

THE INFLUENCE OF COMPETENCE, INDEPENDENCE, AND AUDITOR'S PROFESSIONAL ETHICS ON AUDIT QUALITY

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ABSTRACT

Having responsibility to the public is what makes auditor's capabilities and characteristic essential to providing a quality audit service. This study aims to gather empirical evidence on how the quality of audit produced is influenced by competence, independence, and professional ethics of auditor. This research was conducted through distribution of questionnaires to auditors working in public accounting form based in Jakarta. The result shows that auditor's competence, independence, and professional ethic has a positive influence on the resulted audit quality, however the influence of auditor's independence is shown to be insignificant. To sum up, the competence and ethics of an auditor have an influence on the quality of an audit, but auditor independence has no influence on audit quality. The implications of this study that Public accounting firms can improve the professionalism of their auditors through high levels of competency with continuous learning and practice supported by ethics,

Keywords: *Competence, Independence, Professional Ethics, Audit Quality*

1. INTRODUCTION

The public accounting profession has an important role in society. The auditor's role is to provide confidence in the financial reports by checking the fairness of the company's financial reports. Basically, the purpose of conducting an audit is to provide confidence that the audited financial statements have been prepared correctly in accordance with generally accepted accounting principles (Louwers et al, 2018). A quality audit means that the audit results believe that the financial statements are free from material misstatement whether caused by fraud or error. One of the benefits of auditor services is providing information that is accurate and can be trusted by stakeholders, such as creditors, investors and the government as a reference for decision making. Therefore, auditors not only have responsibility for audit work, but are also responsible to the public. In addition, auditors have an obligation to provide relevant and objective opinions. Opinions on the company's financial reports should reflect the fairness of the company's financial reports. However, cases of audit failure often occur where the opinion expressed by the auditor does not reflect the actual conditions.

The financial scandal of Adisarana Wanaartha Life Insurance (WanaArtha Life) came into the public spotlight in the country some time ago regarding the company's failure to pay its customers' obligations. The Public Accounting Firm involved in this case is Public Accountant Firm (PAF) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia) member of Crowe Horwath International, which is responsible for providing audit services for Wanaartha Life's annual financial reports from 2014 to 2019. In this case PAF failed to find indications of fictitious financial statements. According to Financial Services Authority (FSA), Jenly Hendrawan is considered to lack the competence and knowledge required in her role as a Public Accountant in accordance with Article 3 POJK 13 of 2017 because she has been the cause of violations committed by Public Accountant Nunu Nurdiyaman (OJK, 2023). Audit failures are

generally discovered after a scandal is discovered by financial authorities or when the company experiences a financial crisis or bankruptcy, as happened with WanaArtha Life.

Basically, the main objective of conducting an audit is to assess the fairness of financial statements, and auditors are expected to achieve this objective. However, the Crowe Indonesia audit failure case shows that the expectation gap still exists at well-known public accounting firms. Audit quality is something that is still compromised. There are inconsistencies obtained in the results of research by Haryanto and Susilawati (2018) and Azhari et al. (2020), showed that competency influences audit quality, where the higher the competency the auditor has, the better the quality of the audit results. However, this is contrary to research conducted Maharany et al. (2016), and Widiya and Syofyan (2020).

Another factor that makes quality audit results is independence. Independence for an accountant is a sincere attitude towards management and entities, creditors and other parties who entrust their work to public accountants (Anggrainy et al., 2017). Auditing Standards (200) paragraph 16 states that auditor independence can maintain the auditor's ability to formulate audit opinions without being influenced, so that independence is the attitude of an auditor who carries out his duties honestly and neutrally in auditing financial reports objectively when formulating opinions (IAPI, 2016b). Thus, it can be said that independence has a big influence on audit quality. Research conducted by Haryanto and Susilawati (2018), Marwa et al., (2019), Azhari et al., (2020), and Oziegbe and Odien (2022) in Nigeria stated that auditor independence influences audit quality. However, research conducted by Mardijuwono and Subianto (2018), Widiya and Syofyan (2020), and Mardiaty and Pratiwi (2019) gave different results.

The professional code of ethics according to the Public Accountant Professional Standards Council consists of integrity, objectivity, competence and an attitude of prudence and professional due, confidentiality and professional behavior (IAPI, 2018). In general, ethics is a science that assesses things in terms of good and bad, or regarding moral rights and obligations (Ardillah and Chandra, 2022). Auditors who adhere to the code of ethics and professional integrity in carrying out their work will not be influenced in providing opinions by pressure from clients. Opinions will be taken based on appropriate and sufficient evidence so as to produce quality audit conclusions (Imansari, et.al, 2016). On the other hand, an ethical auditor will make opinion conclusions influenced directly or indirectly by client pressure. In other words, auditor ethics greatly influences audit quality. Research by Meiddawati and Prima (2020), and Maulana (2020) in Indonesia, Arowoshegbe et al., (2017) in Nigeria, Suphachin and Chuaychoo (2021) in Thailand showed that auditor professional ethics, when implemented well, it could have an impact on audit quality. However, in research by Sugiarmini and Dartini (2017) and Mardiaty and Pratiwi (2019), it was found that auditor ethics had no effect on audit quality. Based on phenomena and inconsistencies in previous research, this research will test the influence of competence, independence, and professional ethics on audit quality.

This research is expected to provide benefits for Public Accounting Firms to find out the factors that can influence audit quality, and this information can be useful for improving the professionalism of public accountants which will have an impact on the quality of the audits produced, as well as providing benefits for academics as additional insight regarding the influence of competence, independence, and professional ethics of auditors on audit quality.

Agency theory describes the relationship between two parties who conflict with each other but work together in a contract, namely the principal and the agent. The principal is the shareholder,

and the agent is management (Supriyono (2018). Principals and agents have a contractual relationship where shareholders hand over some authority to managers to make decisions regarding the company's operational activities in the hope that management can maximize profits and increase the company's cost efficiency (Hery (2017). Management's position as manager of company operations gives it more access to company information than shareholders. This creates information asymmetry, thus opening opportunities for managers to take actions that are detrimental to owners to gain personal gain. Therefore, the auditor's role as a third party is an effort to reduce information asymmetry between the two parties (Tandiontong, 2016).

Attribution theory is a theory that explains the basis of human behavior. The concept of attribution theory attempts to find reasons for a person's behavior which are grouped into dispositional and situational attribution (Griffin et al., (2023). Dispositional attributes are internal causes of human behavior such as personality, thought patterns, perceptions and motivation. Meanwhile, situational attributes are situations that pressure someone to act in a certain way, either because of words, threats, social norms and rules that exist in society. In their work, auditors are required to always behave professionally and ethically. Auditor behaviour can be caused by internal and external influences. Internal influences from nature, characteristics, knowledge about auditing and ethics to auditor satisfaction at work, and external influences from client behaviour towards auditors, threats, organizational culture, pressure from superiors, and applicable ethical code regulations. These things can explain the behaviour and ethics of auditors.

A quality audit is an audit that can detect and report material misstatements in financial reports properly. The process of detecting and reporting errors in audit results is the responsibility of the auditor. For this reason, in carrying out their duties, auditors are required to have competence and expertise in their field. Auditor competency is the ability to apply knowledge and experience carefully, and objectively in an audit. (BPKP, 2017) requires auditors to maintain their competence through Continuing Professional Education and Training to ensure that their competence is in line with organizational needs and developments in the audit environment.

The quality of work results is related to the level of success in completing a job compared to the standards or criteria set. The public sector audit standards that apply in Indonesia refer to the Public Accountant Professional Standards (SAPS). A quality audit according to SAPS is when auditing standards and quality control standards have been met. Therefore, so that auditors can produce quality audits, auditors are required to understand the applicable standards. During the audit process, identifying findings of misstatements relies on the auditor's competence. The more competent the auditor is, the higher the auditor's probability of finding misstatements.

Although it is the auditor's competence that results in findings of misstatements in the financial statements, subsequent actions such as reporting depend on the auditor's independence. Auditing Standards Section 150 requires auditors to maintain an attitude of independence in all matters relating to the engagement (IAPI, 2016a). Independence is the auditor's attitude of not taking sides or acting in personal interests. State Financial Audit Standards BPK (2017) stated that independence is an attitude and action that does not take sides with anyone and is not influenced by anyone in carrying out their professional responsibilities. The auditor as a third party, the party who convinces users of financial reports regarding the financial reports prepared by the company, must be free from conflicts of interest and pressure from any party because audit work is carried out in the public interest. This attitude is needed for auditors to maintain their credibility in providing professional services.

The nature of an auditor's work is faced by various pressures and challenges in the form of personal, emotional and financial offers, which will endanger the auditor's independence. Therefore, apart from competence and independence, auditors need to adhere to a professional code of ethics. Ethics is an important element for the profession which is the basis for accountants in carrying out their professional work. Basically, every profession that provides professional services to the public must have a code of ethics. As a professional organization that oversees all Indonesian Accountants, the Indonesian Accountants Association (IAI) has designed a code of ethics for Indonesian Accountants which is a guideline for all accountants in Indonesia. The IAI Code of Ethics requires public accountants to adhere to six ethical principles, namely integrity, objectivity, competence, confidentiality, and professional behaviour. Apart from that, public accountants also have a professional responsibility to maintain the quality of the information submitted. However, in reality, many cases involving ethical violations show that auditors, even at well-known public accounting firms, still do not comply with professional standards, thereby affecting the quality of the audits produced.

The probability of finding a violation depends on the technical capabilities of the auditor himself, in the sense that the quality of the audit depends on and is influenced by the competence of the implementing auditor (Sari et al., 2021). Auditors who are educated in the field of accounting and auditing will have the knowledge to make decisions that increase the discovery of violations, besides that, by having a lot of experience, auditors will train their skills in auditing. These things will have an impact on the results of the audit report. On the other hand, incompetent auditors tend to depend on the opinions of other parties in completing audit tasks. Competent auditors will be able to increase the probability of identifying violations or fraud in the audit process, so that increasingly competent auditors will produce higher quality audits (Marwa et al., (2019). Research conducted by Melinawati and Prima (2020) in Batam City shows that competency has a significant effect on audit quality. The same thing was found by research by (Haryanto and Susilawati, 2018) and (Azhari et al., (2020) that competence influences audit quality. If the auditor has high competence, the resulting audit will be of higher quality.

H1: Auditor Competence has a positive significant influence on Audit Quality.

To achieve quality audit results, the elements of objectivity and integrity must be fulfilled with an attitude of independence. Independence is one of the basic requirements that auditors must have in carrying out an audit, namely, to have an attitude and mentality that is free from external influence and is not easily influenced by any party. This means that auditors have an obligation to maintain their integrity, not justify anyone's interests other than the public interest by being independent in fact or in appearance. The implications of this support auditors in carrying out their duties in accordance with the main objective of financial report audits, to provide confidence in the credibility of financial reports and in the process maintain public trust in the public accounting profession (Mardiyuwono and Subianto, 2018). If the auditor loses his independence, then the audit report does not convey the true facts and is not suitable to be used as a basis for decision making, which means it will not be able to produce a quality audit (Mardiyuwono and Subianto, 2018). Therefore, auditors must maintain an independent attitude so that their audit results are considered quality as concluded in (Widiya and Syofyan (2020) research. This is supported in research by (Melinawati and Prima (2020) and Sugiarmine and Datrini (2017) in Indonesia, and research by Oziegbe and Odien (2020) in Nigeria. Based on theory and previous research results, the hypothesis formulated is as follows:

H2: Auditor independence has a positive significant influence on audit quality.

Auditor professional ethics are moral principles used in audits to produce high audit quality (Halim, 2015). In their work, auditors will make decisions that require rational consideration for the public interest. Auditors who are committed to maintaining professional ethics can avoid violations in audits that have the potential to reduce audit quality (Widiya and Syofyan (2020). Attribution theory explains that human behaviour is influenced by two factors, namely internal and external. External factors such as applicable regulations, external pressure and sanctions for violations. In this context, the professional code of ethics has a role as an external attribute to maintain auditor ethical compliance with the rules that auditors must adhere to. Codes of ethics provide a clear line between good and bad, and auditors who have a strong understanding of ethics can limit themselves from acting unethically in their work and protect auditors from pressure from clients that will affect their performance. If auditors are easily weakened by intimidation, then this will have an impact on decisions in providing opinions and reduce the quality of their performance which should be objective and free from influence (Maulana, 2020). Therefore, the auditor profession must maintain professional ethics because it will affect audit quality. This is supported in research by Meidawati and Assidiqi (2019), and Maulana (2020) in Indonesia, research by (Arowoshegbe et al., 2017) in Nigeria, and research by Suphacin and Chuaychoo (2020) in Thailand. Based on theory and previous research results, the hypothesis formulated is as follows:

H3: Professional Ethics has a positive significant influence on Audit Quality.

2. RESEARCH METHOD

This research uses a causal quantitative approach, which aims to determine the relationship between the independent and dependent variables (Sugiyono, 2013). The population in this study are external auditors who work in Public Accounting Firms located in Jakarta. The sample in this study was 87 auditors who were obtained using non-probability sampling techniques, namely convenience sampling and snowball sampling. The data used is primary data with data collection techniques using a questionnaire which was distributed online to respondents using Google Form during May – June 2023. Respondents' answers were measured using a Likert scale. The data analysis technique uses multiple linear regression analysis which was carried out using the Smart PLS version 3.9 program.

The measurement of the questionnaire uses a Likert scale of 1 to 5 (the least agree to strongly agree). The questions asked included:

Table 1. Questionnaire
 Sources: *Widiya & Syofyan (2020), **Azhari, Junaid & Tjan (2020), ***Haryanto & Susilawati (2018), ****Melinawati & Prima (2020)

Indicators	Audit Quality
Y1	The audit is carried out completely within the specified time period.*
Y2	The audit report contains all required information and evidence.*
Y3	The audit report provides correct understanding of the entity.*
Y4	The audit report is presented neutrally and truthfully.*
Y7	Inspections are carried out in accordance with applicable audit standards**
Y8	Audit results contain relevant information related to the presentation of financial reports and the condition of the company.**
Auditor's Competence	
X1.1	Auditors have knowledge in the field of auditing.*
X1.3	Auditors take special education to achieve the required professional competencies. *
X1.5	The auditor conveys all findings, information and evidence obtained in the audit to the superiors and auditee.*

X1.7	Auditors take professional certification to increase their knowledge.***
Auditor's Independence	
X2.3	The auditor deliberately does not report the errors found to superiors because the auditor obtains good facilities from the auditee. *
X2.4	The auditor cannot refuse the auditee's request if the person concerned is a good acquaintance.*
X2.6	Auditors are individuals who are easily influenced.***
X2.7	The auditor has never received compensation in any form from the auditee.***
Audit Professional Ethics	
X3.1	Auditors carry out their duties honestly, thoroughly, responsibly and seriously.*
X3.2	Auditors follow developments in applicable laws and professional regulations.*
X3.3	The audit is carried out is objectively, fairly and does not favor any particular party.*
X3.6	Auditors understand the auditor's code of ethics well.****
X3.7	The audit carried out refers to Audit Standards and the Code of Ethics without exception.**

The number of samples obtained by researchers was 90 respondents . The collected data was processed with the help of Smart PLS 3.95 software and analyzed using the multiple regression method.

3. RESULTS AND DISCUSSIONS

The 87 samples were subjected to validity and reliability test prior to the regression-test and path coefficient analysis, done using Smart PLS version 3.9 software. The results show the following validity and reliability values:

Table 2. Test Results of Validity, Reliability and Determinant Test
 Source: Output from Smart PLS v 3.9

Variables	Cronbach's α	AVE	R ² Adjusted
Competence	0.825	0.535	
Independence	0.832	0.534	
Professional Ethics	0.841	0.551	
Audit Quality	0.880	0.558	0.733

Table 2 displays Cronbach's Alpha value for all variables, obtaining value greater than 0.7, and this shows that all variables have met the reliability requirements. Likewise, the validity of the data used is measured by the Average Variance Extracted (AVE), showing a value greater than 0.5 for all variables. This proves that all variables have met the validity criteria and can be used in this research. The Adjusted R² value of 0.733 indicates that 73.3% of Audit Quality can be explained by the Competency, Independence and Professional Ethics variables of the Auditor while the remaining 26.7% can be explained by other variables outside of this study.

Multiple linear regression test is used to see the relationship and degree of influence independent variables have on dependent variables. The following are the results of the regression test and path coefficient analysis:

Table 3. The Results of Regression Test
 Source: Output from Smart PLS v 3.9

Variables	T-Statistics	P-Value
Competence	5.674	0.000
Independence	0.936	0.350
Professional Ethics	3.984	0.000

Based on table 3, both competence and professional ethics have positive and significant influence on audit quality, as seen on the values obtained for path analysis are positive and their T-statistics values shown 5.674 and 3.984 for competence and professional ethics, respectively. This can also be seen from P-values where both variables obtained 0.000, which is acceptable as the value acquired is lower than the cut-off value of 0.05. This indicates that auditor's competence and ethics has influence on audit quality. With that, the first and third hypothesis are accepted. The independent influence on audit quality in this study is in line with research Haryanto and Susilawati (2018) and Azhari et al. (2020), but contrarary with research conducted by Maharany et al. (2016), and Widiya and Syofyan (2020). Likewise, the influence of professional ethics on audit quality in this study is in line with research Meiddawati and Prima (2020), Maulana (2020), Arowoshegbe et al., (2017), and Suphachin and Chuaychoo (2021), but these results are inconsistent with research conducted by Sugiarmuni and Dartini (2017) and Mardiaty and Pratiwi (2019),

On the other hand, the result differs slightly for independence. While independence also has a positive influence on audit quality proven by positive value from path analysis, but the influence it has is insignificant. This can be seen from the T-statistics obtained 0.936, lower than 1.96 and P-value of 0.350, higher than 0.05. This means that the higher independence auditor has does not increase the audit quality significantly. The second hypothesis is rejected. These results are supported by research results from Mardijuwono and Subianto (2018), Widiya and Syofyan (2020), and Mardiaty and Pratiwi (2019), but the results are still different from research conducted by Haryanto and Susilawati (2018), Marwa et al., (2019), Azhari et al., (2020), and Oziegbe and Odien (2022).

4. CONCLUSIONS AND SUGGESTIONS

From the results, it can be concluded that auditors' competence has a positive and significant influence on audit quality. This means that the higher the competence an auditor acquire, the higher quality of an audit they can produce. The competence of an auditor such as the knowledge and skill possessed is what makes identification of irregularities is possible. Auditors who don't meet the level of competence required are less likely to find nor notice non-compliance with the financial reporting standards, deliberately or not, during the audit.

On the other hand, independence has a positive yet insignificant influence. This research concludes that the independence of auditor doesn't guarantee to impact largely on audit quality. This may happen due to another auditor who has other interest that influence or encourage the quality implementation of audit process and output.

As for professional ethics, the result concludes that ethics has a positive and significant influence on audit quality. Keeping in mind that the role of auditors comes with pressure and challenges from other party, having great understanding and implementing professional ethics as an auditor may hinder them from unethical deeds and contributes to keeping a high level of audit quality output.

Having to understand what factors in producing a quality audit output may increase the likelihood of reaching and maintaining the satisfactory audit quality. Through this research, it is hoped that public accounting firms may increase the professionalism of their auditors through high level of competence by continuous learning and practice which are essential to hone the skills and knowledge needed as a highly qualified auditor, supported by a strong working ethic to

increase the quality of audit done by public accounting firms. Aside from accounting firms, academics is also hoped to benefit from this research by gaining insights to what factors affects audit quality.

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