

# The Impact of Ethic and Competence on Audit Quality: Accountability as Moderating Variable

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## Abstract

**Purpose:** This study used accountability as a moderating variable to examine the impact of ethics and competence on audit quality.

**Methodology:** The data used in this study were derived from a questionnaire survey distributed to respondents from October to December 2023. The respondents for this study were Badan Pemeriksa Keuangan (BPK) head office auditors at State Financial Auditor III. The respondents were selected using purposive sampling criteria. The final sample comprised 69 respondents. This study used the structural equation Modelling (SEM) approach with Smart Partial Least Square (PLS) software to analyze the data.

**Results:** The findings show that ethics and competence positively affect audit quality. Accountability as a moderating variable strengthens the impact of ethics on audit quality. However, accountability does not influence the effect of competence on audit quality.

**Conclusions:** This research concludes that the ethics and competence of BPK's auditors positively affect the quality of audit reports. In other words, better compliance with the code of ethics and continuous improvement of competence will improve the quality of audit reports.

**Limitations:** This research used a method of distributing questionnaires to several respondents online so that the questions from respondents regarding the questionnaires could not be confirmed directly. In addition, this study uses only two audit attributes as determinants of audit quality.

**Contribution:** This research will provide an understanding of BPK stakeholders regarding the importance of ethics and competence for BPK auditors. Additionally, it is expected that they will not attempt to influence BPK auditors to commit ethical violations. Furthermore, this research is meritorious for BPK to investigate the factors that can encourage the accountability of auditors' attitudes to improve audit quality.

**Keywords:** *Accountability; Audit Quality; Competence; Ethic.*

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## 1. Introduction

Audit scandals caused by these weaknesses in audit quality have been exposed in recent decades. American Energy Company, Enron, declared bankruptcy from late 2001 until November 2004, one of the most complex bankruptcy cases in the history of the United States. Enron's bankruptcy reverberated throughout the United States and even abroad. Arthur Anderson, one of the top five voluntarily, had to hand over her license to pursue a legal accounting career in America after she was found guilty of criminal charges related to her audit of Enron, which resulted in the loss of 85,000 jobs. The Arthur Anderson scandal is considered one of the most prominent scandals that shook the world of the auditing profession. The fall of the Global Auditing Office Arthur Anderson was only due to the execution of

data on the status of the collapsed company Enron, where the Supreme Court ruling criminalized the company Arthur Anderson on charges of obstructing the achievement of justice by tearing tons of Electronic documents and information related to the collapse of Enron Energy Company, a judgment was issued to deprive Arthur Anderson of any accounting or auditing operations, and this work was for the company, representing 75% of its business; management consulting represents 25% of its business, and the rest are audits and taxes (Flayyih, Abass, Noorullah, & Jari, 2020).

In Indonesian government cases, Audit responsibility for state financial management is carried out by an independent body called the BPK (Juliyanti, 2023). This institution plays an important role in auditing state finances professionally and independently to provide recommendations, opinions and considerations. On the other hand, BPK has a mission to make efforts to prevent corruption. BPK strives to operate transparently and sustainably in its implementation to improve quality and useful state financial governance. However, there are several cases of deviations from the audit quality given by the BPK. For example, in the case of the former chairman of BPK, Rizal Djalil, who proved that there were indications of misconduct in issuing audit opinions at the Ministry of Public Works. In this case, it can be concluded that there is a practice of bribery within the BPK to obtain the best quality audit report. Another case is an allegation of a BPK auditor who received a bribe of IDR 2.8 billion to cover up audit findings of a project in South Sulawesi (Rahma et al., 2022).

The case mentioned earlier indicates that fraud was committed in the auditing process, which can lead to audit failure and reduce the quality of the audit itself. Audit failure is inversely related to audit quality. When an audit fails, quality is low, and vice versa (Algam, 2018). Audit failure can be avoided if the auditor complies with the code of ethics and auditing standards. It is because the cause of audit failure has been regulated in the code of ethics and auditing standards. In other words, audit failure occurs because the auditor does not comply with the code of ethics and the audit standards.

Audit failure in the public sector may occur because of two things: the first is when the auditor is not competent in his field, while the second is a technical situation where audit evidence is incomplete or incorrect in the analysis. In the above case, the audit failure occurred because the auditors received bribes to secure the audit evidence, which was incomplete. This is related to the auditor's ethics, which causes a decrease in the quality of the audit itself. In other words, a qualified auditor is needed and can behave according to ethics to produce a quality audit result. Based on the abovementioned explanation, it can be concluded that the stakeholders need quality audit reports. Therefore, it is crucial to research to determine what factors can influence the quality of the audit report.

Several studies analyzed quality audits in the governmental sector. (Pradnyayani & Wirama, 2023) analyzed the influence of competence time budget pressure of BPK's auditors in Bali Province on audit quality. The result showed that competency positively affected BPK's audit quality. Nevertheless, time budget pressure did not affect BPK's audit quality. (Raharjo, 2022) examined the impact of experience, competence, and code of ethics compliance of BPK's auditors in Papua Province on audit quality. The findings explained that experience had a positive impact on audit quality. However, competence and code of ethics compliance did not impact audit quality.

Furthermore, (Zam, Kalangi, & Weku, 2021) investigated the influence of competence, ethic, and independence of BPKP's auditors in North Sulawesi Province on audit quality. The result revealed that competence, ethics, and independence affect audit quality. Lastly, Sumardjo and Aswar (2022) explored the influence of independence and integrity on the quality of investigation audit in BPK. The result of that study provides empirical evidence that independence and integrity significantly positively affect the quality of investigation audits.

It is expected that BPK will carry out an audit of state financial statements under Standar Pemeriksaan Keuangan Negara stipulated through BPK's regulation number one in 2017. In other words, BPK, as a public sector audit institution, is expected to produce quality audit results. Audit quality allows the auditor to report findings on violations in the audited government's accounting system. Audit quality becomes a reference to determine the reliability of a financial report.

When an audit is highly quality, the audited financial statements have high reliability as the basis for deciding the future and for use by interested parties. Listya and Siregar (2020) said that client confidence in audit firms will increase if the audit quality is good.

Stated Financial Audit Standards has stipulated that the quality of audit report must have the following five criteria, namely: (1) Timely; (2) Complete; (3) Accurate; (4) Objective; (5) Convincing; (6) Clear; (7) Concise. The audit report must be timely so that the information is useful optimally. A carefully crafted report submitted late will decrease its value for audit report users. Therefore, the auditor must properly plan the report's publication and conduct inspections with that basic thinking. Regarding the complete criteria, the audit report must be complete and contain all information from the evidence necessary to fulfill the audit objectives. The audit report also has to provide adequate details of the information required to provide adequate understanding for users regarding the audit matter, findings, and conclusions of the auditor. The audit report must also accurately present information supported by sufficient and appropriate evidence. An accurate report will assure the users that the reported matters have credibility and reliability. One inaccuracy in the audit report may raise doubts about the reliability of the whole report and can distract the users from the report's substance. If data affects the conclusion of examinations that the auditor can not test, it must be stated clearly in the audit report.

In addition, an audit report must be objective. It means that the auditor must present the audit report balanced and impartially. Furthermore, the auditor must present the audit report following the facts in the field. The audit report must also be convincing. Consequently, the audit report must present logical relationships between inspection objectives, criteria, findings, conclusions, and recommendations. The information presented should convince the report users enough to admit the validity of the findings and the benefits of implementing the recommendations. Audit reports prepared this way can help those responsible parties focus on making improvements according to the recommendations. The audit report must also be clear and easy to read and understand. The auditor must write audit reports in clear, unambiguous language, as simple as possible, and avoid using technical terms. The auditor must also compile the audit report logically to provide clarity and understanding for the users. Lastly, the audit report must be concise; that is, it should not contain unnecessary information or not follow the audit objectives. A report presenting inadequate or irrelevant information will impact users' misunderstandings of the information in the audit report.

Based on the above explanation, audit quality can be influenced by one very important factor: ethics. Stated that Financial Audit Standards has divided the code of ethics for auditors into Independence, Integrity, and professionalism. Independence is an attitude and action in carrying out the audit, not taking sides with anyone or being influenced by anyone. The auditor must be objective and free from conflicts of interest in implementing professional responsibilities. The auditor must also be responsible for continuously maintaining their independence within thoughts (independence of mind) and appearances (independence in appearance). Afterward, integrity is a quality, trait, or state that shows unity, honesty, hard work, and adequate competencies. Lastly, professionalism is a professional's ability, expertise and commitment to carrying out duties accompanied by the principle of due care thoroughness and guided by standards and provisions of laws and regulations. The professional attitude of auditors is manifested by always being skeptical during the audit process and prioritizing the principle of professional judgment (Lubna, Arifin, & Nurmala, 2024).

Several previous studies stated that the results regarding the effect of ethical behavior on audit quality were quite mixed. Yulianti, Chandrarin, and Supanto (2022) found that auditors' ethics and professionalism significantly and positively influence audit quality. In addition, according to Firmansyah, Sarwani, and Safrida (2020), integrity has a positive and significant effect on audit quality.

Another thing that impacts the audit report's quality is the auditor's competence. Stated Financial Audit Standards has explained that competence is education, knowledge, experience, and the skills a person has, whether about the audit or certain matters. The auditors collectively must have adequate professional competence to carry out audit tasks. These professionals' competence is proven by certificates issued by authorized institutions or other documents stating their expertise.

Implementing an audit based on certain technical standards will increase its credibility. Alsughayier (2021) found that competence, integrity, and ethics significantly impact audit quality. The findings indicate that the most important attributes affecting audit quality are auditors' continuous improvement and training programs, ways of carrying out their duties, and compliance with the code of conduct. Morieovier, (Abdelmoula, 2020) analyzed that competence, independence, and reputation significantly affect the joint audit quality in Tunisia.

On the other hand, the results of previous research conducted by Endah et al. (2024) state that competency does not significantly affect audit quality. This means that no matter how competent an auditor is, it will not affect audit quality, and several other factors or variables can influence audit quality. In other words, the high level of competence possessed by auditors does not guarantee an increase in the quality of the resulting audit. In addition, Tina (2022) also exhibit that competence does not affect audit quality in Public Accountant in North Sumatera.

We use accountability as the moderating variable to analyze the strength of the relationship between competence and ethics with audit quality. Accountability also has an important role in determining the judgments of auditors. Accountability is essential to the auditing environment since auditors are answerable to various stakeholders, such as investors, potential investors, management, the board of directors, and regulators. It is well established that decision-makers tend to uphold the interests of those accountable (Mala, Chand, & Patel, 2018).

Several studies have shown the role of accountability in affecting the performance of auditors on testing strategies, task complexity, justifications of audit-planning decisions, memory for audit evidence and judgment and accounting decision settings. Accountability affects the effects of dilution, accountability affects opinion and judgment audit, and accountability affects social judgments and choices (Yulianti et al., 2022). In addition, (Andriany, 2019) also showed that accountability has a positive and significant effect on audit quality. Thus, accountable auditors have higher perceived responsibility than auditors who do not get accountability. This indicates that the pressure of accountability increases the individual responsibility in detecting fraud.

Oppositely, prior psychology research highlights that accountability can evoke justification motives and lead decision-makers to escalate their commitment to their prior decision. Therefore, it is suggested that one way to reduce the dual or conflicting effects of accountability is to separate accountability for outcomes from accountability for process. They find that decision-makers evaluated based on their judgment process rather than judgment outcome are less likely to commit to their previous actions. This is because individuals accountable for the judgment process are more likely to use appropriate decision strategies and thoroughly evaluate the available alternatives before making a decision, regardless of the outcome. However, individuals accountable for the judgment outcome are more likely to defend or commit to their prior decision (Aleksavska, 2021).

Research that uses accountability as a moderating variable in testing audit quality is still not widely conducted. Therefore, this research will analyze how competence and ethics influence audit quality by defining accountability as a moderating variable. Thus, this research has some important implications. First, this research would concern auditors in developing their professional quality by knowing the importance of ethical rules and competence to improve audit quality. Second, this research can be a good input for developing Standar Pemeriksaan Keuangan Negara regarding the importance of accountability when conducting audit tasks. Third, this research can

assist BPK in identifying the factors that can improve the accountability of an auditor so that, ultimately, it can improve the audit quality.

## **2. Literature review and hypotheses development**

According to Julien (2015), Attribution theory explains a person's behavior. This theory refers to how someone explains the causes and motives of a person's behavior. This theory refers to how someone explains the causes of other people's behavior or their own, which internal and external factors will determine. Internal factors include nature, character, attitude, etc and external factors include the pressure of the situation or certain conditions that will influence the behavior of individuals. Attribution theory explains the understanding of a person's reactions to events around them, knowing their reasons for the events experienced, causing a person's behavior in social perception called dispositional and situational attributions.

Dispositional attributions or internal causes refer to aspects of individual behavior that exist in a person, such as personality, self-perception, ability, and motivation. Meanwhile, situational attributions or external causes are caused by pressure, environment, or social factors or are derived from existing obedience rules. This study uses attribution theory because researchers will conduct empirical studies to determine the factors influencing audit quality. Internal factor or dispositional attribution is a factor that exists in an auditor that influences the giving of a response or assessment of something. In assessing an entity, the auditor must have competency and competent experience. An auditor's internal factors are education, auditor competency, and auditor experience. An internal factor of the auditor that can affect audit quality is competency. Competency is knowledge, skills, and abilities related to work and the abilities needed for a job. The competency of an auditor can create professionalism in every assignment that aims to fulfill his professional responsibilities to the public while maintaining independence during his work (Marlina, Manuaba, & Anggiriawan, 2023).

In line with attribution theory, every human being has the motivation to clarify the grounds of their actions. Attribution theory can also explain that inconsistencies in auditors' compliance or noncompliance with the Code of Ethics and differences in individual perceptions of ethical or unethical actions can create gaps. However, as is the case with the quality of the audits produced, they can be trusted and used by information users because auditors adhere to the Code of Ethics in the audit process. Good auditor ethics can be seen when an auditor can account for the results of his audit, respect public trust, not intimidate, and maintain the confidentiality of the ongoing audited clients (Sambo, Marwah, & Baso, 2016).

Auditing is a mechanism of good corporate governance in companies and can improve management and accountability, for both financial and non-financial—and enhance the quality of information disclosed to the firms' stakeholders. Auditing is governed by professional standards and bodies that carry continuous initiatives to develop, change, and introduce auditing rules, regulations, and standards to enhance and promote high-quality audits. Auditing is performed and completed by independent individuals with acknowledged certifications. Debates concerning the auditing profession and regulation seek to enhance the understanding of practitioners and involved stakeholders of the factors affecting audit quality in practice. Audit quality has no specific definition, and as the term is still debated in the literature due to its complexity, it states that despite its prominence and the techniques adopted and used to assess it, there is no definition of audit quality and little information about what could affect it. Audit quality is the probability of an auditor detecting and reporting material misstatements in a client's accounting system. Hence, the main aim of the audit is to ensure the financial statements quality, which is the possibility that the financial statements will not contain any material misstatement. A higher level of assurance corresponds to a higher quality of audit services. Prior research has asserted that audit quality relates to the quality of providers of the service in the profession. Auditors' competency, independence, integrity, and ethics are important determinants of audit quality. Accordingly, a high-quality audit can only be achieved by an audit team that possesses knowledge, skills, and experience and adheres to professional ethics, regulations, and audit procedures. Therefore,

audit firms face great responsibilities when implementing quality control procedures to self-assess their audit teams and processes to uncover and recognize deficiencies that could undermine audit quality. The audit process directly affects the quality of audit services, and control of such processes is the mission of every auditor (Aleksavska, 2021).

Each profession pays great attention to the professional ethics of the service catered, and the auditing profession is no exception. Auditors with high norms and ethics can produce good audit quality. Auditor ethics is the moral principle that guides auditing to generate high-quality audits and ensure the auditor profession can fulfill its obligation to the client and the public interest. Auditor professional ethics is a moral principle that guides auditors in performing their audits to achieve and maintain quality audits. In performing audits, highly competent auditors will always follow audit principles and comply with the code of ethics to produce high-quality audits. Auditors can promote their audit quality by adopting and applying the ethical requirements embodied in objectivity, prudence, confidentiality, independence, competence, and integrity (KRISHNA & Nadya, 2020; Zam et al., 2021).

The research conducted by Satria (2020), (Marsudi, 2020), (Hikmayah & Aswar, 2019), and (Arowoshege, Uniamikogbo, & Atu, 2017) found that professional ethics had an effect on audit quality and provided evidence that the ethics of auditors during the audit process positively contributed to audit quality. Based on these studies and other similar literature, the first hypothesis can be formulated as follows:

H1: iEthics has a significant positive impact on audit quality

Competence is an adequate skill that can explicitly be used to audit objectively. The existence of adequate skills includes personal aspects of a person to achieve performance. These personal aspects include the nature, motives, value system, attitudes, knowledge and skills in which the competence will lead to his subsequent behavior-determining performance. The competence of an auditor is necessary for an audit. The definition of competence in auditing is often measured by knowledge and experience. Competence is tied to the knowledge and experience possessed. A knowledgeable auditor supported by sufficient experience will know and understand more and more deeply and easily to keep up with the more complex developments in the client's audit environment. This means that with the competence of auditors, they will be better able to provide a rational explanation when identifying mistakes in the client's financial reports and able to classify mistakes based on audit objectives and also on the structure of the underlying accounting system (Darmawan, Sinambela, & Mauliyah, 2016).

Every auditor must meet specific requirements and qualifications to become a professional, competent auditor. Education, training, exams, professional experience with continuous improvement of the knowledge and skills regarding career changes and developments and appropriate control systems in conformity with the principles and professional standards can acquire competence. The overall knowledge, ability or skills, work attitude, personality, and expertise obtained from knowledge and training are all essential attributes that auditors must acquire to gain competence (Aleksavska, 2021).

An auditor's professional competence relates to the auditor's ability to practically and skillfully apply gained knowledge and possessed experience in performing the auditing process objectively, carefully, and accurately. Practitioners should continuously maintain and develop their professional knowledge to promote their expertise up to the required level to provide clients with services based on the latest developments in the field, regulations, techniques, and methods of carrying out the task. Knowledgeable and trained auditors will have a broader view of auditing and accounting and can spot irregularities in the financial records and statements. Hence, a high level of competence can improve the quality of audits. Incompetents will tend to rely on the opinions of others in completing audit tasks, which weakens the audit process and quality (Kertarajasa, Marwa, & Wahyudi, 2019).

Thierieforie, thie auditor's compietencie, sieien from knowliedgie, skills, and iexpieriiencie, can influencie thie audit quality. Thie highier thie compietencie lieviel of an auditor, thie highier thie audit quality. Hiencie, thie high lieviel of an auditor will affiect thie briedth of knowliedgie they havie. In addition, morie iexpieriiencie will ienable an auditor to dietiect thie falsiehood in auditing ieasily. Numierous studiies havie provied that audit compietencie positively impacts audit quality (Kertarajasa et al., 2019); (Marlina et al., 2023); Zam et al. (2021).

H2: Compietencie has a significant positivie impact on audit quality

According to Mala et al. (2018), accountability is thie critical rulie and norm ienforciemient miechanism. It is biecause of thie social psychology link bietwieien individual diecision-makiers on thie onie hand and thie social system to which they bielong on thie othier. Thie fact that pieoplie arie accountablie for thieir diecisions is an implicit or iexplicit constraint upon all consiequential acts they undiertakie. When people are accountable to others, there is an implicit or explicit limitation on their actions. In accounting discourse, accountability often serves as a conceptual umbrella that covers images of transparency, efficiency, and responsibility. The research conducted by Adedeji (2022) found that accountability is one of the major futures of good governance in distinctive federalism.

Accountability is both external and internal. It may be defined as the means through which individuals and organizations are held externally to account for their actions (for example, through legal obligationsand explicit reporting and disclosure requirements) and as the means by which they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals, and performance (such as through self-evaluations, participatory decision processes, and the systematic linking of organizational values to conduct)(Omodero, 2019). Furthermore, accountability is a quality that can be accounted for. This can lead auditors to accept accountability for their actions and the impact of those actions on the environment in which they perform their work In carrying out their duties, an auditor must have a professional attitude. As a result, every auditor must bear a heavy burden of responsibility when conducting their audit. When someone is assigned a task, they make every effort to assume that possession toget the best results. In situations where a person is responsible for their peers and environment, it can also refer to the social psychological support that the person has to complete the task (Angelia, br Ginting, Hutagalung, & Hayati, 2020).

Angielia iet al. (2020) inviestigated thie impact of accountability on audit quality and rieviealied that accountability had an impact on thie audit quality of thie BPKP's auditors in North Sumatra, Indonesia. This riesearch conclued that thie highier thie auditor's accountability will improvie thie audit quality. It is also clarifiied that accountability influencied thie audit quality. As somieonie's motivation, accountability is a commitmient to thie tasks carried out. Thierieforie, thie auditors can finalizie thie job optimally. In addition, Sangadah (2022) also found similar findings that accountability affiectied thie audit quality of auditors in public accountant officies in Yogyakarta and Solo. It provies that accountability can maintain positivie things about thie quality of thie audit. It is biecause thie auditors havie dievotied thieir biest iefforts to performing an audit to improvie thie quality of thie audit.

H3: Accountability striengthiens thie impact of iethics on audit quality

H4: Accountability striengthiens thie impact of compietencie on audit quality

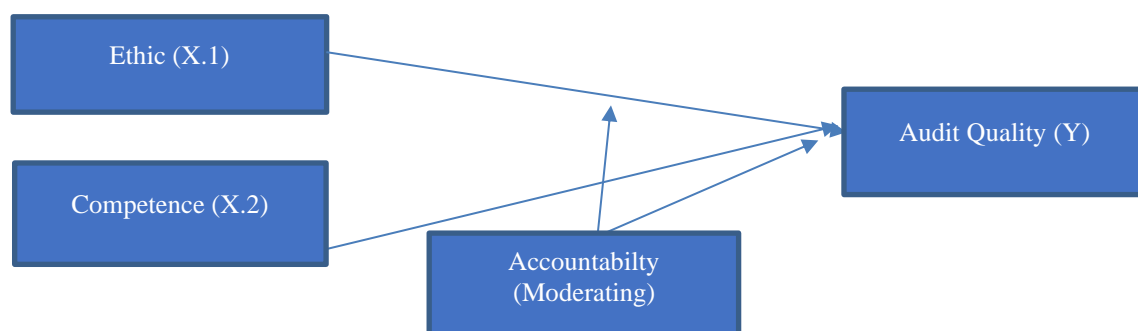


Figure 1. Research Framework

### 3. Research Methodology

This research is a quantitative method that uses primary data. Research data was obtained from a questionnaire survey distributed to respondents from November to December 2023. Questionnaires were distributed directly to respondents via Google Forms. All respondents were BPK's head office auditors in State Financial Auditor III who have worked for 5 to 15 years. The total number of respondents was 69 respondents. Afterward, respondents were asked to answer the questionnaire's question by using six points Likert scale ranging from "strongly disagree" to "strongly agree", where 1 denoted "strongly disagree", 2 denoted "do not agree", 3 denoted "disagree", 4 denoted "quite agree", 5 denoted "agree", and 6 denoted "strongly agree". All respondents filled out and returned the questionnaire, and all were valid.

The data analysis method used in this research is descriptive analysis and hypothesis testing using Structural Equation Models (SEM). This research uses a validity test and a reliability test. The validity test is used to measure whether a questionnaire is valid. The reliability test measures a questionnaire as an indicator of a variable or construct. SEM is a multivariate analysis used to analyze relationships between variables in a complex manner (F. Hair Jr, Sarstedt, Hopkins, & G. Kuppelwieser, 2014). The dependent variable used in this research is the audit quality. These variable indicators were built based on the BPK's regulation 1 2017 regarding Standar Pemeriksaan Keuangan Negara. The questionnaire items that reflect indicators for audit quality are explained as follows:

#### 3.1 Audit Quality

AQUAL1	The audit report is accurate and can identify the smallest error or deviation.
AQUAL2	The audit report has reported any findings as they are
AQUAL3	I do not believe my auditee, who states that I will not encounter errors/deviations.
AQUAL4	The audit report complies with applicable audit standards.
AQUAL5	The auditee can understand the audit report.
AQUAL6	The audit report can reduce the level of errors/deviations that have occurred so far.
AQUAL7	Prudence's principle has been applied in preparing the audit report.
AQUAL8	The audit report is conveyed on time so that the information can be used optimally.
AQUAL9	The audit report always contains all the information from the evidence needed to fulfill the audit objectives.
AQUAL10	The audit report always presents information supported by sufficient and appropriate evidence.
AQUAL11	The audit report always presents balanced and impartial conditions;
AQUAL12	The audit report always presents conditions following the facts found during the audit process.
AQUAL13	The audit report presents a logical relationship between inspection objectives, criteria, findings, conclusions and recommendations.
AQUAL14	The audit report always uses clear language, is unambiguous, is as simple as possible and avoids using technical terms wherever possible.
AQUAL15	The audit report does not contain unnecessary information or does not follow the audit's objectives.

The independent variable used in this research is ethic and competence. These variable indicators were built based on BPK's regulation number 1 in 2017 regarding Standar Pemeriksaan Keuangan Negara and BPK's regulation number 4 in 2018 regarding the Code of Ethics in BPK. The questionnaire items that reflect indicators for ethics and competence are explained as follows:

#### 3.2 Ethic

ETH1	I am free from any blood ties up to the second degree with the management of the entity or program being audited.
ETH2	I am free from any financial interest, either directly or indirectly, in the entity or program being audited;

ETH3	I have never worked or provided services to the entity or program being audited within the last 2 (two) years.
ETH4	I do not have a cooperative relationship with the entity or program being audited;
ETH5	I am not directly or indirectly involved in the activities of the audit object being audited.
ETH6	I have never asked for and/or received money, goods and/or other facilities directly or indirectly from parties related to the audit.
ETH7	I have never obstructed the implementation of audit duties for personal, individual and/or group interests;
ETH8	I never impose my will on the party being audited.
ETH9	I never change findings or order to change audit findings, opinions, conclusions and recommendations resulting from audits that do not match the audit's facts and/or evidence.
ETH10	I always use professional skills carefully in determining the type of audit to be carried out.
ETH11	I always plan, carry out and report the audit with an attitude of professional skepticism.
ETH12	I always make professional judgments at every stage of the audit process.
ETH13	I always use professional skepticism to assess the risk of significant fraud.

### 3.3 Competence

COMP1	I have an educational background that can be applied to each type of audit
COMP2	I have understood the audit standards and provisions of laws and regulations related to audit.
COMP3	I have general knowledge about the environment of the entity, program and activity being audited (audit object)
COMP4	I have sufficient experience with the audit object;
COMP5	I have received training and competency development from the Human Resource Bureau and the education and training bodies of BPK.
COMP6	I have the appropriate expertise certificate to carry out the audit tasks.

The moderating variable used in this research is accountability. This variable indicator was built based on the research conducted by Libby and Luft (2003), Cloyd (2000) and Tan and Alison (1999). The questionnaire items that reflect indicators for accountability are explained as follows.

### 3.4 Accountability

ACC1	I am very motivated to produce quality audit reports
ACC2	I always put much effort into producing quality audit reports.
ACC3	I believe my superiors will review my work; therefore, I must produce the best report.
ACC4	I will be responsible for the audit report that has been produced, including all legal risks that may arise regarding the audit report.
ACC5	I will be responsible for carrying out the established procedures during the audit.

## 4. Results and discussions

Based on Table 1, it can be summarized that most respondents were male, with as many as 45 people or 65.22% of the total respondents. Furthermore, there were 24 female respondents or 34.78% of the total.

Table 1. Number of Respondents Based on Gender

Gender	Total
Male	45
Female	24
<b>Total</b>	<b>69</b>

Source: Own Calculation

Table 2 shows that 13 respondents, or 18,84 % of total respondents, are 25 – 35 years old. Furthermore, 40 respondents or 57,97 % of total respondents, are 36 – 45. In addition, 16 or 16,66 % of total

respondents are 45 – 55 years old. Thus, it can be deduced that most of the auditors who participated in this research are 36 – 45.

Table 2. Number of Respondents Based on Age

<b>Educational level</b>	<b>Total</b>
25 – 35 years old	13
36 – 45 years old	40
45 – 55 years old	16
<b>Total</b>	<b>69</b>

Source: Own Calculation

Based on Table 3, it is known that there are 37 respondents with bachelor's degrees or 53.62% of the total respondents, whereas there are 32 respondents with postgraduate degrees or 46,37% of the total respondents. Therefore, it can be summarized that most of the auditors in AKN III BPK have bachelor's degree educational levels.

Table 3. Number of Respondents Based on Educational Level

<b>Educational level</b>	<b>Total</b>
Bachelor degree	37
Postgraduate degree	32
<b>Total</b>	<b>69</b>

Source: Own Calculation

Based on Table 4, it is known that there are 51 respondents with an accounting educational background, or 73.91% of the total respondents, whereas there are 7 respondents with a management educational background or 10.14% of the total respondents. In addition, there are 4 respondents with a law educational background or 5,79 % of the total respondents, and 7 respondents with other educational backgrounds or 10.14 %. Thus, it can be concluded that most of the auditors who participated in this research have an educational background in accounting.

Table 4. Number of Respondents Based on Educational Background

<b>Educational Background</b>	<b>Total</b>
Accounting	51
Management	7
Law	4
Others	7
<b>Total</b>	<b>69</b>

Source: Own Calculation

Table 5 concludes that there are 9 respondents with less than 5 years of working experience as an auditor, or 13,04 % of the total respondents. In addition, three respondents have five to ten years of working experience as an auditor or 4.34 % of the total respondents. Furthermore, there are 25 respondents with 10 to 15 years of working experience as an auditor or 36.23 % of the total respondents. Lastly, there are 32 respondents with a working experience above 15 years as an auditor or 46.37 % of the total respondents. It can be concluded that most of the respondents of this research have more than 15 years of working experience as an auditor.

Table 5. Number of Respondents Based on Working Experience

<b>Working Experience</b>	<b>Total</b>
Under five years	9
5 – 10 years	3
10 – 15 years	25
More than 15 years	32
<b>Total</b>	<b>69</b>

Source: Own Calculation

The validity testing of the questionnaire is summarized in Table 6. Several questionnaire items are considered invalid because the loading factor is under 0.7.

Table 6. Summary of Validity Tests

	Competence	Ethic	Accountability	Audit Quality
COMP1	0.723			
COMP2	0.867			
COMP3	0.824			
COMP4	0.824			
COMP6	0.719			
ETH1		0.729		
ETH2		0.758		
ETH3		0.743		
ETH4		0.789		
ETH5		0.812		
ETH7		0.821		
ETH8		0.857		
ETH9		0.739		
ETH10		0.728		
ETH11		0.854		
ETH12		0.858		
ETH13		0.866		
ACC1			0.902	
ACC2			0.897	
ACC3			0.878	
ACC4			0.864	
ACC5			0.874	
QUAL4				0.838
QUAL5				0.763
QUAL7				0.880
QUAL8				0.726
QUAL9				0.818
QUAL10				0.931
QUAL11				0.929
QUAL12				0.860
QUAL13				0.937
QUAL14				0.835
QUAL15				0.833

Source: Own Calculation

Explanation:

COMP = Competence  
 ETH = Ethic  
 ACC = Accountability  
 QUAL = Audit Quality

Table 7 is a summary of descriptive statistics for competency variables.

Table 7. Descriptive Statistic of Competency

Indikator	Mean	Med.	Mode	Std. Dev.	Min.	Max.	Respondent
COMP1	5.449	6	6	0.603	4	6	69
COMP2	5.188	5	6	0.490	4	6	69
COMP3	5.130	5	6	0.448	4	6	69
COMP4	5.072	5	6	0.520	4	6	69
COMP6	5.246	5	6	0.575	4	6	69

Source: Own Calculation

Based on Table 7, the minimum value of the competency indicator is 4 for all questionnaire items. Based on this data, most respondents agreed that they had obtained adequate competency from educational background, knowledge, experience and training. Meanwhile, the maximum value of all questionnaire items for competency is 6. Based on the average value of all questionnaire items for competency variables filled in by respondents, it ranges from 5-6, and the standard deviation is below 1. Thus, it indicates that most respondents had filled out questionnaire items 5 and 6 to represent competency.

Table 8. Descriptive Statistic of Ethics

Indikator	Mean	Med.	Mode	Std. Dev.	Min.	Max.	Respondent
ETH1	5.754	6	6	0.431	5	6	69
ETH2	5.710	6	6	0.454	5	6	69
ETH3	5.754	6	6	0.431	5	6	69
ETH4	5.768	6	6	0.422	5	6	69
ETH5	5.710	6	6	0.485	4	6	69
ETH7	5.609	6	6	0.488	5	6	69
ETH8	5.638	6	6	0.481	5	6	69
ETH9	5.565	6	6	0.551	4	6	69
ETH10	5.362	5	6	0.538	4	6	69
ETH11	5.391	5	6	0.570	4	6	69
ETH12	5.406	5	6	0.573	4	6	69
ETH13	5.406	5	6	0.573	4	6	69

Source: Own Calculation

Table 8 is a summary of descriptive statistics for ethics variables.

Based on Table 8, the minimum value of the ethics indicator is 4 for questionnaire items 5, 9, 10, 11, 12, and 13. Based on this data, most respondents agreed that they had implemented ethics when conducting an audit assignment as regulated in BPK's regulation number 4 in 2018 regarding the Code of Ethics in BPK. The code of ethics regulates not only things that are required but also things that are prohibited for an auditor. Meanwhile, the maximum value of all questionnaire items for ethics is 6. Based on the average value of all questionnaire items for ethics variables that respondents have filled in, it ranges from 5-6, and the standard deviation is below 1. Thus, it indicates that most respondents had filled out questionnaire items 5 and 6 to represent ethics.

Table 9. Descriptive Statistic of Accountability

Indikator	Mean	Med.	Mode	Std. Dev.	Min.	Max.	Respondent
ACC1	5.406	5	6	0.573	4	6	69
ACC2	5.377	5	6	0.567	4	6	69
ACC3	5.319	5	6	0.577	4	6	69

ACC4	5.304	5	6	0.621	4	6	69
ACC5	5.362	5	6	0.510	4	6	69

Source: Own Calculation

Table 9 is a summary of descriptive statistics for accountability variable.

Based on Table 9, the minimum value of the accountability indicator is 4 for all questionnaire items. Based on this data, most respondents agreed they are accountable and motivated to issue high-quality audit reports in their process and outcome. Meanwhile, the maximum value of all questionnaire items for accountability is 6. The average value of all questionnaire items for accountability variable respondents have filled in ranges from 5-6, and the standard deviation is below 1. Thus, it indicates that most respondents had filled out questionnaire items 5 and 6 to represent accountability.

Table 10. Descriptive Statistic of Audit Quality

Indikator	Mean	Med.	Mode	Std. Dev.	Min.	Max.	Respondent
QUAL4	5.362	5	6	0.481	5	6	69
QUAL5	5.275	5	6	0.447	5	6	69
QUAL7	5.435	5	6	0.524	4	6	69
QUAL8	5.261	5	6	0.556	4	6	69
QUAL9	5.333	5	6	0.529	4	6	69
QUAL10	5.391	5	6	0.488	5	6	69
QUAL11	5.420	5	6	0.522	4	6	69
QUAL12	5.478	5	6	0.500	5	6	69
QUAL13	5.420	5	6	0.522	4	6	69
QUAL14	5.333	5	6	0.529	4	6	69
QUAL15	5.348	5	6	0.534	4	6	69

Source: Own Calculation

Table 10 is a summary of descriptive statistics for audit quality variables.

Based on Table 10, the minimum value of the audit quality indicator is 4 for questionnaire items 7, 8, 9, 11, 13, 14, 15. Based on this data, most respondents agreed that they had fulfilled all requirements to produce quality audit reports as regulated in BPK's regulation number 1 in 2017 regarding Standar Pemeriksaan Keuangan Negara. Meanwhile, the maximum value of all questionnaire items for audit quality is 6. The average value of all questionnaire items for audit quality variables that respondents have filled in ranges from 5-6, and the standard deviation is below 1. Thus, it indicates that most respondents had filled out questionnaire items 5 and 6 to represent audit quality.

Table 11. Summary of the Hypothesis

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
ETHIC -> QUAL	0.416	0.429	0.155	2.686	0.007
COMP -> QUAL	0.257	0.280	0.116	2.225	0.026
ACC x ETH -> QUAL	0.347	0.384	0.148	2.351	0.019
ACC x COMP -> QUAL	-0.115	-0.139	0.098	1.173	0.241

Source: A summary of the hypothesis test results is in Table 11 below.

The test results above show that ethics and competence positively affect audit quality. Furthermore, accountability as a moderating variable also strengthens the influence of ethics on audit quality.

However, the role of accountability as a moderating variable does not strengthen the influence of competence on audit quality.

#### ***4.1 The Impact of Ethics on Audit Quality***

The results of hypothesis testing exhibit that auditor ethics positively affect the quality of the audit report. This result explains that ethics can improve the quality of audit reports. Therefore, the results follow the findings of (Heliantono, Gunawan, Khomsiyah, & Arsjah, 2020), Zam et al. (2021), (Yulianti et al., 2022), and Sabirin, Azimi, and Wahyudi (2023). Ethics are crucial in ensuring that the auditors have the same interests as other stakeholders and that their professional judgment is not weakened by pressure or incentives from multiple stakeholders with any intent and purpose. By adhering to professional ethics, it is hoped that fraud will not occur during the issuance of an audit opinion. Auditors must pay attention to the professional principles established by the BPK in performing audit assignments.

In upholding professional ethics, it is expected that auditors will be able to make opinions consistent with published financial reports. Therefore, the higher the professional ethics of the auditor, the better the quality of the audit report. In addition, enforcement of the code of ethics by BPK's auditors will help to reduce deviant behavior in producing quality audit reports. This conclusion can also be analyzed from the characteristics of the respondents in this research. As much as 46.37% of respondents who participated in this research had more than 15 years of working experience. The auditor's experience makes him more likely to choose ethical behavior. The possibility of experiencing the same situation allows a person to learn and understand how to behave and make more ethical decisions (Nurwulan & Fasha, 2018). However, the findings are inconsistent with those conducted by Mardiaty and Pratiwi (2019) and (Firmansyah et al., 2020) which explain that auditor ethics do not influence the quality of audit reports.

#### ***4.2 The Impact of Competency on Audit Quality***

The results of hypothesis testing reveal that auditor competence positively affects the quality of the audit report. This result discloses that competence can improve the quality of audit reports. Therefore, the result of this test follows the findings of Abdelmoula (2020), Pinto, Rosidi, and Baridwan (2020), Rosadi and Barus (2022), Ramadhan and Mudzakar (2022). Auditors must have the knowledge, skills, and competencies to carry out their duties and responsibilities. By having reliable competence, auditor BPK will be better able to provide a rational explanation when identifying mistakes in the government's financial reports and able to classify mistakes based on audit objectives. However, the findings in this study contradict the results of Tina (2022) which explains that the auditor's competency does not influence the quality of audit report.

This conclusion can also be elaborated from the characteristics of the respondents in this research. As much as 46.37% of respondents who participated in this research had worked for more than 15 years. Experience is a good way of learning for auditors to make auditors rich in audit techniques. The higher the auditor's experience, the more capable and proficient the auditor has to carry out his duties and the activities to be audited. Experience also forms an auditor capable of dealing with and resolving obstacles and problems in carrying out their duties (Dewi, Maulana, & Muhadzib, 2019).

#### ***4.3 The moderating role of accountability in the association between ethics and audit quality***

Accountability is a social psychological drive that a person has to complete their obligations and be accountable to their environment. Auditors are required to be responsible for their profession, prioritize the interests of society, have professional responsibility and high integrity, be objective in their work, not take sides with anyone's interests and always develop their abilities to improve their expertise and quality of services provided (Abdullah, 2016). This research indicates that accountability strengthens the influence of ethics on audit quality. In other words, auditors who have implemented ethics and are supported by high accountability will generate higher-quality audit reports. This also clarifies that accountability is imperative in improving the quality of audit reports by BPK's auditors.

This practice that applies at BPK is that before a BPK's civil servant is appointed as an auditor, they have to pass several types of training, one of which is Standar Pemeriksa Keuangan Negara. This training taught the ethical values that must be applied and prohibited in every audit assignment. However, after being appointed as an auditor and performing the audit duties, these values may fade along with the ethical practices that appear "correct" but violate the auditor's ethical values. The auditor's internal or external environmental factors could lead to the fading of these ethical values, which usually originate from the temptation of the entity being audited to undertake ethical violations.

However, with high accountability, the violations of these ethical values can be mitigated. This is because high accountability auditor will (1) have high motivation to complete the work; (2) devote great thinking power to produce quality audit reports; (3) believe that their work will be reviewed by his supervisor so that violations of ethics will be detected through this review; (4) be legally responsible for the audit report so that it will make an auditor think twice about violating ethics.

#### ***4.4 The moderating role of accountability in the association between Competency and Audit Quality.***

The auditor's professional competence relates to the auditor's ability to practically and skillfully apply gained knowledge and possessed experience in performing the auditing process objectively, carefully, and accurately (Zahmatkesh & Rezazadeh, 2017). Therefore, knowledgeable and trained auditors will have a broader view of auditing and accounting and can spot irregularities in the financial records and statements.

This research indicates that the moderating variable accountability does not strengthen or weaken the relationship between competence and audit quality. This explains that when a BPK's auditor obtains adequate competency through knowledge, skills, experience, and training, it can improve the quality of audit reports even though the auditor does not have a high level of accountability. This condition is very reasonable because BPK's auditor regularly undertakes audit assignments 3 to 4 times a year; consequently, BPK's auditors will always use and apply these competencies every year. The audit's assignment that must be carried out at the beginning of each fiscal year is an audit of the financial reports of ministries/institutions, whereas the subsequent audits can be in the form of a performance audit or special purpose audit. Thus, by having a regular audit assignment schedule every year, BPK's auditors can maintain their competency continuously and improve the quality of the audit reports.

## **5. Conclusion**

This research concludes that the ethics and competence of BPK's auditors positively affect the quality of audit reports. In other words, better compliance with the code of ethics and continuous improvement of competence will improve the quality of audit reports. This is in line with the questionnaire answers from the respondents that explain that they have implemented the examiner's code of ethics and maintained their competence while performing audit assignments. In addition, accountability as a moderating variable also strengthens the relationship between ethics and audit quality. This reflects that an auditor who has implemented a code of ethics and has high accountability in performing audit assignments can produce a higher-quality audit report. In this case, accountability will act as a control for an auditor against the decline in ethical values that may occur during the audit process. However, accountability as a moderating variable does not affect the relationship between competency and audit quality. This is because most respondents have acquired and maintained their competence through experience, knowledge, education and training. Moreover, an auditor's audit assignments regularly carried out annually will ensure that this competency will always be well maintained. Thus, auditor competence without high accountability will still be able to improve the quality of audit reports.

### **Limitation and further research**

This research has several limitations. This research uses a method of distributing questionnaires to several respondents online so that the questions from respondents regarding the questionnaires can not be confirmed directly. In addition, this study only used two audit attributes as determinants of audit quality.

Future research should cover other attributes and variables to gain insightful results. Moreover, it can adopt experimental methods to confirm whether ethics, competence and accountability can improve the quality of audit reports. The results of this research provide insight to BPK's auditors regarding the importance of ethics and competence in performing audit and their role in improving the quality of audit reports. These results will also provide an understanding for BPK's stakeholders regarding the importance of ethics and competence for BPK's auditors so that they will not try to influence BPK's auditor to commit ethical violations. Furthermore, the results of this research also exhibit that accountability plays a crucial role in improving the quality of audit reports. Thus, BPK can harness these findings to investigate factors that can improve the accountability attitude of their auditors.

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