

External Auditor Professional Skeptics in Producing Audit Quality

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External Auditor Professional Skeptics in Producing Audit Quality

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Abstract: This research was conducted in order to test and analyze the influence of professional skepticism on audit quality and the impact of ethics, commitment, independence, competence and experience of the auditor's professional skepticism in producing quality audit. Target population in this study are individuals Finance Audit Agency (BPK) South Sulawesi. The analytical method used in this research is Structural Equation Modelling (SEM). The analysis showed that there are significant variables Ethics, Commitment, Independence, Competence and Experience of the Professional Skepticism and significant relationship between the Professional Skepticism on the Quality Audit. The higher the value of Ethics, Commitment, Independence, Competence and Experience would have an impact on the increasing skepticism Professionals. In addition it also found that a significant difference between the Professional Skepticism on the Quality Audit. Originality for this paper shows as: the writer tries to conduct a research about professional skepticism public sector in governmental sector in producing the audit quality, especially in South Sulawesi province; this research retests the research result from previous study; the researcher use model combination (design) method of sequential explanatory or based on evidentiary sequence from Creswell 2009, quantitative research (spreading the questioner) at the beginning and at the next stage is qualitative approach (collecting data in field through interview, record, photo, etc that support this research).

Keywords: SEM, Ethics, Commitment, Independence, Competence, Experience and Professional Skeptic, Quality Audit

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INTRODUCTION

Audit quality is a probability in which an auditor finds and denounces a violation in his client's accountancy system (De Angelo 1981). In the public sector, Government Accountability Office (GAO, 1986) defines audit quality as "compliance with professional standards and contractual terms for the audit under consideration". Quality of audit as adherence to standards of the profession and a contract conducting the audit. Mills (1989:1) in his book entitled "A Management Evaluation Tool" describes the understanding of audit quality, as "the quality audit is a management tool used to evaluate, confirm, or verify activities related to quality".

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The research about audit quality in Indonesia especially in the public sector still relatively limited, the research conducted by Efendy (2010) in public sector found that competency and motivation has a positive and significant influence toward the audit quality, meanwhile independence has no significant effect on audit quality. Furthermore, the result of Zawitri's (2009) research found three attributes variable of audit quality, they are: responsiveness, conduct of audit field work and member characteristics that have positive and significant relationship toward perceived audit quality.

Audit quality is a probability in which an auditor finds and denounces aviolation in his client's accountancy system. The finding probability on a violation depends on the auditor's technical capability and the auditor's independence. The cause of failure of an auditor in detecting the fraud is the low level of auditor professional skepticism (Beasley dkk, 2001). In doing his/her duties, an auditor not only following the audit procedure listed in the audit's program, but also has to have professional skeptic. Public Accountants Professional Standards give the border about professional skeptic. The border is the auditor's attitude that always asks and evaluates critically the audit proof (IAI, 2001, SA point 230.06). The skeptic auditor not just accepts the client's explanation. To obtain the objective information, the auditor has to ask a question to obtain reason, proof, and confirmation about the object in question to reveal the fraud.

Originality for this paper shows as: the writer tries to conduct a research about professional skepticism public sector in governmental sector in producing the audit quality, especially in South Sulawesi province; this research retests the research result from Aranya and Amernic (1981), Carcello *et al* (1992), Behn *et al* (1997), Copley (1998), Brown and Raghunandan (1995), Beasley *et al* (2001), Chiu (2003), Suraida (2005), Lowensohn *et al.* (2007), Novianti (2007), Varelius (2009); the researcher use model combination (design) method of sequential explanatory or based on evidentiary sequence from Creswell 2009, quantitative research (spreading the questioner) at the beginning and at the next stage is qualitative approach (collecting data in field through interview, record, photo, etc that support this research). Based on the description above, the title of this research is Professional Skepticism of Government Auditors in Producing Audit Quality (BPK's Survey in South Sulawesi).

THEORETICAL BACKGROUND

Ethics

Ethics as a thought and moral considerations provide the basis for a person or a community to perform an action. So far then ethics provides guidelines for a person or a community to be able to determine either bad or good of an action. According to Cohen *et al.* (2001), at first, each individual action is determined by needs. These needs, after interacting with personal experiences and value systems of individuals, it will determine the expectations or goals in each of his behavior, before the individual eventually determine what action will be performed.

Related to ethical issue, Indonesia Dictionary, Department of Education and Culture, 1988, defines ethics as (1) a set of principles or values with respect to morals; (2) values of right and wrong embraced by a group or society, meanwhile ethics is knowledge of what is good and what is bad and about the rights and obligations of morality (morality). According to Assegaf (1991), ethics is an individual discipline in relation to the environment that is more than the discipline just determined by Law. So, in principle,

ethics code is a system of moral principles that imposed in an occupational group that is assigned together. Ethics code is a provision behavior that has to be obeyed by every people who conduct the profession, such as doctor, lawyer, police, accountant, evaluator, and other professions.

Commitment

Organization's commitment is a condition in which the employees are very interested in objectives, values, and goals of the organization. Organizational commitment shows a power of a person in identifying his/her participation in an organizational part (Mowday in Vandenberg, 1992).

The studies of Sider et al (2001) and Fernando et al. (2005) from the result of their research also provide the same conclusion that organizational commitment has a positive influence towards the performance. Furthermore, such result can be explained that the right commitment will give a high motivation and give a positive effect to a person's performance on the job. Jeffrey and Weatherholt (1996) test a relationship between professional commitments, ethics understanding and attitude of obedience to the rule. The result shows that accountant with strong professional commitment, his/her attitude is more directed to the observance of the rules than the accountant with weak professional.

Independence

Independence means a mental attitude that is free from an influence, not controlled by another party, and does not depend on other parties. Independence also means honesty from the auditor himself in considering a fact and there is a consideration of object impartially in formulates and sets his/her statement. Arens et al (2003) defines independence as: "A member in public practice shall be independence in the performance a professional service as require by standards promulgated by bodies designated by a council". Mulyadi (2002) defines independence as follows: "The condition that free from an influence, not controlled by other parties, and does not depend on other people. The independent public accountant should be an accountant public that is not influenced by much power that comes from the external in considering the fact he/she finds in inspection." Board of Public Accountants Professional Standards (SPAP) IAI through SPAP (2001) states that: "This standard requires the auditor to be independent, meaning that he/she is not influenced easily, because he/she conducts his/her job for public importance (it is different if he works as intern auditor)". Therefore, it is not true if he takes side on anyone's interest because however perfect the technical expertise, he/she will lose impartially attitude, which is very important to maintain freedom of opinion.

Based on the definition above, it can be concluded that the elements included in independence are as follows: (1) A mental attitude that is in the honest public accountant, impartially to a specific importance with the capability to identify the object being investigate, which allows he to be honest and sided. (2) An action that is free from an influence, persuasion, and other party's control in conducting a plan, investigation, and report."

Competency

The meaning of competency variable is the professional expertise owned by the auditor as the result of formal education, participation in training, symposium seminar, and etc. Auditor's competency is measured

through the number of diploma/certificate owned by the auditor and the number of the auditor's participation in trainings, seminars, or symposiums. The more the certificate the auditor has and the more he/she participates in training, it is expected that the auditor is more capable in conducting his/her job. Auditor competency is the qualification that is required by the auditors to conduct the audit properly. To obtain the competency, the auditor needs an education and training known as continuing professional education. There are several components from "the auditor's competency", they are: personal quality, general knowledge and special skills. Personal quality in conducting his job, an auditor has to have a good personal quality such as open minded, broad-minded, able to handle uncertainty, able to work with the team, curiosity; able to accept that there is no easy solution, and realize that some of the findings are has easy solutions.

Experience

Experience can be obtained directly through experience or practice, or it can be obtained from indirect experience such as reading. Robbins (2003) said: "Experience may be accured directly through observation or practice, or it may be accured indirectly, as through reading". Auditor experience will be growing with the increasing of audit experience, discussion about audit with colleagues, oversight, review from the senior aaccountant, following the training program and the use of auditing standards. Boner and Walker (1994) said: "The increasing of knowledge that comes from the addition of formal training is as good as that obtained from the special experience in order to be eligible as a professional." Based on the opinion mentioned above, it can be concluded that experience can increase the maturity of someone, in the sense he can obtains a lesson from what he has done before, so this can push him to work more effective and efficient.

Professional Skepticism

Auditor professional skepticism is an attitude in conducting an audit, and then the first thing to discuss is the human attitude. Eagly and Chaiken (1993) in *The Handbook of Attitudes* (2005) defines attitude as "a psychological tendency that is expressed by evaluating a particular entity with some degree of favor or disfavor". It is not much different from another psychologist (Siegel and Marconi, 1989) who also define attitude as someone's response as the result of the evaluation of the captured objects such as people, objects, ideas, or certain situations. This response can be favorable or unfavorable; it also can be the degree of positive affect or the degree of negative affect. Professional skepticism need to be owned by an auditor especially when he gets and evaluates the audit's proof. Auditor should not just assume that the management is not honest, but an auditor also should not just assume that management is fully honest (AI, 2000, SA no 230; AICPA, 2002, AU 230). The statement is almost the same with the statement in ISA No. 200 (IFAC, 2004) which state that an auditor should plan and conduct audit with professional skepticism attitude, by admitting that there is a possibility of misstatement in the financial statement.

Audit Quality

Audit quality is a management tool to evaluate, confirm, or verify the activity that relate to the quality and an independent and systematic testing to determine whether the quality activity related to the company's

result in accordance with the planned rules and whether the rules have been applied effectively and appropriate to achieve the goals generated by the company. The adequate measurement of audit quality lies on the behavior of the Public Accountant in conducting audit. At the Office of Public Accountant, the criteria that is established as a quality and adequate audit is the obedience and professional attitude from the auditor to obey the applied rule²⁹ and the audit program that has been determined through the audit procedure in it. Meanwhile, the attributes of audit quality developed by Carcello et al. (1992) include: 1) The experience of audit team and KAP in investigating client's financial statement; 2) The understanding towards the client's industry; 3) Responsive on client's needs; 4) The competency of audit team member towards the accountancy principles²³ and examination norm; 5) The attitude of independence²³ all matters of individual audit team and KAP; 6) The audit team member as a careful group; 7) KAP has a strong commitment towards quality; 8) The involvement of KAP leader in conducting audit; 9) The realization of field audit; 10) The involvement of the audit committee prior to, during, and after audit; 11) The high standard of ethics from the audit team member; 12) Maintain the skeptic attitude from the audit team member.

HYPOTHESIS

Hypothesis in this research is:

H₁ : Ethics directly influence the professional skepticism and indirect effect on audit quality through professional skepticism

H₂ : Commitment directly affects the professional skepticism and indirect effect on audit quality through professional skepticism

H₃ : Directly affects the independence of the professional skepticism and indirect effect on audit quality through professional skepticism

H₄ : Competence directly affects the professional skepticism and indirect effect on audit quality through professional skepticism

H₅ : Directly affects the experience of professional skepticism and indirect effect on audit quality through professional skepticism

H₆ : Professional skepticism affects the quality of audit

MATERIAL AND METHOD

This study wanted to test and analyze the effect of professional skepticism on audit quality and the impact of ethics, commitment, independence, competence and experience of the auditor's professional skepticism in producing quality audit. The target population in this research is the individual in Audit Board of the Republic of Indonesia (BPK) in South Sulawesi province and the data are collected through questioner. The analysis tool used in this research is Structural Equation Modeling SEM with auxiliary program AMOS (Analysis Of Moment Structural).

To measure the variables do distributing questionnaires to the respondents. For each answer given a score and the score obtained has the ordinal level of measurement. A score or weighting values used are strongly agreeing (5) to strongly disagree (1). Analysis equipment used in this research is Structural

Equation Modelling SEM with AMOS auxiliary program (Moment Of Structural Analysis) version 20 with the hypothesis that illustrated in the conceptual diagram below:

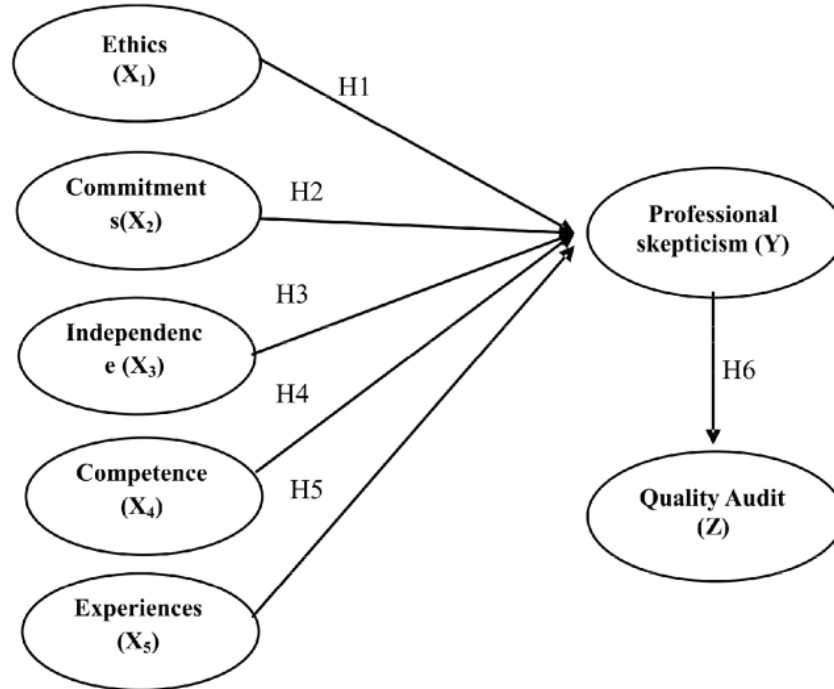


Figure 1: Conceptual Framework

RESULT AND DISCUSSION

Measurement Model

The following table presents the average values and the loading factor of each indicator in each study variable.

Table 1
Average Value and Loading Factors Every Indicators

Variable	Indicator	Mean	Loading Factor	p. value
Ethics(X1)	Concern On Professional Ethics(X11)	4.37	0.749	0.000
	Ethical Awareness (X12)	4.49	0.667	0.000
	Locus Of Control (X13)	4.44	0.593	Fix
Commitment (X2)	Affective commitment (X2.1)	4.46	0.941	0.000
	continuance commitment (X2.2)	3.97	0.662	0.000
	Normatif commitment (X2.3)	3.81	0.443	Fix

contd. table 1

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<i>Variable</i>	<i>Indicator</i>	<i>Mean</i>	<i>Loading Factor</i>	<i>p. value</i>
The independence (X3)	Personal Auditor (X3.1)	4.14	0.760	0.000
	Objective (X3.2)	4.37	0.535	0.000
	Relationships with colleagues (X3.3)	3.96	0.370	0.000
	Relationships with audit (X3.4)	3.11	0.820	Fix
Competence (X4)	Ability / skills (X4.1)	4.07	0.741	0.000
	Training and seminars (X4.2)	4.12	0.762	0.000
	Certificate / diploma (X4.3)	4.08	0.540	Fix
Experiences (X5)	Period of time to pursue the field of audit (X5.1)	4.24	0.745	0.000
	The number assisment (X5.2)	4.13	0.754	Fix
Professional Skepticism (Y)	Doubts auditor to audit evidence (Y.1)	4.50	0.681	Fix
	Immediate confirmation (Y.2)	4.31	0.646	0.000
Quality Audit (Z)	Guidelines for field work (Z1)	4.41	0.697	Fix
	Have a good response to the needs of clients (Z2)	4.40	0.551	0.000
	The involvement of leaders (Z3)	4.38	0.498	0.000
	audit work (Z4)	4.45	0.492	0.000

The following table provides the mean value and loading factor in every indicator in each research variable. Based on Table 1, the result is that all indicators significantly measure each of its variables. The analysis result also shows that the strongest indicator as an ethics gauge (XI) is the indicator of Concern on Profession Ethics (XI1) with the value of loading factor as 0.749 and mean as 4.37. In Commitment Variable (X2) the strongest indicator as its gauge is Affective Commitment (X2.1) with the value of loading factor as 0.941 and mean as 4.46. In Independence Variable (X3) the strongest indicator as its gauge is the relationship with audit (X3. 4) with the value of loading factor as 0.820 and mean as 3.11. In Competency Variable (X4) the strongest indicator as its gauge is training and seminar (X4.2) with the value of loading factor as 0.762 and mean as 4.12. In Independence Variable (X5) the strongest indicator as its gauge is the number of assessment (X5.2) with the value of loading as 0.754 and mean as 4.13. In Professional Skepticism Variable (Y) the strongest indicator as its gauge is Auditor's doubt towards the audit proof (Y.1) with the value of loading factor as 0.681 and mean as 4.50. In Audit Quality Variable (Z) the strongest indicator as its gauge is the Guidelines for field work (Z1) the value of loading factor as 0.697 and mean as 4.41.

Analysis Result: SEM

Testing Assumptions

The assumption that must be met prior to SEM analysis is the assumption of normality, absence of outliers, and linearity. The multivariate normality assumption was tested with the help of software AMOS 6. Normality test results obtained critical value ratio of 5.141 to the critical value for a z-value 5% is equal to 1.96. Because the absolute value of CR for multivariate amounted to $5.141 > 1.96$ then the multivariate normality assumptions were not met. However, based on the argument of the central limit

if the sample the greater the statistical normal distribution. With a sample size of 100 the data of this study is viewed meet the arguments of the central limit, so the assumption of normality of the data is not critical and can be ignored.

To test whether there is an outlier; it can be seen with mahalanobis distance (Md). Mahalanobis distance is evaluated using a value of 122.348. From the Mahalanobis distance to the observation point farthest to the value Md = 43.979. When compared to the value of 122.348, the value Md < 122.348, it was concluded that all points of observation is not an outlier. Testing was conducted by the assumption of linearity Curve Fit. A linearity test result shows all significant linear models for the Sig> 0.05 thus concluded that the assumption of linearity has been met.

Goodness of Fit

Results of testing the overall goodness of fit models, according to the results of the SEM analysis, to determine if a hypothetical model supported by empirical data, are given in Table 2 below:

Table 2
Results of Testing Goodness of Fit Model

Criteria	Cut-of value	Model Result	Information
Chi-Square	Low	54.909	Good Model
p-value	≥ 0.05	0.516	
CMIN/DF	≤ 2.00	0.981	Good Model
RMSEA	≤ 0.08	0.000	Good Model
GFI	≥ 0.90	0.947	Good Model
AGFI	≥ 0.90	0.901	Good Model
TLI	≥ 0.95	1.004	Good Model
CFI	≥ 0.95	1.000	Good Model

The test results Goodness of Fit Overall based on Figure 1 and Table 2 shows that the seven criteria: MIN / DF, RMSEA, Chi Square and the p-value, GFI, AGFI, TLI and CFI demonstrate good models. According to Arbuckle and Wothke in Solimun (2009), the best criteria are used as an indication of the good of the model is the value of Chi Square/DF less than two, and RMSEA under 0.08. In this study, the value of CMIN/DF and RMSEA has met the cut off, and then the model SEM in this study is suitable and fit for use, so they can do the interpretation for further discussion.

SEM Analysis

Structural model presents the relationship between the study variables Coefficient structural model of stating the magnitude relationship between the variable to another variable. There is significant influence between variables one to another variable, if the value of P-value of <0.05. In the SEM are two influences that direct effect (direct effect), as well as indirect effect (indirect effect). The results of the analysis are summarized in Table 3 for a direct influence and Table 3 for the indirect effect.

Table 3
Structural Model SEM Results: Direct Impact

No	Relationship	Coefficient	P-value	Conclusion
1	Ethics (X1) to Professional Skepticism (Y)	0.404	0.002	Significant
2	Commitments (X2) on professional skepticism (Y)	0.354	0.005	Significant
3	The independence (X3) against professional skepticism (Y)	0.274	0.013	Significant
4	Competence (X4) against professional skepticism (Y)	0.668	0.000	Significant
5	Experiences (X5) against professional skepticism (Y)	0.259	0.044	Significant
6	Professional skepticism (Y) on the Quality Audit (Z)	0.626	0.000	Significant

Graphically presented as follows:

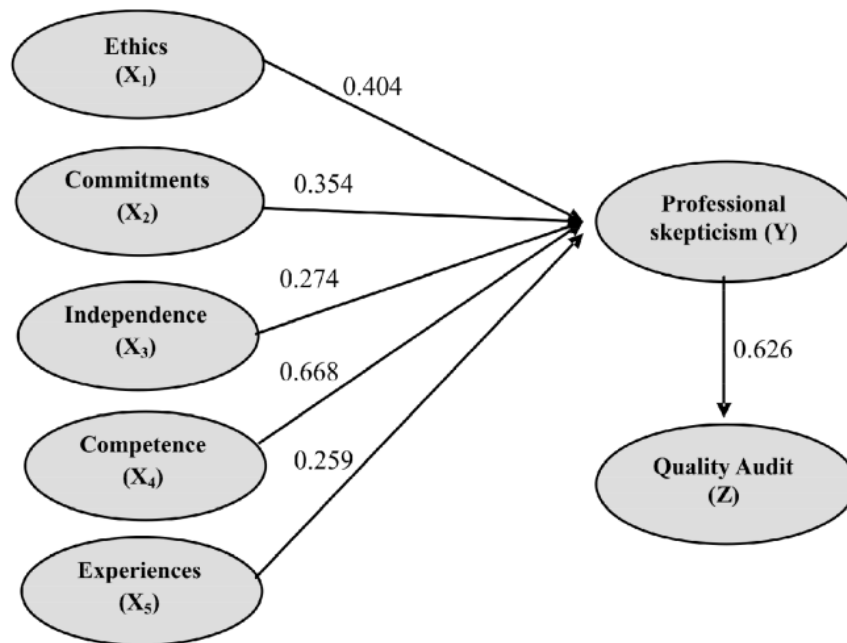


Figure 2: Structural Model SEM Result

Based on Table 3 and Figure 2, it can be presented that the results of structural model test are as follow:

First: the Influence of Ethics towards professional skepticism (Y) structural coefficient obtained by 0.404 and p-value as 0.002. Because p-value < 0.05 and coefficient with positive sign indicates that there is a significant and positive relationship between ethics (X₁) towards professional skepticism (Y). The higher Ethics (X₁) the higher professional skepticism (Y) will be. The result of this research supports the Stewardship Theory in which there is a strong relationship between the organization success with the principal's satisfaction and Goal Setting Theory about the employee awareness towards the achievement

of organizational goals. The auditor of Audit Board of the Republic of Indonesia acts on the principal interest in investigating the auditor. The auditor of Audit Board of the Republic of Indonesia ethically already implemented its professional skepticism as an attitude that include the thought that always ask and evaluate critically the audit proof. This research is inline with Lee dan Knox's (1970). Chang et al. (2006), Carpenter et al. (2002), Beasley et al. (2001). Yurniawati's (2004) research said that ethics factor has a positive and significant relationship with the auditor professional skepticism. A professional accountant should obey the rule of his ethics code in every his attitude because it can also affect to the quality o service they give (Arrens and Loebbecke, 2008). While research Carcello et al (1992), Behn et al (1997), Widagdo (2002), in their research said that the attribute of audit quality, ethics, has no influence to the client's satisfaction.

Second: the commitment influence (X2) towards the professional skepticism (Y) structural coefficient obtained by 0.354 and p-value 0.005. Because p-value < 0.005 and positive sign of coefficient indicates that there is a significant and positive relationship between commitments (X2) towards professional skepticism (Y). The higher commitment (X2) the higher professional skepticism (Y) will be. Therefore, hypothesis 2 of this research is accepted as well as support the research of Aranya and Armenic (1981) that accountant organizational commitment has positive relationship with professional commitment, the high professional commitment owned by the accountant who works in the professional organization, will make the organizational commitment high too. Jeffrey and Weatherholt (1996) in their research saw accountant that has strong professional commitment will behave more leads to the obedience of rule than the accountant with weak commitment.

Third, the independence influence (X3) towards the professional skepticism (Y), structural coefficient obtained by 0.274 and P-value 0.013. Because P-value < 0.005 and positive sign of coefficient indicates that there is a significant and positive relationship between Commitment (X2) towards professional skepticism (Y). The higher commitment (X2) the higher professional skepticism (Y) will be. Therefore, hypothesis 3 of this research is accepted as well as support the research of Shockley (1981), Knapp (1985), Mayangsari (2003), Iyos Andersen et al. (2008), Abdul Halim (2008), (Wilopo, 2001), dan Snaningsih (2007). All their research proofs that independence effects on the auditor performance. In Second General Standard Statement (SPKN 2007), it is stated that in all matters related to the investigation, investigator organization should be free in mental attitude and appearance from the personal disorders, extern, and organization that can affect this independence (Audit Board of the Republic of Indonesia 2007). The result of this research is in accordance with the independence concept above that reflects the auditor attitude that in conducting an investigation, auditor has no personal interests in doing his job as opposed to the principles of integrity and objectivity.

Fourth, the competency influence (X4) towards the professional skepticism (Y), structural coefficient obtained by 0.668 and P-value 0.000. Because P-value < 0.005 indicates that there is a significant and positive influence between Competency (X4) towards professional skepticism (Y). The higher value of Competency (X4), it affects to the high value of professional skepticism (Y). Therefore, hypothesis 4 of this research is accepted as well as support the research of Borner (1990), Behn et al. (1997), Widagdo et al. (2002) that competency affects the professional skepticism. It is caused by the auditor who has good audit expertise tends to behave better skeptic. When an auditor thinks he is good in audit, he will be more careful in audit process that will impact on audit quality.

Fifth, the experience influence (X5) towards the professional skepticism (Y), structural coefficient obtained by 0.259 and P-value 0.044. Because P-value < 0.005 indicates that there is a significant and positive influence between Experience (X5) towards professional skepticism (Y). The higher value of ethics (X4), it affects to the high value of professional skepticism (Y). Therefore, hypothesis 4 of this research is accepted as well as support the stewardship theory and Goal setting theory, which sees the auditor of Audit Board of the Republic of Indonesia as an agent of principals, considered to have sufficient experience in investigating, so that the principal expectation that Board of the Republic of Indonesia with its experience can detect error, understanding error, and find out the cause of error, then the audit generated more quality in accordance with the principals of expectation and objective. Choo and Trotman (1991) experienced auditor finds more a typical items than the in experienced auditor, Carcello's (1992) said that one of the attributes of audit quality is experience that has positive influence towards client's satisfaction, so as Behn's et al research that supports the Carcello's (1992) research, Tubb (1992) said that experienced auditor has the advantage in detecting error, understanding the error accurately, and findout the cause or error. Shaub (1996) find out that experienced auditor can explain the audit result broader.

Sixth, the professional skepticism influence (Y) towards audit quality (Z), structural coefficient obtained by 0.626 and P-value 0.000. Because P-value < 0.005 as well as positive sign coefficient indicates that there is a significant and positive influence between professional skepticism (Y) towards audit quality (Z).The higher professional skepticism (Y), it affects to the high value of audit quality (Z). Therefore, hypothesis 6 of this research is accepted as well as support the research from Carpenter et al. (2002) that state auditor with less professional skepticism attitude causing a decrease of audit quality. Beasley et al. (2001) sees that the low level of auditor professional skepticism causes the failure in detecting the fraud. Professional skepticism absolutely has been done by the auditor of Audit Board of the Republic of Indonesia. In performing investigation, audit has been adhered to State Audit Standards (SKPN 2007) and ethics code to obtain the audit quality. If the investigated client provides a proof, the auditor does not believe it directly but compare between what should be and what is or refers to the investigation attribute (1) condition or criteria, (2) result, and (3) cause. In SPAP (Public Accountants Professional Standards, 2001) state that auditor professional skepticism is an attitude that covers the thought that always ask and evaluate critically towards the audit proof.

In addition to the direct effect of the test, the SEM is also known indirect effect (indirect effect). The indirect effect is the result of multiplying two (2) influence directly. The result of the indirect effect using the Sobel Test explained as follows:

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Table 4

Structural Model SEM Results: Indirect Influence

Indirect Influence	Coefficient of Indirect Influence	Sig	Information
X1 → Y → Z	0.404*0.626 = 0.253	0.019	Significant
X2 → Y → Z	0.354*0.626 = 0.216	0.039	Significant
X3 → Y → Z	0.274*0.626 = 0.172	0.003	Significant
X4 → Y → Z	0.668*0.626 = 0.418	0.003	Significant
X5 → Y → Z	0.259*0.626 = 0.162	0.017	Significant

Based on Table 4 and Figure 2, there are five indirect influences. More results are described as follows:

1. The indirect effect between Ethics (X1) on the Quality Audit (Z) through Professional Skepticism (Y), coefficient indirect effect by 0.253. Additionally obtained p-value of 0.019 (<0.05), it can be concluded that there are significant indirect influence between Ethics (X1) on the Quality Audit (Z) through Professional Skepticism (Y). Marked positive coefficient means that the higher the Ethics (X1), will affect the higher the quality of the audit (Z) through Professional Skepticism (Y).
2. The indirect effect between Commitments (X2) on the Quality Audit (Z) through Professional Skepticism (Y), coefficient indirect effect by 0.216. Additionally obtained p value of 0.039 (<0.05), it can be concluded that there are significant indirect influence between Commitment (X2) on the Quality Audit (Z) through Professional Skepticism (Y). Marked positive coefficient means that the higher the commitment (X2), will affect the quality of audit as well increasingly steeper (Z) through Professional Skepticism (Y).
3. The indirect effect between Independence (X3) on audit quality (Z) through Professional Skepticism (Y), coefficient indirect effect by 0.172. Additionally obtained p value of 0.003 (<0.05), it can be concluded there is a significant indirect effect between Independence (X3) on audit quality (Z) through Professional Skepticism (Y). Marked positive coefficient means that the higher the Independence (X3), will affect the higher quality of audit (Z) through Professional Skepticism (Y).
4. The indirect effect between Competences (X4) on the Quality Audit (Z) through Professional Skepticism (Y), coefficient indirect effect by 0.118. Additionally obtained p value of 0.003 (<0.05), it can be concluded there is a significant indirect effect between Competence (X4) on the Quality Audit (Z) through Professional Skepticism (Y). Marked positive coefficient means that the higher the Competence (X4), will affect the higher quality of audit (Z) through Professional Skepticism (Y).
5. The indirect effect between Experiences (X5) on the Quality Audit (Z) through Professional Skepticism (Y), coefficient indirect effect by 0.162. Additionally obtained p value of 0.017 (<0.05), it can be concluded there is a significant indirect effect between experience (X5) on the Quality Audit (Z) through Professional Skepticism (Y). Marked positive coefficient means that the higher the experience (X5), will affect the higher quality of audit (Z) through Professional Skepticism (Y).

Limitation of this research is, BPK Institutions that is used as research object is only the BPK located in South Sulawesi Province Alone. Also respondents that involved in this study is majority educated, it can be seen from the amount that reached 71% of the entire respondents. This shows that the selected respondents in this study had a high enough level of education, which is enough to understand the contents of the questionnaire given.

CONCLUSIONS AND RECCOMENDATIONS

Based on the results of analysis show there are significant Ethics variable (X1), Commitment (X2), Independence (X3), Competence (X4) and Experience (X5) of the Professional Skepticism (Y). The

higher the value of Ethics (X1), Commitment (X2), Independence (X3), Competence (X4) and Experience (X5) would have an impact on the increasing skepticism Professionals (Y). In addition it also found that a significant difference between the Professional Skepticism (Y) on the Quality Audit (Z). The higher the value of Professional Skepticism (Y) will result in higher Quality Audit (Z).

Based on the research conclusion, some suggestions are recommended as follows: (1) It is suggested for the next research to develop the research object to external auditor in other province or develop the research object in the government intern auditor. (2) This research use ethics variable, commitment variable, independence variable, competency variable and experience variable as independent variable, in the next research the variable can be developed or among those variable can be developed theoretically to be moderating variable or intervening variable. (3) This research use professional skepticism variable and audit quality as dependent variable, in the next research it can be developed or replaced by another variable.

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