

## The Influence Of Professional Ethics, Professional Skepticism, And Auditor Competence On Auditor Quality Moderated By Auditor Experience

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**Abstract.** *This study aims to analyze the influence of Profesional ethics, Profesional skepticism, and auditor competence on auditor quality with auditor experience as a moderating variable. Auditor quality is seen as an important indicator in measuring the quality of audits that provide trustworthy integrity of financial report information. This research uses questionnaire data from auditors in DKI Jakarta, during the period of the writing. The Partial Least Squares (PLS) analysis method is used to test the relationships between the variables under study. The results of this research are expected to provide valuable insights into how Profesional ethics, Profesional skepticism, and auditor competence influence auditor quality, as well as how auditor experience can moderate the relationships between these variables. The implications of this research are expected to assist management decision-making in determining the Public Accounting Firm to carry out audit assignments so that the resulting audited financial reports can be trusted for their integrity.*

**Keywords:** *Profesional Ethics, Profesional Skepticism, Auditor Competence, Auditor Quality, Auditor Experience.*

### 1. INTRODUCTION

The profession of public accounting, particularly in the role of an auditor, plays a significant role in conducting audits of financial statements within organizations and is a profession that highly prioritizes public trust (Fau et al., 2021). The relationship between companies and public accounting services is a critical one. Companies utilize public accountants to analyze their financial statements with the expectation of obtaining an unqualified audit opinion. This aims to ensure that the company's financial statements are deemed credible by the public (Indrawijaya et al., 2023).

The above highlights the necessity for auditors to perform audits effectively and accurately in accordance with auditing standards and ethical codes. Auditor quality refers to an auditor's ability to detect material misstatements and disclose them during the execution of their duties. Auditors must adhere to relevant auditing standards and ethical code (Novrilia et al., 2019), while maintaining independence. The greater the independence, the higher the auditor's ability to detect fraud. Highly independent auditors are not influenced by any interests or demands during the auditing process (Vika Frassasti, 2023). To support the professionalism of public accounting firms (KAP), auditors must comply with the auditing standards set forth by the International Standards on Auditing (ISA) issued by the International Auditing and

Assurance Standards Board (IAASB). The alignment of audit results with these standards serves as a key indicator of auditor success and quality. The ability to deliver high-quality audit services is crucial for KAPs, as effective and efficient audits result in high-quality financial statements (Dewita & NR, 2023).

The urgency of this study highlights the profession of auditors and auditor quality, which has been a hot topic among Indonesian business practitioners in recent years. This concern has been driven by several cases that have cast doubt on the credibility of some public accounting firms. A notable example is the financial reporting irregularities at PT Garuda Indonesia, suspected to be due to audits not conducted in accordance with accounting standards. For instance, in 2018, Garuda Indonesia was supposed to report a loss of USD 244.95 million. However, the financial statements instead showed a net profit of USD 809.84 thousand for the same year, a sharp turnaround from the USD 216.58 million loss reported in 2017.

This discrepancy led the Ministry of Finance to impose a 12-month license suspension on public accountant Kasner Sirumapea, who was deemed non-compliant with auditing standards. Additionally, the credibility and quality of auditors have come under scrutiny, impacting the reputation of the public accounting firm Tanubrata Sutanto Fahmi Bambang & Rekan (a member of BDO International). The firm received a written warning and was mandated to improve its quality control systems, competence, independence, and professional skepticism.

Given this context, the motivation behind this research is to examine the extent to which professional ethics, professional skepticism, and auditor competence influence auditor quality, moderated by auditor experience. The researcher hopes that the findings of this study will directly contribute to public accounting firms by emphasizing the importance of these factors when conducting audit engagements (Cho et al., 2021).

## **2. THEORETICAL FRAMEWORK**

### **A. Attribution Theory**

Heider (1958) developed Attribution Theory to explain how individuals determine the underlying factors behind someone's behavior. Attribution Theory discusses the differences in how we evaluate individuals based on their connection to specific actions. This is evident when we observe and assess the role of internal and external factors in an individual's actions (Robbins & Judge, 2013). Heider argued that a person's behavior is the result of a combination of internal factors originating within the individual, such as traits, character, attitude, abilities,

and personal effort and external factors, which are beyond the individual's control, such as situational pressures, challenges, or luck in completing tasks.

McShane & Von Glinow (2015) elaborate that in the attribution process, we assess the extent to which observed actions or events are caused by internal or external factors. Internal factors include an individual's motivation or ability, while external factors involve the influence of others, resource constraints, or even luck. External attribution occurs when someone believes their poor performance is due to factors outside their control, such as insufficient resources to accomplish tasks effectively.

McShane & Von Glinow (2015) also describe Kelley's model, which proposes three criteria for determining whether an individual's action should be attributed to the person or the situation:

- **Consensus** refers to whether others would act similarly in the same situation.
- **Distinctiveness** considers whether the individual behaves differently across various contexts.
- **Consistency** evaluates whether the individual's behavior remains steady over time.

This study applies Attribution Theory in the context of the relationship between professional ethics, personality, professional skepticism, and auditor competence in relation to audit quality, with auditor experience as a moderating factor. Attribution Theory provides insight into how the individual characteristics of auditors such as professional ethics, levels of professional skepticism, and auditor competence contribute to auditor quality.

The research formulates hypotheses to test whether auditor experience enhances auditor quality through these factors. Thus, this study seeks to deepen the understanding of how internal and external factors interact to shape auditor quality.

## **B. Agency Theory**

Jensen & Meckling (1976) define agency theory as a contractual relationship in which one or more parties (principals) engage another party (agent) to perform certain tasks on behalf of the principals, involving the delegation of some decision-making authority to the agent. According to Eisenhardt (1989), agency theory operates under three assumptions about human nature: self-interest, bounded rationality, and risk aversion.

This theory explains that agency problems arise due to information asymmetry and conflicts of interest between the two parties. Agents aim to receive higher compensation for the work they perform. Such compensation may take the form of salaries, benefits, bonuses, and other types of incentives provided by the principals to motivate agents to improve their

performance. On the other hand, principals seek to maximize returns on their invested capital. However, they cannot fully monitor the agent's performance because the principal primarily acts as an overseer, while the agent plays an active role within the organization.

Agency theory highlights the inherent tension in the principal-agent relationship, emphasizing the need for mechanisms such as monitoring systems, performance-based incentives, and aligned interests to minimize conflicts and ensure optimal outcomes for both parties.

### **C. Professional Ethics**

Ethics, derived from the Latin term for "morality," is the philosophy of moral principles. Broadly, ethics refers to a framework of values or moral principles, encompassing the study and evaluation of norms and values. One major ethical school of thought is deontology, prominently associated with Immanuel Kant (1724-1804). The term "deontology" originates from the Greek word "*Deon*", meaning duty or obligation. Kant's contributions to ethics are significant, as he introduced the essential role of autonomy in morality. Autonomy, according to Kant, is not unrestrained freedom but must align with moral laws. Kant's ethical theory is outlined in three fundamental tasks: Defining and establishing the concept of morality, Developing the categorical imperative and Demonstration the reality of morality through rational thought (Riofuku, 2023). Various definitions of ethics have been formulated differently by scholars or groups (Arens et al., 2018). Ethics can be understood as a set of moral principles and behaviors that serve as a foundation for one's actions. In the context of auditors, adhering to professional ethics ensures the proper execution of their duties in line with the Code of Professional Ethics. Maintaining alignment with professional ethics not only enables auditors to perform their audits effectively but also contributes to enhancing audit quality (Rahayu & Suryanawa, 2020).

### **D. Professional Skepticism**

Professional skepticism is a multidimensional individual characteristic. As an individual trait, professional skepticism can manifest as an inherent characteristic (trait), which is stable and enduring within a person, as well as a situational condition (state), which is temporary and influenced by specific circumstances. Skepticism is a reflection of objectivity (Hurt, 2010). According to Hurt (2010) there are six characteristics of skepticism:

- Questioning Mindset – A habit of consistently asking questions.
- Suspension of Judgment – Delaying conclusions until appropriate evidence is obtained.
- Search for Knowledge – A continuous drive to seek information and understanding.

- Interpersonal Understanding – Recognizing and interpreting human behavior and motivations.
- Self-Confidence – Trusting one’s own judgment and decisions.
- Self-Determination – Being resolute and independent in forming conclusions.

Auditors with a high level of professional skepticism are more likely to detect fraud compared to those with lower skepticism. A lack of sufficient skepticism can negatively impact the reputation and credibility of public accounting firms (KAP) and reduce public trust among creditors and investors in the capital markets. Therefore, maintaining a high degree of skepticism is crucial for auditors to deliver accurate and reliable audit opinions (Sari et al., 2018).

### **E. Auditor Competence**

Competence refers to the professional ability of an individual auditor to apply their knowledge to complete tasks, whether working independently or in a team, in accordance with the Public Accountant Professional Standards (SPAP), the code of ethics, and general legal provisions. An auditor is considered competent if, when performing an audit, they have the expertise to carry out the tasks efficiently, with agility, perspective, and minimal or no errors..

According to Xiao et al. (2020) an auditor’s competence increases the trust placed by stakeholders who rely on the audit results. Auditor competence is the ability to apply knowledge and experience in performing audits, allowing auditors to conduct audits thoroughly, carefully, and objectively. In addition to auditor competence, the independence of public accountants is a key foundation of public trust in the profession and is an essential factor in evaluating the quality of audit services..

Research by Wardhani & Astika (2018) found that auditor competence has a positive impact on audit quality, with highly competent auditors producing better-quality audits. This contrasts with the findings of Suharti & Apriyanti (2019), which indicated that competence does not have a significant effect on audit quality.

According to Spencer (2011) Competence is characteristic of a person who can be seen from the skill, knowledge, in terms of completing the tasks assigned to him. Competence is the basis of a person to achieve high performance in completing its performance. Unskilled human resources will not be able to complete its work efficiently, effectively, and economically. In this case the work produced will not be timely and there is a waste of time and energy.

## **F. Auditor Quality**

Francis (2004) “audit quality is inversely related to audit failures: the higher the failure rate, the lower the quality of auditing”.

According to Deangelo (1981) as cited in Riyanto Setiawan Suharsono (2018) audit quality is defined as the auditor’s ability to detect and report violations within a client’s accounting system.

Auditor quality is the opposite of audit failure, which occurs when the auditor is not independent or mistakenly issues an audit report due to insufficient, incompetent, or unreliable evidence. In the audit process, to provide high audit quality, auditors are expected to identify errors or discrepancies in financial statements that do not comply with applicable accounting standards or principles. Auditors are also expected to report these errors or deviations (Hamid, 2019). Deangelo (1981) posits that audit quality is the combined probability that an auditor will detect violations in a client’s accounting system and report those violations.

High-quality auditing will enhance the results of the auditor's work, which is a key factor in improving the performance of a company. Auditor performance is influenced by factors such as ethical orientation, professional commitment, audit experience, job satisfaction, and motivation (Pulungan, 2020).

## **G. Auditor Experience**

Deangelo (1981) emphasized that experienced auditors have a better reputation because they possess the ability to conduct audits more effectively and efficiently. Experience enhances an auditor's ability to understand the complexities of transactions and various industries.

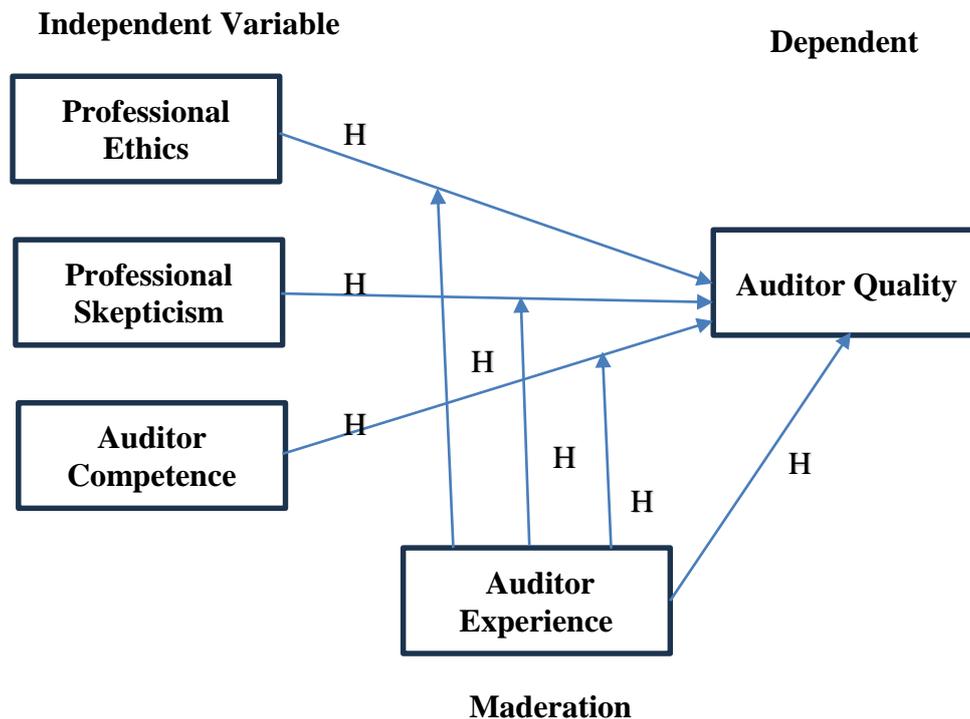
An auditor's experience is a journey through audit assignments, typically measured by the duration of time spent in the profession. Extensive experience makes auditors more capable of detecting fraud in the financial statements they audit (Pramawastika & Primasari 2023). According to Hamdiah et al (2023), audit experience refers to the experience gained in auditing financial statements, measured both in terms of duration and the number of audits performed. The more experience an auditor has, the more varied the types of issues they are capable of identifying during an audit.

Ningsih (2020) stated that an auditor’s experience is reflected in their ability to respond to client needs and requirements, with the capability to perform audit tasks professionally, ensuring that the audit practice aligns with the established audit standards and is free from conflicts of interest..

Melalui proses tersebut, karyawan diberikan pelatihan dan pengembangan yang relevan dengan kinerja pekerjaannya, sehingga diharapkan dapat menjalankan tanggung jawab pekerjaannya dengan sebaik - baiknya. (Abdul Aziz Sholeh et.al. 2024 :82)

### 3. CONCEPTUAL FRAMEWORK

The conceptual framework aims to understand how Professional Ethics, Professional Skepticism, and Auditor Competence influence Auditor Quality, with Auditor Experience acting as a moderating variable.



### 4. HYPOTHESIS

Based on the literature review and the explanations above, the research hypotheses are formulated as follows:

H1	:	Professional ethics have a positive and significant effect on auditor quality.
H2	:	Professional skepticism has a positive and significant effect on auditor quality.
H3	:	Auditor competence has a positive and significant effect on auditor quality.
H4	:	Auditor experience has a positive and significant effect on auditor quality.
H5	:	Auditor experience strengthens the effect of professional ethics on auditor quality.
H6	:	Auditor experience strengthens the effect of professional skepticism on auditor quality.
H7	:	Auditor experience strengthens the effect of auditor competence on auditor quality.

## 5. RESEARCH METHODOLOGY

To achieve the desired research results, this research design is structured systematically to serve as a guide in the research process. The research will collect questionnaires and analyze the data to reach the research objectives. This study adopts a quantitative approach with a causal or correlational type of analysis, using Structural Equation Modeling (SEM) Partial Least Squares (PLS) as the analysis method. SEM PLS measures the influence of independent variables on dependent variables, strengthened by the inclusion of a moderating variable.

A questionnaire is used as the tool to collect data through a series of questions designed to measure the research variables. In quantitative research, the research instruments include questionnaires, structured observation checklists, and measurement instruments that are used to gather data that can be quantitatively measured and analyzed statistically (Sekaran, 2016).

## 6. RESULTS AND DISCUSSION

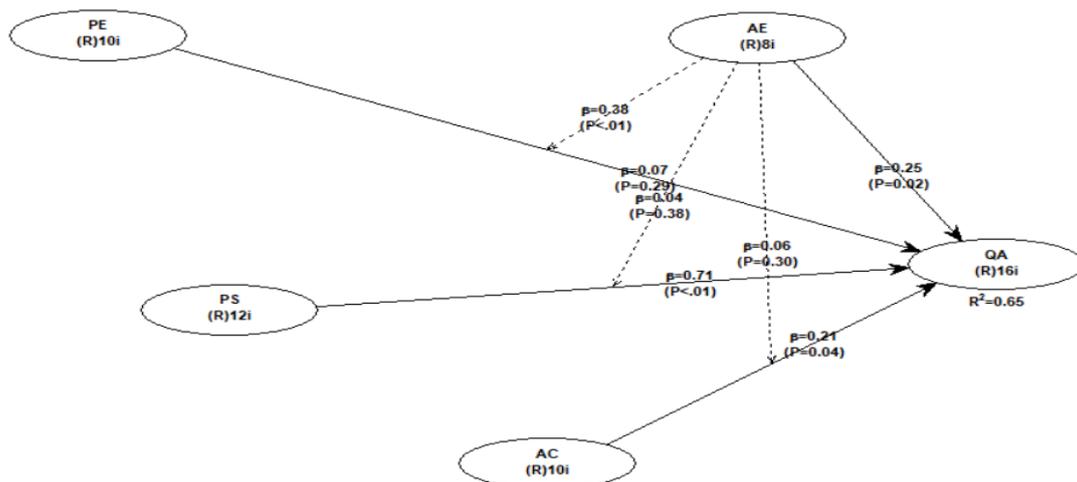


Figure 1. Structural Model (*Outer Model*)

Table 1. Discriminant Validity Test Result

Variable	PE	SP	AC	QA	AE
PE	(0.773)				
SP	0.645	(0.813)			
AC	0.650	0.683	(0.823)		
QA	0.636	0.751	0.635	(0.807)	
AE	0.292	0.439	0.531	0.556	(0.866)

Sumber: Data Processing Results (2024)

**Table 2. Composite Reliability**

Variable	Composite Reliability	Rule of Thumbs	Results
PE	0,937	0,700	Reliabel
SP	0,959	0,700	Reliabel
AC	0,954	0,700	Reliabel
QA	0,967	0,700	Reliabel
AE	0,960	0,700	Reliabel

Sumber: Data Processing Results (2024)

**Table 3. R Square Latent Variable**

	R-square
Kualitas Auditor (QA)	0,653

Source: Data Processing results (2024)

**Tabel 4. Hypothesis Test Result**

Path Coefficients								
	PE	PS	AC	QA	AE	AE * PE	AE*SP	AE*AC
QA	0,068	0,71	0,212		0,251	0,38	0,037	0,064
<b>p Values for correlations</b>								
QA	0,289	<0,001	0,037		0,016	<0,001	0,384	0,303

Sumber: Data Processing Results (2024)

**A. The Effect of Professional Ethics on Auditor Quality**

The coefficient parameter for the variable Professional Ethics on Auditor Quality is 0.068, which indicates a positive influence of Professional Ethics on Auditor Quality. This means that as the value of Professional Ethics increases, the Auditor Quality also increases. An increase of one unit in Professional Ethics will result in a 6.8% increase in Auditor Quality. However, the P-Value is 0.289, which is greater than 0.05, indicating that the effect is not statistically significant. Therefore, H1 is rejected, which means that there is no significant direct effect of Professional Ethics on Auditor Quality. Thus, H1, which states that Professional Ethics has a positive but not significant influence on Auditor Quality, is **rejected**.

**B. The Effect of Professional Skepticism on Auditor Quality**

The coefficient parameter for the variable Professional Skepticism on Auditor Quality is 0.710, which indicates a positive influence of Professional Skepticism on Auditor Quality. This means that as the value of Professional Skepticism increases, the Auditor Quality also increases. An increase of one unit in Professional Skepticism will result in a 71% increase in Auditor Quality. The p-value is <0.001, which is less than 0.05, indicating that the effect is statistically significant. Therefore, H2 is accepted, meaning there is a significant direct effect of Professional Skepticism on Auditor Quality. Thus, H2, which states that Professional Skepticism has a positive and significant influence on Auditor Quality, is **accepted**.

### **C. The Effect of Auditor Competence on Auditor Quality**

The coefficient parameter for the variable Auditor Competence on Auditor Quality is 0.212, which indicates a positive influence of Auditor Competence on Auditor Quality. This means that as the value of Auditor Competence increases, Auditor Quality also increases. An increase of one unit in Auditor Competence will result in an increase in Auditor Quality. The p-value is 0.037, which is less than 0.05, indicating that the effect is statistically significant. Therefore, H3 is accepted, meaning there is a significant direct effect of Auditor Competence on Auditor Quality. Thus, H3, which states that Auditor Competence has a positive and significant influence on Auditor Quality, is **accepted**.

### **D. The Effect of Auditor Experience on Auditor Quality**

The coefficient parameter for the variable Auditor Experience on Auditor Quality is 0.251, which indicates a positive influence of Auditor Experience on Auditor Quality. This means that as the value of Auditor Experience increases, Auditor Quality also increases. An increase of one unit in Auditor Experience will result in a 30.9% increase in Auditor Quality. The p-value is 0.016, which is less than 0.05, indicating that the effect is statistically significant. Therefore, H4 is accepted, meaning there is a significant direct effect of Auditor Experience on Auditor Quality. Thus, H4, which states that Auditor Experience has a positive and significant influence on Auditor Quality, is **accepted**.

### **E. The Effect of Auditor Experience in Strengthening the Influence of Professional Ethics on Auditor Quality**

The coefficient parameter for the variable Auditor Experience moderating the influence of Professional Ethics on Auditor Quality is 0.380, indicating that Auditor Experience plays a moderating role in the relationship between Professional Ethics and Auditor Quality. This means that as the value of Auditor Experience increases, the influence of Professional Ethics on Auditor Quality also increases. An increase of one unit in Auditor Experience will enhance the influence of Professional Ethics on Auditor Quality by 38%. The p-value is <0.001, which is less than 0.05, indicating that the effect is statistically significant. Therefore, H5 is accepted, meaning that Auditor Experience strengthens the influence of Professional Ethics on Auditor Quality and is statistically significant. Thus, H5, which states that Auditor Experience strengthens the influence of Professional Ethics on Auditor Quality, is **accepted**.

#### **F. The Effect of Auditor Experience in Strengthening the Influence of Professional Skepticism on Auditor Quality**

The coefficient parameter for the variable Professional Skepticism influencing Audit Quality, moderated by Auditor Experience, is 0.037. This suggests that Auditor Experience plays a moderating role in the relationship between Professional Skepticism and Audit Quality. It can be interpreted that as the value of Auditor Experience increases, the influence of Professional Skepticism on Audit Quality also increases. An increase of one unit in Auditor Experience will enhance the influence of Professional Skepticism on Audit Quality by 3.7%. The p-value is 0.384, which is greater than 0.05, indicating that the moderating effect is not statistically significant. Therefore, H6 is rejected, meaning that Auditor Experience does not significantly moderate the relationship between Professional Skepticism and Auditor Quality. Thus, H6, which states that Auditor Experience strengthens the influence of Professional Skepticism on Auditor Quality, is **rejected**.

#### **G. The Effect of Auditor Experience in Strengthening the Influence of Auditor Competence on Auditor Quality**

The coefficient parameter for the variable Auditor Experience moderating the relationship between Auditor Competence and Audit Quality is 0.064. This indicates that Auditor Experience strengthens the influence of Auditor Competence on Audit Quality. It can be interpreted that as the value of Auditor Experience increases, the influence of Auditor Competence on Audit Quality also increases. An increase of one unit in Auditor Experience will enhance the influence of Auditor Competence on Audit Quality by 6.4%. The p-value is 0.303, which is greater than 0.05, suggesting that the moderating effect is not statistically significant. Therefore, H7 is rejected, meaning that Auditor Experience does not significantly moderate the relationship between Auditor Competence and Auditor Quality. Thus, H7, which states that Auditor Experience strengthens the influence of Auditor Competence on Auditor Quality, is **rejected**.

### **7. CONCLUSION**

Based on the description of the research results and the discussion that has been explained, the conclusion of this research is that there is not enough evidence that professional ethics has a positive effect on auditor quality. Research shows that there is sufficient evidence that professional skepticism has a positive effect on auditor quality. An auditor with a higher level of professional skepticism will have the ability to detect fraud in financial reporting. Research shows that there is sufficient evidence that auditor competency has a positive effect

on auditor quality. The higher the competency an auditor has, the better the audit results will be. Research shows that there is sufficient evidence that auditor experience has a positive effect on auditor quality. Quality audit quality results from auditors who have more experience than less experienced auditors because they can detect, understand and find the causes of fraud in financial reports. This research shows that there is sufficient evidence that auditor experience strengthens the positive influence of professional ethics on auditor quality. This shows that auditors with good audit experience will create good professional ethics and will produce good auditor quality. Research shows that there is not enough evidence that auditor experience strengthens the influence of professional skepticism on auditor quality. Research also shows that there is not enough evidence that auditor experience strengthens the influence of auditor competence on auditor quality at public accounting firms in Jakarta.

This research contributes important insights into the understanding of audit quality at Public Accounting Firms in Jakarta. However, further research is needed to provide a more comprehensive understanding of audit quality, taking into account additional variables, a broader geographical scope, and a more holistic approach to the factors that influence audit outcomes.

Memilih merupakan bagian dari suatu upaya pemecahan sekaligus sebagai bagian dari proses pengambilan keputusan. Oleh karena itu dibutuhkan keputusan pembelian yang tepat (Kristiawati Indriana et.al. 2019 : 28)

## **8. SUGGESTIONS**

Suggestions for further research could include several aspects that have not been covered in previous research or deepen understanding of existing findings. Future research can explore the influence of other factors that can influence auditor quality, such as personality type, gender, use of technology in auditing, client characteristics, or organizational factors in KAP. Further research could investigate the effectiveness of different audit strategies and approaches, as well as evaluate the impact of new regulations or changes in the business environment on audit practices. Furthermore, future researchers are advised to consider local contextual factors, such as regional regulations, work culture, and industrial dynamics in Jakarta as well as the selection of respondents so that the responses given do not cause bias in research results in analyzing the relationship between these variables. By conducting more in-depth and comprehensive research, we can make a valuable contribution to the development of audit theory and practice and help improve the quality of audit services in the future.

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