

The Influence of Competency, Auditor Independence, Objectivity on Audit Quality with Auditor Ethics as a Moderation Variable

Pengaruh Kompetensi, Idependensi Auditor, Objektivitas terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi

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ABSTRACT

The purpose of this research is to test hypotheses and produce evidence regarding the influence of Competence, Auditor Independence, Objectivity on Audit Quality with Auditor Ethics as a Moderating Variable for Studies in Pekanbaru City KAP. This research uses primary data, namely distributing questionnaires to all auditors in KAP Pekanbaru city, Competence, Auditor Independence, Objectivity. The sampling used in this research was the purposive sampling method. The number of auditors sampled in this study was 77 respondents. The analytical method used to test the hypothesis is Structural Equation Modeling (SEM) based on Partial Least Square (PLS) with the SmartPLS 4.0 analysis tool. The results of this research show that Objectivity on audit quality has a positive effect and auditor independence moderates auditor ethics and has a positive and significant effect on audit quality, but Competence and Independence have a negative and insignificant effect on audit quality.

Keywords : Competence , Auditor Independence , Objectivity , Audit Quality , Auditor Ethics

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji hipotesis dan menghasilkan bukti mengenai pengaruh Pengaruh Kompetensi, Idependensi Auditor, Objektivitas Terhadap Kualitas Audit dengan Etika Auditor Sebagai Variabel Moderasi Studi Pada KAP kota Pekanbaru. Penelitian ini menggunakan data Primer yaitu menyebarkan kuesioner kepada Seluruh Auditor yang ada diKAP kota pekanbaru, Kompetensi, Idependensi Auditor, Objektivitas. Pengambilan sampel yang digunakan dalam penelitian ini yaitu dengan metode purposive sampling . Jumlah Auditor yang menjadi sampel pada penelitian ini adalah 77 Responden. Metode analisis yang digunakan untuk menguji hipotesis adalah Struktural Equation Modelling (SEM) berbasis Partial Least Square (PLS) dengan alat analisis SmartPLS 4.0. Hasil penelitian ini menunjukkan bahwa Objektivitas terhadap kualitas audit berpengaruh positif dan idependensi auditor memoderasi etika auditor berpengaruh positif dan signifikan terhadap kualitas audit, tetapi Kompetensi dan Idependensi berpengaruh negatif dan tidak signifikan terhadap kualitas audit.

Kata Kunci: Kompetensi, Idependensi Auditor, Objektivitas, Kualitas Audit, Etika Auditor

1. Introduction

Accountant role important in audit report finance something organization and constitute a profession trusted by the public . Society expects audit industry can in a way free and fair evaluate information presented by management in report finance (Mulyadi and Purradireja , 1998). Professional accountancy responsible answer For increase reliability report finance company and ensure that information the can used as base taking the right decision in accordance with principle accounting that applies in Indonesia. This is one benefit service accountant public .

Auditors don't only must competent but also independent in conduct audits. This matter help public For have trust to results of the audit carried out . In addition , auditors must also

obey auditor ethics . In carrying out task this , the auditor complies auditing and ethical standards accountant relevant public . Case performance auditors Also Once happen in HOOD Pekanbaru . Ministry of Finance state freezing the poured through decision of the Minister of Finance and effective applies starting October 19 2004. Public Accountants (AP) who received penalty That are Selamat Sinuraya and Irawati Kusumadi as accountant public And office accountant public (HOOD). Each charged penalty freezing during three month . Penalty freezing permission given Because based on results inspection , AP And HOOD the has violate provision Chapter 2411 Decision Minister of Finance number 423/KMK.06/2002 about Service Accountant .

Public as changed with the Minister of Finance's Decree number 359/KMK.06/2003. Chapter Which intended oblige AP And HOOD obey standard professional AP, code ethics and performance audit standards (bpkp.go.id, 2004). KAP Sinuraya conduct audits report finance at PT Barito Riau Jaya (BRJ). And all at once assigned For inspect plantation coconut palm Which guaranteed to Bank Country Indonesia (BNI) 46 branch Pekanbaru as guarantee credit as big as Rp 17 billion and IDR 23 billion . KAP Sinuraya own specification in audit report finance company , which has asset or guarantee only up to Rp 10 billion . However, KAP Sinuraya No know If asset or guarantee that guaranteed to BNI more from IDR 10 billion . After implementation of audits the last time was in 2008 and KAP Sinuraya was also negligent No do confirmation to Erson Napitupulu as Main Director of PT Barito Riau Jaya (BRJ). Temporary Haryanto as secretary PT BRJ say , company count assets known to BNI bank as condition submission credit to BNI 46 Branch Pekanbaru . Sinuraya as accountant public should operate task with based on ethics existing professions . Rules ethics This must implemented by IAI-KAP members as well as staff professional (good Which member Bond Member Indonesia - Office Accountant Public (IAI-KAP) nor No IAI-KAP members who work at one Public Accounting Firm (HOOD) (Andika and Martini, 2017).

2. Literature Review

Agency Theory

Agency theory is explaining concept connection contractual between *principals* and *agents* . Party *principals* are the party providing mandate to party others , viz *agent* , for do all activity on name of *principal* in its capacity as taker decision (Samsiah et al., 2022) Agency theory No can separated from second split parties , that is principal and agent , which are perpetrator main and both have position bargain each in arrangement comprehensive status , role and standing . Position , function , situation , goals , interests and background behind different and opposing representatives and agents cause happen conflict interest together (conflict of interest) and influence One each other. According to theory agency , difficult trusted that management (agent) will always act in the best interest holder stock (agent), therefore That required control holder share . (R. Putri, 2019) .

Signaling Theory (Theory Signal)

Signal Theory (Signaling Theory) is outlining concept about signals given by a company . According to Michael Spence (1973), theory signal This explain that with give something signal , party sender (usually owner information) endeavor give a number relevant information for party recipient . By principal , theory This focuses on relationships vertical between two actors main , i.e giver signal (signaler) and receiver signal (receiver). Interrelationship between both are also possible happen bait feedback that is influenced by context signal in it . (Hariono & Azizuddin, 2022)

Signal Theory highlighting importance information provided by a company in taking decision investment by parties external . Information This become factor evaluation For analyze

performance company , incl information about history , condition moment present , and future projections . Signal theory explain that sending party information , such as management company , provide signal or reflecting signal circumstances company . Cue the beneficial for recipient information , such as investors.

Ethical Theory

Ethical theory will help someone to get it evaluate decision Which ethical . Something decision Which moral can confirmed Correct or whether or not , it's visible from explanatory framework about possibility somebody For ensure matter This . Due theory ethics provide something framework the . Based something theory ethics , decisions that morals are taken by someone will have reason when decision the regardless from influence arbitrary . Ethical theory prepare justification on decision so that theory ethics help somebody For take decision Which moral. Lots of it theory ethics make decomposition about theory ethics result happen collision about theory ethics . Throughout history which is growing Lots popping up various theory different ethics - different , so that justification on deeds moral Also show results Which different . By short a number of theory Which most and dominant in moral thinking , esp in ethics business (Sudarmono, 2020).

3. Research Methods

This research design employs a quantitative approach with a causal design to examine the cause-and-effect relationships between independent variables (competence, auditor independence, and objectivity) and the dependent variable (audit quality), with auditor ethics as a moderating variable. Causal quantitative research is used to analyze the extent to which independent variables affect the dependent variable (Sugiyono, 2018). The study population includes all auditors in Pekanbaru in 2024, totaling 77 auditors. A saturated sampling technique, or census sampling, is employed, which involves including the entire population due to its manageable size (Suryadi, 2019; Sugiyono, 2019; Arikunto, 2019). This approach allows for a complete dataset and enhances the generalizability of the findings.

Data collection is conducted via structured questionnaires, with each variable measured using a verified scale. Each questionnaire item is tested for reliability and validity prior to data analysis. Structural Equation Modeling with Partial Least Squares (SEM-PLS) is used for data analysis, a method suitable for small sample sizes and robust in modeling complex relationships between latent variables and their indicators. SEM-PLS enables the simultaneous estimation of both measurement (outer) and structural (inner) models, making it highly suitable for examining direct effects and moderating variables in this study. SEM-PLS analysis includes testing the measurement model and the structural model. Convergent validity is assessed using factor loadings, expected to exceed 0.7, and an Average Variance Extracted (AVE) above 0.5, indicating adequate convergent validity. Reliability is assessed using Composite Reliability (CR) and Cronbach's Alpha, with a minimum threshold of 0.7 for acceptable reliability.

In the structural model, path coefficients are calculated to determine the strength and significance of relationships between the independent and dependent variables, with a p-value below 0.05 indicating a significant relationship. The R-Squared (R^2) value is also evaluated to measure the model's explanatory power, indicating the extent to which the variance in audit quality is explained by the predictor variables. To test auditor ethics as a moderating variable, an interaction is added to the model. SEM-PLS enables an assessment of whether auditor ethics strengthens or weakens the influence of the independent variables on audit quality.

Each hypothesis is tested based on the significance of path coefficients, with a p-value < 0.05 indicating statistically significant effects. Moderation effects are determined by assessing the significance of interactions, confirming whether auditor ethics significantly moderates the

relationship between the independent variables and audit quality. SEM-PLS results provide insights into the factors most strongly influencing audit quality and the effectiveness of auditor ethics as a moderating factor. Additionally, R^2 values and path significance shed light on the overall model strength. This study's findings offer practical implications for improving audit quality by enhancing auditor competence and independence standards, while also highlighting the role of auditor ethics as a moderating factor in auditing practices.

3. Result and discussions

Descriptive Statistical

Descriptive statistical analysis is an overview or description of data that is seen from the minimum, maximum, average (*mean*) values , and standard deviation (Ghozali, 2022). Descriptive statistics are intended to provide an overview of descriptive analysis which will be explained as follows:

Table 1
Results of Descriptive Statistical Analysis

	Z	Y	X1	X2	X3
Mean	42.24675	35.96104	42.14286	43.11688	35.72727
Median	44.00000	36.00000	44.00000	45.00000	36.00000
Maximum	50.00000	45.00000	50.00000	50.00000	45.00000
Minimum	20.00000	18.00000	20.00000	20.00000	18.00000
Std. Dev.	6.726139	6.516056	7.201451	5.927132	6.471875
Skewness	-1.168938	-0.660513	-1.244452	-1.633970	-0.667835
Kurtosis	4.421814	3.019661	4.334389	6.910500	3.214250
Jarque-Bera	24.02149	5.600130	25.58721	83.32504	5.870994
Probability	0.000006	0.060806	0.000003	0.000000	0.053104
Sum	3253.000	2769.000	3245.000	3320.000	2751.000
Sum Sq. Dev.	3438.312	3226.883	3941.429	2669.948	3183.273
Observations	77	77	77	77	77

Source: PLS4 Processed Data

Based on table 1 on variables audit quality (Y) shows an average value of 35.96104 , the highest value was 45.00000 and what happened then was the lowest value of 18.00000 and the standard deviation value was 6.516056. The Competency variable (X1) shows an average value of 42.14286, the highest value is 50.00000, then the lowest value is 20.00000. The standard deviation value is 7.201451.

The Auditor Independence variable (X2) shows an average value of 43.11688, the highest value is 50.00000, then the lowest value is 20.00000 , and the standard deviation value is 5.927132. The Objectivity variable (X3) shows an average value of 35, 72727, the highest value is 45.00000, then the lowest value is 18.00000. The standard deviation value is 6.471875. The Auditor Ethics variable (Z) shows an average value of 42.24675, the highest value is 50.00000, the lowest value is 20.00000, then the standard deviation value is 6.726139.

Evaluation of Measurement Models or *Measurement (Outer) Model*

Evaluation of the measurement model or *measurement (outer) model* aims to determine the relationship between the latent variable and its indicators - the indicators or *outer model* are also defined to find out how each indicator relates to the latent variable (Fordian & Ramadiawati , 2020).

Convergent Validity (*Convergent Validity*)

There are 48 indicator items from a total of 5 variables. The results shown in table 4.13 are the results after eliminating invalid variable indicators, because they do not meet the validity testing requirements according to Chin (1998) where indicators with a loading model *must have* a value greater than.

Discriminant Validity (*Discriminant Validity*)

Discriminant assessment *validity* has become a generally accepted prerequisite for analyzing relationships between latent variables. For variance-based structural equation modeling, such as partial least squares, the *Fornell - Larcker criterion* and *cross-loading checks* are the dominant approaches to evaluating discriminant validity . *Discriminant Validity* is the level of differentiation of an indicator in measuring the instrument construct . To test *the discriminant Validity* can be done by *cross checking Loading* is the correlation coefficient of the indicator against the construct the association (*cross loading*) compared with the correlation coefficient with other constructs (*cross loading*). The value of the indicator correlation construct must be greater for the associated construct than for other constructs . A larger value indicates the suitability of an indicator to explain the associated construct compared to explaining other constructs. (Jorg Henseler et al. , 2014).

Reliability Test

Reliability testing is carried out to prove the accuracy, consistency and correctness of the instrument in measuring the construct , namely by looking at the *composite value reliability* . A variable can be declared reliable or meets *the composite reliability* if it has a *composite value reliability* > 0.7, and a value > 0.6 is still acceptable, as stated by Ghazali and Latan (2015).

From the table above , it can be seen that the calculation results for *composite reliability* for all constructs is more than 0.60. This shows that respondents are consistent in answering questions, so it can be concluded that all constructs have a good level of reliability.

Evaluation of the Structural (Inner) Model

After the received model meets *the discriminant validity* , next *the structural model* (Inner Model) is tested . Assessing the inner model is looking at the relationship between variables by looking at the results of *the path parameter coefficients* and their level of significance (Ghozali, 2006). Meanwhile, to find out the magnitude of the influence of the independent variable on the dependent variable, it can be seen from the coefficient of determination. The *structural* model is evaluated using *R- square* for the dependent construct . The *R- square* value can be used to assess the influence of certain endogenous variables and whether exogenous variables have a substantive influence (Ghozali, 2014). The *R- square* results of 0.67, 0.33, and 0.19 indicate that the model is "good", "moderate", and "weak" (Ghozali, 2014).

Table 2.
Coefficient Determination of R2 R- Square

Construct	R- Square
Audit Quality	0.699
Auditor Ethics	0.658

Source: Processed Primary Data

Based on table 2, *the R Square* value is 0.699, this means that 69.9% of Audit Quality and 65.8% of Auditor Ethics are influenced by competency intelligence, auditor independence , and objectivity. So it can be said that *the R Square* for the Audit Quality and Auditor Ethics variables is moderate.

Hypothesis test

After testing convergent validity, discriminant validity and reliability, the next test is testing the hypothesis. The value of the path coefficient or inner model shows the level of significance in hypothesis testing. The significance test is carried out using the *Bootstrapping method* (Hudin & Riana, 2016). According to Latan & Ghazali, hypothesis testing is carried out by looking at the magnitude of the *T- statistics value* using a significance level of 95% ($\alpha = 0.05$). The T-table value with a significance level of 95% is 1.96. The limit for rejecting and accepting the proposed hypothesis refers to the value 1.96. Where a hypothesis will be accepted if it has *t- statistics* greater than 1.96 and if it has *t- statistics* smaller than 1.96 then the hypothesis will be rejected (Perdana et al. , 2018).

The following is a table of coefficients for each hypothetical path (*Path Coefficients*) and *T- Statistics* values obtained from the output results *bootstrapping SmartPLS* :

Hypothesis	Influence	<i>Original Sample (O)</i>	<i>Samples Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T Statistic (O/STDEV)</i>	<i>P Values</i>
H1	X1 -> Y	0.075	0.076	0.093	0.805	0.421
H2	X1 -> Z	0.160	0.192	0.113	1.411	0.158
H3	X2 -> Y	0.051	0.048	0.093	0.550	0.583
H4	X2 -> Z	0.638	0.609	0.124	5.148	0,000
H5	X3 -> Y	0.787	0.790	0.055	14,300	0,000
H6	X3->Z	0.131	0.128	0.077	1,706	0.088

Source: Processed Primary Data

The hypothesis testing results using Partial Least Squares (PLS) are summarized as follows. **H1** predicted a positive relationship between competency and audit quality, yet it was not supported as the t-statistic (0.805) fell below the 1.96 threshold, and the p-value (0.421) was above 0.05. Similarly, **H2**, proposing that competency moderated by auditor ethics would positively influence audit quality, was also rejected (t-statistic = 1.411, p-value = 0.158). **H3**, suggesting that auditor independence positively impacts audit quality, showed no significant result with a t-statistic of 0.550 and a p-value of 0.583. However, **H4**, which posited that auditor independence, moderated by auditor ethics, positively affects audit quality, was supported (t-statistic = 5.148, p-value = 0.000). **H5**, asserting that objectivity positively affects audit quality, was accepted (t-statistic = 14.300, p-value = 0.000). Finally, **H6**, suggesting that objectivity, when moderated by auditor ethics, positively affects audit quality, was rejected (t-statistic = 1.706, p-value = 0.088).

Influence of Competency on Audit Quality

Based on the results of the hypothesis, it shows the levelThe significance of the competency variable is 0.421. This showthat the significance level is <0.05. Based on these results, **H1 rejected** , which means competency has no effect on audit quality. The research results also show a positive direction with a *T statistics value* of 0.805 Which It means the more tall competence a auditors so the more tall also quality the audit.

According to agency theory, the competency possessed by an auditor is the main requirement for anyone who wants to become an auditor, in addition to having an independent and careful attitude, with the overall knowledge, abilities and various disciplines needed to be

able to carry out the audit appropriately and appropriately. If an auditor has high competency, he will be able to produce better audit quality. Research results (Nurjanah and Kartika 2016).

Results study This in accordance And in line with Gita research (Giyatria Rahmaita, 2024) state that a auditors mustown competent in carry out his task so that can with easy finish problem or problem Which found so that it can produce quality auditing Which Good And adequate. So, study This support study earlier Which state that competency has no significant effect on quality auditing.

The Moderating Effect of Competency on Auditor Ethics on Audit Quality

mark significance competency variable with auditor ethics equal to 0.158, which means the significance value is > 0.05 . This shows that Competence with auditor ethics has no effect on audit quality. Therefore, **H2 is rejected**. Agency theory emphasizes that the competence that auditors have in their application will be related to ethics. defines ethics as a set of rules or norms or guidelines that regulate human behavior, both what must be done and what must be abandoned, which are adhered to by a group or group of people or society or profession. Accountants have an obligation to maintain the highest standards of ethical behavior towards the organizations in which they belong, their profession, society and themselves, of which accountants have a responsibility to be a component and to maintain their dependency and objectivity (Nugrahaningsih, 2015).

The results of this study are not in line with research (DI putri, 2021) which states that the interaction between auditor competence and ethics currently does not have a significant influence on audit quality. Objectivity has a positive effect on quality auditing. This is because the majority of respondents in this study Can said not enough experienced If seen from description respondents.

The influence of independence to Quality Auditing

significance competency variable with auditor ethics equal to 0.583, which means the significance value is > 0.05 . This shows that Competence with auditor ethics has no effect on audit quality. Therefore, **H3 is rejected**. According to agency theory, in all matters relating to the engagement, independence in mental attitude must be maintained by the auditor. This standard requires auditors to be independent, meaning an attitude that is not easily influenced because public accountants carry out their work in the public interest. However, being independent in this case does not mean requiring him to act as a prosecutor, but instead he must act impartially to judge while remaining aware of his obligation to always act honestly, not only to the company's management and owners but also to other parties who have an interest in the financial statements. (Rifai, 2020).

The results of this study are not in line with research (Aini 2019) which states that Qualifications do not have a significant impact on the quality of the examination. Independence does not have a significant effect on audit quality, but auditor ethics have an important effect from an audit quality perspective. This is because this variable was rejected in this research.

Influence Auditor independence moderates auditor ethics on audit quality

Results testing hypothesis shows that interaction between independence with auditor ethics has a significance level of 0.000, which means the significance value is < 0.05 . Therefore **H3 accepted**, so it can be concluded that auditor ethics strengthens the relationship between independence with quality auditing. According to ethical theory, if good audit ethics is accompanied by sufficient independence, then an auditor can probably be said to be reliable in his work, can be trusted in the presentation of the competition for each case that will be faced and it is hoped that later it will make the quality of the audit that is produced even better and is found in the Theory tik ole i h Ni e i tche i " every person has the term i i the nature of

recognition, i.e. I do something that is beneficial I give benefits I've come to myself. This result is also the result of research from Putri (2020), Nurhayati (2015) which states that audit ethics can moderate human behavior dependence on the quality of the audit. The results of this research are in line with research by Anugrah, et al (2017), Suharti, et al (2017) and Deli, et al (2015) which state that ethics auditors capable moderate independence with auditor ethics to quality auditing.

Research conducted by Okpiati (2016) states ethics has a positive and significant effect on the auditor's ability detect fraud either directly or through skepticism professional auditors. In terms of fraud detection, one must emphasize how an Auditor applies professional ethics in carry out audit activities. To maintain public trust to profession, perpetrator profession must guard behavior in accordance with ethics in force so that it can meet established work quality standards set.

Influence Objectivity to Quality Auditing

Results testing hypothesis show that the level of significance in the interaction between objectivity and audit quality is 0,000, Which means mark significance < 0.05 . Thus **H4 is accepted**, which means the relationship strengthens objectivity to quality auditing. Objectivity requires all professional accountants not to allow bias, conflicts of interest, or inappropriate influence from other parties to undermine their professional or business judgment. Conflicts of interest create threats to objectivity and create threats to other basic ethical principles. This threat can arise when professional accountants carry out professional activities related to certain problems for two or more parties who have conflicting interests related to these problems (Putu, 2022). By maintaining objectivity, he will act fairly without being influenced by pressure or requests from certain parties or his personal interests.

Objectivity is needed so that auditors can act fairly without being influenced by pressure or requests from certain parties who have an interest in the results of the audit. The higher the level of auditor objectivity, the better the audit quality. In other words, the higher the level of auditor objectivity, the better the audit quality or performance. Likewise, if objectivity is low, the auditor's performance will be low (Arin, 2019). The results of this research are in line with research (Lakista & Sukirno 2019) which stated the results of this research that objectivity has a significant and influential effect on audit quality. therefore to measure the auditor's level of understanding regarding the implementation of applicable ethics and every decision made need something size. In matter This required objectivity Which tall so that auditors comply to standard or ethics Which applies.

The Moderating Effect of Objectivity on Auditor Ethics Audit Quality

significance competency variable with auditor ethics equal to 0.088, which means the significance value is > 0.05 . This shows that objectivity and auditor ethics have no effect on audit quality. Therefore, **H3 is rejected**. Agency theory is emphasized in the research results of Agytri (2019). state ethics auditors capable moderate influence objectivity to quality auditing, a auditors in make decision Certain use more from One consideration rational which is based on an understanding of applicable ethics and makes a fair decision and the actions taken must be reflect truth And circumstances Which Actually. Every This rational consideration represents the need for consideration Which expected can disclose truth from decision ethical Which has been created, therefore, to measure the auditor's level of understanding regarding the implementation of applicable ethics and every decision made need something size. In matter This required objectivity Which tall so that auditors comply to standard or ethics Which applies. The results of this research are not in line with research by Ni Putu Lorensky, et al (2021) which states that this shows that this hypothesis is rejected because it shows that the auditor's ethical attitude does not strengthen objectivity towards audit quality, so this variable hypothesis is

rejected in this research.

4. Conclusion

Competency has no effect on Audit Quality. This means that the greater the number of competencies will not affect the audit quality of KAP auditors. Competency Moderating auditor ethics has no effect on audit quality. This means the greater the number of competencies moderating auditor ethics will not affect audit quality for KAP auditors. Independence has no effect on audit quality. This means that the greater the amount of independence will not affect the audit quality of KAP auditors. Independence moderating auditor ethics influence audit quality. This means how big or small the independence is moderating the auditor's ethics will influence the quality of the audit issued. Objectivity influences audit quality. This means that the greater the amount of objectivity will not affect the audit quality of KAP auditors. Objectivity Moderating auditor ethics has no effect on audit quality. This means that the greater the amount of Objectivity moderating auditor ethics will not affect the audit quality of KAP auditors

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