

THE ROLE OF AUDIT QUALITY ON THE DETERMINANTS OF AUDITOR PERFORMANCE

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ABSTRAK

Penelitian ini bertujuan untuk menjelaskan peran kualitas audit terhadap penentu kinerja auditor. Penelitian ini dilakukan pada Kantor Akuntan Publik (KAP) di wilayah Jakarta Timur. Penelitian ini menggunakan data primer dengan metode pengumpulan data menggunakan kuesioner. Pengujian dilakukan terhadap 62 responden auditor dari 10 kantor akuntan publik dengan menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa etika profesi berpengaruh signifikan terhadap kinerja auditor, sedangkan akuntabilitas dan kompetensi tidak berpengaruh signifikan terhadap kinerja auditor. Kualitas audit terbukti mampu memoderasi hubungan akuntabilitas dan kompetensi terhadap kinerja auditor, tetapi tidak mampu memoderasi hubungan etika profesi terhadap kinerja auditor. Hasil penelitian ini mengimplikasikan bahwa dalam melakukan penugasannya auditor harus menjalankan etika profesi sesuai dengan norma yang berlaku, akuntabel dan kompeten, dan bertanggung jawab serta lebih memahami kepentingan publik.

Kata Kunci: Etika Profesi, Akuntabilitas dan Kompetensi, Kinerja auditor, Kualitas Audit

ABSTRACT

This study aims to explain the role of audit quality on determinants of auditor performance. This research was conducted at a Public Accounting Firm in the East Jakarta area. This study uses primary data with data collection methods using questionnaires. Tests were conducted on 62 auditor respondents from 10 public accounting firms using multiple linear regression analysis. The results of the study show that professional ethics have a significant effect on auditor performance, while accountability and competence have no significant effect on auditor performance. Audit quality is proven to be able to moderate the relationship between accountability and competence on auditor performance, but is unable to moderate the relationship between professional ethics and auditor performance. The results of this study imply that in carrying out their assignments, auditors must carry out professional ethics in accordance with applicable norms, as well as be accountable and competent, responsible and better understand the public interest.

Keywords: Professional Ethics, Accountability and Competence, Auditor Performance, Audit Quality

1. Introduction

The current development of the company affects the public accounting profession public accountants will not exist if there is no company. The more as the company grows in general, the profession also develops public accountants. In countries where the majority of companies are sole proprietorships, the public accounting profession is underdeveloped. In a country where there are many companies like Indonesia, there are many companies in the form of limited incorporation, the public accounting profession is growing needed (Halim, 2015:16). To deal with some of these needs, the company needs a public accountant. In this case, as a provider of accounting services whose function is to examine the company's financial statements and provide an opinion on the results of the audit report. So, to fulfill a wish corporate clients need public accountants, namely professional auditors. An auditor is a person who audits financial statements with the purpose provide an opinion on the results of the audit process. In SA (Auditing Standards) article 240 in Public Accounting Professional Standards (SPAP, 2013), it is stated that public professional accountants in Indonesia are responsible for the reports it has audited (Limbong, 2019).

Auditor as a profession of public trust is starting to be questioned performance in the examination and assessment of a company's report. The company is backed by evidence that the phenomenon is a growing decrease in auditor performance in terms of examining or evaluating the company as auditors. The auditor's performance is the work of a public accountant who carries out the task of objective examination of the financial statements of a company or other organization to determine the purpose of whether the report financial statements present fairly in all material respects the position financial and operating results of a company or organization (Janatun, 2020). Auditor performance indicators can be measured by the quality of work, the quantity of work, knowledge about work, opinions or statements that concluded, and work planning. The quality of work is the work has separate standards that the auditor must adjust to and can do the work according to applicable regulations.

Auditing Standard 220 (IAPI, 2012) describes quality control for an audit of financial statements, which contains auditors acting by taking responsibility in a manner overall for the quality of each of its business relationships. The importance of quality audit on the implementation of work in accordance with professional standards as well applicable laws and regulations. Working quantity is the number of auditors working for a certain period. Knowledge of work is the ability of an auditor to understand what must be done and the responsibilities to be carried out. opinion or statement concluded is the ability of an auditor to conclude the results of work in accordance with the procedure. Work planning is preparation for the implementation of work up to the achievement of work results (Khaerunnisa, 2017).

Professional Ethics is a science that studies behavior, good deeds, and human bad that can be understood by the human mind against jobs that require training and mastery of something special knowledge for accountants. In carrying out their responsibilities as professionals, each member must use moral judgment and professionalism in every activity it does (Bachtiar & Nurfadila, 2019:7). Good and correct ethics will create quality results.

There is the code of ethics must be fulfilled and obeyed to create trust from the public and satisfaction with the results of audits that have been carried out by the auditors.

Accountability is being responsible for something in certain circumstances and carrying out the activities of a reporting entity entrusted to the reporting entity in achieving the objectives that have been set regularly (Tanjung, 2014:11). Accountability can affect auditor performance. Cristina & Adi (2020) states that the auditor's performance can be affected by the responsibility owned by the auditor in completing the audit work. Therefore, accountability is a very important thing that must be owned by an auditor in carrying out his duties. Accounting researchers find that accountability increases the auditor and encourages the auditor to become more conventional.

Competence is a must as an auditor to have education in auditing and accounting, sufficient practical experience for the work being performed, as well following continuing professional education (Jusuf, 2017:42). Auditor competence influences auditor performance. The higher competencies possessed by the auditor in accordance with the demands of the job auditor performance will increase, a competent auditor usually has the ability and quick will to solve work problems faced. Do your job calmly and confidently (Sari et al., 2019).

Quality audit is a systematic process to obtain and evaluating evidence of objective statements about activities and events economically, to determine the degree of suitability between these statements with predetermined criteria and delivery of results to interested users (Mulyadi, 2017:9). Audit quality can be measured from the engagement planning stage, stage fieldwork, and final administrative stages. The assignment planning stage is a planning process, checks vary according to the problem examined and knowledge of the type of business examined by the auditor. Stage Fieldwork is the implementation of auditing by someone competent to be able to evaluate evidence regarding information from a business entity to consider and report the suitability of the information that has been received. The final administration stage or reporting is a guideline to assist the auditor in fulfilling his professional responsibilities (Rita, 2020). Thus, this study aims to investigate the role of audit quality on determinants of auditor performance.

2. Theoretical Framework and Hypothesis Development

Agency theory is a one-person agency relationship or more (principal) employs another person (agent) to provide a service and then entrusts the authority for retrieval decision to the agent. The relationship between agent and principal (stockholder) must have a strong belief, that is, the agent must report information related to the development of the company owned by the principal through all forms of accounting information because only the management knows exactly the state of the company (Yudha et al., 2021). The relationship between agency theory and auditor performance is that of the managers' agent and the owner as the principal for that the owner requests the auditor's report finance to check the fairness of the principal's financial statements. Agency theory is very important in line with obtaining an opinion on the report audited finance. This agent is required to have good performance.

The term "auditor performance" refers to the outcomes of work in terms of quality and quantity that an auditor has produced while carrying out his responsibilities in accordance

with the responsibility assigned to him. It is derived from the words "job performance" or "actual performance" (work achievements or actual achievements that have been achieved by someone). So, it can be interpreted as the achievement of a person in carrying out his duties that are carried out independently truly (Mangkunegara, 2014:9).

Professional Ethics is a science that studies behavior, good deeds and human bad that can be understood by the human mind against jobs that require training and mastery of something special knowledge for accountants. In carrying out their responsibilities as professionals, each member must use moral judgment and professionalism in every activity it does (Bachtiar & Nurfadila, 2019:7). In carrying out their profession, public accountants must have principles and morals, and ethical behavior. Professional ethics include attitude standards members of the profession to support professionalism in accounting carry out the work and increase public trust. With auditors complying with professional ethics, auditors can avoid competition not healthy and deviant. Professional ethics must be obeyed by the accounting profession to gain public trust because as an auditor the main service that must be considered is professional ethics underlies the auditor in carrying out his work. Professional ethics is the profession their responsibility to the public, accountants, and partners. Every Auditor is responsible for fulfilling their professional ethics so that they do not deviate from the rules and as a controller in the settlement his job well. The principles formulated by the Indonesian Association of Public Accountants (IAPI) are integrity, objectivity, competence professional due diligence, confidentiality and professional conduct. Good auditor performance adheres to professional ethics because a higher level of auditor compliance with professional ethics results from auditor performance is getting better (IAPI, 2020). Research Situmorang & Sudjiman (2022), Zagoto & Hayati (2020), Hasibuan (2019), and Ayu et al. (2017) gave the result that professional ethics positive effect on auditor performance. This means the ethical behavior profession influences the auditor's performance because it is getting higher professional ethical behavior can improve auditor performance.

H₁: Professional ethics has a significant effect on auditor performance

Accountability is taking responsibility for and explaining the performance of a person's actions in a given situation and carrying out activities of a reporting entity entrusted to the reporting entity in achieving the goals that have been given within the authority to manage regularly (Tanjung, 2014:11). Accountability has a considerable influence, namely as democratic supervision, can improve performance, sharpen legitimacy public governance, sharpening integrity, and can help provide public catharsis. When conducting an audit an auditor can be responsible for the results of the audit report. If it has been fulfilled, then the auditor can be said to have accountability (Gea, 2022). Accountability is regulated in the Code of Ethics of the Indonesian Accountants Association (IAI). The Indonesian Accountants Code of Ethics is a guideline for Indonesian Accountants Association (IAI) members to work responsibly and objectively. Accountability is an encouragement from within a person to take responsibility for the task or prior authorization. This form of accountability does just that not only in the organizational environment itself but in the social environment and related communities (Pramana & Yuliantoro, 2018). In Research by Oktayana et al. (2021), Sinaga (2019) Aulia

(2017) gives the result that accountability has an effect positive effect on auditor performance. It can be concluded that accountability affects the responsibilities held by the auditor in completing audit work.

H₂: Accountability has a significant effect on auditor performance

Competence is a must as an auditor to have education in the field of auditing and accounting, and sufficient practical experience for work being done, as well as following professional education sustainable. The auditor must be qualified to meet the criteria used and must be competent to determine the type and amount of evidence to be gathered to reach an appropriate conclusion after checking the evidence (Jusuf, 2017:42). Highly educated auditors will have extensive experience in a wider range of things. Auditors will have more and more knowledge of the field in which he lives so that they can find out deeper issues. To conduct an audit properly, an auditor must be qualified personally, have the necessary knowledge, and have any necessary specialized expertise. This is known as "auditor competence.". In research Mawar (2022), Mustika & Deka (2021), Dwiyanto & Rufaedah (2020), and Istiariani (2018) competency affects performance auditors. This means that an auditor should have auditor competence to improve its performance, namely by auditing company financial reports.

H₃: Competence has a significant effect on auditor performance

Quality audit is a systematic process to obtain and evaluate evidence of objective statements about activities and events economically, intending to determine the degree of suitability between these statements with predetermined criteria and delivery of results to interested users (Mulyadi, 2017:9). According to De Angelo, audit quality is the probability of market assessment if the financial statements have material deviations and the auditor can find and then report the deviation. Probability deviations depend on the technical ability of the auditor, Education, professionalism, and corporate structure. De Angelo (1981) put more emphasis on contextual audit quality (Ardianingsih, 2018:23). The relationship between audit quality and professional ethics on auditor performance refers to research by Rengganis & Mirayani (2021), Kirana (2021), and Yuli et al. (2019), in his research shows an auditor in auditing annual financial reports must carry out a code of ethics that has been regulated so that the resulting audit quality will be good.

H₄: Audit quality moderates professional ethics on auditor performance

Auditors are required to be responsible for their profession, prioritize the interests of the community, have a responsibility professional, have high integrity, be objective in work, impartial to the interests of anyone, and always develop their abilities to improve expertise and quality of services provided. The moderation of audit quality on accountability refers to research from Oktarina (2021), Oktadelina et al. (2021), Laksita & Sukirno (2019), and Ismiyati (2019).

H₅: Audit quality moderates accountability for auditor performance

The relationship between audit quality and competence refers to research Situmorang et al. (2020), Savira (2021), Ismiyati, (2019), and Pairingan et al. (2018) competencies related to professional expertise possessed by auditors as well as behavioral attitudes to able to carry out the duties in office functional, a good auditor has competency standards.

Competence is a requirement as an auditor to have education in the field of auditing and accounting, sufficient practical experience for the work being performed, and to attend continuing professional education. The auditor must be qualified to meet the criteria used and must be competent to know the type and amount of evidence to be collected to reach the right conclusion after the evidence has been checked.

H₆: Audit quality moderates competence on auditor performance

3. Research Method

The type of research used in this study uses quantitative research. Data used in this study included in the primary data obtained from the questionnaire. The population in this study are all Public Accounting Firm (PAFs) in East Jakarta which is registered with the Ministry of Finance of the Republic of Indonesia. The sample in this study used a purposive sampling method with the results of 10 Public Accounting firms registered in the Ministry of Finance Public Accountant Office 2022 and obtained data from as many as 62 people as respondents. The data collection method this study uses library research and questionnaire research. The following indicators are used to measure the research variables presented in Table 1.

Table 1. Variables Measurement

Variable	Indicators	Items
Professional ethics	1. Professional Responsibilities. 2. Public Interest 3. Integration 4. Objectivity 5. Competence And Due Professionalism 6. Confidentiality 7. Professional Conduct 8. Technical Standards	8
Accountability	1. Motivation 2. Social obligations 3. Devotion to the profession	3
Competence	1. Knowledge 2. Skills 3. Behavior 4. Experience	4
Performance Auditors	1. Quality of work 2. Punctuality 3. Assessment of the risk of misstatement	3
Audit Quality	1. Assignment planning stage 2. Fieldworker stage 3. Final administration stage	3

Methods of data analysis using multiple linear regression. Model of mathematical equation tested as follows:

Model 1 Regression equation (Multiple linear regression analysis):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots \dots \dots (1)$$

Model 2 Regression equation (MRA professional ethics):

$$Y = \alpha + \beta_1 X_1 + \beta_2 (X_1 * Z) + e \dots \dots \dots (2)$$

Model 3 Regression equation (MRA accountability):

$$Y = \alpha + \beta_1 X_2 + \beta_2 (X_2 * Z) + e \dots \dots \dots (3)$$

Model 4 Regression equation (MRA Competence):

$$Y = \alpha + \beta_1 X_3 + \beta_2 (X_3 * Z) + e \dots \dots \dots (4)$$

(Where: Y= auditor performance; X1=professional ethics; X2= accountability; X3=competence; Z= audit quality; e=error terms).

4. Results and Discussion

A validity test is used to measure the presence or absence of something questionnaire. A questionnaire can be declared valid if the questions on the questionnaire can reveal something that is measured by the questionnaire (Ghozali, 2016). The reliability test is the test used to measure the questionnaire through variable or construct indicators (Ghozali, 2016). The calculated r-value is higher than the r-table value (0.2500). According to the questionnaire data, all statement items are valid and appropriate for data collection in this study. According to Table 2, every variable has a Cronbach Alpha (α) greater than 0.60. This result means that all of the variables in this study are considered reliable.

Table 2. Results of Validity & Reliability Test

Variable	Indicators	Validity	Reliability (Cronbach's Alpha)
Performance Auditors	1. Quality of work	0.808	0.827
	2. Punctuality	0.806	
	3. Assessment of the risk of misstatement	0.792	
Professional ethics	1. Professional Responsibilities.	0.751	0.789
	2. Public Interest	0.828	
	3. Integration	0.818	
	4. Objectivity	0.751	
	5. Competence and Due Professionalism	0.828	
	6. Confidentiality	0.818	
	7. Professional Conduct	0.828	
	8. Technical Standards	0.818	
Accountability	1. Motivation	0.818	0.819
	2. Social obligations	0.787	
	3. Devotion to the profession	0.755	
Competence	1. Knowledge	0.901	0.820
	2. Skills	0.744	
	3. Behavior	0.722	
	4. Experience	0.901	
Audit Quality	1. Assignment planning stage	0.792	0.815
	2. Fieldworker stage	0.780	
	3. Final administration stage	0.750	

The analytical method used to test the hypothesis is multiple regression, namely the regression used to determine how much influence the independent variable has on the dependent variable (Ghazali, 2016). Table 3 shows the summary of a regression test result. Multiple linear regression analysis is used to test professional ethics (X1), accountability (X2), and competence (X3) on auditor performance (Y) as well as testing whether audit quality (Z) as a moderating variable (MRA) can strengthen ethical relationships profession (X1), accountability (X2) and competence (X3) on auditor performance (Y). The results of the model significance test indicate that the model can be used as a predictive model.

Table 3. Summary of Regression Test Result

Model Regresi	Variables	Coefficient	t-test	Probability
Model 1 (Multiple Linear Regression Analysis)	Professional Ethics	0.815	8.865	0.000*
	Accountability	0.026	0.324	0.747
	Competency	0.053	0.053	0.567
	R ² = 0.157			
	Adj.R ² = 0.113			
Model 2 (MRA Professional Ethics)	Professional Ethics	0.826	8.501	0.000*
	Audit Quality (moderating variable)	-0.051	-0.478	0.634
	Professional Ethics*Audit Quality	0.092	0.730	0.468
	R ² = 0.138			
	Adj.R ² = 0.094			
Model 3 (MRA Accountability)	Accountability	0.236	2.129	0.038
	Audit Quality (moderating variable)	0.054	0.341	0.734
	Accountability*Audit Quality	0.507	2.918	0.005*
	R ² = 0.137			
	Adj.R ² = 0.093			
Model 4 (MRA Competency)	Competency	0.090	0.926	0.358
	Audit Quality (moderating variable)	-0.840	-5.159	0.000*
	Competency*Audit Quality	1.453	7.575	0.000*
	R ² = 0.171			
	Adj.R ² = 0.128			

Based on Table 3 can be seen that the t-table value is 1.673. The results of the partial t-test in Table 5 are, Professional Ethics has a coefficient value of 0.515 and t count > t table (8.865 > 1.673) so H₁ is accepted, meaning that professional ethics has a positive effect on auditor performance. Accountability has a coefficient value of 0.045 and t count < t table (0.324 < 1.673) then H₂ is rejected, meaning that accountability does not affect auditor performance. Competence has a coefficient value of 0.047 and t count < t table (0.576 < 1.673) so H₃ is rejected, meaning that competence does not affect auditor performance.

Based on Table 3, the t-value of the moderate variable 1 is 0.730 with a significance value of 0.468 > 0.05, then audit quality does not moderate the relationship of professional ethics variables to auditor performance. This means that hypothesis 6 can

not be supported (rejected). The t-value of the moderate variable 2 is 2.918 with a significance value of $0.005 < 0.05$, then audit quality moderates the relationship between the accountability variable and auditor performance. This means that hypothesis 5 can be supported. Based on Table 3, the t value of the moderate model variable 3 is 7.575 with a significance value of $0.000 < 0.05$, then audit quality moderates the relationship between competency variables and auditor performance. This means that hypothesis 6 can be supported.

Based on the hypothesis test, professional ethics have a significant effect on auditor performance. This means that the behavior of professional ethics influences the auditor's performance because the higher the behavior of professional ethics can improve the performance of the auditor. This research is in line with the research of Situmorang & Sudjiman (2022), Zagoto & Hayati (2020), Hasibuan (2019), and Ayu et al. (2017). However, accountability does not affect auditor performance. Accountability affects the responsibilities held by the auditor in completing audit work. Higher quality work in comparison with other groups. The quality of auditor performance is needed as a guarantee that the financial statements are indeed relevant and can increase the confidence of interested parties in the company. This research is in line with the research of Oktayana et al. (2021), Sinaga (2019), and Aulia (2017). Other test results show that competence does not affect auditor performance. It can be concluded that in carrying out audit procedures for get good audit quality, the auditor does not just apply only audit competence to get good audit quality but also must be accompanied by other factors such as emotional intelligence, intelligence spiritual, and professionalism so that audit quality will be created good. If an auditor has high audit competence, it is not certain the resulting audit quality is also good and vice versa if an auditor having low audit competence is not necessarily the quality of the resulting audit not good. This research is in line with the research of Mawar (2022), Mustika & Veronica (2021), Dwiyanto & Rufaedah (2020), and Istiariani (2018).

Based on the MRA test, it can be concluded that audit quality does not moderate the relationship between professional ethics and auditor performance. An auditor In auditing the annual financial statements, one must not only carry out a code of ethics properly so that the resulting audit quality will be good. This research is not in line with the research of Rengganis & Mirayani (2021), Kirana (2021), and Yuli et al. (2019) their research shows that an auditor in auditing annual financial reports must carry out a regulated code of ethics so that the resulting audit quality will be good. Effect of audit quality in moderating accountability on auditor performance concluded that the audit quality variable moderates the accountability relationship. Auditors are required to be responsible for their profession, prioritize the interests of society, have professional responsibility, have high integrity, be objective in their work, be impartial to the interests of anyone, and always develop their abilities to improve the skills and quality services provided. The relationship between audit quality and accountability refers to research by Oktarina (2021), Oktadelina et al. (2021) Laksita & Sukirno (2019), and Ismiyati (2019). Based on the MRA test, it can be concluded that audit quality moderates competence in a strengthening manner toward auditor performance. The auditor must be qualified to meet the criteria used and must be competent to determine

the type and amount of evidence to be gathered to reach an appropriate conclusion after checking the evidence. The relationship between audit quality and competence refers to research by Situmorang et al. (2020), Savira (2021), Ismiyati (2019) and Pairingan et al. (2018) competence relates to professional expertise possessed by auditors and behavioral attitudes to be able to carry out tasks in functional positions, good auditors have competency standards.

5. Conclusions, Implications, and Limitations

Based on the results of the study it can be concluded partially, professional ethics have a significant effect on auditor performance. This means that the behavior of professional ethics influences the auditor's performance because the higher the behavior of professional ethics can improve the performance of the auditor. Accountability and competence of the auditor have no significant effect on the auditor's performance. Accountability has not an effect on the responsibilities held by the auditor in completing audit work; competence has no effect and is not significant on the auditor's performance. This means that an auditor should have the competence to improve his performance.

Other research findings found that audit quality does not moderate professional ethics on auditor performance. An auditor in auditing annual financial reports must carry out a regulated code of ethics so that the resulting audit quality will be good; audit quality moderates accountability in a strong and significant way on auditor performance. Auditors are required to be responsible for their profession, prioritize the interests of society, have professional responsibility, have high integrity, be objective in their work, be impartial to the interests of anyone, and always develop their abilities to improve their skills and the quality of services provided; audit quality moderates competence strongly and significantly to auditor performance. Competence is related to the professional expertise possessed by the auditor and the attitude of behavior to be able to carry out tasks in functional positions, a good auditor has competency standards.

Based on the research results obtained in this study, there are several suggestions that the researcher can convey, namely that auditors must carry out professional ethics in accordance with applicable norms, and be accountable and competent to enhance good performance. For a Public Accounting Firm, an auditor must pay attention to its performance in carrying out assignments and be responsible and better understand the public interest. By paying attention to the professional ethics of the auditor, and the competence of the auditor to produce a good audit quality. For future researchers, it is better if they need to ensure the validation of the content of the set of questions in the questionnaire for more robust results. Researchers may also consider adding other independent variables such as audit experience, independence, audit engagement, time pressure, and others.

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