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Submission date: 28-Dec-2020 05:31PM (UTC+1030)

Submission ID: 1481618282

File name: D.pdf (326.49K)

Word count: 5423

Character count: 28957



Research Paper

The Influences Of Ethics, Independence, And Competence On The Quality Of An Audit Through The Influence Of Professional Skepticism In Bpk Of South Sulawesi, Central Sulawesi And West Sulawesi

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Received 19 August, 2014; Accepted 25 August, 2014 © The author(s) 2014. Published with open access at www.questjournals.org

ABSTRACT :-The aim of this study is to investigate the influences of ethics, independence, and competence on the quality of an audit through the influence of accounting skepticism in the Audit Boards (Indonesian: Badan Pengawas Keuangan or BPK) of South Sulawesi, Central Sulawesi and West Sulawesi. This study employed a quantitative approach in carrying out the data analysis, the method of analysis used in analyzing the empirical data collected by the researcher included the inferential-statistical analysis used to examine the research hypotheses, i.e. the Structural Equation Modeling (SEM). The results show: (1) There is an indirect influence between Ethics and Audit Quality, with Professional Skepticism as a mediator, which means that BPK auditors had performed their duties professionally, had taken all of their professional responsibilities with a high level of integrity, maintained objectivity and referred to the principles of the code of ethics in producing quality audits., (2) There is an indirect influence between Independence and Audit Quality, with Professional Skepticism as a mediator. This results of this study suggest that BPK auditors have behaved independently in carrying out their duties, this will restore public confidence about the quality of the resulting audit of BPK auditors, and will provide satisfaction of the principal for the performance of the BPK., (3) There is an indirect influence between Experience and Audit Quality, with Professional Skepticism as a mediator. In this study, BPK auditors have performed the auditing duties with more than 3 years of experience. The auditors with good auditing experience tend to be skeptical in a better way because it will be easier for them to detect, understand faults accurately and find the cause of errors which eventually will have an impact on audit quality. The findings of the research suggest that the variables ethics, independence, and competence with professional skepticism as a mediator significantly affect the improvement of audit quality. Suggestions for further research, it is necessary to qualitatively investigate the skepticism of auditors in terms of themselves that BPK auditors refer to as "Friday Social Gathering" on Friday of the last week of the month or at the end of the month that is the unpreparedness of the auditors to be transferred to any regions in Indonesia, and this extremely disturbs performance of auditors.

KEYWORDS:-Ethics, Independence, Competence, Quality of Audit, Professional Skepticism

I. INTRODUCTION

Quality of an audit is the probability in which an auditor finds and reports on the existence of a breach in the accounting system of the concerned auditor's client [1]. In the public sector, [2] defines audit quality as: "compliance with professional standards and contractual terms for the audit under consideration". Audit quality serves as the compliance with the professional standards and the contractual terms when carrying out the audit. [3] in his book "A Management Evaluation Tool" describes the definition of the audit quality, namely "The Audit Quality is a management tool used to evaluate, confirm, or verify activities related to quality".

Research conducted by [4] in the United States states that auditor industry specialization affects audit quality. [5] states that competence of auditors through expertise of the auditors affects audit quality, while [6] state that audit quality in the public sector is poorer than that in the private sector, the poor quality of an audit in the public sector is resulted from poor litigation. [6] is due to differences in the characteristics between government or public auditors and private auditors. Public auditors are civil servants who earn a fixed salary,

have a very small risk of being laid off, and do not suffer any loss of reputation. The lack of incentive to do a good job poses a threat that the results of the audit have poor quality.

Research by [7] investigates the determinants of the quality of an audit by independent CPA firms in Texas on Audits of Independent School District. This study analyzes the findings of the Quality Control Review (QCR) obtained through direct measurements of the audit quality carried out in a relative manner. [7] see a correlation between the quality of an audit and (1) *tenure*, i.e. the length of time the concerned auditor has conducted an audit of a unit/ business unit/ company or agency. The researcher assumes that the longer the auditor conducts the audit, the poorer the resulting quality of the audit. This is because the auditor has had less challenges and the auditing procedures performed are less innovative or may fail to maintain a professional attitude (skepticism). (2) *The number of clients*, the researcher assumes that the larger the number of clients, the better the quality of the audit. This is because auditors with a large number of clients will try to maintain their reputation. (3) *Quality of an audit will increase if the concerned auditor is aware that the results of his/ her work will be reviewed by a third party.*

The large number of studies investigating the quality of an audit suggests that the existence of the profession of accountants (auditors) is still desperately needed both in the business sector and in the public sector. To restore public confidence in this profession, auditors in conducting their tasks should be able to produce an audit with higher quality. For that purpose, auditors needed to be brave whistleblowers, especially in the public sector so that the resulting audit sides with the public (principal).

Based on the explanations of some research on audit quality that have been described above, the author tries to do research related to the influences of ethics, independence, and competence on the quality of an audit through the influence of accounting skepticism in the Audit Boards (Indonesian: *Badan Pengawas Keuangan* or BPK) of South Sulawesi, Central Sulawesi and West Sulawesi.

1. Theoretical Review

1.1 Theoretical Bases

The Indonesian Institute of Accountants (Indonesian: *Ikatan Akuntan Indonesia*) states that audits performed by auditors are said to have quality if the audits meet the standards of auditing and the standards of quality control. Furthermore, [1] defines audit quality as the probability in which an auditor finds and reports on the existence of a breach in the accounting system of the concerned auditor's client. [7] explain that the ability to find a material misstatement in the financial statement of a company depends on the competence of the auditor while willingness to report the misstatement found depends on the auditor's independence. Quality of auditors according to the Regulation of the Minister of State for Administrative Reform (Indonesian: *Menteri Negara Pemberdayaan Aparatur Negara*) No. Per/ 05/ M.Pan/03/2008 dated 31 March 2008 is the auditors who carry out duties effectively, by preparing the audit paperwork, carrying out the planning, coordinating and assessing the effectiveness of the follow-up of the audit, as well as the consistency of the audit report.

The standards for the field work of financial audit [8] say that an auditor is responsible for being vigilant of the characteristics and types of potential material irregularities, related to the field under audit, so that the auditor can plan the audit to provide reasonable assurance in detecting such material irregularities. Meanwhile, according to the examination management guide [9] audit quality standards consist of: strategic quality, technical quality, and the quality of the process. The strategic quality implies that the results of an audit shall provide information to users in a timely manner. The technical quality has something to do with the presentation of findings, conclusions, and opinions or suggestions for an audit, i.e. the presentation must be clear, consistent, accessible, and objective. While the quality of the process refers to the process of auditing activities from the planning, implementation, reporting, and follow-ups to the audit. Audit quality is measured based on the indicators for the strategic quality, the technical quality, and the process quality taken from the examination management guide [9]. The following are the variables that affect the quality of an audit:

a. Ethics

Ethics in the profession are strongly influenced by the cultural environment or the community where the profession is, the professional environment, the organization or the workplace as well as personal experiences [10]. Likewise, the effectiveness of whistleblowing requires an understanding of the ethics and the climate of openness [11]. Ethics deal with the question of how people will behave towards each other, according to *Kamus Besar Bahasa Indonesia* or the Big Indonesian Dictionary (1995) ethics mean values of the right and wrong which are adopted by a certain group or society. [12] define ethics as a set of rules or norms or guidelines that govern human behavior, both the one that should be done and the one that should be left that are adopted to by a certain group or class of people or community or profession.

b. Independence

In carrying out professional responsibilities, auditors must understand the principles of providing services for public interests and uphold integrity, objectivity, and independence. They must make decisions that are consistent with the public interests in conducting an audit. In carrying out professional responsibilities, these auditors may face pressure or conflicts from the management of the audited entities, various levels of governmental positions, and other parties that may affect the objectivity and independence of the auditors. To deal with such pressure or conflicts, the auditors must be professional, objective, factual, and impartial. The Accounting Code of 1994 states that independence is the attitude expected from a certified public accountant to have no personal interest in the execution of his/ her duty, contrary to the principles of integrity and objectivity. The definition of independence in The CPA Handbook in the view of EB Wilcox is an important auditing standard for independent accountants' opinion aims to increase credibility of a financial statement presented by the management. [13] state that if the accountants are not independent of their clients, their opinions therefore will not add anything.

c. Competence

Audit quality is affected by auditors' knowledge (competence) as well as the auditors' independence or objectivity [1]. In addition, research conducted [14] suggests that task specificity-related knowledge can improve performance of experienced auditors, although only in the determination of analytical risks. [15] says that good opinions given by auditors will depend on the competence and auditing procedures performed by the auditors.

d. Professional Skepticism

In practice, auditors are often psychologically tinged with the fact that they sometimes feel too suspicious or, on the contrary, believe too much in the assertions of management. When they actually should use their ability in a professional manner to 'balance' the suspicion and trust. It is sometimes difficult to expect, let alone external influences that affect the auditors that can reduce the attitude of professional skepticism. The influences can be in the forms of a 'self-serving bias' since auditors in carrying out their duties get rewards from the auditees. Auditors in performing an audit must use their skills in a professional, careful and thorough manner.

1.2 Hypotheses

Based on the explanation presented previously, research hypotheses which describe the influences of the variables Ethics, Independence, Competence, Professional Skepticism and Audit Quality are then formulated as follows:

2. Results of the Analysis

2.1 Data Collection Methods and Data Analysis Methods

Data related to the research variables ethics (X1), independence (X2), competence (X3), Professional Skepticism (Y1), and audit quality (Y2) were collected using questionnaires. The questionnaires contain a number of statements that were developed based on a blueprint. The questionnaires were chosen to collect the data because the respondents are someone who knows her/himself, what had been stated by the research subjects to the researcher is correct and trustworthy and interpretation made by the research subjects of 20 questions/statements given to them is the same as what the researcher means [16]. This study employed a quantitative approach in carrying out the data analysis, the method of analysis used in analyzing the empirical data collected by the researcher included (1) a descriptive-statistical analysis intended to determine the frequency distribution of the responses from the questionnaires, (2) the inferential-statistical analysis used to examine the research hypotheses, i.e. the Structural Equation Modeling (SEM).

2.2 Results of the Structural Equation Modelling (SEM) Analysis

2.2.1 The Measurement Model

The following table presents the average results and loading factors of each indicator in each research variable.

Table 1. Result of Valid and Reliable and Loading Factor in SEM

Variable	Indicator	Mean	Validity and Reliability		Measurement in SEM	
			Validity	Reliability	Loading	P-value
Ethic (X1)	X1.1	4.39	0.572	0.650	0.491	fix
	X1.2	4.33	0.622		0.546	0.000
	X1.3	4.33	0.619		0.490	0.000
	X1.4	4.33	0.571		0.332	0.000
	X1.5	4.34	0.622		0.601	0.000
	X1.6	4.39	0.615		0.520	0.000

Independence (X2)	X2.1	4.39	0.530	0.651	0.521	0.000
	X2.2	4.30	0.525		0.395	0.000
	X2.3	3.68	0.515		0.414	fix
	X2.4	3.95	0.764		0.644	0.000
	X2.5	4.18	0.645		0.514	0.000
	X2.6	3.78	0.622		0.451	0.000
Competence (X3)	X3.1	3.95	0.782	0.651	0.695	0.000
	X3.2	4.00	0.771		0.667	fix
	X3.3	3.76	0.751		0.551	0.000
Professional Skepticism (Y1)	Y1.1	4.43	0.774	0.653	0.708	0.000
	Y1.2	4.48	0.772		0.543	0.000
	Y1.3	4.55	0.759		0.642	fix
Quality of Audit (Y2)	Y2.1	4.43	0.622	0.650	0.563	0.000
	Y2.2	4.32	0.725		0.567	0.000
	Y2.3	4.38	0.620		0.500	0.000
	Y2.4	4.28	0.663		0.529	0.000
	Y2.5	4.26	0.592		0.561	fix

Based on Table 1, it is revealed that all the indicators are declared valid and reliable and that they significantly measure their own variables. The analysis also suggests that the most powerful indicator to measure Ethics (X1) is indicator X1.5 with a loading value and an average of 0.601 (4.34). Then, the variable Independence, it is revealed that the strongest indicator to measure it is the indicator X2.4 with a loading value by 0.644 and an average of 3.95. For the variable Competence, it is revealed that of the three indicators of measurement, the indicator X3.1 is the strongest indicator of measurement with a loading factor of 0.695 (3.95). Furthermore, in relation to the variable Professional Skepticism, it is revealed that the strongest indicator of measurement is the indicator Y1.1 with a loading value by 0.708 and an average of 4.55. For the variable Audit Quality measured by five indicators, it is known that the strongest indicator of measurement is the indicator Y2.2 with a loading value and an average of 0.567 (4.32).

2.2.2 Testing of SEM Assumptions

Assumptions that must be met before performing the SEM analysis is the assumptions of normality, absence of outliers, and linearity. The assumption of multivariate normality was examined with the assistance of software AMOS 6. The normality test results obtained a critical ratio value of 1.413 with a Z-count critical value at α 5% equals to 1.96. Because the absolute value of CR for multivariate normality by 1.413 is smaller than 1.96, the assumption of multivariate normality is therefore met.

To examine the presence or absence of outliers, it can be seen using the Mahalanobis Distance (Md). Mahalanobis distance was evaluated using a value by 224.534. Mahalanobis distance to the most distant point of observation is the first respondent with a value of Md = 88.892. When compared with the value of 150.7, the value of Md for the first point is <224.534, and thus it is concluded that none of the points of observation is an outlier.

2.2.3 Goodness of Fit

The results of the overall goodness of fit models, according to the results of the SEM analysis, to determine whether the hypothetical model is supported by empirical data, are presented in Table 2 below:

Table 2 Result of Goodness Of Fit Overall Model

Criteria	Cut-of value	Value	Result
p-value	≥ 0.05	0.117	Fit Model
CMIN/DF	≤ 2.00	1.068	Fit Model
GFI	≥ 0.90	0.868	Marginal Model
AGFI	≥ 0.90	0.844	Marginal Model
TLI	≥ 0.95	0.959	Fit Model
CFI	≥ 0.95	0.963	Fit Model
RMSEA	≤ 0.08	0.018	Fit Model

2) results of the Goodness of Fit test based on Table 2 suggest that 5 of the 7 criteria indicate a fit model. According to Arbuckle and Wothke, in Solimun (2009), the best criteria used as an indication for the goodness of a model is the value of Chi Square / DF that is less than 2, and RMSEA that is below 0.08. In this study, the values of CMIN/ DF and RMSEA have met the cut-off value. Therefore, SEM models in this study are suitable and feasible for use, so that interpretation can be made for further discussion.

2.2.4 The Structural Equation Modelling (SEM) Analysis

In this structural model, three hypotheses were examined, and the complete results for the testing of the relationship among the research variables are presented as follows:

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Table 3: Result of SEM: Direct Effect

Relationship	Coefficient	P-value
Ethic (X1) → Professional Skepticism (Y1)	0.264	0.010*
Independence (X2) → Professional Skepticism (Y1)	0.266	0.011*
Competence (X3) → Professional Skepticism (Y1)	0.299	0.003*
Ethic (X1) → Quality of Audit (Y2)	0.325	0.006*
Independence (X2) → Quality of Audit (Y2)	0.269	0.016*
Competence (X3) → Quality of Audit (Y2)	0.179	0.071**
Professional Skepticism (Y1) → Quality of Audit (Y2)	0.299	0.022*

Remark: *) significant at 5% level of significance, **) significant at 10% level of significance

The testing of the direct influence show that all the relationship has the P-value < 0.05 or significant at 5% level of significance, except the relationship between competence to quality of audit has the P-value > 0.05, but P-value < 0.10 or significant at 10% level of significance. The mediation effect of professional skepticism in relationship between ethic, independence, and competence to quality of audit are follow:

Table 4: Result of SEM: Indirect Effect (Mediation Effect)

Indirect Effect Relationship	Coefficient of Direct Effect		Coefficient of Indirect Effect	P-value
X1 → Y1 → Y2	X1 → Y1 = 0.264*	Y1 → Y2 = 0.299*	0.079	0.046*
X2 → Y1 → Y2	X2 → Y1 = 0.266*	Y1 → Y2 = 0.299*	0.080	0.061**
X3 → Y1 → Y2	X3 → Y1 = 0.299*	Y1 → Y2 = 0.299*	0.089	0.000*

Remark: *) significant at 5% level of significance, **) significant at 10% level of significance

1. Based on the results of the study, it is shown that the direct effect of Ethics on Audit Quality is positive, the indirect effect of Ethics on Audit Quality, with Professional Skepticism as a mediator, generates the coefficient by 0.079. Both the direct effects, i.e. between Ethics and Professional Skepticism, are positive, and between Professional Skepticism and Audit Quality are positive, thus the indirect effect between Ethics and Audit Quality, with Professional Skepticism as a mediator, is positive.

The results of the hypotheses testing shows that the BPK auditors had completed their duties in a professional manner, had taken all of their professional responsibilities with a high degree of integrity, maintained objectivity and referred to the principles of the code of ethics in producing quality audits. The results of the above study also indicate the importance of professional skepticism in producing quality of audits, however in carrying out an audit BPK auditors do not only need to be skeptical but they also need a code of ethics that regulates and keeps the confidentiality of the clients. Auditors who master ethics related to professional ethics can better implement their professional skepticism, this indicates that auditors with ethics will tend to be more skeptical than them without ethics, and will result in an audit with better quality.

This study supports the Stewardship Theory where there is a strong correlation between an organization's success and principal satisfaction, and the Goal Setting Theory where the employees are aware of the achievement of organizational goals. BPK auditors act for the principal interest, when performing an audit they ethically had already implemented professional skepticism as an attitude that includes a mind that always poses questions and critically evaluates the audit evidence. BPK auditors use the knowledge, skills, and abilities required by the profession to carry out carefully and with integrity the collection and assessment of audit evidence objectively so as to produce an audit with better quality.

This study is generally in line with the studies by [17, 18,19,20, 21] that ethics affect audit quality. The research by [22] found that the factor of ethics has a positive and significant relationship with an auditor's

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professional skepticism. A professional accountant should comply with the rules of the ethics code since their behavior can affect the quality of services they provide [23]. While the research by [24, 25, 26], in their studies suggests that the attributes of audit quality, i.e. ethics, have no effect on clients' satisfaction.

2. The findings of the research suggest that there is a direct influence between independence and quality, an indirect influence between independence and Audit Quality with Professional Skepticism as a mediator, which generates a coefficient by 0.080. Both the direct effects, i.e. between Independence and Professional Skepticism, are positive, and between Professional Skepticism and Audit Quality are positive, thus the indirect effect between Independence and Audit Quality, with Professional Skepticism as a mediator, is positive. Therefore, the higher the value of Independence, the higher the value of Professional Skepticism, and this indirectly will result in the higher value of Audit Quality.

This study implies that independence has a significant role in enhancing professional skepticism to generate audit quality. BPK auditors must be independent (not easily influenced), because they carry out their duty for the public interest. The findings of this research indicate that BPK auditors have behaved independently in carrying out their duties, this will restore public confidence about the quality of the resulting audit of BPK auditors, and will provide satisfaction for the performance of the BPK. This study supports the stewardship theory and the goal setting theory in which the BPK auditors as an agent of the people (principal) are entrusted by the public to evaluate the performance of the executive.

The study is in line with the research by [27, 28, 29]. All those studies prove that independence affects performance of an auditor. While other studies that find that independence do not affect clients' satisfaction are the research by [24, 25, 26]. The findings of the research suggest that there is a direct influence between competence and audit quality, an indirect influence between Competence and Audit Quality with Professional Skepticism as a mediator, which generates a coefficient by 0.089. Both the direct effects, i.e. between Competence and Professional Skepticism, are positive, and between Professional Skepticism and Audit Quality are positive, thus the indirect effect between Competence and Audit Quality, with Professional Skepticism as a mediator, is positive.

The results of the hypotheses testing implies that in addition to the independence, competence also has a very important contribution to an auditor's professional skepticism. The results of this study prove that the auditors have performed their auditing duties in accordance with their expertise, BPK auditors in carrying out their duties will be more cautious with the auditing process so that it will have an impact on the quality of the resulting audit. This study supports the stewardship theory and the goal setting theory, BPK auditors as an agent of the principal in conducting auditing duties should have the competence or expertise in their respective field so as to produce a quality audit. Auditors' expertise greatly affects the success of an organization, especially in producing a quality audit and satisfaction of the principal. As described in the State Auditing Standards (SPKN, 2007), auditors must have the sufficient professional skills (competencies) to carry out auditing duties.

The findings of this research are consistent with the studies by [30, 25, 26] that competence affects audit quality with professional skepticism as a mediator, it is because auditors with good auditing skills will tend to be skeptical in a better way. When an auditor feels that she/he is an expert, the auditor will be more cautious with the audit process and thus it will have an impact on the audit quality.

Other studies that are consistent with this study are the research by [24] that one of the attributes of audit quality is technical competence and this technical competence has a positive effect on clients' satisfaction. The research by [22] that the factors of ethics, auditing situations, experience and expertise of auditing have a positive and significant relationship with professional skepticism of an auditor, the research by Iyos Andersen, et al (2008) who conducted a study in which one of the variables was the professional skills that significantly affect the quality of the resulting audit, and the research by [5] that competence of auditors affect the quality of the auditors.

III. CONCLUSIONS

There is an indirect influence between Ethics and Audit Quality, with Professional Skepticism as a mediator, which means that BPK auditors had performed their duties professionally, had taken all of their professional responsibilities with a high level of integrity, maintained objectivity and referred to the principles of the code of ethics in producing quality audits. This study supports the Stewardship Theory where there is a strong correlation between an organization's success and principal satisfaction, and the Goal Setting Theory where the employees are aware of the achievement of organizational goals.

There is an indirect influence between Independence and Audit Quality, with Professional Skepticism as a mediator. This results of this study suggest that BPK auditors have behaved independently in carrying out their duties, this will restore public confidence about the quality of the resulting audit of BPK auditors, and will

provide satisfaction of the principal for the performance of the BPK. This study supports the stewardship theory and the goal setting theory.

There is an indirect influence between Experience and Audit Quality, with Professional Skepticism as a mediator. In this study, BPK auditors have performed the auditing duties with more than 3 years of experience. The auditors with good auditing experience tend to be skeptical in a better way because it will be easier for them to detect, understand faults accurately and find the cause of errors which eventually will have an impact on audit quality. The results of this study support the stewardship theory and the goal setting theory.

The formulated structural model consists of exogenous constructs, namely ethics, independence, and competence. Endogenous constructs, namely professional skepticism (endogenous mediation) and audit quality (pure endogeneity). The findings of the research suggest that the variables ethics, independence, and competence with professional skepticism as a mediator significantly affect the improvement of audit quality. Suggestions for further research, it is necessary to qualitatively investigate the skepticism of auditors in terms of themselves that BPK auditors refer to as "Friday Social Gathering" on Friday of the last week of the month or at the end of the month that is the unpreparedness of the auditors to be transferred to any regions in Indonesia, and this extremely disturbs performance of auditors.

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