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Moderating Ethics Auditors Influence of Competence, Accountability on Audit Quality

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Abstract: The purpose of this study is to determine the extent of competence, accountability influences audit quality and how auditor ethics can moderate the relationship between competence and audit quality and between accountability and audit quality. The population in this study amounted to 55 auditors consisting of 10 Public Accountant Firms (PAF) that are officially registered in Makassar City and the sampling using census sampling techniques by taking all samples that are in the population. This research was conducted using quantitative data collection methods using field research by collecting field data using a questionnaire method distributed directly to the Auditor of the Public Accountant Office (PAO) in the Makassar area. Data analysis uses the Partial Least Square (PLS) approach. The result showed that Auditor Competency and Accountability had a positive and significant effect on audit quality. Competence and accountability have a positive and significant effect on audit quality by moderating auditor ethics.

Keywords: Competence, accountability, audit quality, and auditor ethics.

INTRODUCTION

Competition between companies increases along with the problems which are faced by Indonesian companies. To solve this problem, company managers need accounting services, especially public accounting services and in carrying out audit work, auditors must be guided by audit standards established by the Indonesian Institute of Certified Public Accountants (ICPA), namely general standards, fieldwork standards, reporting standards. (Agusti and Pertiwi, 2013). Referring to Financial Accounting Standards (FAS) Number 1 (2017), the financial statements present information about entities that include assets, liabilities, equity, income and expenses including gains and losses. Therefore, audits are carried out not only for the benefit of clients but also for other investors who are interested in the financial statements of the audit, including potential investors, creditors, government agencies and those who carry out assessments. The strategic decision for the company.

The quality of the auditor can be influenced by a sense of responsibility (accountability) and the auditor's competence to complete the audit process (Ilmiyati and Suhardjo, 2012). Great confidence in the audited financial statements and other users of services provided requires attention to the quality of audits made by certified public accountants. Auditors must have expertise and ability before they are independent because incompetent auditors may not be able to act independently when doing audit work. In addition to the competency factor, the accountability factor plays a role in the quality of audits conducted by auditors. Accountability is a social psychological impetus that a person

has to complete his obligations in which he or she will be responsible as a professional. Also, each auditor must always use moral judgment in all his activities. The auditor must apply the ethics applicable to his profession when carrying out his duties. Auditor ethics is a moral principle for auditors' guidelines for conducting quality audits (Kurnia, et al 2014).

Research conducted by (Pintasari, 2017) showed that the professional ethics of auditors has a good impact on audit quality. Also, research conducted by (Kurnia et al., 2014), found that the higher the ethical attitude of the profession, the higher the quality of audits produced, and vice versa. This finding is supported by research conducted by (Arianti et al., 2014) in which the influence of the auditor's ethics on audit quality is required in carrying out his duties despite having to sacrifice personal interests because, the auditor must be aware of responsibilities to clients and fellow practitioners, including respectful behavior when performing duties they.

Some studies between independent and dependent variables and moderating results showed a different result. In the effect of competence on audit quality that has been studied by (Ilmiyati and Suhardjo, 2012); (Rahmawati, 2013); (Pintasari, 2017) stated the result that competence influences audit quality. However, research conducted by (Tarigan and Susantu, 2013) by explaining that competence does not affect audit quality.

Research on accountability for audit quality that has been conducted by (Arianti et al., 2014) and (Wandita et al., 2017) proved that accountability affects audit quality. However, various studies conducted by (Nandari and Latrini, 2015) showed that accountability does not affect audit quality.

Research conducted by (Priyambodo et al., 2015) about the interaction of auditor ethics and accountability on audit quality showed the result that the interaction of auditor accountability and ethics has a significant positive effect on auditor quality. In contrast to the research (Naingalon and Abdullah, 2016) showed the result that the interaction of auditor accountability and ethics harms audit quality.

Research on audit quality is important for Public Accounting Firm (PAF) and auditors to find factors that influence audit quality. It also improves audit service users' performance and audit quality. This survey needs to be able to assess how Public Accounting Firm is consistent in how to maintain the quality of audits provided. Referring to the background explanation above, the researcher tries to analyze the effect of competence and accountability on audit quality with auditor ethics as a moderating variable.

THEORETICAL REVIEW

Audit Quality. Audit quality is very important in the audit process. Financial reports are prepared by the client company's management and are critically and systematically carried out by independent parties for accounting records and supporting evidence (Agoes, 2012). According to (Suharti and Apriyanti, 2019), Auditors must be able to do quality work because the auditor has a great responsibility for the parties involved in the company's financial statements, including the general public. In addition to relying on clients, auditors are generally qualified parties to verify and test that the financial statements are fairly presented following recognized accounting principles. It is known that the quality of audits conducted by auditors is high when auditors meet audit standards and quality control standards, according to the Certified Public Accountants Professional Standards (CPAPS) of the Indonesian Accountants Association. Based on some of the comments above

regarding the definition of audit quality, audit quality is all of the auditor's probabilities, and when auditing client reports, it can be concluded that the auditor found a violation in the client's accounting system and reported it as an audit. In writing and carrying out their duties, the auditor will learn by auditing standards and quality control standards. According to Al-Khaddash et al., (2013) audit quality is influenced by many factors. Namely, (1) auditor experience (2) honesty (3) knowledge of auditing and accounting standards (knowledge in accounting and auditing standards).

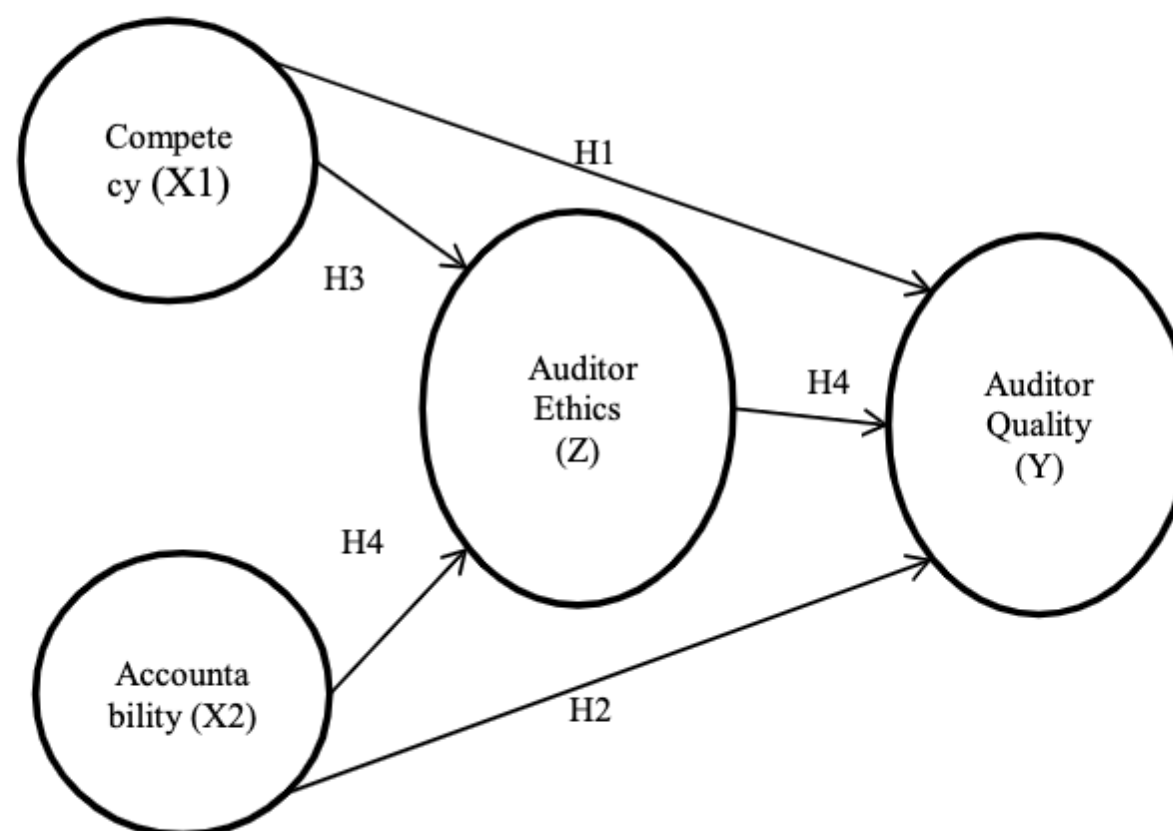
Competency. According to (Bolang et al., 2013) competencies needed for the audit process are not only a form of learning accounting and auditing standards, but also a form of learning of the audited person in the form of general knowledge of the institutions, programs, and activities being audited. In his research, the more certificates the auditor has and the more often the auditor participates in training or seminars it is hoped that the auditor will be more capable in carrying out his duties.

Competence is demonstrated by each auditor who needs to have the skills and work of auditors generally recognized for conducting audits, competencies can be obtained through education and experience, competencies that can ensure that the quality of audit services provided meets a high level of professionalism. According to the Public Accountant Professional Code of Ethics (PAPCE) When applying professional knowledge and expertise to provide competent professional services, it must be examined carefully. To maintain capabilities, constant awareness and understanding of the development of relevant business skills are needed. Continuing professional training and development is very important to enhance and maintain practitioners' ability to perform effectively in professional settings.

Accountability. Accountability in English means responsibility or responsibility or situations of responsibility. Accountability is the responsibility of the mandate holder (director) who has the right and authority to claim that responsibility for providing, presenting, reporting and expressing responsibility for all activities. (Ilmiyati and Suhardjo, 2012) stated that three indicators can be used to measure individual responsibility. First, how motivated to coordinate the work. Second, how much effort (mind power) is given to complete the task. Third, how confident they are that their work is being reviewed by their superiors the belief that other people judge or decide on work can increase their desire and efforts to create higher quality work.

Auditor Ethics. Auditor ethics is a moral guiding principle for auditors in conducting audits to create quality audits (Kurnia et al., 2014). The public accounting profession considers quality very important to ensure that the auditor profession can fulfill its obligations to service users. Professional ethics includes criteria for the attitude of members towards a profession that is designed to be practical and realistic but maybe idealistic. The demand for professional ethics must be above the law but below the ideal (absolute) standard so that ethics has original meaning and function (Halim et al., 2015).

Conceptual Framework And Hypothesis Formulation

Figure 1. Conceptual Framework

Trained auditors will have a broader view of things. The auditor conducts the work with a long service period and the number of clients he or she audits are done better. (Rahmawati, 2013) mentioned that good auditor competency can achieve good audit quality. The ability of the auditor to apply audit experience to enable the auditor to conduct audits with careful and cautious objectives. Based on research conducted by (Ilmiyati and Suhardjo, 2012); (Rahmawati, 2013); (Pintasari, 2017) provided evidence that audit capabilities have a positive impact on audit quality. Thus the hypothesis is formulated as follows:

H1: Competence has a positive effect on Audit Quality

Accountability is the auditor's responsibility when completing audit work. Accountability is a psychological psychological drive that people must fulfill their obligations to fulfill responsibilities in their environment. The auditor must have motivation in himself or herself so that the audit work is completed properly. Also, the amount of motivation possessed by the auditor can influence in completing his or her duties and make an auditor can finish the job on time. The impact of accountability on audit quality is an important factor for auditors to carry out their duties of examining financial statements, namely accountability (responsibility) which aims to make the auditor more accurate and thorough with the results made so that they can be accountable to the parties concerned (Wardhani and Astika, 2018). Based on previous research conducted by (Arianti et al., 2014) and (Wandita et al., 2017) the conclusion that accountability for conducting audits positively influences audit quality. Hence, the hypothesis is formulated as follows:

H2: Accountability has a positive effect on Audit Quality

In conducting audits, auditors with high competence always adhere to an appropriate code of ethics to ensure that they can produce high-quality audits following audit principles. Auditors who conduct audits to support their professionalism as a certified public accountant must be guided by audit standards set by the Union of Indonesia Accountants (UIA), namely general standards, fieldwork standards, reporting standards. In addition to audit standards, the Auditor must also comply with professional codes of conduct that regulate auditor behavior when conducting professional practices for fellow members and the public. (Nandari and Latrini, 2015) stated that the quality of the work of auditors can be influenced by a sense of accountability owned by the auditor in completing audit work. This is not only the ethical behavior of auditors, but also the ethical standards of auditors, and they must be taken into account when carrying out their duties to obtain quality audit result. Based on previous research conducted by (Darayasa and Wisadha, 2016); (Wardhani and Astika, 2018); (Ilmiyati and Suhardjo, 2012) provide evidence that the ability and ethics of auditors in conducting audits have a positive impact on audit quality. Therefore, the second hypothesis can be formulated as follows:

H3: Auditor Ethics will affect the relationship between Competence and Audit Quality

If conducting a client audit, the auditor must be very responsible for assisting the work as a certified public accountant. In this case, the auditor must have accountability. Namely, (1) responsibilities to clients, (2) responsibilities of professional colleagues, and (3) responsibilities of work. In addition to having a high level of accountability, auditors conducting audits must also pay attention to applicable auditing standards and codes of ethics, which are used as a basis for conducting audits that have been established and cannot be separated from audit standards (Atta, 2014). Based on previous research conducted by (Darayasa and Wisadha, 2016); (Dewi, 2016) provided evidence that the auditor's accountability and ethics when conducting an audit can have a positive impact on audit quality. Therefore, the hypothesis can be made as follows:

H4: Auditor Ethics will affect the relationship of Accountability to Audit Quality

METHODOLOGY

This research is explanative. The research location is conducted at the Makassar Public Accountant Office (PAO) and will take two months, from March to April 2019. The population is a generalization area consisting of objects or subjects with special qualities and characteristics that researchers apply to study and draw conclusions. The population became 55 auditors, consisting of 10 certified accountants (PAO) registered in Makassar. In this study sampling using a census sampling technique in which researchers take all samples in the population (Sugiyono, 2011). Quantitative data collection methods used are Field Research (field research), namely the collection of field data by questionnaire method. The questionnaire method is a way to collect data using a list of statements that are needed directly to the respondent. Questionnaires were distributed directly to Makassar KAP Auditors.

This research used a Partial Least Square (PLS) data analysis method. PLS is a structural equation model (SEM) based on components or variants. According to (Ghozali, 2014) PLS is an alternative that has switched from SEM based on covariance to variance-based. While covariance-based SEMs generally test causality or theory, PLS is a predictive model. PLS is a powerful analysis method by (Ghozali, 2014) because it is not based on many assumptions. For example, data must be distributed normally so that the sample does not have to be large. Besides being available for theory confirmation, PLS can also be used to describe the relationship between latent variables. Parameter estimates obtained from PLS can be classified into three categories. The first is the weight estimate used to score latent variables. Second, this reflects the path estimate (path estimate) to connect (loading) between latent variables and indicators and latent variables. Third, related to the average parameter (regression constant) of the indicator latent variable. To obtain these three estimates, PLS uses a 3-step literacy process to produce estimates for each step. The first step produces weight estimates, the second step produces estimated inner and outer models (inner model and outer model), and the third step produces estimates of mean means and location (Ghozali, 2014).

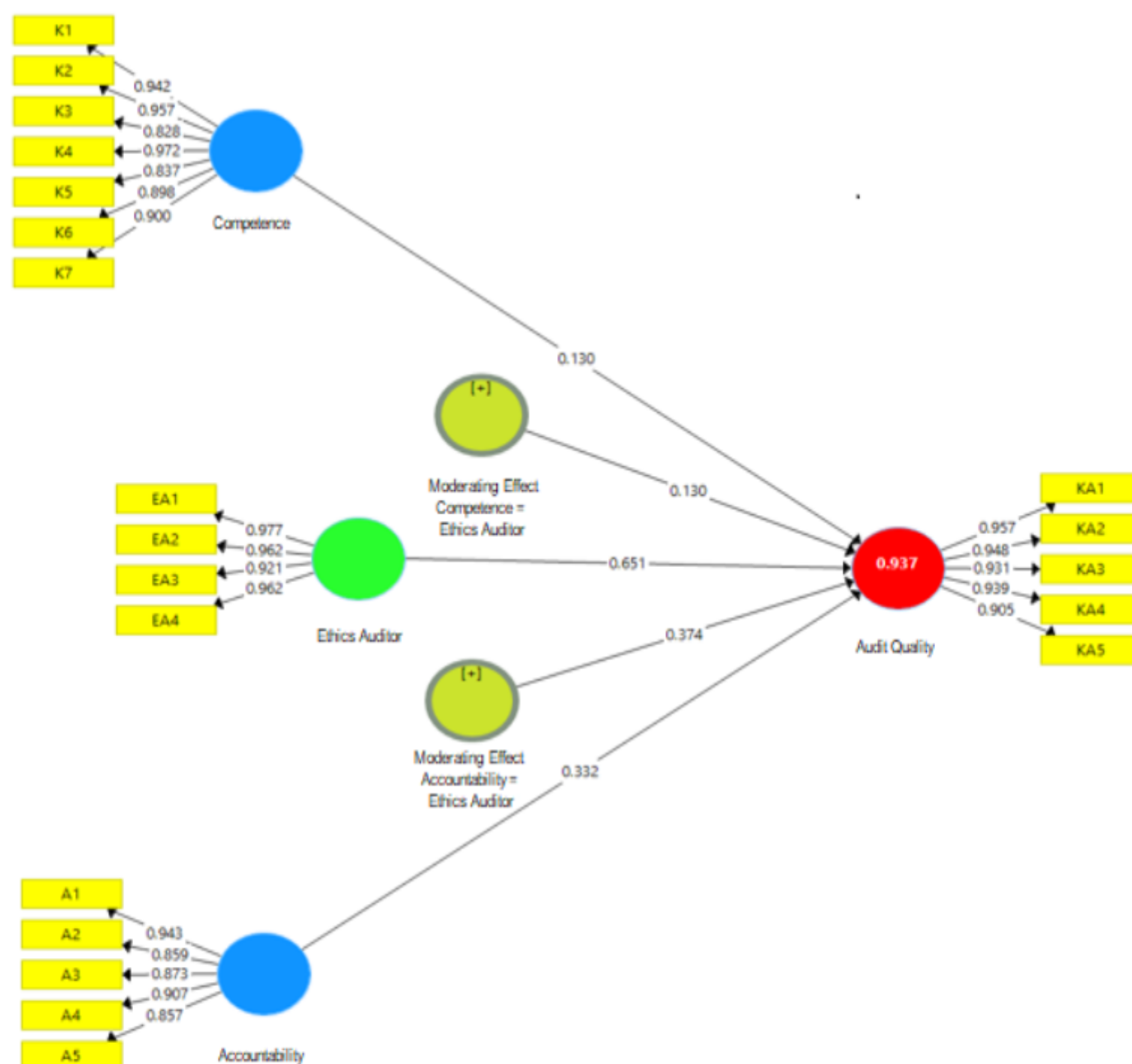
THE RESULTS OF STATISTICAL TESTS

Respondents. The study was conducted on auditors working in public accounting firms in Makassar. Data were collected using a questionnaire at 10 public accounting firms. Respondents in this study were auditors who worked at PAO Makassar. The following describes the respondent's identity, which consists of gender, education level, status in the Public Accounting Firm, and years of service. Profile of respondents shown in Table 1.

Table 1. Profile of Respondents

Characteristics	Gender	F	Percentage
Gender	Male	29	76,32%
	Female	9	23,68%
Education Level	S1 (Bachelor Degree)	27	71,05%
	S2 (Master Degree)	7	18,42%
	S3 (Doctoral Degree)	4	10,53%
Length of work	< 3 years	16	42,11%
	3-5 years	8	21,05%
	5-10 years	14	36,84%
Position	Junior Auditor	18	47,37%
	Senior Auditor	14	36,84%
	Supervision	1	2,63%
	Manager	4	10,53%
	Partner	1	2,63%

Source: (Primary Data Processed, 2019)

Figure 2. Full Model SEM Test**Table 2.** Test Results of Outer Loadings, Cronbach Alpha, Composite Reliability, and AVE

Construct	Items	Loadings	CR	CA	AVE
Auditor Competency			0.970	0.980	0.821
	K1	0.942			
	K2	0.957			
	K3	0.828			
	K4	0.972			
	K5	0.837			
	K6	0.898			
Accountability	K7	0.900			
			0.933	0.933	0.789

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	A1	0.943			
	A2	0.859			
	A3	0.873			
	A4	0.907			
	A5	0.857			
Auditor Ethics			0.968	0.980	0.913
	EA1	0.977			
	EA2	0.962			
	EA3	0.921			
	EA4	0.962			
Audit Quality			0.973	0.965	0.876
	KA1	0.957			
	KA2	0.948			
	KA3	0.931			
	KA4	0.939			
	KA5	0.905			

Source: (SmartPLS output, 2019)

Table 3. Discriminant Validity

Construct	Accountability	Auditor Ethics	Auditor Competency	Audit Quality	Moderating Effect Accountability * Auditor Ethics	Moderating Competency Effect * Auditor Ethics
Accountability	0.888					
Auditor	0.500	0.956				
Auditor Competency	-0.212	-0.265	0.906			
Audit Quality	0.812	0.754	-0.076	0.936		
Moderating Effect Accountability * Auditor Ethics	0.493	-0.069	-0.033	0.468	1.000	
Moderating Competency Effect * Auditor Ethics	-0.035	-0.020	0.395	0.071	-0.212	1.000

Source: (SmartPLS 3.0 Output, 2019)

Measurement criteria used in data analysis techniques use SmartPLS to evaluate the model. The three measurements are convergent validity, composite reliability and discriminant validity are shown in Table 2 and Table 3, respectively. The result showed that the estimated result of the external outer loading calculation represents all items using PLS as an indicator measurement indicator which is a reflection indicator and has a load factor

of 0.70 or more, which means that all configuration indicators are valid. Therefore, it can be concluded that all indicators are valid for the measurement of each variable structure.

Discriminant validity is related to the principle that various component manifest variables must not be highly correlated. The way to test discriminant validity using reflective indicators is to compare each AVE square root to the correlation value between constructs. If the AVE square root value is higher than the correlation value between constructs, then it is stated that it meets the Discriminant validity criteria (Ghozali, 2015). The above result showed that the diagonal is the square root of AVE, the next value is the correlation between structures. Therefore, the AVE squared value seems higher than the correlation value. it was concluded that the model was valid because it met the discriminant validity.

A reliability test is a tool for measuring questionnaires, which are indicators of variables or constructs. The measuring device or type of questionnaire is considered stable or constant if the measuring device is reliable or reliable. For this reason, a reliability test is needed. The questionnaire is stated to be reliable or reliable if the individual's answers to the questions are consistent or stable from time to time when providing stable or consistent measurement results to be known. The reliability test was carried out using the Internal consistency method. The reliability of the research instrument was tested using composite reliability and Cronbach's Alpha coefficient. This construct is known to be reliable if the composite reliability and Cronbach alpha values exceed 0.70 (Ghozali, 2014). Also, AVE measurements can be used to measure the reliability of component scores of latent variables, and the result is more conservative than composite reliability. The recommended AVE value must be greater than 0.50 (Ghozali, 2014). The test result based on Table 19 showed that composite reliability and Cronbach alpha result represent satisfactory values, ie the value of each variable is at least 0.70. AVE value is generated by all constructs above > 0.50. This is shown that the device used is distinctly consistent and stable. In other words, all constructs, namely auditor competency, accountability, auditor ethics, and audit quality have become fit measurement tools, and all questions used to measure each construct have good reliability.

Inner Model Test (Structural Model). Internal models (inner relations, structural models and substantive theory) describe the relationship between latent variables based on substantive theory. The structural model is evaluated using R-squared from the dependent latent variable. When evaluating a model using PLS, we start by finding the R-squared of each latent dependent variable. The interpretation is the same as the regression interpretation. Changes in the value of R-square can be used to assess the effect of certain independent latent variables on the dependent latent variable, whether or not there is a substantial effect (Ghozali, 2011). According to Figure 1 above, we can show that the R square value of the audit quality variable is 0.937. This means included in the strong category. R-squared value of 0.937 or 86.4% of audit quality showed that the audit quality variable can be explained by auditor competence, independence, and ethical variables. with local culture, Siri 'na pacce as a moderator variable is 86.4% while the remaining 13.6% can be explained by other variables not found in this study.

The proposed hypothesis test is made by the test of the structural model (inner model) by examining the parameter coefficient and the path coefficient that represents the statistical t-value. The importance of parameter estimation can provide information about the relationship between research variables. The limit for rejecting and accepting the hypothesis

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presented above is the sig. P-value <0.05. The following table is shown that the estimated result for the test of the structural model.

Table 4. Hypothesis Test based on Path Coefficient

	Original Sample	Sample Mean	Standard Error	T Statistics	P Values
Auditor Competency → Audit Quality	0.130	0.131	0.065	2.010	0.045
Accountability → Audit Quality	0.332	0.298	0.098	3.380	0.001
Auditor Ethics → Audit Quality	0.651	0.659	0.077	8.474	0.000
Moderating Competency Effect * Auditor Ethics → Audit Quality	0.130	0.096	0.058	2.259	0.024
Moderating Effect Accountability * Auditor Ethics → Audit Quality	0.374	0.396	0.076	4.948	0.000

Source: (SmartPLS 3.0 Output, 2019)

Based on the inner weight value consisting of Auditor Competency (X1), Accountability (X2) partially influences audit quality (Y). The first hypothesis showed that auditor competency has a positive and significant impact on audit quality. Table 4 showed that the level of significance of the competency variable is 0.045, which is less than 0.05 and the value of t is statistic > 1.96 (2.010 > 1.96). This means that H1 is accepted because auditor competence can have a positive and significant impact on audit quality. The second hypothesis stated that there is a positive and significant effect of accountability for audit quality. The level of significance for the response variable is 0.001 to less than 0.05, and the t value for statistics is 1.96 (3.380 > 1.96). This means H2 is accepted because auditor independence can have a significant positive impact on audit quality. The third hypothesis stated that there is a significant positive effect between auditor competence on audit quality that is moderated by auditor ethics. Table 4 showed that the level of significance for the competency variable is 0.024, which is less than 0.05 and the value of t is statistically > 1.96 (2.259 > 1.96). The fourth hypothesis stated that there is a positive and significant relationship between accountability and audit quality that is moderated by auditor ethics. Table 4 showed that the significant level of accountability variable is 0,000, which is less than 0.05, and that the t value in statistics is 1.96 (4.948 > 1.96). This showed that the auditor's ethical variable is a variable that reduces competence and accountability for audit quality.

DISCUSSION

The competency variable of the judges will have a positive and significant effect on audit quality. The relationship between audit ability and quality is positive, indicated that

the higher the auditor's ability, the better the audit quality. This study found that a person's behavior is a combination of internal strength (internal strength), that is, factors originating from that person, such as ability or effort, and external strength (external strength), ie external factors such as difficulty in work or luck. (Darayasa and Wisadha, 2016). So an auditor who has the ability or business will use the competencies they have in conducting audits to provide a quality result. This research is in line with research conducted by (Ilmiyati and Suhardjo, 2012); (Rahmawati, 2013); (Pintasari, 2017) showed evidence that audit competence has a positive impact on audit quality. Auditing requires a high level of expertise and professionalism. These skills are influenced not only by formal education but also by experience. Therefore, it is understood that auditors who are competent with appropriate audit knowledge and experience will understand and understand various problems deeper and easier when tracking the evolution of the complexity of the audit environment.

The accountability variable has a positive and significant effect on audit quality. This means that audit quality can be achieved if the auditor has good accountability. This research is in line with research conducted by (Darayasa and Wisadha, 2016); (Dewi, 2016) it can be concluded that accountability in conducting audits will have a positive effect on audit quality. The most dominant indicator informing the accountability variable is motivation and the social obligation indicator provides the smallest proportion in forming the accountability variable. The auditor must have motivation so that the audit work is completed properly. Besides, the amount of motivation possessed by the auditor can influence in completing his duties and make an auditor can finish the job on time.

Auditors' moderated ethics have a positive and significant influence on audit quality. This research is consistent with research conducted by (Darayasa and Wisadha, 2016); (Wardhani and Astika, 2018); (Ilmiyati and Suhardjo, 2012) Provided evidence that the competence and ethics of auditors in conducting audits have a positive impact on audit quality. The most dominant indicator in forming the auditor's ethics variable is the indicator of moral responsibility and then followed by the Obedience indicator to the professional scale code of ethics and the Independent indicator to the client and the Behavior indicator by the existing regulations each gives the smallest proportion in forming the auditor's ethical variable. This is caused by auditors working in Makassar Public Accountants in carrying out their duties, and auditors always critically evaluate the audit evidence they will obtain.

The result showed that accountability is managed by auditor's ethics, which has a positive and meaningful impact on audit quality. Audit quality increases when the auditor's accountability is strengthened by an increase in auditor ethics. This research is consistent with research conducted by (Wardhani and Astika, 2018) which is provided evidence that the auditor's accountability and ethics when conducting an audit can have a positive and not significant impact on audit quality. If conducting a client audit, the auditor must have accountability to help work as a certified public accountant. In addition to having a high level of responsibility, auditors conducting audits must pay attention to audit standards and ethical norms that serve as the basis for conducting audits, to produce quality audits. The most dominant indicator to form the auditor's ethical variable is the indicator of moral responsibility and then the indicator of adherence to the professional code of ethics and the Independent indicator to the client as well as the Behavior indicator according to existing regulations, each providing the smallest proportion in forming the auditor's ethical variable.

CONCLUSION

Based on the result of research and exposure to the justification of the hypothesis test that has been done, it can be drawn some conclusions from this study. Auditor competence has a positive and significant effect on audit quality. The more competent an auditor is, the audit quality he or she produces will increase. Accountability has a positive and significant effect on audit quality. The higher the auditor's accountability, the better the audit quality produced. Competence has a positive and significant effect on audit quality that is moderated by auditor ethics. Audit quality increases because auditor competence that is moderated by auditor ethics increases. Accountability has a positive and significant effect on audit quality by moderating auditor ethics. The higher the auditor's accountability is moderated by the auditor's ethics, the audit quality will increase.

Some suggestions that can be given for further research are Indicator Ability to recommend the smallest audit result in shaping the auditor competency variable. It should be that auditors working in the Public Accounting Firm must always attend training on auditing and problem analysis to improve their analytical skills. In the independence variable, the lowest indicator is a social obligation. Accountability is a social psychological impetus that a person has to complete his obligations which will be accountable to his environment. Independent indicators of clients and behavioral indicators by the smallest existing regulations in shaping the auditor's ethical variables, the auditor should carry out the tasks in being independent and follow the rules, even though the client provides more facilities when the auditor audits. The smallest indicator of conformance with Professional Certified Public Accountant Standards (PCPAS) informing audit quality variables, the auditor should make Professional Certified Public Accountant Standards (PCPAS) as a working guide for making audit reports. Future research must be aware of what factors can influence audit quality, and in addition to this research, the number of new variables must be increased. This is because there are still other variables that affect audit quality besides research variables, such as bonus dysfunctional behavior and theft of understanding of information systems. In addition to using the questionnaire, new research can use the method of direct interviews with respondents. In future investigations, timely investigations must be carried out when distributing questionnaires, because the auditor in carrying out his duties is very busy at the end of the year and the beginning of the year so it does not focus on answering the questionnaire.

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