

The Influence of Competency, Professionalism and Auditor Independence on Audit Quality with Integrity as a Moderation Variable at DKI Jakarta Public Accounting Firm (Empirical Study at The Public Accounting Office of DKI Jakarta Province)

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Keywords : Auditor Competence, Auditor Professionalism, Auditor Independence, Integrity, Audit Quality.

Abstract: This research aims to examine and analyze the influence of auditor competence, auditor professionalism, auditor independence on audit quality, which is moderated by integrity at Public Accounting Firms in DKI Jakarta. This research uses primary data in the form of a questionnaire with the research sample being employees of a public accounting office in DKI Jakarta. The population used in this research were all auditors working at the Public Accounting Firm (KAP) of DKI Jakarta Province, with a total of 260 registered KAPs. The sampling technique in this research used the purposive sampling method. In this research, the analytical techniques used were validity testing, reliability testing and hypothesis testing with the help of a statistical application in the form of Smart PLS 4. The research results show that the relationship between competency (X1) and audit quality (Y) has a t statistics value of 2,226 > 1.96 with a p value of 0.000, meaning that H1 is accepted. The relationship between auditor professionalism has a t statistic of 2,320 > 1.96 with a p value of 0.000, meaning that H2 is accepted. The relationship between auditor independence has a t statistic of 2.226 > 1.96 with a p value of 0.000, meaning that H3 is accepted. That the auditor integrity variable moderating auditor competence, auditor professionalism and auditor independence on audit quality has a t statistical value of 2.336 > 1.96, meaning that H4, H5, H6 are accepted.

Introduction

The public and investors' trust in the Public Accounting Firm is in doubt following the emergence of several cases of violations in the presentation of financial reports of several companies that are clients of the Public Accounting Firm. This has an impact on the regulatory sanctions received if proven guilty (Walfajri, 2019). The Financial Professional Development Center (PPPK) of the Ministry of Finance (Kemenkeu) has acted firmly in imposing sanctions on Public Accounting Firms (KAP) if they are proven to have violated the code of ethics by conducting audits and providing opinions that do not comply with audit standards on the financial reports of PT Asuransi Jiwasraya (Persero) and PT Asabri (Persero) (Olavia, 2020).

Management in a company requires the services of a third party to confirm that the financial reports prepared by management can be accounted for by stakeholders. For this reason, the company needs a third party, namely an auditor who works at a Public Accounting Firm. The trust of users of audit financial reports requires auditors to have adequate competence so that audit results are beyond doubt and can be trusted. However, public questions are now emerging about the quality of audits produced due to several scandals involving public accountants (Dahlia & Octavianty, 2016).

The rise of financial reporting scandals that occur among public accountants in Indonesia has had a major impact on public trust in public accountants. And the big question for the public is why these cases involve public accountants, when they should be independent third parties who provide guarantees for the relevance and reliability of financial reports, because this profession has an important role in providing trustworthy and reliable information. by other parties who have an interest in the financial statements. This is the reason why auditors must improve their audit quality by maintaining trust in accountability and completing their work in accordance with established audit standards.

According to the AAA Financial Accounting Committee (2000), audit quality is determined by 2 things, namely competence and independence. The same thing was also conveyed by Deli, Fatma, and Syarif (2015) that auditor competence and independence affect audit quality. Audit quality is also influenced by competence, independence, integrity and professionalism (B.Siahaan and Simanjuntak, 2017). According to Sawyer, Dittenhofer and Cheiner (2005) auditor competency is a relationship between the ways each auditor utilizes knowledge, skills and experience. Auditors are required to have competence in the field of auditing in terms of knowledge, skills and auditor attitudes so that it is hoped that a quality audit will be achieved. Low competency will result in failure in the audit because the auditor will have difficulty finding findings related to irregularities.

Competence can also determine success in carrying out an audit, without auditor competency the audit implementation will be of less quality. Efforts to increase auditor competency cannot only be done with education and experience but also with the knowledge and skills they possess. The first general standard of SPAP (Indonesian Public Accountants Association, 2013)

states that audits must be carried out by one or more people who have sufficient technical expertise and training as auditors. This standard requires auditors to have expertise or skills that can be obtained through experience, education and continuous professional

training. Apart from being expected to have competence in their field, auditors are also expected to have high professionalism in carrying out their responsibilities. According to Arens, Elder and Beasley (2010) professionalism is a responsibility imposed on him and is more than just fulfilling the responsibilities assigned to him and more than just fulfilling the laws and regulations of society. Professionalism is a responsible attitude towards what has been assigned to him. An attitude of professionalism will make decisions based on the considerations it has, namely based on the first one being devotion to the profession, an auditor who is dedicated to his profession will carry out a totality of work where with this totality he will be more careful and wise in conducting audits so that he can produce quality audits (Agusti and Pertiwi, 2013). The third general standard of SPAP (Indonesian Association of Public Accountants, 2013) states that in carrying out audits and preparing reports, auditors are required to use their professional skills carefully and diligently. This standard requires auditors to be responsible carefully and thoroughly in carrying out their duties as an auditor.

Apart from competence and professionalism, another factor that influences audit quality is independence. An auditor must also have an independent attitude to fulfill his professional obligations, provide an objective, unbiased and unrestricted opinion and report problems as they are, not report according to the wishes of the organization or company. Independence is an impartial perspective in carrying out tests, evaluating audit results, and preparing audited financial reports (Simamora, 2010).

The more auditors are aware of their professional responsibilities, the audit quality will be guaranteed and manipulation will be avoided. It is important to maintain auditor independence, because if interested parties do not believe in the auditor's audit results, clients and third parties will no longer request services from that auditor. This auditor's independence is also regulated in the second general auditing standard, namely that in all matters relating to the engagement, independence in mental attitude must be maintained by the auditor. This standard requires auditors to be independent and not allowed to take sides (Indonesian Association of Public Accountants, 2013).

For this reason, auditor integrity is very important as an effort to comply with regulations and avoid prohibited conflicts of interest when providing audit services. The importance of integrity stems from the idea that a profession is a "calling" and requires professionals to focus on the idea that they are performing a public service. Integrity is an element of character that underlies professional recognition. Integrity is a quality that underlies public trust and is a benchmark for members in testing all decisions they take (Mulyadi, 2013). An auditor with integrity is an auditor who has the ability to translate what is believed to be true into reality. Integrity maintains high standards of achievement, which means having intelligence, education and training to gain added value through performance (Pitaloka and Widanaputra, 2016). The principle of integrity requires auditors to have a personality based on an honest, courageous and wise attitude to build trust to provide a basis for reliable decision making. This honest attitude is also supported by a courageous attitude to uphold the truth. Not easily threatened with various threats. Prudent means that the auditor carries out his duties without haste but rather based on adequate evidence. The

auditor is considered responsible if in submitting the results of his supervision all the evidence supporting the audit findings is based on sufficient, competent and relevant evidence (Pusdiklatwat BPKP, 2008).

Audit quality has an important role for stakeholders to make the right decisions, so auditors must be competent, professional and independent and have high integrity to maintain audit quality so that the audit report produced produces a clean and high-quality audit report. This research was previously conducted by Sirajuddin and Oktaviani (2018) who stated that auditor integrity weakens the influence of auditor competence on audit quality, while auditor integrity strengthens the influence of independence, complexity and audit time budget on audit quality. Putu et al. (2017) also conducted research which stated that auditor integrity was able to moderate task complexity on audit quality, but auditor integrity was not able to moderate independence and competence on audit quality.

The purpose of this research is to (1) test and analyze the influence of auditor competence on audit quality, (2) test and analyze the influence of auditor professionalism on audit quality, (3) test and analyze the influence of auditor independence on audit quality, (4) test and analyze the influence of auditor competence on audit quality, (5) testing and analyzing the influence of auditor professionalism on audit quality moderated by integrity and (6) testing and analyzing the influence of auditor independence on audit quality moderated by integrity at Public Accounting Firms in DKI Jakarta.

Thus, the contribution of this research is as a reference for future research with the research theme, namely discussing auditor competence, professionalism and independence on auditor quality with integrity as a moderating variable.

Research Method

This type of research is quantitative research based on a survey of respondent perceptions using the census method in collecting primary data obtained directly from the source. This research is hypothesis testing research. This research was carried out by collecting written data by distributing questionnaires at the research location, namely at the Public Accounting Office in DKI Jakarta. The research location in DKI Jakarta was chosen because the KAP population is centered in that city.

This research was conducted using an explanatory approach. According to (Sugiyono, 2012) explanatory research is research that aims to explain the position of the variables being studied and their influence between one variable and another.

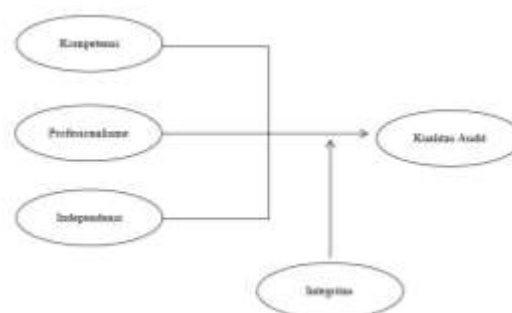


Figure 1. Conceptual Framework

The population used in this research is all male and female auditors who work at the DKI Jakarta Province Public Accounting Firm (KAP) who are registered with the Ministry of Finance of the Republic of Indonesia as of March 28 2022 and are still active, with a total of 260 registered KAPs. The sampling technique in this research uses the purposive sampling method which is based on the following criteria:

- a) Respondent are auditors who work at KAP in DKI Jakarta Province.
- b) Respondent are limited to auditor positions in KAP, namely Manager, Supervisor, Senior Auditor and Junior Auditor.
- c) Respondent are auditors who have work experience of at least 1 (one) year, this is because auditors with work experience of at least 1 (one) year have had time to adapt to their work environment and have experience in conducting audits.
- d) Respondent are auditors who have a minimum education of D3.

The data used in this research is primary data. The primary data used in this research was obtained directly from the research object in the form of responses and answers to questions in the form of a questionnaire that the researcher distributed to the respondent. Data collection techniques are the most important step in research, because the main aim of research is to obtain data. Data collection techniques in this research are field research, literature study and documentation.

Table 1 Operational Variables

Variable	Definition	Indicator	Source	Measurement Scale
Dependent Variable				
Audit Quality	Audit quality is all possibilities (probabilities) where the auditor when auditing the client's financial statements can find and report violations or material misstatements in the audited financial statements, where in carrying out his duties the auditor is guided by on relevant auditing standards and public accountant codes of ethics.	1. Compliance with audit standards 2. Quality of the audit report	Belkaoui (2011); Watkins, Hillison, and Morecroft (2004); Munthe (2019); Deli, Fatma and Syarif (2015)	Ordinal

Independent Variable				
Auditor Competency	Auditor competency is the knowledge, skills, abilities and expertise obtained through education and experience required to carry out audits effectively objective, careful and thorough.	<ol style="list-style-type: none"> 1. Personal Quality 2. General Knowledge 3. Special Skills 	Rai (2008); Agoes (2013); Sawyer, Ippenhofer and Cheiner (2005); Christiawan (2002); Arens, Elder and Beasley (2008); Deli, Fatma and Syarif (2015).	Ordinal
Professionalism	Professionalism, namely, attitudes, behavior as well as a person's high skills auditors in action profession with sincerity and responsibility responsible for achieving performance tasks as such regulated by the organization profession.	<ol style="list-style-type: none"> 1. Devotion to the profession. 2. Social obligations. 3. Independence 4. Confidence in professional regulations. 5. Relationships with fellow professionals. 	Harefa (2004); Christiawan (2002); Yendrawati (2006); Susilo dan Widyastuti (2015)	Ordinal
Independence	Auditor independence means an attitude of mind and mentality that is impartial, not controlled and not easily influenced by other parties in carrying out tests, evaluating audit results. and preparation of audit reports in accordance with professional rules or principles.	<ol style="list-style-type: none"> 1. Independence in preparing the audit program. 2. Independence of verification. 3. Independent reporting must be done if you want to be successful. 	Mulyadi (2008); Tugiman (2006); Arens, Elder and Beasley (2012); Christiawan (2002); Deli, Fatma and Syarif (2015)	Ordinal
Variabel Moderasi				
Integrity (Z)	Integrity means something character or attitude that reflects personality based on elements honesty, courage and wisdom to build trust to provide a basis for making reliable decisions.	<ol style="list-style-type: none"> 1. Auditor honesty 2. Auditor courage 3. Wise attitude auditors 	Arens, Elder and Beasley (2008); Pitaloka and Widanaputra (2016); Pusdiklatwat BPKP (2008); Mulyadi (2013); Sirajuddin and Oktaviani (2018)	Ordinal

Source: Data processed by researchers, (2023)

The measurement scale used in this research is a rating scale detailed (itemized rating scale). This scale provides the best explanation of aspects that are difficult to measure, so it is often used on a guided basis according to research needs (Uma Sekaran and Roger Bougie, 2017). In the measurement, each respondent is asked for his opinion regarding a statement by giving a score as follows:

Table 2 Detailed Rating Scale Table

Answer	Scale
Competence and Professionalism	
Unable	1
Underprivileged	2
Sufficiently Capable	3
Capable	4
Very Capable	5
Independence and Integrity	
Very Low	1
Low	2
Medium	3
Height	4
Very High	5
Audit Quality	
Inadequate	1
Inadequate	2
Sufficiently Adequate	3
Adequate	4
Very Adequate	5

Source: Data processed by researchers, (2023)

Before carrying out data collection, data analysis and hypothesis testing, there are several conditions that must be met, including testing research instruments. In this research, instrument testing uses a measurement model evaluation (outer model), in the form of a validity test and a reliability test. Outer model analysis is carried out to ensure that the measurements used are suitable for measurement (valid and reliable). Descriptive Statistics, Structural Equation Modeling (SEM) Analysis based on Variance (Partial Least Square), Structural model analysis (inner model) in this research was carried out by looking at (a) the coefficient of determination test (r-square), (b) effect size/f-square (F2) test, (c) Goodness of Fit (GoF) test, and (d) hypothesis testing (Hair, et al., 2014).

Result and Discussion

The research results in this study which have been tested will be described as follows:

Validity Test

Table 3 Validity Test

Variable	Average variance extracted (AVE)	Description
Competency (X1)	0.703	Valid
Professionalism (X2)	0.566	Valid
Independence (X3)	0.714	Valid
Integrity (Z)	0.630	Valid
Quality Audit (Y)	0.522	Valid

Source: Smart PLS 4

The value of AVE from the constructs of audit competency, audit professionalism, audit independence, integration and audit quality. It can be seen that each construct (variable) has an AVE value above 0.5. This shows that each construct has good validity values for each indicator or questionnaire used in this research. So, this indicator can be said to be valid.

Reliability Test

Table 4. Reliability Test

Variable	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Description
Competency (X1)	0.952	0.967	0.962	Reliabel
Professionalism (X2)	0.908	0.939	0.926	Reliabel
Independence (X3)	0.955	0.958	0.961	Reliabel
Integrity (Z)	0.922	0.942	0.937	Reliabel
Quality Audit (Y)	0.896	0.924	0.913	Reliabel

Source: Smart PLS 4

It can be seen that each construct or latent variable has a composite reliability value ≥ 0.7 , which indicates that the internal consistency of each variable has good reliability. It can be said that a person's answers to statements from the questionnaire regarding the variables auditor competence, auditor professionalism, auditor independence, auditor integration and audit quality produce consistent answers from time to time so that they are said to be reliable.

Test Outer Model (Measurement Model)

This research uses 4 independent variables, namely auditor competence with 10 question indicators, auditor professionalism with 10 question indicators, auditor independence with 10 question indicators, auditor integrity with 9 question indicators and audit quality with 10 research indicators. However, it can be seen that there are several

construct correlations that do not meet the value or reflective size with the construct being measured, it is already above 0.7 so it can be said to be in accordance with discriminant validity.

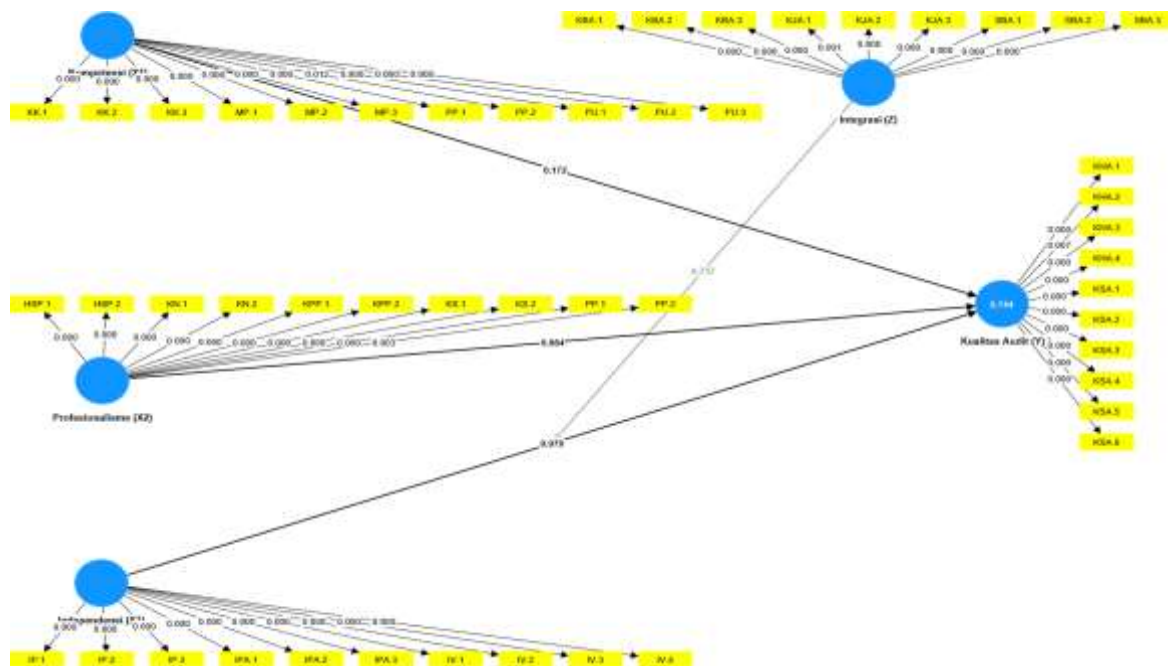


Figure 2. Outer Model

Hypothesis Testing with Inner Model

According to Ghozali (2012), the inner model is a description of the relationship between latent variables based on substantive inner model theory which is sometimes also called inner relations, structural model and substantive theory. Inner model or structural model testing is carried out to see the relationship between constructs, significance values and R-Square of the research model. The structural model was evaluated using R-Square for the dependent construct (Ghozali, 2012). The limit for rejecting and accepting the proposed hypothesis is ± 1.96 , where if the T-statistic value is greater than the T-table (1.96) then the hypothesis is accepted, conversely if the T-statistic value is smaller than the T-table (1.96) then the hypothesis is rejected.

The relationship between competency (X1) and audit quality (Y) has a t statistics value of $2.226 > 1.96$ with a p value of 0.000, meaning that **H1 is accepted**. Meanwhile, auditor professionalism has a t statistic of $2,320 > 1.96$ with a p value of 0.000, meaning that **H2 is accepted**. Then, the auditor independence variable has a t statistic of $2.226 > 1.96$ with a p value of 0.000, meaning that **H3 is accepted**. And hypothesis 4, hypothesis 5, and hypothesis 6, namely that integrity moderates the influence of auditor competence, auditor professionalism and auditor independence on audit quality, has a t statistical value of $2,336 > 1.96$, meaning that **H4, H5, H6 are accepted**.

Table 5. Inner Model

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Independence (X3) -> Audit Quality (Y)	0.978	0.006	0.351	2.226	0.000
Integrity (Z) -> Audit Quality (Y)	0.789	0.054	0.313	2.086	0.000
Competency (X1) -> Audit Quality (Y)	0.862	0.902	0.632	2.365	0.000
Professionalism (X2) -> Audit Quality (Y)	0.689	0.016	0.314	2.320	0.000
Integrity (Z) x Competency (X1) x Professionalism (X2) x Independence (X3) -> Audit Quality (Y)	0.765	0.012	0.072	2.336	0.000

Source: Smart PLS 4

In assessing the model with PLS, start by looking at the R-Square for each dependent latent variable which is described as follows:

Table 6. R Square

	R-square	R-square adjusted
Kualitas Audit (Y)	0.744	0.722

Source: Smart PLS 4

The R-Square value for assessing Auditor Competency, Auditor Professionalism, Auditor Independence on Audit Quality is 0.744 or 74.4%. Where the quality of the auditor is influenced by the auditor's competence, auditor professionalism and auditor independence. The remaining 25.6% is influenced by other variables.

The F Square test is carried out to determine how big the relative influence of the independent variable is on the dependent latent variable. According to Ghazali and Latan (2015) the criteria for measuring F Square are as follows:

- 1) The F Square value of 0.35 shows that the independent latent variable has a large influence on the dependent latent variable.
- 2) The F Square value of 0.15 shows that the independent latent variable on the dependent latent variable has a medium or moderate influence.
- 3) The F Square value of 0.02 shows that the independent latent variable has a small influence on the dependent latent variable.

F Square value, having an F Square value for the auditor competency variable (X1) influences audit quality (Y) and has an effect value of 0.197. Where, a value greater than 0.15 has a moderate effect or influence on audit quality (Y). The audit professionalism variable (X2) influences audit quality (Y) and has an effect of 0.169. This value is below or more than 0.15,

meaning that the auditor professionalism variable (X2) has a moderate effect in influencing Audit Quality (Y). Meanwhile, auditor independence (X3) influences audit quality (Y) with a value of 0.244 more than 0.15. This means that auditor independence influences audit quality by providing moderate. Meanwhile, the integrity variable (Z) in influencing audit quality (Y) has an effect of 0.202, more than 0.15, meaning that integrity in influencing audit quality has a moderate effect. Meanwhile, the moderating variable, namely integration (X3) in moderating Audit Competency (X1), Audit Professionalism (X2) and Auditor Independence (X3) in influencing Audit Quality (Y) has an effect value of 0.178, meaning that the variable moderates by providing a moderate effect.

Table 7. F Square

	f-square
Independence (X3) -> Audit Quality (Y)	0.197
Integrity (Z) -> Audit Quality (Y)	0.169
Competency (X1) -> Audit Quality (Y)	0.244
Professionalism (X2) -> Audit Quality (Y)	0.202
Integrity (Z) x Competency (X1) x Professionalism (X2) x Independence (X3) -> Audit Quality (Y)	0.178

Source: Smart PLS 4

Discussion

Auditor competency influences audit quality

Based on table 4.12, it can be seen that the relationship between competency (X1) and audit quality (Y) has a t statistics value of $2.226 > 1.96$ with a p value of 0.000, meaning that H1 is accepted. Auditor competency is the auditor's ability to apply the knowledge and experience he has in conducting audits so that the auditor can carry out audits carefully, accurately and objectively. Auditors who have high competence will also produce quality audit reports (Sirajuddin and Oktaviani, 2018). Auditor competency is the qualifications needed by an auditor to carry out an audit correctly. According to Rai (2008) in conducting an audit, an auditor must have good personal qualities, adequate knowledge, and special expertise in their field.

Auditor competency is related to the professional skills possessed by auditors as a result of formal education, professional examinations and participation in training, seminars, symposiums. Auditor competency can be defined as sufficient expertise that can be explicitly used to conduct audits objectively. The results of this research are in line with research conducted by several previous studies related to the influence of auditor competence on audit quality, including: Putu et al. (2017); Sirajuddin and Oktaviani (2018); Wiratama and Budiartih (2015); Tjun, Marpaung, and Setiawan (2012); Christiawan (2002); Deli, Fatma, and Syarif (2015); B. Siahaan and Simanjuntak (2017); Agusti and Pertiwi (2013); Manalu Stefany and Fietoria (2016); Rumengan and Rahayu (2014); St. Ramlah, Shah, and Dara (2018); Marwa, Wahyudi, and Kertarajasa (2019); Sari and Lestari (2018) show that auditor

competency has a positive and significant effect on audit quality, which means that the higher the competency possessed by the auditor, the greater the audit quality will be.

Auditor professionalism influences audit quality

Based on the hypothesis test, information was obtained that auditor professionalism has a t statistic of 2,320 > 1.96 with a p value of 0.000, meaning that H2 is accepted. Professionalism is one of the requirements that must be met and possessed by an auditor, where this will have an impact on the attitude and determination in carrying out the profession as an independent auditor which will ultimately determine the quality of the resulting audit (Yendrawati, 2006).

Professionalism can be seen from behavior because professional behavior is a reflection of professionalism. This behavior can be seen from dedication to the profession, social obligations, independence, belief in professional regulations, and relationships with fellow professions. For this reason, the emphasis on the level of professionalism is based more on a person's attitude in dealing with various problems related to the work they handle.

This means that the quality of audits carried out by professional auditors will be of good quality. Auditors will be held accountable for the results of the audit they make, this means that an auditor's professionalism must be maintained. This is supported by previous research conducted by several previous studies to prove the influence of professionalism on audit quality, including: B. Siahaan and Simanjuntak (2017); Agusti and Pertiwi (2013); Susilo and Widyastuti (2015) show that professionalism has a positive and significant effect on audit quality, which means that the resulting audit quality will be of good quality if the auditor has a professional attitude. Meanwhile, research by Manalu Stefany and Fietoria (2016); Putri and Juliarsa (2014); Harsanty and Whetyningty (2014); and Wijaya (2016) show that professionalism does not significantly influence audit quality.

Auditor independence influences audit quality

Based on the hypothesis testing table that has been carried out, information is obtained that the auditor independence variable has a t statistic of 2.226 > 1.96 with a p value of 0.000, meaning that H3 is accepted. Auditor independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on other people. Independence also means the auditor's honesty in considering the facts and the auditor's impartial, objective consideration in formulating and expressing his opinion (Mulyadi, 2008), resulting in an unbiased point of view (Arens, Elder and Beasley, 2012).

This is supported by several previous studies that have been conducted to prove that auditor independence influences audit quality, including: Putu et al. (2017); Sirajuddin and Oktaviani (2018); Pitaloka and Widanaputra (2016); Wiratama and Budiarta (2015); Christiawan (2002); Deli, Fatma, and Syarif (2015); Hasibuan, Lubis, and Bukit (2018); B. Siahaan and Simanjuntak (2017); Agusti and Pertiwi (2013); Munthe (2019); Rumengan and Rahayu (2014); St. Ramlah, Shah, and Dara (2018); Supriyatna, Sukarmanto, and Maemunah (2017); Ediae (2013) shows that independence has a significant positive effect on audit

quality, which means that the relationship between independence is in the same direction as the implementation of audit quality, which means that the better an auditor's independence, the better the audit quality. Meanwhile, research conducted by Tjun, Marpaung, and Setiawan (2012); Prasanti, Ramadhanti, and Puspasari (2019); Manalu Stefany and Fietoria (2016) on the other hand show that independence does not have a significant effect on audit quality, which means that an auditor in carrying out his duties can still be influenced by other parties which results in poor audit quality.

Integrity moderates Auditor Competency, Auditor Professionalism and Auditor Independence on Audit Quality

Based on the hypothesis test that has been carried out, information is obtained that auditor integrity moderates auditor competence, auditor professionalism and auditor independence on audit quality with a t statistical value of $2,336 > 1.96$, meaning that H4, H5, H6 are accepted. Integrity is an element of character that underlies the emergence of professional recognition. Integrity is the quality that underlies public trust and is a benchmark for members in testing the decisions taken by the auditor (Mulyadi, 2013). Integrity requires an auditor to be honest and transparent, brave and wise to build trust to provide a basis for reliable decision making (Sirajuddin and Oktaviani, 2018).

The higher the auditor's competency, the more reliable recommendations will be produced as a basis for strategic decision making. The auditor's integrity will build management trust to implement these recommendations. Auditors have an obligation to uphold integrity in carrying out their duties and responsibilities towards the organization in which they belong, their profession, society and themselves. So that auditors who have high integrity will strengthen the influence of competence on audit quality. Integrity is an element of character that underlies the emergence of professional recognition. Integrity is the quality that underlies public trust and is a benchmark for members in testing the decisions taken by the auditor (Mulyadi, 2013).

Integrity requires an auditor to be honest and transparent, brave and wise to build trust to provide a basis for reliable decision making (Sirajuddin and Oktaviani, 2018). Independence is an auditor's attitude that is impartial, has no personal interests, and is not easily influenced by interested parties in providing opinions. Auditor independence is an important factor in producing a quality audit. The level of independence is a determining factor in audit quality. This can be understood because if the auditor is truly independent, he will not be influenced by his clients. The auditor will freely carry out his audit duties. Auditors who have high independence cannot accept fraud committed during the audit period, this will improve the quality of the resulting audit.

This is supported by several previous studies related to integrity as a moderating variable in the influence of auditor competence on audit quality, including: Sirajuddin and oktavia (2018) which shows that integrity is able to moderate the influence of auditor competence on audit quality. Meanwhile, research conducted by Sirajuddin and Oktaviani (2018); Pitaloka and Widanaputra (2016); and Putu et al. (2017) stated that auditor integrity

is unable to moderate the influence of auditor competence on audit quality. Meanwhile, research that supports previous research related to integrity as a moderating variable in the influence of professionalism on audit quality includes Ermayanthi and Rasmini (2016); and Alfasani (2017) who stated that integrity can strengthen the influence of auditor professionalism on audit quality. Meanwhile, research conducted by Ningrum and Budiarta (2017); Wirama and Mimba (2016) show that integrity is unable to strengthen the influence of auditor professionalism on audit quality. And previous research that supports integrity as a moderating variable in the influence of auditor competence on audit quality includes Sirajuddin and Oktaviani (2018); Supriyatna, Sukarmanto, and Maemunah (2017); Mustakim and Wawo (2017); and Amalia (2020) who states that integrity is able to moderate the influence of auditor competence on audit quality. Meanwhile, research conducted by Putu et al. (2017) and Amin (2018) which shows that auditor integrity is unable to moderate the influence of independence on audit quality.

Conclusion

Based on the results of the discussion explained in the discussion chapter above, conclusions can be drawn including: the relationship between competency (X1) and audit quality (Y) has a t statistics value of $2.226 > 1.96$ with a p value of 0.000, meaning that H1 is accepted, the relationship between auditor professionalism has The t statistic is $2,320 > 1.96$ with a p value of 0.000, meaning that H2 is accepted, the relationship between auditor independence has a t statistic of $2,226 > 1.96$ with a p value of 0.000, meaning that H3 is accepted and that the auditor integrity variable moderates auditor competence, auditor professionalism and auditor independence. Audit quality has a t statistical value of $2.336 > 1.96$, meaning that H4, H5, H6 are accepted.

This research is not free from limitations and weaknesses. A limitation that needs to be corrected in future research is that this research still uses the questionnaire method as a research instrument. Where the weakness of this method is that the auditor answers the questions in the questionnaire not in accordance with the actual situation, is dishonest and careless, another limitation is that the respondents are mostly junior and senior auditors who serve as managers and partners so it is possible that the research results will be different if applied to auditors who reach this level and this research only uses independent and dependent variables, does not add intervening or moderating variables, so it is not known what other variables can influence and strengthen or weaken the dependent variable.

Based on the conclusions above and with the hope that researchers can present better research results, the researcher tries to provide several suggestions from researchers, namely that further research can be carried out using interview methods or case studies in KAP and this research only applies survey methods through questionnaires. , the researcher did not conduct interviews or be directly involved in the auditor's activities, so the conclusions drawn were only based on data collected through the use of written instruments.

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