THE INFLUENCE OF COMPETENCY, INDEPENDENCE, AND ACCOUNTABILITY ON AUDIT QUALITY WITH AUDITOR ETHICS AS A MODERATING VARIABLE

UNDERGRADUATE THESIS

This thesis is submitted to fulfil the requirements partially

To obtain a bachelor's degree in Accounting

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UNIVERSITY OF ISLAM MALANG

FACULTY OF ECONOMICS AND BUSINESS

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi, independensi, dan akuntabilitas terhadap kualitas audit dengan etika auditor sebagai variabel moderasi. Populasi dan sampel penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Kota Malang. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 70 responden yang terdiri dari auditor yang bekerja pada Kantor Akuntan Publik di Kota Malang dengan kriteria tertentu. Analisis data dalam penelitian ini menggunakan moderated regression analysis dengan menggunakan software SmartPLS versi 3.2.9. Hasil yang diperoleh dari pengujian data dalam penelitian ini adalah variabel kompetensi, independensi, dan akuntabilitas berpengaruh positif signifikan terhadap kualitas audit. Sedangkan variabel etika auditor tidak berpengaruh terhadap kualitas audit dan variabel etika auditor tidak mampu memoderasi pengaruh kompetensi, independensi, dan akuntabilitas.

Kata kunci: Akuntabilitas, etika auditor, independensi, kompetensi, kualitas audit

ABSTRACT

The aim of this research is to analyze the influence of competency, independence, and accountability on audit quality with auditor ethics as a moderation variable. The population and sample of this study were auditors who worked at public accounting firms in Malang City. The number of samples used in this study was 70 respondents consisting of auditors who worked at public accounting firms in Malang City with certain criteria. Data analysis in this study used moderated regression analysis using SmartPLS software version 3.2.9. The results obtained from testing the data in this study are the variables of competency, independence, and accountability that have a significant positive effect on audit quality. Meanwhile, the auditor ethics variable has no effect on audit quality and the auditor ethics variable is unable to moderate the effect of competency, independence, and accountability.

Keyword: *accountability, auditor ethics, audit quality, competency, independence*

CHAPTER I

INTRODUCTION

1.1 Background of the Problem

In an era of increasingly complex business and increasingly stringent regulations, audit quality is very important for the trust of users of financial information in an entity's financial statements. High audit quality can provide confidence to shareholders, creditors, investors, and other parties that the financial statements are presented transparently and accurately.

In Auditing Standard 200 point 13 (d) in the Public Accountant Professional Standards (IAPI, 2021) states that the auditor is the individual who performs the audit (usually an engagement partner or other member of the engagement team) or, if relevant, the Public Accounting Firm. When an Auditing Standard intends to state that a requirement or responsibility should be fulfilled by the engagement partner, the term "engagement partner" is used. In the public sector, the terms "engagement partner" and "Public Accounting Firm" are read with reference to the equivalent terms used in the public sector. Then, in accounting standard 220 point 14 in the professional standards for public accountants (IAPI, 2021) states that the engagement partner must be able to be assured that the engagement team, and any auditor experts who are not part of the engagement team, collectively have the appropriate competence and ability to carry out the audit engagement in accordance with professional standards and the provisions of applicable laws and regulations and enable the issuance of an auditor's report that is in accordance with its conditions. The engagement partner shall also be responsible for the direction, supervision, and conduct of the audit in accordance with professional standards and applicable laws and regulations and for the issuance of a qualified auditor's report.

Based on this, several factors have been identified as important determinants in determining audit quality, including competence, independence, accountability, and auditor ethics. According to Mulyadi (2002) Competence is obtained through education and experience. Each member of the auditor must strive to achieve a high level of competence in order to provide quality audit services. Auditor competence which includes knowledge, skills and experience has a role in carrying out the audit process. Competent auditors will be able to identify risks, analyze data carefully, and make accurate judgments. They will also be able to apply auditing standards properly and carry out audit tasks with high professionalism.

One of the factors that encourage improved audit quality is sufficient auditor competence. Based on previous research, competence has a positive effect on audit quality (Fauziah & Dwinda Yanthi, 2021). The high level of understanding and proficiency mastered by the auditor will improve the results of the auditor's performance in detecting and finding fraud which will improve the quality of the audit. Previously obtained work skills, a public accountant will more easily determine the steps in auditing financial statements. So that the findings obtained will be more accurate. (Mubarokah & Suryatimur, 2021)

However, having sufficient competence does not rule out the possibility of fraud in improving audit quality. In other studies, when viewed partially, there is no significance of the partial effect of competence on audit quality. Auditor proficiency does not play a decisive role in determining audit quality results.

This is due to the need for auditors to adapt to a diverse audit system when examining companies with different characteristics.(Yuniantari et al., 2023).. To avoid this, the House of Representatives of the Republic of Indonesia enacted Law Number 5 of 2011 concerning Public Accountants. There is an article that mentions administrative sanctions, where Public Accountants or Public Accounting Firms will be subject to administrative sanctions if they violate the regulations set out in the law, especially in Article 53 which regulates administrative sanctions.

On March 7, 2023 the Financial Services Authority imposed sanctions on Public Accountants on behalf of Nunu Nurdiyaman, Jenly Hendrawan and the Public Accounting Firm Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) related to the examination of the Annual Financial Statements of PT Asuransi Adisarana Wanaartha (WAL) from 2014 to 2019. Sanctions in the form of a decision letter to cancel the registered letter in OJK imposed on Public Accountant Nunu Nurdiyaman and KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) because they are considered to have committed serious violations as referred to in Article 39 letter b of the Financial Services Authority Regulation number 13 / POJK.03 / 2017 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities. Meanwhile, Jenly Hendrawan is considered not to have the competence and knowledge required as a requirement to become a Public Accountant who provides services in the financial services sector as referred to in Article 3 POJK 13 of 2017 because he is a party that causes violations committed by Public Accountant Nunu Nurdiyaman.

In addition, the shareholders, directors, and board of commissioners of PT Asuransi Adisarana Wanaartha could not overcome the causes of the sanctions imposed, so Financial Services Authority revoked its business license on December 5, 2022. Furthermore, the General Meeting of Shareholders (GMS) dissolved WAL and formed a liquidation team. This sanction was imposed after an examination of Public Accountant Nunu Nurdiyaman and Public Accounting Firms Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) who provided audit services for the Annual Financial Statements of PT Asuransi Adisarana Wanaartha (WAL) from 2014 to 2019. Based on this case, there is insufficient competence in Public Accountant Nunu Nurdiyaman at Public Accounting Firms Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) which affects audit quality.

Meanwhile, another factor that encourages an increase in audit quality is independence. According to Kasidi (2007) Auditor independence is an impartial attitude to anyone's interests in examining financial statements prepared by management. Auditors have an obligation to be honest not only to management, but also to third parties as users of financial statements. Auditor independence is an important factor in determining audit quality. Independence refers to the mental attitude and objectivity of the auditor in carrying out the audit task. Auditors must be free from conflicts of interest that could influence their judgments and decisions. This also relates to not appearing to be biased or involved in situations that can reduce their objectivity, it is very important to ensure that auditors can make objective evaluations. Based on research conducted by Lenggono (2022), independence has a partially significant effect on audit quality. Improving audit quality can be improved by maintaining the trust given by the general public, especially in the field of auditing the financial statements prepared by these entities in the services performed in order to avoid doubts about their independence from dubious matters. According to Trisnaningsih (2007) the better the independence attitude of an auditor, the more people will have confidence in the quality of the resulting audit. By maintaining an independent attitude, it increases the credibility of the financial statements presented.

The Financial Services Authority imposed sanctions on Public Accountant Marlinna, Merliyana, Syamsul and Public Accounting Firm Satrio, Bing, Eny & Partners. Financial Services Authority Assesses that the Public Accountant and Public Accounting Firm have committed serious violations, including providing opinions that do not reflect the actual condition of the company and decreasing public confidence in the financial services sector as a result of the quality of the presentation of the Annual Financial Report Audit of PT Sunprima Nusantara Pembiayaan. The sanctions were imposed based on the Financial Services Authority Regulation number 13/POJK.03/2017 concerning the use of Public Accountant and Public Accounting Firm services in financial services activities. The cancellation of Public Accountant and Public Accounting Firm registration is effective after being determined by OJK on October 1, 2018.

According to Sukrisno (2004) Auditor accountability is the auditor's obligation to critically and systematically examine the financial statements that have been prepared by management, as well as supporting records and evidence. Auditor accountability is also a determining factor in audit quality. Auditors must be responsible for their duties and carry them out with high integrity. They should be able to explain audit findings, judgments, and conclusions in a clear and transparent manner. Strong accountability ensures that auditors carry out their duties with high responsibility and ethics. Based on research conducted by Rukmana, et al, (2023), accountability has a positive effect on audit quality. This study shows that the higher the accountability of an auditor, the higher the quality of the resulting audit so that the audit report provides trust and reliability for users of financial statements in making decisions. However, other research conducted by Rahmi, et al, (2021) found that accountability does not affect audit quality. This is because most of the research in this field is junior auditors who have worked for less than 5 years, so the answers regarding the variables of motivation and obligation are less certain due to auditors whose flying hours are still few.

Meanwhile, on June 28, 2019 the Ministry of Finance Republic of Indonesia and the Financial Services Authority imposed sanctions on Public Accountant Kasner Sirumapea and Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang & Partners. The Ministry of Finance Republic of Indonesia imposed sanctions in the form of a 12-month license suspension on Public Accountant Kasner Sirumapea, while Financial Services Authority gave a written warning to Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang & Rekan with the obligation to make improvements to the quality control system. These sanctions were imposed because serious violations were found in the presentation of PT Garuda Indonesia's financial statements, which were indicated to be not in accordance with accounting standards. The sanction aims to improve the integrity of the financial system and the quality of the financial profession, especially the Public Accountant profession.

In addition, there is also something to consider besides the factors above, namely the role of auditor ethics as a moderating variable. Auditor ethics include moral and professional principles that govern the behavior of auditors in carrying out their duties. An auditor with high ethics will apply moral and professional principles in carrying out audit tasks, so that it can strengthen the positive influence of competence, independence, and accountability on audit quality.

Based on research conducted by Ismiyati, (2019)There are results that competence and independence have a positive effect on audit quality at Public Accounting Firm in Banten Province, while accountability has no effect on audit quality at Public Accounting Firm in Banten Province. Then, auditor ethics does not moderate the effect of competence and independence on audit quality at Public Accounting Firm in Banten Province, and auditor ethics moderates the effect of accountability on audit quality at Public Accounting Firm in Banten Province. Meanwhile, research from Wardhani (2018) there are results that competence and accountability have a positive effect on audit quality at Public Accounting Firm in Bali Province, and independence has no effect on audit quality at Public Accounting Firm in Bali Province. Then, auditor ethics moderate the effect of competence and accountability on audit quality at Public Accounting Firm in Bali Province, and auditor ethics do not moderate the effect of independence on audit quality at Public Accounting Firm in Bali Province. Based on the data above, there are inconsistencies in the results of the research conducted, this is due to several factors, such as differences in research places, perceptions, or errors in data collection.

Based on the above phenomena and inconsistencies, the researcher took the title **"The Influence of Competence, Independence, Accountability on Audit Quality with Auditor Ethics as a Moderating Variable"**. This study aims to analyze the factors that affect audit quality and the role of auditor ethics in moderating the influence of these factors. The results of this study can later provide implications for auditors, audit institutions, and other interested parties in improving audit quality and strengthening trust in financial statements.

1.2 Problem Formulation

1. How does competence affect audit quality at the Public Accounting Firm in Malang City?
2. How does independence affect audit quality at public accounting firms in Malang City?
3. How does accountability affect audit quality at public accounting firms in Malang City?
4. How does auditor ethics affect audit quality at public accounting firms in Malang City?
5. How can auditor ethics moderate the effect of competence on audit quality at public accounting firms in Malang City?
6. How can auditor ethics moderate the effect of independence on audit quality at public accounting firms in Malang City?
7. How can auditor ethics moderate the effect of accountability on audit quality at public accounting firms in Malang City?

1.3 Research Objectives and Benefits

1.3.1 Research Objectives

1. To analyze the effect of competence on audit quality at the Public Accounting Firm in Malang City.
2. To analyze the effect of independence on audit quality at the Public Accounting Firm in Malang City.
3. To analyze the effect of accountability on audit quality at the Public Accounting Firm in Malang City.
4. To analyze the effect of auditor ethics on audit quality at the Public Accounting Firm in Malang City.
5. To analyze auditor ethics can moderate the effect of competence on audit quality at the Public Accounting Firm in Malang City.
6. To analyze auditor ethics can moderate the effect of independence on audit quality at the Public Accounting Firm in Malang City.
7. To analyze auditor ethics can moderate the effect of accountability on audit quality at the Public Accounting Firm in Malang City.

1.3.2 Research Benefits

Based on the research objectives described above, the researcher hopes to provide the following benefits:

1. **Theoretical Benefits**

   a. **For future researchers**

   This research can provide deeper insight into the factors that affect audit quality and how moderating variables such as auditor ethics can contribute to overall audit quality.

   b. **For Study Area Developers**

   This research can contribute to generating new knowledge in the fields of accounting and auditing. Especially in understanding the relationship between competence, independence, accountability, auditor ethics, and audit quality. The results of this study can be a reference for the development of theory and practice in this field. Then, this research can also identify factors that affect audit quality, such as competence, independence, and accountability. The results of this study can be a reference for the development of the field of accounting studies, especially in public sector accounting and behavioral accounting courses. Therefore, this research can help developers in the field of study in understanding the factors that need to be considered in improving audit quality.

2. **Practical Benefits**

a. **For Auditors**

With this research, it is hoped that auditors can increase their understanding of the importance of competence, independence, and accountability and ethics in carrying out the audit process. This research can provide better insight into the skills and knowledge required by auditors to produce high audit quality.

b. **For the Public Accounting Firm**

This research is expected to be taken into consideration so that the Public Accounting Firm can improve its reputation and trust in clients by increasing the competence, independence, accountability and ethics of auditors to get better audit quality.

c. **For the Indonesian Institute of Certified Public Accountants (IAPI)**

This research is expected to provide a basis for developing better audit policies and guidelines by understanding the development of competence, independence, accountability and auditor ethics on audit quality, audit institutions, especially the Indonesian Institute of Certified Public Accountants (IAPI) can adopt best practices and develop more effective audit guidelines to improve audit quality.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

5.1. Conclusions

Based on the research objectives in determining the effect of competence, independence, and accountability on audit quality with auditor ethics as a moderating variable. With the acquisition of the results of data analysis, the following conclusions are obtained:

1. Competence has a significant positive effect on audit quality at the Public Accounting Firm in Malang City.
2. Independence has a significant positive effect on audit quality at the Public Accounting Firm in Malang City.
3. Accountability has a significant positive effect on audit quality at the Public Accounting Firm in Malang City.
4. Auditor ethics has no effect on audit quality at the Public Accounting Firm in Malang City.
5. Auditor ethics are unable to moderate the effect of competence on audit quality at public accounting firms in Malang City.
6. Auditor ethics are unable to moderate the effect of independence on audit quality at public accounting firms in Malang City.
7. Auditor ethics are unable to moderate the effect of accountability on audit quality at public accounting firms in Malang City.

5.2. Limitations

The limitations of researchers in this study are as follows:

1. The method used in this study is to collect data through a questionnaire, so there is a possibility that some respondents will answer randomly and not read the entire statement carefully. This can affect the quality of data obtained by researchers.
2. The object of this research is auditors who work at the Malang City Public Accounting Firm registered with the Ministry of Finance. However, some auditors who work at the Malang City Public Accounting Firm are not always in Malang City due to out-of-town service, so some auditors do not have time to fill out the questionnaires distributed by researchers.
3. The factors that affect Audit Quality in this study are only Competence, Independence, Accountability, and Auditor Ethics. So there are still other possible factors that can affect Audit Quality.

5.3. Advice

Based on the results of the research and evaluation, suggestions are obtained in this study:

1. For future researchers, it is recommended that data collection use the interview method with respondents to increase the accuracy of the data obtained.
2. For future researchers, the distribution of questionnaires at the Public Accounting Firm should not coincide with the time of the audit or *peak season* so that more auditors can fill out the research questionnaire, the increasing number of respondents can provide more varied results.

3. For future researchers, it is recommended to add and use other variables such as the influence of *locus of control* and skepticism (Andrian *et al*, 2022).

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