



## **The Role of Auditor Ethics in Moderating the Effect of Auditor Competence, Independence, and Audit Fees on Audit Quality (Case Study at Malang Public Accounting Firm)**

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### **Abstract**

*As a professional, an auditor has a moral responsibility to the public to provide audit services of highest quality by maintaining integrity, competence and independence in carrying out audit duties. This research aims to examine the role of auditor ethics in moderating the relationship between auditor competence, independence and audit costs and audit quality. A total of 77 respondents were selected from ten Public Accounting Firms in Malang. The research results show that auditor ethics is unable to moderate the relationship between competence, independence and audit fees on audit quality. However, auditor independence and ethics have a direct effect on audit quality. Meanwhile, auditor competency and audit fees have no effect on audit quality. The results of this research can be used as a reference for developing further research related to audit quality and as consideration in formulating policies that can encourage auditors to improve audit quality.*

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

### **Abstrak**

Sebagai seorang profesional, auditor memiliki tanggung jawab moral kepada masyarakat untuk memberikan jasa audit yang berkualitas tinggi dengan menjaga integritas, kompetensi, dan independensi selama melakukan penugasan audit. Penelitian ini bertujuan untuk menguji peran etika auditor dalam memoderasi hubungan antara kompetensi auditor, independensi, dan biaya audit dengan kualitas audit. Sebanyak 77 responden dipilih dari sepuluh Kantor Akuntan Publik di Malang. Hasil penelitian menunjukkan etika auditor tidak mampu memoderasi hubungan antara kompetensi, independensi, dan biaya audit terhadap kualitas audit. Namun independensi dan etika auditor berpengaruh langsung terhadap kualitas audit. Sedangkan kompetensi auditor dan biaya audit tidak berpengaruh terhadap kualitas audit. Hasil penelitian ini dapat dijadikan sebagai rujukan untuk pengembangan penelitian lebih lanjut terkait kualitas audit dan sebagai bahan pertimbangan dalam merumuskan kebijakan-kebijakan yang dapat mendorong auditor dalam meningkatkan kualitas audit.

**Kata kunci:** Etika Auditor, Independensi Auditor, Kompetensi Auditor, Kualitas Audit

## **1. INTRODUCTION**

Audit is an audit activity by an independent party which is carried out systematically and critically, especially related to the financial statements of entities that have been designed by management, which is also accompanied by supporting evidence as well as bookkeeping records so that they can express opinions regarding the fairness of the company's financial reports (Agoes, 2019). The reliability of financial reports will always be questioned by users

before making economic decisions, and it is impossible if every user checks the reliability of the entity's financial statements (Suryandari & Endiana, 2021). For this reason, in order to increase user confidence that financial reports are reliable and relevant as a decision consideration, it requires the services of a third party called an independent auditor (Aziz, 2018).

Public accountants have the obligation to prove the quality and reliability of audit services. The quality of auditor performance will have implications for the auditor's final conclusions which certainly affect the accuracy of economic decisions taken by external parties (Tussiana & Lastanti, 2018). This claim is in line with Aziz's (2018) claim that independent auditors are required to guarantee that the audits carried out are of high quality so that the output of the audit report produced is also of high quality, the higher the quality of the audit, the more quality of the information contained in the entity's financial statements so that it has reliability to be utilized as a reference for making appropriate decision.

Prasanti and Yulianto (2017) define audit quality as an opportunity for auditors who offer potential audit findings in the form of errors both intentional and unintentional and how much potential for reporting these errors in the accounting system of client and audit reports. In practice, there is a conflict of interest between users of financial reports and management. The auditor's report serves as a tool that is able to minimize asymmetry between management and shareholders through a summary of the auditor's judgment on the completeness and accuracy of the information provided (Hussin et al., 2023). Auditors are required to comply with ethics so they must uphold independence, while clients want auditors not to reveal irregularities found (Dwiyantri & Fanani, 2014). This is supported by the statement that many entities want a good performance display in the financial statements in order to attract external parties to invest (Prabowo & Suhartini, 2021).

Humans are always faced with the need to determine which ones invite good things for themselves and others, but as an implication of choices that are only beneficial to one party and not unfavorable to the other often trigger ethical dilemmas (Jusup, 2001). Both accountants, auditors, and other business people face so many ethical dilemmas in running their careers (Arens et al., 2000). It occurs when clients put pressure on auditors to act in deviation from inspection standards so that auditors find it difficult to take the right attitude (Khoiriyah, 2013). This can certainly trigger audit failures. Phenomena related to audit failure can erode the credibility of public accountants' performance results (Eny & Mappanyukki, 2020). The decline in credibility of audit performance arises as a result of audit failures which indicate the low quality of public accountants' performance. In addition to affecting the image of auditor performance, failure of this audit will also have an implication on the fading reliability of the entity's financial report, thereby eroding shareholder confidence and public participation (Evrillia et al., 2022).

Phenomena related to fraud that show a decline in the quality of audit results have been rife both domestically and abroad, thereby reducing the credibility of auditors in the eyes of the public (Trihapsari & Anisykurlillah, 2016 ). This is evidenced by the phenomena of financial manipulation that erode the good image of auditors and public accountants which continues to fade the confidence of public accountants in the view of the public and other parties who have interests in the public accounting profession (Astuti & Pangestu, 2019). Audit failures abroad, such as the Enron scandal, this scandal dragged the top five accounting firms,

namely Arthur Anderson Public Accountants, who obstructed legal proceedings by damaging examination documents (Hutapea & Ferinia, 2022). The phenomenon of audit failure also exists in Indonesia. This can be seen from several audit conflicts that still arise in the community, such as the case of manipulation of PT Sunprima Nusantara's financial statements in 2018, PT Garuda Indonesia Tbk's Financial Report in 2018, and manipulation of PT Asuransi Adisarana Wanaartha (WAL) financial statements from 2014-2019.

There are several determinants of audit quality selected in this research including independence, competence, ethics, and audit fees. The selection of these components was motivated by Nguyen et al. (2023) who suggested that any research that considers implications for audit quality must consider respondents' perceptions regarding auditor competence and independence. Syamsuddin (2017) suggests that basically ethics is an element that plays a crucial role for auditors. Yulianti et al. (2023) also said that commitment to ethics is fundamental to mitigate behavior that reduces audit quality. If there is no professional ethics, then the quality of accounting services does not guarantee their functionality (Tooranloo & Azizi, 2018). Meanwhile, Hartadi (2018) claims that among the empirically proven factors that have more implications for audit quality is the audit fee. The greater the audit fee, the more reliable the auditor's performance output (Yefni & Sari, 2021).

According to Prasanti and Yulianto (2017), ethics are the regulations, norms, or guidelines regarding which behaviors are allowed and prohibited for a group of people, people, or professions. Compliance with professional ethics is able to form auditors with a high sense of responsibility for the tasks carried out so as to achieve quality auditor performance results (Krisnawati and Yuniarwati, 2023). Ardianingsih et al. (2020) argue that the more auditors obey ethics, the audit outputs quality are better. Earlier research completed by Ardianingsih et al. (2020), Maulana (2020), and Krisnawati and Yuniarwati (2023) successfully obtained evidence that ethics has positive implications at a significant level on audit quality. Contra with Prasanti and Yulianto (2017) who suggest that the ethics of auditors do not have direct significant implications on the quality of audit.

Competence relates to the professional expertise of an auditor, both in terms of skills and knowledge obtained by taking official education, especially auditing and accounting, as well as experience that continues to hone his skills and knowledge and then applied in every action in order to produce objective opinions and quality reports (Suryandari & Endiana, 2021). This competence is able to provide confidence that the audit quality produced has been accompanied by a qualified level of professionalism (Tjahjono & Adawiyah, 2019). By having sufficient experience and knowledge, and firmly, auditors will have the ability to explore information in depth in detecting fraud so as to improve the quality of audits carried out (Maulana, 2020). Research conducted by Tjahjono and Adawiyah (2019), Maulana (2020), Suryandari and Endiana (2021), Astakoni et al. (2021), and Fauziah and Yanthi (2021) found that competence contributes positively and significantly to audit quality. This finding contradicts Elen and Sari's (2017) research with competency results that do not affect audit quality.

Independence is defined as an attitude with a firm stance and not leaning towards one's own interests or any party that seeks to suppress (Santoso et al., 2020). While the auditor is able to keep it, the audit results are of higher quality (Prasanti & Yulianto, 2017). When an auditor is not independent, it is believed that most of the value of the audit function will be lost when the auditor becomes a client advisor (Ardhani et al., 2019). Fauziah and Yanthi (2021),

Anthony and Trisnaningsih (2022), and Elyana et al. (2023) stated that independence has a positive implication at the significant level of audit quality. In contrast to the studies of Trihapsari and Anisykurlillah (2016), Sipayung et al. (2021), and Suryandari and Endiana (2021).

Fee is a remuneration received by auditors from their clients after conducting an audit service assignment (Harianja & Sinaga, 2022). Auditors are not permitted to accept clients with costs (fees) that undermine the professional value (Agoes, 2019). The size of the audit fee obtained by the auditor is one part of the auditor's responsibility that can put it in a dilemmatic condition, on the one hand maintaining independence and on the other hand wanting to achieve client satisfaction in order to continue using its services in the future (Muslim et al., 2020). Research completed by Hartadi (2018), Kurniawan et al. (2019), Wijaya et al., (2021), Fauziyah and Darmayanti (2021), and Fauziah and Yanthi (2021) proves that audit costs make a positive also significant contribution to the audit quality outputs. These results contradict research by Aulia and Yuniarti (2023) and Muslim et al. (2020) which suggest that the fees of audit do not have a crucial contribution to the quality of audit.

Given the contradicting results it is necessary to re-examine what components have implications for improving audit quality. In addition, the occurrence of several cases that dragged several Public Accounting Firms in Indonesia proved the low quality of audit results by some KAP (Muslim et al., 2020). In this case, audit quality is one of the core problems that must be overcome (Apriani and Megawati, 2021). Therefore, research related to aspects that can improve audit quality needs to be carried out and developed. This study is different from previous research, where in previous research there have been many discussions about the role of competence and independence on the quality of audit, while this research will build on previous research by adding audit fees as external factors that will contribute to audit quality. In addition, this research uses auditor ethics as a moderating variable of the impact of competence, independence and fees on audit quality. Ethics which are norms, rules, and guidelines are very necessary because they will keep auditors to always act ethically when carrying out audits, namely utilizing their competence to provide optimal performance in collecting evidence to provide appropriate and objective opinions. In addition, by instilling ethics in auditors, auditors will always maintain their independence and professionalism regardless of the fees received so as to create high-quality audits.

## **2. LITERATURE REVIEW AND HYPOTHESES FORMULATION**

Audit is a systematic and critical examination activity carried out by parties who have independence, especially related to the financial statements of entities where management has designed, which is also accompanied by bookkeeping records and supporting evidence so that they can express opinions related to the fairness of the entity's financial report (Agoes, 2019). Arens et al. (2000) define audit as the evaluation and accumulation of evidence related to information in order to state the level of alignment of information with specified criteria where only people armed with competence and independence may carry out this audit activity. Jusup (2001) defines audit as a systematic process to obtain and evaluate various evidence relating to assertions related to economic actions and events objectively in order to determine the

alignment of an assertion with applicable provisions and then convey the results to interested parties.

The auditor is responsible for expressing opinions related to management assertions in the context of comprehensive financial statements and expressing these opinions through the auditor's report to readers (O'reilly et al., 1998). External auditors have a significant role in minimizing information asymmetry between users of financial statements and company managers (Astuti & Pangestu, 2019). By presenting an independent external point of view, auditing adds credibility to financial information thereby reducing information risk over finance (O'reilly et al., 1998). That's why the public will demand high quality audit results when auditors practice performance, namely when auditors conduct examinations (Ardianingsih et al., 2020).

### **Audit Quality**

O'reilly et al. (1998) explained that audit quality contains the concept of professional competence and meets or exceeds professional standards (both ethical and technical) when expressing opinions regarding audited financial statements, carrying out different attestations, relating to unaudited financial statements, and providing other accounting services. Systematic quality checks by internal or external auditors as a form of professionalism in the work of professional public accountants that must be maintained are referred to as audit quality (Astuti & Pangestu, 2019). Audit quality also means the output of the performance of the auditor on the examination of a financial report as well as the auditor's willingness to inform the quantity of material misstatements in it (Ardianingsih et al., 2020).

When audited by auditors, the community demands high quality audit results (Ardianingsih et al., 2020). This means that public accountants (auditors) are required to present opinions on the fairness a company's financial reports prepared by management in the form of quality audit reports by maintaining audit quality attributes (Astuti & Pangestu, 2019). Quality audit is a means that can be used by management to evaluate, verify or confirm activities related to quality and is a systematic and independent test to decide whether quality activities related to company results are in accordance with the provisions that have been determined and whether the provisions have been complied with appropriately and effectively in order to achieve the set objectives (Syamsuddin, 2017).

### **Auditor Competence and Audit Quality**

Arens et al. (2000) define competence as the skills and knowledge needed to complete a job which is the determinant of individual work. Commitment to a competency includes consideration from management regarding the level of competence for a specific task as well as related to how the level of competence is defined into the skills and insights needed (Arens et al., 2000). Auditors must meet the criteria referred to in the first auditing standard, namely being educated and experienced in the field of auditing (Agoes, 2019). Auditors must take formal education, continuing professional education, and have professional audit experience (Agoes, 2019). This means that auditors are required to have qualified competencies before entering the audit world and must be employed according to their expertise in order to create quality output (Reschiwati & Meo, 2020).

Maulana (2020) explained that the audit quality contingent on the quality of the process. The consequence is that auditors must have skills in collecting every information needed when

making decisions related to the audit which must be strengthened by independent character (Dwiyanti & Fanani, 2014). With adequate knowledge and experience, auditors are able to explore information in depth to detect fraud and have implications for improving audit quality (Maulana 2020). Reschiwati and Meo (2020) stated that armed with expertise, auditors will be able to evaluate and analyze the findings of the audit professionally so that they have an impact on the accuracy of opinion delivery. That is why competent people have the skills to complete tasks quickly, intuitively, easily, and rarely make mistakes (Darwanis and Putri, 2020). Therefore, to support performance, auditors must be armed with qualified competencies in carrying out their duties (Yulius, 2018). Based on that explanation, it can be said that competence contributes to improving the quality of audit.

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

#### **Auditor Independence and Audit Quality**

According to Arens et al. (2000) independence in auditing means establishing an impartial perspective when testing, evaluating, and issuing audit reports. The Public Accountant Code of Ethics defines that independence is a behavior that has no personal interests that contradict the principles of objectivity and integrity when carrying out work, where the behavior is expected to exist in an auditor. Reschiwati and Meo (2020) explain that independence is a neutral behavior, free from various influences, and impartial to any party. This independence must be considered the most important characteristic of auditors (Arens et al., 2000). Auditors must have independence since they carry out work for the public (Jusup, 2001). Through an independent external perspective, audits can add credibility to financial information thereby reducing the risk of information to users (O'reilly et al., 1998).

Wulandari and Nuryanto (2018) revealed that an auditor with a great level of independence will be more focused on goals and not under the control of any party in finding irregularities in the client's financial statements. Independence is one of the most fundamental characteristics in an auditor and is the foundation for the principles of objectivity and integrity (Reschiwati & Meo, 2020). So that this independence will make the attitude not skewed to any party that can benefit, which further has implications for audit reports that are truly integrity and high objectivity (Sipayung et al., 2021). Audit reports prepared by upholding integrity and objectivity will have implications for the quality of high-quality audit outputs. According to this explanation, it can be said that independence has implications for audit quality.

### **H2: Auditor independence has a significant effect on audit quality**

#### **Audit Fee and Audit Quality**

Audit fee is a reward in the form of audit income with varying values according to considerations about the process of completing audit tasks such as the level of assignment risk, the structure of the KAP fee on duty, the level of expertise, and the complexity of audit assignments, and other professional considerations (Agoes, 2019). Fee is a remuneration received by auditors from their clients after conducting audit service assignments (Harianja & Sinaga, 2022). As for other definitions, fee audit is interpreted as the accumulation of costs needed by the auditor for the audit assignment operations carried out or can also be defined as the costs needed by the auditor for doing each activity to express an opinion about an entity's (client's) position or actual and reasonable circumstances (Salehi et al., 2019). Jusup (2001) suggests that the auditor's honorarium is determined according to an agreement between the

auditor and the client which is in accordance with the quantity of work done as well as the responsibilities carried.

Auditors have an interest in maintaining the income obtained, where with the determination of large fees to obtain quality audits, this is as in the case of agency (Muslim et al., 2020). The provision of fees or rewards as desired by the auditor will spur the auditor's enthusiasm related to his performance quality when auditing the company's financial statements (Fauziyah and Darmayanti, 2021; Wijaya et al., 2021). The statement confirms that to obtain the services of a capable and professional auditor with high-quality output requires a higher audit fee. Conversely, according to (Sihombing & Swasti, 2022), larger audit costs can potentially lead to fraud, compromise in audit implementation, and bribery. The high audit fee given to the auditor can create dependencies in economic terms on the client so that it is reluctant to disclose material errors contained inside the client's financial report (Salehi et al., 2019). The dilemmatic conditions experienced by the auditor will have implications for the audit quality (Harianja & Sinaga, 2022). Referring to this explanation, it can be said that the audit fee has a contribution in affecting the quality of audit.

**H3: Audit fee has a significant effect on audit quality**

**Auditor Ethics and Audit Quality**

Jusup (2001) explained that this ethics is related to right and wrong behavior, meaning that it relates to how someone does an action to others. Arens et al. (2000) define ethics broadly as a set of values as well as moral principles. Professional ethics contains principles regarding the actions or behavior of professional people that are compiled for practical or idealistic purposes (Jusup, 2001). Furthermore, Jusup (2001) explained that the code of ethics must be realistic and enforceable because it is intended to encourage ideal behavior. Darwanis & Putri (2020) define ethics as ideal values or moral principles, these values in the form of statutory provisions, professional codes of ethics, and religious teachings. Auditor ethics reflect whether or not auditor behavior is correct compared to the provisions of the code of ethics (Darwanis & Putri, 2020). The code of ethics has a crucial role because it implicitly sets limits on behavior that is considered unethical in order to present guidelines in ambiguous situations (Pflugrath et al., 2007).

Professional ethics are needed by auditors to maintain professional skepticism, as professional auditors, they must have commendable morals, objective attitudes, honesty, and transparency (Arditayan & Suryandari, 2016). The code of professional ethics makes auditors have a guide of conduct. This is because the code of ethics has a role in acting as a framework of ethics, and assuring individuals in order to act according to social and organizational expectations (Pflugrath et al., 2007). Referring to Wijaya et al. (2021), auditor ethics is one aspect that must be upheld in order to boost the quality of audit. That is because of compliance with professional ethics, able to form auditors with a high sense of responsibility for the tasks carried out so as to achieve quality auditor performance results (Krisnawati, 2023). From this statement that explains ethics has implications for audit quality, then the following hypothesis can be drawn:

**H4: Auditor ethics has a significant effect on audit quality**

### **Auditor Ethics, Competence, and Audit Quality**

Pflugrath et al. (2007) suggest that technical competence is a person's skills that are proven to be crucial determinants of performance in decision making and quality of assessment. With this competence, it is able to provide confidence that the quality of the audit produced has been accompanied by a good level of professionalism (Tjahjono & Adawiyah, 2019). So that with qualified competence, auditors have good skills in detecting fraud in financial statements which have implications for audit performance output. In conducting audits, auditors with great competence constantly comply with the proper code of ethics to ascertain high-quality audit outputs as well as audit principles (Hajering et al., 2019).

Yulianti et al. (2023) succeeded in proving that commitment to ethics has implications for auditors' ability to find fraud through actions that reduce audit quality. Rifai & Mardijuwono (2020) explained the integrity of auditors, which is a component of ethical commitment, and turned out to contribute positively to fraud prevention and discovery. Ferdiansah et al. (2023) also revealed that commitment to ethics can minimize errors in disclosure (reporting). The explanation describes how the auditor's ethical commitment positively affects the auditor's expertise (competence) in detecting fraud and reducing reporting errors. Thus, it can be understood that ethics contribute to moderating the implications of competence on audit quality.

#### **H5: Auditor ethics strengthen the effect of competence on audit quality**

### **Auditor Ethics, Independence, and Audit Quality**

Ardhani et al. (2019) define independence as an attitude that is not leaning, objective, and unbiased. Mardijuwono & Subianto, (2018) also define independence as a mental behavior that the other parties can't easily influence and is free. Related to that, the problems that are always faced by auditors are issues related to ethics because there are two masters, namely entities (clients) and the public (Syamsuddin, 2017). There have been many scandals related to financial statements because they were triggered by low auditor ethics (Hermawan et al., 2021). This is because ethics is an element that plays a crucial role for auditors when carrying out their profession, especially in examining and deciding opinions on entity financial statements (Syamsuddin, 2017).

Ethical standards are really needed by auditors because they are parties who have public credibility in overcoming conflicts of interest (Hermawan et al., 2021). Auditor independence is needed to maintain an audit process that is not skewed towards the interests of either party. Compliance with professional ethics, able to form auditors with a high sense of responsibility for the tasks carried out so as to achieve quality auditor performance results (Krisnawati, 2023). The existence of auditor ethics will make auditors have an awareness of the responsibility to maintain their credibility, namely by maintaining their independence from all forms of actions that discredit the profession so that the output of audit performance carried out is of high quality.

#### **H6: Auditor ethics strengthen the effect of independence on audit quality**

### **Auditor Ethics, Audit Fees, and Audit Quality**

Fee is a remuneration received by auditors from their clients after conducting an audit service assignment (Harianja & Sinaga, 2022). Krauß et al., (2015) suggest that in general and referring to previous literature, auditors who earn very large fees are considered to have the



potential to enable clients to carry out opportunistic profit management actions. High audit fees to auditors can motivate them to make optimal efforts in the audit process and disclosure of material errors in the client's financial report, but also create economic dependencies on their clients so that they are reluctant to disclose material errors in the client's financial report (Salehi et al., 2019).

One of the most crucial and prominent factors in maintaining a dignified and credible audit profession is audit ethics (Tooranloo & Azizi, 2018). Auditor ethics is one aspect that must be upheld in order to boost audit quality (Wijaya et al., 2021). The code of ethics has a crucial role because it implicitly sets limits on behavior that is considered unethical in order to present guidelines in ambiguous situations (Pflugrath et al., 2007). Rifai & Mardijuwono (2020) stated that decreasing ethical values occurred in the work environment can cause losses in the integrity and also character of employees (auditors). Rifai & Mardijuwono (2020) also revealed that when completing audit assignments also encourage increased performance, integrity must be upheld in order to always act in accordance with applicable provisions and ethical values which aim to create credibility that provides guidance in making reliable decisions. Based on ethics, whatever fee received will not make the auditor take actions that can take the audit quality down.

**H7: Auditor ethics strengthen the effect of audit fees on audit quality**

### **3. RESEARCH METHOD**

#### **Population and Sample**

The population in this study is all workers who hold a profession as auditors in Malang Public Accountants both holding positions as managers, senior auditors, junior auditors, partners, and other parts that contribute to completing the task of auditing the entity's financial statements by the relevant KAP. Related to determining the sample size, researchers use sampling techniques with the following criteria: a) Not limited to position, which means managers, senior auditors, juniors, and parties who contribute to conducting audits at KAP Malang may be respondents. b) The respondents of this research are auditors of KAP Malang who are willing to answer or fill out questionnaires distributed by researchers where the results of the questionnaire are data to be tested in this research. c) Experienced auditors carry out audits with a minimum working period of two years. The auditor chosen is an experienced auditor because it is one of the components of competence, which means that experienced auditors are considered more competent. The initial sample is 81 auditors in KAP Malang which based on the total auditors allowed by each entity to become research respondents as described in Table 1. The percentage of questionnaires that have been returned from ten Public Accountants in Malang is 90.6% out of 85 questionnaires, leaving 77 questionnaires available for further analysis.

**Table 1. Sample Selection**

KAP Name	Number of Auditors	Questionnaire Distributed	Returned Questionnaire	Percentage
KAP Moh Wildan & Adi Darmawan Malang	10	11	11	100%
KAP Hendro Syukron Edy	5	5	5	100%

KAP Made Sudarma, Thomas dan Dewi	5	6	6	100%
KAP Agus Ubaidillah & Rekan (TGS AU Partners)	5	6	4	67%
KAP. Doli, Bambang, Sulistiyanto, Dadang & Ali	5	6	6	100%
KAP Achsin Handoko Tomo	10	10	10	100%
KAP Drs Suprihadi & Rekan	10	10	10	100%
KAP Thoufan & Rosyid	10	10	10	100%
KAP Mahsun, Nurdiono, Kukuh & Rekan (MNK dan Partners)	6	6	6	100%
KAP Hari Purnomo & Jaswadi	15	15	9	60%
Total	81	85	77	90,6%

### Variable Measurement

Data collection techniques in this research use questionnaire methods. This questionnaire is sent to participants and it is expected that they read and understand the questions contained in the questionnaire so that they can fill in / answer correctly according to the procedure for answering the questionnaire. The attitude scale of the Likert model that will be used in this study with a value weight of 1-5. Research instruments in this study are instruments related to auditor competence, research instruments related to auditor independence, research instruments related to audit fees, audit quality, and research instruments related to audit ethics. Table 2 presents the indicators of variables.

**Table 2. Variable indicators**

Variable	Indicator
Auditor Competence (Susanti, 2018; Purwanda & Harahap, 2017; Elen & Sari, 2017; Darwanis & Putri, 2020)	Experience, adequate knowledge, expertise, technical training, mastering auditing and accounting standards
Auditor Independence (Prasanti & Yulianto, 2017; Ardianingsih et al., 2020)	Free from interference and has the support of the highest leader, independent in practice, independent in the profession, internal interference, external interference
Audit Fee (Agoes, 2019: 73)	Assignment risk, service complexity, level of expertise, KAP fee structure
Audit Quality (Purwanda & Harahap, 2017; Yulius, 2018; Ardianingsih et al., 2020)	Accuracy of opinion, compliance with SPAP, reliability, responsiveness, accuracy of audit findings, clarity of reports, benefits of audits
Auditor Ethics (Prasanti & Yulianto, 2017; Ardianingsih et al., 2020)	Implementation of the code of ethics, auditor relations with the community, responsibility, integrity, objectivity.

### Research Model

Data were collected by distributing questionnaires and conducting structured interviews. Testing of data or relationships between dependent variables and independent variables is carried out using the SEM-PLS (Structural Equation Modelling with Partial Least Square).

Generally, SEM-PLS analysis involve two step of analysis, the first is the analysis of reliability testing and the validity of predictors, statements, and items of each variable on the instrument called the outer model, the second is the analysis of hypothesis testing called the inner model (Hardisman, 2021). Outer analysis is intended to determine the reliability and validity of predictors or items of research instruments in latent variable measurements (Hardisman, 2021). The outer model test criteria are presented in Table 3.

**Table 3. Outer Model Test Criteria**

Outer Model Test	Criteria
Convergent Validity	a. Valid if loading factor value >0.7 (Hardisman, 2021).
	b. Valid if AVE value is at least 0.5 (Sarwono & Narimawati, 2015).
Discriminant Validity	a. Valid if cross loading value >0.7 Hardisman, 2021)
	b. The Fornier-Larcker criterion with the each latent variable AVE value must be greater than the other variable highest $r^2$ value (Sarwono & Narimawati, 2015)
Reliability Test	Reliable if composite reliability or Cronbach's alpha value >0.7 (Hardisman, 2021).

Inner model analysis is also referred to as structural analysis, which is an analytical process to test models or hypotheses (Hardisman, 2021). Referring to Hardisman's (2021) explanation, model feasibility evaluation and hypothesis testing is reported in Table 4.

**Table 4. Inner Model Test Criteria**

Measurement	Criteria
SRMR value	Fit when the SRMR value < 0.08 or can be tolerated up to < 0.1.
R-Square Value (R2)	$R^2 \geq 0,25-0.50$ is a weak model
	a. $R^2 \geq 0,50-0.75$ is a moderate model
	b. $R^2 \geq 0.75$ is a powerful model
Path Coefficient	Called feasible means that the hypothesis is approved if the significance value of T > 1.96 for alpha 5% ( $p < 0.05$ ).

#### 4. RESULTS AND DISCUSSION

The respondents of this research consist of partners, managers, supervisors, junior auditors, also senior auditors in accordance with the characteristics set and these auditors deign to be respondents. Table 5 presents the general information of respondents.

As the table of respondent characteristics above, it can be understood that in the gender category, the respondents of this study are dominated by women whose total is 45 respondents with a percentage of 58.44%, while 41.56% of respondents are men with a total of 32 people. From the classification based on age, respondents with an age range of 25-35 years totaled 51.95% (40 people), followed by respondents under the age of 25 years amounted to 41.56% (32 people), and the rest were over 35 years old with a percentage of 6.49% (5 people). Then

based on the education that has been received, the majority of respondents are bachelor's degree holders with a total of 51 people (66.23%), followed by respondents with master's degrees as many as 10 respondents (12.99%), the rest are respondents who graduated from Diploma 3 and Diploma 4. As for referring to the position held by respondents, 62.34% of all respondents were junior auditors totaling 48 people, then 29.8% of all respondents were senior auditors with an accumulation of 23 people, then the rest with a percentage of 7.79% consisting of supervisors and managers. In addition, based on the table of respondent characteristics, it can be interpreted that respondents in this research are dominated by auditors with a working period of less than 3 years as many as 47 people (61.04%), then respondents with a working period of 3-5 years accumulate 18 people (23.33%), then in the working period between 6-10 years there are 10 people (12.99%), and 2 people (2.60%) respondents have a working period of more than 10 years.

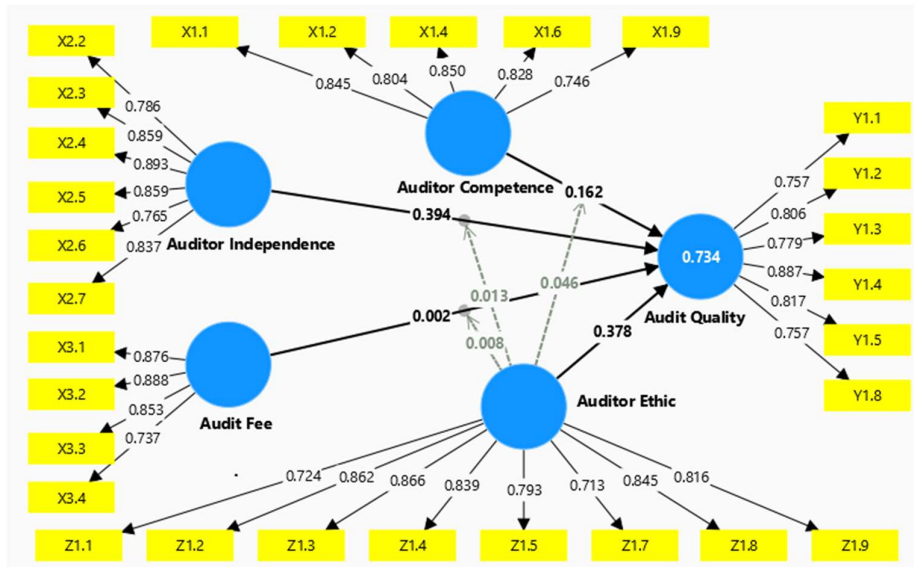
**Table 5. Respondent Characteristics**

Category	Sub Category	Total	Percentage
Gender	Man	32	41.56%
	Woman	45	58.44%
Total		77	100%
Age	< 25 years old	32	41.56%
	25-35 years old	40	51.95%
	> 35 years old	5	6.49%
Total		77	100%
Education	D3	7	9.09%
	D4	9	11.69%
	S1	51	66.23%
	S2	10	12.99%
Total		77	100%
Position	Junior Auditors	48	62.34%
	Senior Auditors	23	29.87%
	Supervisor	5	6.49%
	Manager	1	1.30%
Total		77	100%
Period of Service	< 3 years	47	61.04%
	3-5 years	18	23.38%
	6-10 years	10	12.99%
	> 10 years	2	2.60%
Total		77	100%

The characteristics of respondents that have been determined by researchers are auditors who have a period of service or have experience working on audits for at least 2 years. The determination of these characteristics aims to collect representative and reliable data. Experience is one component of competence so that auditors with long experience in the field of auditing are considered to have sufficient competence in finding solutions to problems when holding the role as auditors.

**Results**

Convergent Validity provides an understanding that a set / series of indicators is representative of one latent variable and which is the basis of the latent variable in question (Sarwono & Narimawati, 2015). Hardisman (2021) suggests that a predictor can be called valid when it produces a loading factor value of >0.7. The outputs of this research convergent validity test based on loading factors are as follows:



**Figure 1. Convergent Validity Test (Outer Loading)**

Looking at the outputs of convergent validity test show that the indicators in the study are in accordance with the convergent validity criteria and the outer loading value of every indicator is > 0.7 which can be said to be valid. In addition, the convergent validity can be understood by knowing the AVE value where it can be said to be valid when the AVE value is at least 0.5 (Sarwono & Narimawati, 2015). Table 6 presents the AVE values of each study variable. In the table of AVE value, it can be understood that all indicators are > 0.5, suggesting that the correlation between indicators and latent variables is strong.

**Table 6. Convergent Validity Test (AVE Value)**

	Average Variance Extracted (AVE)	Explanation
Auditor Competence	0.665	Valid
Auditor Independence	0.696	Valid
Audit Fee	0.707	Valid
Auditor Ethic	0.655	Valid
Audit Quality	0.643	Valid

Discriminant Validity will assess the validity of a predictor by juxtaposing its relationship with other variables (Hardisman, 2021). This validity is used to ensure that the predictor's relationship with the latent variable is stronger than the relationship with other latent variables. Related to measuring the validity of discriminants will use the criteria proposed by Fornell-Larcker and the value of cross loadings.

Looking at the output of the validity test (not reported), it indicates that the correlation of all predictors with latent variables is higher than to other variables and the latent variable cross loading value is  $> 0.7$ . Hardisman (2021) explained that in order for the predictor to be called valid the cross-loading value must be  $>0.7$  or meet the criteria for the predictor's cross loading value to be higher on its own latent variable than the other variable's cross loading value. All predictors have cross loading values  $> 0.7$  against their latent variables so that they meet the criteria of good discriminant validity.

Reliability Test is intended to determine the study instrument consistency in measuring the variables being studied. A predictor is considered credible when Cronbach's alpha or composite reliability value  $> 0.7$  (Hardisman, 2021). Table 7 describes composite reliability values also Cronbach's alpha of each variable  $> 0.7$  which means that the reliability requirements have been met.

**Table 7. Reliability Test Results**

	Cronbach's alpha	Composite Reliability (rho_c)	Explanation
Auditor Competence	0.874	0.908	Reliabel
Auditor Independence	0.912	0.932	Reliabel
Audit Fee	0.861	0.906	Reliabel
Auditor Ethic	0.924	0.938	Reliabel
Audit Quality	0.888	0.915	Reliabel

**Structural Model Evaluation (Inner Model)**

**SRMR Value**

Naturally, while the of each predictor loading factor value  $> 0.7$ , then the feasibility of a model can be stated (Hardisman, 2021). In the fit model, one of the main criteria used is the SRMR (Standardized Root Mean Square Residual) value which if the value is  $< 0.08$  or a tolerance limit of up to  $< 0.1$  can be said to be feasible in describing the correlation between variables (Hardisman, 2021). Table 8 describes the SRMR value of 0.090 which  $< 0.1$  so it is still said to be feasible in explaining the relationship between research variables.

**Table 8. Goodness of Fit**

	Saturated model	Estimated Model
SRMR	0.091	0.090

**R-Square (R<sup>2</sup>) Value**

Inner testing of the R<sup>2</sup> model is an analysis which is used to determine the significant the impact of exogenous variables on endogenous variables. This method is used to see how good a structural model is. Table 9 presents the R<sup>2</sup> value. Hardisman (2021) states that the R<sup>2</sup> value  $\geq 0.25-0.50$  is categorized as a weak model, R<sup>2</sup>  $\geq 0.50-0.75$  is classed as a moderate model, while R<sup>2</sup>  $\geq 0.75$  is a strong model. In the table above, the result of the R<sup>2</sup> value of 0.707 is obtained so that it is categorized as a moderate model. This value shows the magnitude of the impact of exogenous variables on endogenous is 70.7%. This means that exogenous variables in this study can explain the endogenous variables by 70.7% and 29,3% are influenced by other variables that were not tested in this research. In this case, it means that

auditor competence, auditor independence, audit fees, and ethics are quite good at contributing to the audit quality.

**Table 9. R<sup>2</sup> Value**

	R-Square	R-square adjusted
Audit Quality	0.734	0.707

**Test of Hypotheses**

Tabel 10 presents the test of hypotheses by bootstrapping analysis. The Path Coefficient reflects the magnitude of the correlation between each exogenous variable and the endogenous variable. Hardisman (2021) said that referring to the significance value, a model can be called feasible, meaning that the hypothesis is approved if the significance value of  $T > 1.96$  for alpha 5% ( $p < 0.05$ ).

**Tabel 10. Path Coefficient**

	Original sample	Sample mean	Standar deviation	T statistic	P value
Auditor Competence -> Audit Quality	0.162	0.142	0.152	1.065	0.287
Auditor Independence -> Audit Quality	0.394	0.387	0.144	2.744	0.006
Audit Fee -> Audit Quality	0.002	0.010	0.075	0.022	0.982
Auditor Ethic -> Audit Quality	0.378	0.406	0.165	2.287	0.022
Auditor Ethic x Auditor Competence -> Audit Quality	0.046	0.039	0.150	0.309	0.757
Auditor Ethic x Auditor Independence -> Audit Quality	0.013	0.046	0.150	0.088	0.930
Auditor Ethic x Audit Fee -> Audit Quality	0.008	0.006	0.068	0.124	0.901

**Discussion**

**The Effect of Auditor Competence on Audit Quality**

As the outputs of the t test with Smart PLS 4 software through bootstrapping analysis, the competency variable turned out to show a *p-value* of 0.287, the value was greater than 0.05 and a statistical t value is 1.065 which was below 1.96 so it can be understood that the competence of auditor does not have a crucial contribution to audit quality. This study was unable to prove the first hypothesis related to the competence of auditors which has implications for the quality of audits. So, it can be concluded that  $H_1$  is rejected.

Referring to the Professional Standards of Public Accountants (SPAP) in 2011 (SA Section 150), it is stated that audits must be implemented by one or more armed with qualified training and technical skills as auditors. Arens et al. (2000) define competence as insight as well as skills needed to complete work and determine one's performance. Auditors must take formal education, continuing professional education, and have professional audit experience (Agoes, 2019). That is because in completing the audit to decide an opinion, the auditor must always act as an professional, especially in the field of accounting and auditing (Jusup, 2001).

Competence becomes the life of auditors and auditors who are not competent enough have broad implications ranging from misinterpreting audit standards to being unable to detect fraud that continues to invalid audit opinion results (Santoso et al., 2020). Darwanis and Putri (2020) mentioned several personal aspects of competencies that make a person achieve good performance, namely motives, traits, knowledge, value systems, and skills where these competencies will lead to behavior, then produce performance. Some of these aspects become the basis for auditors in using their competence whether it is really used to achieve good performance for optimal audit quality or vice versa so that the competence of auditor does not directly impact the quality of audit but there are several factors that contribute to it.

One of the things that contribute to the competence of auditors is professional skepticism. According to Santoso et al. (2020), professional skepticism possessed by auditors makes auditors not easily satisfied so that in various ways they try to continue to develop their level of competence through socialization to develop audit provisions based on codes of ethics, Audit Standards, and others related to auditing. Auditor skepticism will be determined by audit tenure, where a long relationship between client and auditor can reduce auditor skepticism which further implicates lower quality audit output (Budiasih & Budiarta, 2017). Long relationships between clients and auditors can create a cohesive relationship that can trigger collusion as well as weak audit procedures, this is also the reason why the competence that auditor have does not have contribution on improving audit quality.

The outputs of this study are in agreement with the empirical research by previous researchers, namely studies by Elen and Sari (2013) and Hutagalung et al. (2022) which claim that the level of audit quality does not depend on the competence of auditors, it means that the contribution of competence to audit quality is not significant. High competence does not guarantee high audit standards so that the audit output carried out by auditors does not necessarily have quality equivalent to their level of competence. That is because qualified auditor competence will actually make auditors shrewd in committing fraud actions when auditing (Hutagalung et al., 2022). The outputs of evidence in this study contradict empirical research by Hajering et al. (2019) as well as research by Widyanah (2020) which successfully proves a significant contribution of competence to audit quality, where the better the auditor competence level will be followed by a better level of audit quality.

### **The Effect of Auditor Independence on Audit Quality**

Referring to the path coefficient table, it shows a *p*-value of 0.006 for the role of the independence of auditor over the quality of audit, the number is below 0.05 and the statistical *t*-value is 2.744 is above 1.96. This can be interpreted that independence has crucial positive implications for the quality of audit output. Seeing that, this research succeeded in proving the second hypothesis which reveals that the independence of auditor has an influence on the quality of audit. It means that  $H_2$  is accepted.

Independence means establishing an impartial perspective when testing, evaluating, and issuing audit reports (Arens et al., 2000). With independence that is firmly embedded in an auditor, they will be more objective in providing opinions regarding the objectiveness of client financial statements because they are not skewed to the interests of certain parties and harm other parties. This is because auditors will uphold honesty when considering reality, as well as considerations that are not subjective to the auditor so as not to be inclined when expressing



and formulating his opinion (Syamsuddin, 2017). Independence is one of the most fundamental characteristics of auditors because it is the foundation of the principles of objectivity and integrity (Reschiwati & Meo, 2020). This can be interpreted when instilling independence in the auditor means that objectivity is also always upheld in every step of the audit and will produce decisions related to opinions that truly represent the real condition.

Through an independent external perspective, audits can add credibility to financial information thereby reducing the risk of information to users (O'reilly et al., 1998). This happens because independence that always guides auditors to prioritize integrity and objectivity will produce high-quality audit results, namely audits that are truly reliable and relevant to be used as a reference for taking the right economic decisions by users of financial statements. Therefore, as a party that carries out work for the public, auditors must have an independent attitude/ not easily influenced (Jusup, 2001). This is of course to maintain the audit output to be of high quality.

This research supports the outputs of study conducted by Syamsuddin (2017) which found evidence that audit quality is determined by independence with a *p*-value showing 0.016, the value is below 0.05 indicating a crucial implication (significant implication). The study outputs are also in agreement with study conducted by Ardhani et al. (2019) which proves that independence has positive implications at a significant level for the quality of audit. Thus, when the level of the independence of auditor is high, it can create high audit quality as well. Likewise, the following year's research, namely research by Ardianingsih et al. (2020), Darwanis & Putri (2020), Prabowo & Suhartini (2021), and Yefni & Sari (2021) successfully found evidence that the quality of audit is crucially affected by independence. Independence will synergize with audit quality, where an auditor who maintains independence must give consideration to the principle of objectivity to reality so that audit output has good quality (Darwanis & Putri, 2020).

### **The Effect of Audit Fees on Audit Quality**

Referring to the table of *t* test results which reveals the *p*-values for the contribution of audit fee variables to audit quality of 0.982 which is greater than 0.05, while the statistical *t* value shows 0.022 less than 1.96. This indicates that the audit fee does not have a crucial contribution to the quality of the audit. This study does not prove the third hypothesis that audit fees have implications for the quality of audit. Thus, it can be seen that  $H_3$  is not approved.

Salehi et al. (2019) interpret the fee of audit as the accumulated costs needed by auditors for audit assignment operations carried out. The height of the fee depends on several determinants such as the assignment risk level, the fee structure of the KAP on duty, the expertise level, the complexity of the audit assignment, and other professional considerations (Agoes, 2019). The auditor has an interest in maintaining the income obtained, meaning the determination of large fees to create quality audit output, as in the case of agency (Muslim et al., 2020). This is because large amounts of audit fees are able to boost the enthusiasm of auditors so as to achieve quality audit service output (Wijaya et al., 2021). In another perspective, the high audit fee given to auditors can create dependencies in economic terms on their clients so that they are reluctant to disclose material errors contained in the financial statements of client entities (Salehi et al., 2019).

Audit fees in this research did not have crucial implications for audit quality. Moazam Khan (2015) in his research that seeks to prove the correlation between the quality of audit and audit cost in Pakistan found that the quality of audit does not depend on the fees received by auditors where large fees do not create limits on independence also auditors do not provide compromises for audit quality. Auditors in Pakistan are more to ensure high-quality audits and not compromise their values for the benefit of audit services. This explanation provides an understanding that audit fees do not interrupt the auditor's independence in providing optimal performance for quality audit output.

This finding supports the outputs of research completed by Salehi et al. (2019) which get the finding that audit cost stickiness do not have a crucial correlation with the quality of audit in listed corporations on the Tehran Stock Exchange. Another reason why fees do not have significant implications for the quality of audit output is reflected in research findings by Sihombing and Swasti (2022) which claim that audit quality cannot be determined by audit fees, this is because larger audit fees represent greater audit risk, increased complexity of audit procedures, as well as the complexity of the business so that the implication is that the fees of audit can't be able to represent the quality of audit output.

#### **The Effect of Auditor Ethics on Audit Quality**

Referring to the table of t test results which shows a p-value of 0.022 for the implications of auditor ethics over the quality of audit, the number is below 0.05 while the statistical t value shows a number of 2.287 which is above 1.96. It can be interpreted that ethics contribute positively to a significant level of audit quality. Seeing that, this research succeeded in proving the fourth hypothesis which reveals that ethics have an implication over audit quality. The meaning  $H_4$  is approved.

Ethics are ideal values or moral principles where these values are in the form of statutory provisions, professional codes of ethics, and religious teachings (Darwanis & Putri, 2020). The code of ethics has a role in acting as an ethical framework, and assuring individuals will act according to social and organizational expectations (Pflugrath et al., 2007). With ethics, auditors will have limits regarding which actions are correct and auditors are obliged to act as set forth in ethical principles. This is as stated by Pflugrath et al. (2007) that the code of ethics has a crucial role because it implicitly sets limits on behavior that is considered unethical in order to present guidelines in ambiguous situations. With this explanation, it can be understood that ethics will keep auditors to complete their duties with full responsibility, integrity, transparency, and uphold morality.

The outputs in this research are in agreement with the outputs of empirical study by Syamsuddin (2017) and Ardianingsih et al. (2020) which have successfully found evidence that ethics have a positive contribution at a crucial level to the quality of audit. The higher the auditor's compliance with ethics, the more qualified an audit will be, this is due to ethics that can provide auditors with guidelines to always act responsibly when completing audit tasks and reporting audit outputs based on evidence and audit findings (Ardianingsih et al., 2020). Therefore, it can be stated that the ethics of auditors have positive implications at crucial level over the quality of audit output where the higher the level of compliance with ethics will be accompanied by the higher of the quality of audit level.

## **The Effect of Auditor Ethics on the Relationship Between Auditor Competence and Audit Quality**

Referring to the table of t test results which reveals *p*-values for competency contribution to audit quality moderated by auditor ethics is 0.757 which is higher than 0.05, while t statistics show 0.309 lower than 1.96. This indicates that there are no crucial implications for the impact of competence over the quality of audit with the moderation of ethics owned by auditors. Through the test results presented by the *path coefficient table*, we can understand that this study does not prove the fifth hypothesis which supposes that the ethics of auditor can be able to moderate the role of auditor competence on the quality of audit. That is, H<sub>5</sub> is not approved.

The ethics of auditor reflect whether or not auditor behavior is correct compared to the provisions of the code of ethics (Darwanis & Putri, 2020). Ethics is expected to make auditors more focused in utilizing their competencies to produce high-quality audits. Competent auditors will have procedural skills and broad insight when auditing practices (Dwiyanti & Fanani, 2014). Qualified competence that is not followed by the application of ethics can be misused to commit audit irregularities for personal gain. Therefore, professional ethics are needed by auditors to maintain their professional skepticism, as professional auditors, they must have commendable morals, objective attitudes, honesty, and transparency (Arditayan & Suryandari, 2016).

Arens et al. (2000) explain that having dealings with clients that threaten to seek other auditors with the exception of being given an unqualified opinion can pose a severe ethical dilemma when the opinion is incorrect. An ethical dilemma is a situation in which a person faces and a decision must be made regarding appropriate action (Arens et al., 2000). The dilemmatic condition experienced by the auditor will have implications for audit quality (Harianja & Sinaga, 2022). Auditor decisions that override ethics in order to retain clients can lead auditors to use their competence to perform unethical actions, leading to low-quality audit output. This neglect related to ethics is the cause of auditor ethics that do not provide a moderating role on the impact of competence to the quality of the audit.

This research found that competence moderated by auditor ethics does not have significant implications for audit quality. Nguyen et al. (2023) ensure that interviews conducted with several auditors in Vietnam obtained an understanding that the fear of losing their clients leads small auditors to give inappropriate opinions in some situations in order to achieve client satisfaction, rather than dealing with the risk of reducing their clients. This is also in line with Prabhawanti and Widhiyani's (2018) expression regarding the auditor's minimal independent mentality and not wanting their clients to disappear, encouraging them to act as they wish to maintain their income. Such behavior that violates ethics that causes no matter how high competence will not bring an improvement in audit quality because of the act of ignoring the code of ethics and independence.

Another reason behind ethics that does not contribute to moderate the correlation of competence with the quality of audits is the existence of leadership politics. Didi (2019) said that leadership politics turned out to reduce auditor competence where the high political attitude of leaders could have implications for the lack of application of auditors' competencies so that there was a decrease in auditor performance and then continued to reduce the quality of audit. The findings of this empirical research agree with empirical studies completed by Kertarajasa et al. (2019), Tjabo et al. (2022), and Baskoro and Badjuri (2023) who obtained evidence

related to auditor ethics that do not have a moderation contribution to the contribution of competence to the quality of audit. This study finding contradicts the research findings by Hajering et al. (2019) which successfully proved a significant level of positive contribution by auditor ethical moderation to the role of competence over the quality of audit.

### **The Effect of Auditor Ethics on the Relationship Between Auditor Independence and Audit Quality**

Referring to the table of t test results which reveals  $p$ -values for the contribution of auditor ethical variables in moderating the implication of independence over audit quality of 0.930 which is higher than 0.05, while t statistics show 0.088 lower than 1.96. This indicates that auditor ethics do not have a significant role in moderating the contribution of auditor independence to audit quality. Through the test results in the *path coefficient table*, an understanding can be drawn that this research has not succeeded in proving the sixth hypothesis which provides a statement that auditor ethics have contribution in moderating the implication of independence over the quality of audit. Then an understanding can be drawn that  $H_6$  is not accepted.

Darwanis & Putri (2020) define ethics as ideal values or moral principles, which are in the form of statutory provisions, professional codes of ethics, and religious teachings. Auditor ethics reflect whether or not auditor behavior is correct compared to the provisions of the code of ethics (Darwanis & Putri, 2020). The code of ethics has a crucial role because it implicitly sets limits on behavior that is considered unethical in order to present guidelines in ambiguous situations (Pflugrath et al., 2007). Auditor ethics are elements that build mutually agreed attitudes and values in order to be able to carry out work in accordance with the provisions of norms or codes of ethics, where the indicators of auditor ethics are professional responsibility, objectivity, and auditor integrity (Darwanis & Putri, 2020). Ethics play a crucial contribution in the audit process, when auditors are armed with qualified personal qualities, such as independence, competence, integrity, and professional prudence where these personal qualities are not accompanied by good ethics can make auditors continue to cheat (Kertarajasa et al., 2019). So that if the auditor has compliance with ethics, it can make the auditor maintain its independence by always upholding integrity in providing performance that further leads to good and optimal audit quality.

The outputs of this research were answered with Attribution Theory developed by Fritz Heider. Attribution theory will provide an understanding of whether the behavior of person is triggered by disproportional factors, namely factors from within a person, such as character, attitude, also nature or caused by external factors (factors from outside oneself) such as certain circumstances that pressure someone to perform certain actions (Elen and Sari, 2017). As mentioned by Kertarajasa et al. (2019) that these external factors, for example, come from the intervention of the leadership on the audit results in the form of negotiations and approvals related to the findings of the audit object.

Supervisor intervention is a driving factor why factors originating from within an auditor such as ethics, competence, independence, experience, integrity, and so on do not contribute to audit quality as an impact of external factors that are more dominant (Kertarajasa et al., 2019). This certainly makes auditors violate professional ethics and also sideline their accountability, because ethics is a guideline for auditors in maintaining accountability at the maximum level

in order to achieve optimal audit quality and be accountable to stakeholders (Wardhani and Astika, 2018). Ethics does not have the ability to contribute to auditor independence to produce quality audit output because auditors no longer uphold ethics and fear losing client entities (Wardhani and Astika, 2018). This explains why ethics is unable to moderate the correlation between independence and the quality of audit output.

This empirical study supports the findings of research that has been carried out by Wardhani and Astika (2018), Kertarajasa et al. (2019), as well as Tjabo et al. (2022) who found that auditor ethics do not have the ability to moderate independence in contributing to the quality of audit. This finding disagrees with the result of study completed by Prabhawanti and Widhiyani (2018) which has succeeded in proving their hypothesis regarding the crucial contribution of auditor ethical moderation to the implication of independence to the quality of audit.

### **The Effect of Auditor Ethics on the Relationship Between Audit Fees and Audit Quality**

As in the table of t test results which shows the *p*-value for the contribution of auditor ethical variables in moderating the implications of fees for audit quality of 0.901 which is above 0.05, while *the statistical t* shows 0.124 which is below 1.96. The interpretation is auditor ethics do not contribute to moderation of the implications of audit fees to the quality of audit output. Through the test results in the path coefficient table, an understanding can be drawn that this study has not succeeded in proving the seventh hypothesis which provides a statement that auditor ethics moderates the role of audit fees on audit quality. It can be concluded that H<sub>7</sub> is not accepted.

Auditor ethics is one aspect that must be upheld in order to boost audit quality (Wijaya et al., 2021). Muslim et al. (2020) said that auditors who get fees from clients with large amounts can make auditors reluctant to contradict opinions with clients even though they violate public accountant examination standards. This will trigger collaboration between auditors and management which further causes moral hazard, where auditors have the potential to tolerate errors in financial accounting, then in return for benefits (hidden transfers), auditors can express fair opinions without exception (Velte & Freidank, 2015). As for the positive abnormal service returns (audit fee premium) will interfere with independence because between auditors and clients there are economic ties (Krauß et al., 2015). Ethics which are values, rules, and norms can be the auditor's self-control so as not to do actions that harm other parties regardless of the fee obtained so that they always take ethical actions then have implications for high-quality audit results.

The output of this research is explained by agency theory, agency theory is closely related to the contradictory interests between principals and agents where basically both parties get different information acquisition (Hartadi, 2018). Jensen and Meckling (1976) explain that in Agency Theory, when both parties are in a utility optimization bind, it is a good reason that agents do not always deliver performance in line with the principal's best interests. To overcome this, auditors are considered to be a liaison for information asymmetry on the interests of principals and agents in using Company funds (Fauziah & Yanthi, 2021). Both accountants, auditors, and other business people face so many ethical dilemmas in running their careers (Arens et al., 2000). Yulianti et al. (2023) claim that commitment to ethics at an optimal level can overcome behaviors that make audit quality reduced. However, the existence of

counter-interests between principals and agents triggers ethical dilemmas for auditors so that they act deviant and can reduce audit quality. In terms of agency, auditors have an interest in maintaining the *income* obtained (Muslim et al., 2020). Prabhawanti and Widhiyani (2018) explained that the fees that auditors get can trigger behavior that is contrary to the code of ethics.

Prabhawanti and Widhiyani (2018) revealed that audit fees cannot be used to project audit quality even though they are based on professional ethics, this is due to the auditor himself who lacks independence and wants to retain his clients so that they obey the client's wishes to get income. Krauß et al. (2015) explained that abnormal positive audit cost is a crucial parameter of the problematic auditor independence as an implication of client-auditor economic relations. An empirical study on auditors in Vietnam by Nguyen et al. (2023) which states that the occurrence of intense competition and client entity pressure can be a problem for independence, especially when small auditors take part in the audit process. This is the answer why auditor ethics can't moderate the correlation between audit fees and the quality of audit.

Concerns over reduced clients perceived by small auditors, make them try to avoid the risk of losing clients by arranging opinions that give satisfaction to clients in some circumstances (Nguyen et al., 2023). Low compliance with ethics and independence are answers related to ethics that are unable to act as components that moderate the implications of fees over audit quality. This research supports empirical studies completed by Prabhawanti and Widhiyani (2018) which found that there is no moderation contribution to the audit cost implication over audit quality.

## **5. CONCLUSIONS AND SUGGESTIONS**

The purpose of this research is to examine the moderating effect of auditor ethics on the association between auditor competence, independence, audit fees and audit quality. Referring to the results of the data test, there are several results in this research, namely: 1) Auditor competence has insignificant implications for audit quality, 2) Auditor independence has positive implications at a significant level for audit quality, 3) Audit cost do not make a crucial contribution to the quality of the audit, 4) Auditor ethics are not successful proven to have contributed to the role of competence, independence, and audit fees on audit quality. Auditors as parties who provide services to the public should always maintain their credibility by always upholding ethics in carrying out their responsibilities. This is to ensure the integrity and accountability of auditors at an optimal level so as to have positive implications on audit quality.

The limitations of researchers are that the total respondents are relatively small because of the limited research time. Here are some inputs that can be done by the next researcher for more optimal results: 1) The next researcher should expand the research sample to obtain more representative data and results. In addition, the next researcher can also choose objects in other regions so that the results can be used as a comparison where the comparison can be used as a reference regarding what determinants contribute more to the quality of the audit and how far the research findings in KAP Malang can be generalized 2) The next researcher should add variables that have not been used in this research with the aim of gaining broader insight into the determinants of audit quality. Researchers can also choose other moderation variables that may play a dominant role in audit quality, 3) The next researcher should also add specific

question items so that respondents can provide a more precise perception of the question items in the questionnaire so that the results are more credible and valid.

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