is to increase users' trust in financial statements by presenting the auditor's view. The assessment of adequate and pertinent audit evidence, which

includes data from several sources pertaining to transactions, account balances, and disclosures, forms the basis of the opinion. Maintaining professional skepticism, using professional judgment, adhering to ethical norms, and maintaining auditor independence are all part of the audit process.

Auditor Independence

The ability of an auditor to conduct an audit impartially and free from outside influence is known as auditor independence (Johnstone, Gramling, & Rittenberg, 2021). (Azis, 2021) defines auditor independence as the capacity of auditors to behave impartially and independently of outside influences.

The variables created by (Mulyadi, 2021) The auditor independence variable is measured in this study using three different criteria: actual independence, perceived independence, and independence based on professional expertise.

Auditor Experience

According to (Rahmatika & Yunita, 2021) define auditor experience as the knowledge and abilities that auditors have gained by education, training, and hands-on auditing experience. Because seasoned auditors are better equipped to recognize hazards, assess the evidence, and offer a suitable opinion regarding the financial statements' fairness, this experience is crucial. The ability to comprehend various sectors and accounting procedures is another aspect of experience that helps auditors conduct audits more successfully and efficiently.

Indicators created by (Rahmatika & Yunita, 2021) are used in this study to measure the auditor experience variable. These metrics include how long the auditor has been employed, how many assignments they have finished, and the range of businesses they have examined.

Auditor Competence

According to (Tjiptono, 2021) auditor competence is described as the set of abilities, attitudes, and knowledge needed to conduct an audit successfully. Auditor competence includes a deep understanding of accounting principles, auditing standards, and good analytical and communication skills.

The auditor competency variable in this research is assessed. with the aid of indicators created by (Mulyadi, 2021), namely: general knowledge, special skills, and advanced professional training.

Audit Quality

Audit quality pertains to the likelihood that an auditor will detect and disclose fraud or inaccuracies in a client's accounting records (Tandiontong, 2022). The auditor's capability to detect significant errors in financial records depend on the auditor's ability to identify them on their expertise and thoroughness on their experience and integrity, especially their independence and objectivity. This is reflected in the audit's quality. Qualified auditors are supposed to produce trustworthy audit reports so that financial statement consumers may utilize the information to inform their choices.

The indicators created by (Tandiontong, 2022) misstatement detection, compliance with generally accepted standards, and audit risk are utilized to gauge the audit quality variable in this study.

Auditor Ethics

According to (Rahmatika & Yunita, 2021) define auditor ethics as a set of

moral precepts and professional norms that guide auditors' conduct while performing their jobs. Aspects like independence, objectivity, integrity, and confidentiality are all part of this ethics. Auditors are supposed to behave honorably and equitably, remain impartial toward outside influences, and protect the privacy of client data. The goal of this code of ethics is to guarantee that auditors can deliver excellent services and that all parties involved may trust them.

The indicators created by the Public Accountant Professional Code of Ethics (Institut Akuntan Publik Indonesia, 2020) professional responsibility, integrity, and objectivity are used in this study to measure the auditor ethics variable.

Research Hypothesis

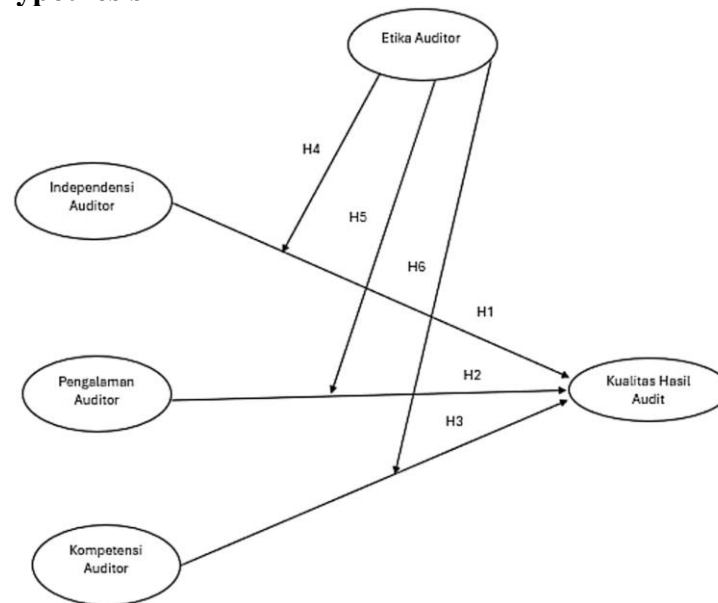


Figure 1. Conceptual Framework

In this study, researchers found that there are several hypotheses including the following:

H1: Auditor Independence significantly influences the Audit Quality delivered by public accounting firms in Surabaya City.

H2: Auditor Experience significantly influences the Audit Quality delivered by public accounting firms in Surabaya City.

H3: Auditor Competence significantly influences the Audit Quality delivered by public accounting firms in Surabaya City

H4: Auditor Ethics moderate the effect of Auditor Independence on Audit Quality among auditors at Surabaya City's public accounting firms

H5: Auditor Ethics moderate the effect of Auditor Experience on Audit Quality among auditors at Surabaya City's public accounting firms

H6: Auditor Ethics moderate the effect of Auditor Competence on Audit Quality among auditors at Surabaya City's public accounting firms

C. RESEARCH METHODS

Research Design

Several public accounting businesses in Surabaya City will host research

targeted at auditors. Quantitative research will be the research design used for this study's analysis. Data for this study were gathered from the population using a research survey and a sampling procedure.

Location and Timing of the Study

This research involved participation from multiple public accounting firms located in Surabaya City. This investigation was carried out during November and December of 2024, a period of two months.

Data Type and Source

Primary data was used as the data type in this investigation. This information was gathered by Surabaya municipal public accounting company auditors through the distribution of questionnaires to respondents.

Data Analysis Method

The descriptive data analysis methodology, which involves gathering and characterizing factual data, is the method employed. All of the information gathered from the answers to surveys and papers throughout a number of phases is called data. Researchers performed an interaction analysis that included data reduction, data display, and verification following data collection and recording. This study's analysis was conducted either concurrently with or after to the data collection process.

Hypothesis Testing Technique

The statistical software Smart PLS as well as methods for hypothesis testing and system analysis will be used in this test. Based on the information gathered by Smart PLS, a decision will be taken.

There are four steps in this study's analysis technique, which are as follows:

1. The research hypotheses are evaluated using a approach used is Structural Equation Modeling (SEM) utilizing Partial Least Squares (PLS).
2. Testing the structural model is the second step.
3. The next stage is to test the outer model.
4. The second step involves testing the inner model.

D. RESULTS OF RESEARCH AND DISCUSSION

1. Test of The Outer Model

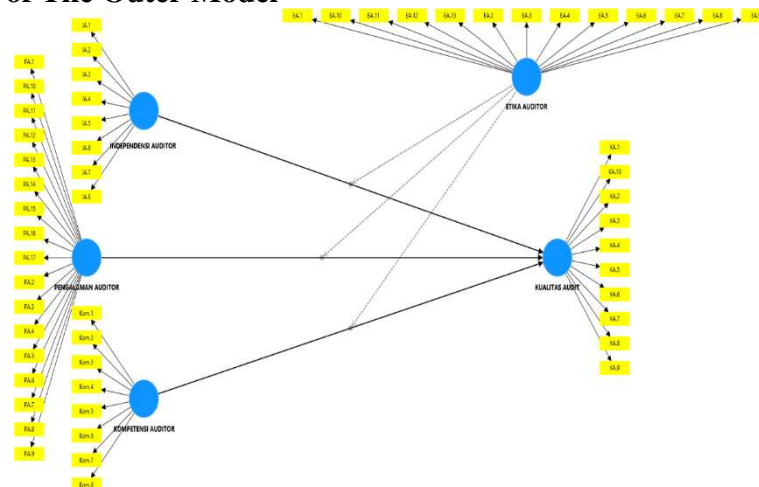


Figure 2. Outer Model

2. Test of The Validity

Convergent Validity

Convergent validity is determined by checking the loading factor or outer loading value. An indicator is considered to have satisfactory convergent validity if its outer loading value is above 0.7.

Table 1 Outer Loading

Variable	Indicator	Outer Loading
Auditor Independence	IA.8	1.000
Auditor Experience	PA.1	0.938
	PA.2	0.898
	PA.3	0.881
	PA.4	0.868
	PA.6	0.836
	PA.7	0.831
Auditor Competence	Kom.1	0.769
	Kom.2	0.787
	Kom.3	0.813
	Kom.5	0.812
	Kom.6	0.778
	Kom.7	0.835
Audit Quality	Kom.8	0.827
	KA.1	0.780
	KA.5	0.838
Auditor Ethics	KA.9	0.858
	EA.10	0.840
	EA.7	0.912
	EA.9	0.909

Source: Smart-PLS processed data

Discriminant Validity

An explanation of the discriminant validity test findings will be given in this section. The value of Cross loading is used to test discriminant validity. An indicator is considered to fulfill the discriminant validity requirement if it shows the highest cross loading value for its respective variable.

Table 2 Cross Loading

	AUDITOR ETHICS	AUDITOR INDEPENDENCE	AUDITOR COMPETENCE	AUDIT QUALITY	AUDITOR EXPERIENCE
EA.10	0.840	0.291	0.651	0.557	0.448
EA.7	0.912	0.490	0.715	0.647	0.482
EA.9	0.909	0.422	0.733	0.738	0.432
IA.8	0.457	1.000	0.650	0.621	0.540
Kom.1	0.680	0.487	0.769	0.598	0.422
Kom.2	0.778	0.415	0.787	0.682	0.425
Kom.3	0.510	0.490	0.813	0.549	0.261
Kom.5	0.645	0.367	0.812	0.564	0.331

Kom.6	0.596	0.487	0.778	0.610	0.396
Kom.7	0.684	0.685	0.835	0.717	0.537
Kom.8	0.508	0.702	0.827	0.585	0.428
KA.1	0.455	0.541	0.456	0.780	0.404
KA.5	0.748	0.438	0.716	0.838	0.496
KA.9	0.588	0.574	0.700	0.858	0.595
PA.1	0.462	0.487	0.460	0.515	0.938
PA.2	0.446	0.442	0.457	0.565	0.898
PA.3	0.329	0.510	0.344	0.544	0.881
PA.4	0.540	0.538	0.553	0.564	0.868
PA.6	0.434	0.516	0.411	0.470	0.836
PA.7	0.460	0.348	0.427	0.544	0.831

Source: Smart-PLS processed data

The Average Variant Extracted (AVE) value of Each indicator can also be employed to assess discriminant validity. For a model to be considered successful, it must has an AVE score above 0.5. alongside a satisfactory cross loading value.

Table 3 Average Variant Extracted (AVE)

	Average Variance Extracted (AVE)
AUDITOR ETHICS	0.788
AUDITOR COMPETENCE	0.645
AUDIT QUALITY	0.682
AUDITOR EXPERIENCE	0.767

Source: Smart-PLS processed data

3. Test of The Reliability Composite Reliability

Composite reliability is the measure used to evaluate an indicator's dependability for a certain variable. If a variable's composite reliability value is more than 0.6, it is deemed to meet the requirements for composite reliability. The following are the composite reliability values for every variable used in this study:

Table 4 Composite Reliability

	Composite reliability (rho_a)	Composite reliability (rho_c)
AUDITOR ETHICS	0.883	0.917
AUDITOR COMPETENCE	0.912	0.927
AUDIT QUALITY	0.786	0.865
AUDITOR EXPERIENCE	0.941	0.952

Source: Smart-PLS processed data

Composite Reliability

The reliability test may be improved by the Cronbach alpha value using the previously mentioned composite reliability. If a variable's Cronbach's alpha value

is more than 0.7, it is regarded as dependable. The value of Cronbach's alpha for every variable is as follows:

Table 5 Cronbach Alpha

	Cronbach's alpha
AUDITOR ETHICS	0.866
AUDITOR COMPETENCE	0.908
AUDIT QUALITY	0.769
AUDITOR EXPERIENCE	0.939

Source: Smart-PLS processed data

4. Test of The Inner Model

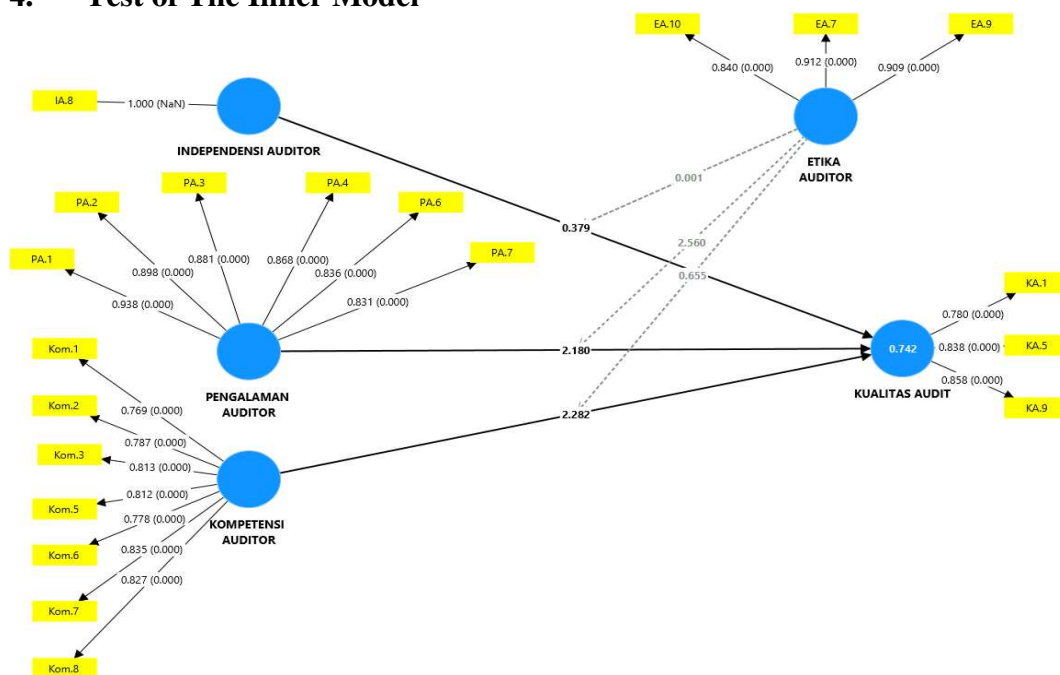


Figure 3. Inner Model

Path Coefficient Test

The path coefficient is assessed to show how much the independent variable influences the dependent variable. However, the degree to which the endogenous variable is impacted by other factors is measured using the coefficient determination (R-Square). Ghazali (2014) Exogenous factors, or those that affect, have a positive impact on endogenous variables, or those that are influenced, according on R² Schreur, values of 0.67 or higher indicate strong predictive accuracy for endogenous latent constructs within the structural model. Conversely, a result is classified as weak when the value lies between 0.19 and 0.33, and as moderate when it ranges from 0.33 to 0.67.

It is clear from the inner model scheme given in Figure 3 above shows auditor ethics modify how auditor experience affects audit quality by 2.560, resulting in the biggest route coefficient value. Next, Auditor Competence has the second-largest impact on Audit Quality (2.282), whereas the least impact is shown in auditor ethics

(0.001), mitigating the relationship between audit quality and auditor independence.

R-Square Test

The R-Square value, derived from data processing implemented with Smart-PLS 4.0, is as follows:

Table 6 R-square

	R-square	R-square Adjusted
AUDIT QUALITY	0.742	0.707

Source: Smart-PLS processed data

The information in table 6 above makes it clear that the Audit Quality variable's R-Square the value is 0.742. The achievement clarifies that, in a moderate manner, auditor independence, experience, competence, and ethics account for 74.2% of the audit quality percentage.

5. Hypothesis Test Results

In this research, conducted by analyzing the P-Values and T-statistics. A hypothesis is considered accepted if the P-Values are less than 0.05. The results of the hypothesis testing derived from the inner model of the study are as follows:

Table 7 Hypothesis Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
AUDITOR INDEPENDENCE -> AUDIT QUALITY	0.063	0.063	0.166	0.379	0.353
AUDITOR COMPETENCE -> AUDIT QUALITY	0.435	0.446	0.191	2.282	0.011
AUDITOR EXPERIENCE -> AUDIT QUALITY	0.217	0.207	0.100	2.180	0.015

Source: Smart-PLS processed data

Two of the three hypotheses put out in this study are accepted since their effects are demonstrated to have a P-Values value <0.05, as can be seen from the data presentation in table 7 above. In the meanwhile, one hypothesis is disproved due to its influence, which is demonstrated to have a P-Values value greater than 0.05. Thus, it is recognized that out of the three hypotheses put out, two are accepted and one is rejected.

H1: Auditor Independence significantly influences the Audit Quality delivered by public accounting firms in Surabaya City.

The data processing results in table 7 above indicate a negative correlation between the two variables, with the Original Sample (O) having a value of 0.063. The P-Values and T statistics then demonstrate that Audit Quality is unaffected by Auditor Independence, with the P-Values value of 0.353 being above 0.05 and the significance value or T statistics being $0.379 < 1.962$ (less than 1.96). The analysis's findings indicate that the first hypothesis is **rejected and insignificant**. This might be because insufficient experience or skill can nevertheless result in subpar audit results from independent auditors.

H2: Auditor Experience significantly influences the Audit Quality delivered by public accounting firms in Surabaya City.

It is evident from the data processing findings in table 7 above that the Original Sample (O) is 0.217, indicating a positive association between the two variables. The significance value or T statistics $2.180 > 1.962$, a T-statistic value greater than 1.96 and a P-Value of 0.015, which is below the 0.05 threshold, indicate that Auditor Experience significantly influences Audit Quality. The analysis's findings indicate the second hypothesis is **significant and accepted**. This states that auditors who have more experience tend to have a deeper understanding of audit procedures, as well as a better ability to identify and handle complex issues that may arise during the audit.

H3: Auditor Competence significantly influences the Audit Quality delivered by public accounting firms in Surabaya City

It is evident from the data processing findings in table 7 above that the Original Sample (O) is 0.435, indicating a positive association between the two variables. Then, the P-Values and T statistics demonstrate that Audit Quality is significantly impacted by Auditor Competence, with the P-Values value of 0.011 being below 0.05 and the significance value or T statistics being $2.282 > 1.962$ (higher than 1.96). The third hypothesis is **significant and accepted** based on the analysis's findings. The findings indicated that the quality of audits conducted by external auditors improves as their level of competence increases.

Table 8 Indirect Effect Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
AUDITOR ETHICS x AUDITOR INDEPENDENCE -> AUDIT QUALITY	0.000	-0.000	0.140	0.001	0.500
AUDITOR ETHICS x AUDITOR COMPETENCE -> AUDIT QUALITY	0.110	0.080	0.168	0.655	0.256
AUDITOR ETHICS x AUDITOR EXPERIENCE -> AUDIT QUALITY	-0.278	-0.272	0.109	2.560	0.005

Source: Smart-PLS processed data

H4: Auditor Competence significantly influences the Audit Quality delivered by public accounting firms in Surabaya City

It is evident from the data processing findings in table 8 above that the Original Sample (O) has a value of 0.000, demonstrating A negative correlation exists between the two variables, and the P-Values and T-statistics indicate that Auditor Independence's effect on Audit Quality is moderated by Auditor Ethics has no effect, as shown by the P-Values value of 0.500, which is above 0.05, and the significant value of T statistics of $0.001 < 1.962$ (less than 1.96). The results of the investigation show that the fourth hypothesis is **rejected and insignificant**. This implies that although ethics are important in auditing, they might not be sufficient to boost independence's impact on audit quality. This could occur as a result of the auditor's independence being maintained, which implies that ethics don't significantly improve audit quality.

H5: Auditor Ethics moderate the effect of Auditor Competence on Audit Quality among auditors at Surabaya City's public accounting firms

Considering the results of the data processing in table 8 above, the Original Sample (O) has a value of 0.110, indicating that the two variables have a negative connection. The P-Values and T-statistics indicate that the moderating effect of Auditor Competence regarding the connection between Auditor Ethics and Audit Quality is insignificant. This is evidenced by a P-Value of 0.256, which exceeds 0.05, and a T-statistic value of 0.655, which is below the threshold of 1.96. The analysis's findings indicate that the fourth hypothesis is **rejected and insignificant**. This could be because the primary component that directly influences audit quality is already auditor competence, which encompasses knowledge, abilities, and experience.

H6: Auditor Ethics moderate the effect of Auditor Experience on Audit Quality among auditors at Surabaya City's public accounting firms

The data processing findings in table 8 above show that the Original Sample (O) has a value of -0.278, This suggests that the two variables are positively correlated. Auditor ethics then significantly mitigates the influence of auditor experience on the quality of the audit, This is demonstrated by a T-statistic significance value of 2.560, which is greater than 1.96, and a P-Value of 0.005, which is below the 0.05 threshold. The analysis's findings indicate that the fifth hypothesis is **significant and accepted**. The analysis's findings show that auditor experience backed by strong ethical principles can lead to greater audit quality because auditors use high ethical standards at every stage of the audit process in addition to using their technical expertise and experience.

E. CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The following conclusions can be made in light of the data analysis findings as previously mentioned:

1. According to the study's findings, auditor independence improves audit quality in a negligible way.
2. According to the study's conclusions, auditor experience greatly enhances audit quality.
3. The results of the study show that the auditor expertise significantly enhances audit quality.
4. According to the study's findings, auditor independence cannot improve audit quality when auditor ethics is present as a moderator.
5. The study's findings indicate that, when auditor ethics are present as a moderator, auditor experience can improve audit quality.
6. The results of the research show that that auditor expertise alone is insufficient to improve audit quality when auditor ethics serves as a moderating factor.

Recommendations

Based on the study's findings, researchers may propose the following recommendations to ensure that this research serves as a valuable reference for future studies:

1. It is advised that upcoming researchers choose the best time to disseminate and gather study questionnaire responses. since the study's findings may be impacted by this.
2. In order to enhance the sample size in the study, more respondents should be included in future research.
3. It would be preferable to include factors with other variables in future studies.
4. It is anticipated that research on auditor ethics as moderation would resume, expand its scope, and pay close attention to the variables employed in order to yield the greatest outcomes.

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