

Determinants of Audit Quality with Auditor Ethics as Moderation in Public Accounting Firm Medan City

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ABSTRACT

This research aims to analyze the influence of competence, work experience, and accountability on the quality of audits and the ethical interaction of auditors on audit quality. Data collection is done by survey method with questionnaires. The population of this study is the Auditor in Public Accounting Firm Medan City. Primary data is obtained through the spreading of questionnaires. Hypothesis testing in this study used *Moderate Regression Analysis*. The results showed that work experience affects the quality of audits. At the same time, the variables of competence and accountability have no significant effect on the audit quality. Auditor ethics can also not moderate the relationship of competence, work experience, and accountability to the quality of audits.

Keywords: *Competence, Work Experience, Accountability, Auditor Ethics, Audit Quality*

INTRODUCTION

In the context of business professions, Accountants, together with other professions, have a significant role in the operation of a company. Accountants today have become one of the professions in the field of business. In this increasing competition in the business world, every company will compete with each other to look good to its competitors, one of which is done in terms of corporate financial reporting. The Indonesian Association of Public Accountants (IAPI) sets audit

standards that must be used as a reference in implementing audit work by an auditor. So that the task of an auditor is not only to carry out an audit in provide opinions on the guidelines, a name must be based on the attitude of competence, professionalism, impartiality or independence, and accountability.

Audited financial statements that are free from material misstatements and trustworthy in truth so that they can be used in decision-making are the expectations of the audit report users. In addition, the professional code of ethics must also be adhered to by the auditor in the implementation of its duties. The principle of conduct deals with professional responsibilities, competence, professional prudence, confidentiality, professional conduct, and the auditor's technical standards.

Audit quality is an audit characteristic that has met auditing standards and quality control standards that have described audit practices and become a measure of quality in implementing tasks to fulfill the profession's responsibilities (Nugrahini, 2015). In their duties to audit client companies, public accountants or independent auditors have a strategic position in the client's corporate environment. Public accountants audit a company's financial statements based on the company's management (agents) requests. However, on the other hand, management

also hopes that the performance is good when viewed by external parties, especially the company's owner (principal). While from the owner of the company (principal) also expects that the implementation of the Audit is carried out by the applicable rules so that the results reported by the auditor can describe the actual condition of the company.

According to the above description, management and users of financial statements have different interests. So that the application of independence and accountability owned by auditors is very closely related to ethics. In general, ethics is

a moral principle and an action that serves as the foundation for a person's actions. The community regards what he does as a meritorious act that elevates one's dignity and honor, including improving the quality of audits (Munawir, 2007).

Until now, there are still people who doubt auditors' competence, experience, and accountability, which will affect the quality of audits. After numerous scandals involving public accountants at home and abroad, public doubts have grown. The scandals that occurred in previous cases against public accountants can be seen in Table 1.

Table 1 Cases of Violation of Public Accountants in Indonesia 2008 - 2009

No	Name of Public Accountant	Types of Violations	Penalty
1	ALREADY	Violations against SPAP in auditing the financial statements of PT SR in 2005 and PT HBP in 2004	Sanctions freezing practice permits for 12 months starting from March 6, 2008
2	GRANDFATHER	Violation of SPAP in auditing pt ESI's financial statements in 2007	Sanctions freezing practice permits for nine months starting from April 29, 2008
3	TH	Violation of the Public Accountant's Code of Conduct	Sanctions freezing business licenses for 24 months starting from June 11, 2008
4	IMO	Violation of the standards of auditing the professional standards of public accountants in the implementation of audits of PT ME's financial statements in the fiscal year 2006	Sanctions freezing permits for seven months starting from December 10, 2008
5	ZAF	Violation of auditing standards, SPAP in the implementation of Audit of PT LILS financial statements in the fiscal year 2007	Sanctions freezing practice permits for six months starting from January 23, 2009

Source: Public Relations Bureau of the Ministry of Public Relations in 2008 and 2009 (Agoes, 2012)

According to the table above, many public accountants are failing to fulfill their duties in the public accounting profession. So people's perception of public accountants is still the same as in cases that occurred before, so the meaning of independence and accountability of auditors is still weak in its application as a public accountant affected not only the community but also financial statements that are poor audit quality in the implementation of generally accepted accounting principles. In a sense, an accountant violates the code of ethics in the profession of a public accountant, which is also weak auditor ethics in the implementation of his obligations as a public accountant.

With these circumstances, the auditor faces a dilemma situation where one side of the

auditor must be able to be independent in assessing the fairness of the company's financial statements; on the other hand, The auditor must also be able to meet the demands of the client who pays a fee for his services in order for his client to be satisfied with his work and uses his services again in the coming year. Its unique position puts the auditor in a dilemma situation it can affect the audit quality.

LITERATURE REVIEW

Audit Quality

Audit Quality is the probability that financial statements contain no material obstruction or misstatement (Belkaoui, 2011). DeAngelo (1981) defines the quality of an audit as the likelihood that the auditor will find and report violations of client

errors, have expertise in client information systems, have a strong commitment, do not always trust the client, and be able to decide to give an opinion.

Indicators are used to measure the quality of audits, namely: The accuracy of Opinions. Public accountants in providing their professional services must be under the Professional Standards of Public Accountants. Otherwise, the public accountant can be wrong in giving an opinion because it gives a Reasonable Opinion Without Exception even though the financial statements contain material misstatements (audit failure). This can lead to a decrease in the quality of audits (Agoes, 2012).

Competence

In the Professional Standards of Public Accountants (2011), SA Section 150 mentions that the first general standard state that the Audit must be carried out by someone or more who has sufficient technical expertise and training as an auditor, while the third general standard mentions that in the implementation of audits and the preparation of their reports, auditors must use their professional skills carefully and carefully.

According to De Angelo (1981), audit quality encompasses all possibilities in which the auditor, while auditing the client's financial statements, can discover violations in the client's accounting system and report his findings in the audited financial statements. De Angelo (1981) also said that the auditor is guided by auditing standards and the relevant accountant code of ethics in carrying out his duties.

The auditor is expected to have adequate competence according to his duties and responsibilities to get a quality audit. A competent auditor is one who can conduct audits objectively, carefully, and thoroughly because he or she has sufficient and explicit knowledge and experience (Elfarini 2007). Experience is a process of learning and increasing the development of a person's behavioral potential obtained through both formal and non-formal education, which can

ultimately be interpreted as a process that leads a person to a higher pattern of behavior (Knoers & Haditono 1999).

Auditing necessitates a high level of expertise and professionalism. These abilities are influenced not only by formal education but also by experience. According to Tubbs (1992), experienced auditors have an advantage in terms of 1) detecting errors, 2) understanding errors accurately and 3) looking for the cause of errors. Therefore, it is understandable that a competent auditor with adequate audit knowledge and experience will better understand and know various problems in more depth and easier to follow increasingly complex developments in his audit environment. Previous research such as that conducted by Elfarini (2007), Alim et al. (2007), and Batubara (2008) have found the influence of competence on audit quality. The study results explained that if there is a difference in competence owned by the auditor, it will influence the difference in the audit quality produced.

H₁: Competence affects the quality of audits

Work Experience

Auditing necessitates a high level of expertise and professionalism. Such expertise is influenced not only by formal education, but also by a variety of other factors that affect, among other things, the use. Experienced auditors, according to Tubbs (1992), have an advantage in terms of (1) detecting errors, (2) accurately understanding errors, and (3) looking for the cause of errors.

Murphy and Wrigth (1984) provide empirical evidence that a person experienced in a substantive field has more of what is stored in his memory. Weber and Croker (1983) show that the more a person experiences, the more accurate the work is and has more memory of complex category structures.

According to Libby and Frederick (1990), experienced auditors have a better understanding. They are also more capable of providing reasonable explanations for financial and group errors based on audit

objectives and accounting system structure (Libby et al., 1985).

Harhinto (2004) found that the auditor's experience positively relates to audit quality. Furthermore, Widhi (2006) strengthened the study with a different sample that found that the more experienced the auditor, the higher the level of success in carrying out audits.

H₂: Work experience affects the quality of audits

Accountability

"Accountability as a form of psychological encouragement that makes a person try to account for all actions and decisions taken to his environment" To measure accountability, indicators are used: How motivated they are to complete the work. Motivation, in general, is the state in a person that encourages the individual's desire to perform certain activities to achieve the goal. How much effort (thinking power) is given to get a job done. People with high accountability devote more effort than people with low accountability when getting work done. How confident they are that the boss will examine their work. The belief that others will explore or judge a job can increase one's desire and effort to produce a more fulfilled job. (Mardisar and Sari, 2007).

Research on accountability has been conducted previously by Singgih & Bawono (2010), which showed that accountability positively affects the quality of audits at the Public Accounting Firm "BigFour" in Indonesia. In addition, Supardi and Mutakin (2008) also suggested that accountability positively affects the quality of audits.

H₃: Accountability affects the quality of audits

Benh et al. (1997) in Alim et al. (2007) developed audit quality attributes, one of which is a high ethical standard, the other characteristics are related to auditor competence. Quality auditing is critical to ensuring that the accounting profession upholds high ethical standards in order to fulfill its responsibilities to investors, the general public, the government, and other

parties who rely on the credibility of audited financial statements (Widagdo, 2002). Based on previous theories and research that provide evidence that the competence and ethics of auditors in conducting audits have a significant impact on the quality of audits.

H₄: Auditor ethics moderates competency relationships to audit quality

Callan's research (1992), as quoted by Reiss & Mitra (1998), concluded that there was no significant influence on accounting students with or without work experience on ethical behavior. While research conducted by Arlow and Ulrich (1980), students who have work experience have more ethical behavior than students without work experience. This viewpoint is consistent with the findings of Reiss and Mitra (1998), who investigated the impact of locus of control, gender, majors, and work experience on students' ethical behavior. The respondents used 198 students in mid-sized southeastern randomly selected in six classes. Hypothesis testing using MANOVA. It turns out that students with work experience have ethical behavior compared to students without work experience. Barney (1992) argues that a person's past work experience is, both positive and negative, the key that is the basis for the emergence of attitudes and behaviors later. If a person can learn lessons from his past work experience, it will foster increasingly ethical attitudes and behaviors.

H₅: Auditor ethics moderates work experience relationships to audit quality

Accountability is the social-psychological drive that a person has to complete his obligations that will be accountable to the environment. The auditor must maintain the trust given to him by maintaining and maintaining accountability so that the independence of an auditor should be equipped with an accountability attitude and maximize the quality of audit results delivered. In conducting audits of clients, an auditor should have high accountability to support their professional profession as a public accountant. In addition to having high accountability, auditors in conducting audits also need to pay attention to audit

standards and codes of ethics referenced in the implementation of audits and have been established and generally applicable that cannot be separated from audit standards (Lubis, 2009). This means that auditor ethics can strengthen the influence of accountability on the quality of audits.

H₆: Auditor ethics moderates accountability relationships to audit quality

METHODOLOGY

This study uses associative research. Data collection is done by survey method with questionnaires. This research population is all auditors who work in public accounting firms in Medan City registered with the PPAJP directory (Center for Accounting and Assessment Services Development). The sampling technique is convenience sampling. The sample of this study was 100 (one hundred) people. Primary data is obtained through the dissemination of questionnaires. Hypothesis testing in this study uses *Multiple Regression Analysis* and *Moderated Regression Analysis*. However, first, data quality testing is carried out.

The following can be presented the equation of regression moderating with residual as follows:

$$Y_i = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon_1$$

..... Equation 1

$$MRA\ 1: Z_1 = \alpha_2 + \beta_4 X_1 + \epsilon_2$$

..... Equation 2

$$e\ absolute = \alpha_3 + \beta_5 Y$$

..... Equation 3

$$MRA\ 2: Z_2 = \alpha_4 + \beta_6 X_2 + \epsilon_3$$

..... Equation 4

$$e\ absolute = \alpha_5 + \beta_7 Y$$

..... Equation 5

$$MRA\ 3: Z_3 = \alpha_6 + \beta_8 X_3 + \epsilon_4$$

..... Equation 6

$$e\ absolute = \alpha_7 + \beta_9 Y$$

..... Equation 7

Description:

- Y = Audit Quality
- X₁ = Competence
- X₂ = Work Experience
- X₃ = Accountability
- Z = Auditor Ethics
- α = Constant
- ε = Standard error
- β₁ = regression coefficient of competence
- β₂ = regression coefficient of Work Experience
- β₃ = regression coefficient of Accountability

RESEARCH RESULTS

Data Quality Test

Data quality tests are validity tests and reliability tests. The following are the validity test results of the processing tabulation answers respondents gave to each questionnaire item.

Table 3 Validity Test Results

No.	Research Variables	Questionnaire Item	Pearson Correlation		Result
			r-count	r-table	
1	Competence (X1)	X11	0,691	0,1966	Valid
		X12	0,774		
		X13	0,667		
		X14	0,783		
2	Work Experience (X2)	X21	0,800	0,1966	Valid
		X22	0,722		
		X23	0,800		
		X24	0,504		
		X25	0,684		
3	Accountability (X3)	X31	0,674	0,1966	Valid
		X32	0,750		
		X33	0,656		
		X34	0,756		
4	Auditor Ethics (Z)	Z11	0,824	0,1966	Valid
		Z12	0,843		
		Z13	0,824		
		Z14	0,843		
		Z15	0,712		
5	Audit Quality (Y)	Y11	0,860	0,1966	Valid
		Y12	0,721		
		Y13	0,773		

The significance test is carried out by comparing the calculated r value with the table for the degree of freedom (df) = n-2, where n is the number of samples (Ghozali, 2016: 53). The sample size (n) in this study is 100, and the magnitude of df can be calculated as 100 - 2 = 98. so that the value of the table r with df = 98 is 0.1966.

In table 3, the validity test shows that each questionnaire item in the research variable has a value of r calculate > r table. The test results are concluded that all questionnaire items can be declared valid.

Next, reliability testing is done. Result reliability testing of the processing tabulation of answers provided by respondent's result can be presented in table 4.

Table 4 Reliability Test Results

Do not.	Research Variables	Alpha Cronbach		Conclusion Results
		Reliability Statistics	Coefficient value	
1	Competence	0,708	0,7	Reliable
2	Work Experience	0,748		
3	Accountability	0,708		
4	Auditor Ethics	0,862		
5	Audit Quality	0,707		

Table 4 points out that variables of competence, work experience, accountability, auditor ethics, and audit quality have a value of Cronbach's Alpha > 0.7. Thus, from the reliability test above, all variables can be declared reliable, thus pointing out that respondents provided consistent answers to each study questionnaire.

Classic Assumption Test

The first classical assumption test was the normality test. Based on the results of the tabulation of respondents' answers obtained, the following can be presented as the results of normality testing using the Kolmogorov-Smirnov Test method as in Table 5.

Table 5 Normality Test Results

Kolmogorov-Smirnov Test One Sample			Nonstandard residues
N			100
Parameter Normal,b	Mean		0E-7
	Std. Deviations		1.07306944
	The Most Extreme Difference	Absolute	.104
	Positive	.047	
	Negative	-.104	
Kolmogorov-Smirnov Z			1.039
Asymp. Sig. (2 tails)			.230
a. The distribution of tests is normal.			
b. Calculated from the data.			

In table 5, the normality test results obtained have an Asymp value. Sig. (2-tailed) by 0.230 so that it is concluded that the significance value of 0.230 > 0.05 is concluded that the regression model above has a standard distributed residual value that has met the normal assumption.

The multicollinearity test was conducted. Test results can be seen in Table 6.

Table 6 Multicollinearity Test Results

Half	Statistics	Coefficients	
		Tolerance	VIF
1	(Constant)		
	Total_X1	.910	1.099
	Total_X2	.909	1.100
	Total_X3	.995	1.005

a. Dependent Variables: Total_Y

Based on the above data, it is known that tolerance and VIF values indicate there is no severe multicollinearity. The VIF value is not greater than 10, and the Tolerance value is not less than 0.10. From the cholera results between independent variables (competence, work experience, and accountability), there is no cholera from each other.

Furthermore, heteroskedasticity tests are performed using the Glejser test in Table 7.

Table 7 Glejser Test Results

Half	Substandard coefficients	Standard Coefficient	t	Have.				
					B	Std. Error	Beta	
1	(Constant)	-	1.106					
		.153						
	Total_X1	-	.046	-.042				
		.018						
	Total_X2	.061	.038	.170			1.612	.110
	Total_X3	-	.042	-.005			-.052	.959
		.002						

a. Dependent Variables: Abs_RES1

In table 7, Glejser test results show that the value significance of competency, work experience, and accountability variables has a significance value of > 0.05 , so it can be concluded that the regression model above does not occur symptoms of heteroskedasticity.

Model Feasibility Test

Determination Test (R^2)

Table 8 shows the results of the first test of the coefficient of determination.

Table 8

Determination Coefficient Test Results				
Half	R	Alun-Alun R	Adjusted Square	St. Estimation Error
1	.608a	.370	.350	1.119
Predictors: (Constant), Total_X1, Total_X2, Total_X3				
Dependent Variables: Total_Y				

A value of R Square of 0.370 based on the coefficient of determination obtained in Table 8 indicates that competence, work experience, and accountability have a low relationship to audit quality (Priyatno, 2013). Competence, work experience, and accountability can explain 37.0 percent of the audit quality variable, while the remaining 63.0 percent can be explained by other variables that were not studied.

Simultaneous Test

Furthermore, Table 9 shows the results of the F test.

Table 9 Test Results F

Half		Number of Squares	Df	Mean Square	F	Have.
1	Regression	70.580	3	23.527	18.795	.000b
	Remnant	120.170	96	1.252		
	Entire	190.750	99			
a. Dependent Variables: Total_Y						
b. Predictors: (Constant), Total_X1, Total_X2, Total_X3						

Based on the results of the *output* of the data above, it can be seen that the test value F is 18.795 with a significance value of $0.000 < 0.05$. This shows that the variables of competence, work experience, and accountability together (simultaneously) can explain their effect on audit quality variables.

Hypothesis Test

The results of the hypothesis test can be seen in Table 10.

Table 10 Test Results t

Half	Standard Coefficient		t	Have.
		Beta		
1	(Constant)		1.541	.127
	Total_X1	.100	1.177	.242
	Total_X2	.564	6.637	.000
	Total_X3	.060	.734	.465

a. Dependent Variable: Total_Y

The number of research samples as much as $n = 100$ where $df = n - k = 100 - 5 = 95$ then obtained the value of $t_{table} = 1.985$ at the probability of 0.05. Based on Table 10 can be presented an explanation of the results of partial testing interpretation, namely as follows:

Competency variables do not significantly affect audit quality because they have a calculated value of $< t_{table}$, $1.177 < 1.985$; there is a probability of $0.206 > 0.05$. The H1 research hypothesis is rejected.

The work experience variable is significant to the audit quality variable because it has the t-count value of $> t_{table}$, $6.637 < 1.985$ at a probability of $0.000 < 0.05$, so the H2 research hypothesis is accepted.

The accountability variable does not significantly affect the audit quality variable because it has the t-count calculated value of $> t_{table}$, $0.734 < 1.985$ at a probability of $0.522 > 0.05$, so the H3 research hypothesis is rejected.

Multiple Linear Regression Analysis

The result of multiple linear regression analysis for equation 1 is in Table 11.

Table 11 Multiple Linear Analysis

Half		Substandard coefficients		Standard Coefficient	t	Have.
		B	Std. Error	Beta		
1	(Constant)	2.647	1.718		1.541	.127
	Total_X1	.084	.071	.100	1.177	.242
	Total_X2	.393	.059	.564	6.637	.000
	Total_X3	.048	.066	.060	.734	.465

a. Dependent Variables: Total_Y

Based on Table 11, the relationship between competency variables, work experience and accountability to audit quality variables can be presented as follows:

$$Y = 2.647 + 0.084X1 + 0.393X2 + 0.048X3 + 0.773$$

1. The constant value (a) of 2,647 means that it is expected to improve the Audit quality by 2,647, assuming that the variables of competence, work

experience, and accountability have a fixed coefficient value (zero).

2. The competency variable has a coefficient value of 0.084 and is positive. Suppose there is a one-point increase in the competency variable. In that case, it is expected to raise the audit quality variable by 0.084, assuming the work experience and accountability variable has a fixed coefficient value (zero).
3. The work experience variable has a coefficient value of 0.393 and is positive. Suppose there is a one-point increase in the work experience variable. In that case, it is expected to raise the audit quality variable by 0.393, assuming the competency and accountability variables have a fixed coefficient value (zero).
4. The accountability variable has a coefficient value of 0.048 and is positive. Suppose there is a one-point increase in the accountability variable. In that case, it can allegedly raise the audit quality variable by 0.048, assuming the competency and work experience variables have a fixed coefficient value (zero).

Analysis Regression Moderated (MRA)

The test results for MRA for equation 3 can be seen in Table 12.

Table 12 Uji MRA - 1

Half		Substandard coefficients		Standard Coefficient	T	Have.
		B	Std. Error	Beta		
1	(Constant)	2.865	1.047		2.738	.007
	Total_Y	-.068	.079	-.086	-.855	.395

a. Dependent Variables: MRA_1

Thus, auditor ethics has no significant effect on the relationship between competence to quality auditors, with a significance value of 0.395 greater than 0.05. Although the value of B of 0.068 is negative. It can be concluded that professional ethics does not moderate the relationship between competence and audit quality.

MRA - 2

The test results for equation 5 can be seen in Table 13.

Table 13 Uji MRA - 2

Half		Substandard coefficients		Standard Coefficient	T	Have.
		B	Std. Error	Beta		
1	(Constant)	-1.725	.901		-1.915	.058
	Total_Y	.237	.068	.332	3.481	.001

a. Dependent Variables: MRA_2

Thus, it can be concluded that auditor ethics significantly affects the relationship between work experience and audit quality, with a significance value of 0.001 less than 0.05. A value of B of 0.237 is positive. It can be concluded that professional ethics does not moderate the relationship between work experience and audit quality.

MRA - 3

The test results for equation 7 can be seen in Table 14.

Table 14 Uji MRA - 3

Half		Substandard coefficients		Standard Coefficient	T	Have.
		B	Std. Error	Beta		
1	(Constant)	3.046	1.081		2.819	.006
	Total_Y	-.080	.082	-.099	-.984	.328

a. Dependent Variables: MRA_3

Thus, the auditor's ethics has no significant effect on the relationship between accountability and audit quality, with a significance value of 0.328 greater than 0.05. Although the value of B of 0.080 is negative. It can be concluded that auditor ethics does not moderate the relationship between accountability and audit quality.

DISCUSSION

Competence has no significant effect on the quality of Audit. The results are in line with research conducted by Candra and Budiarta (2015), Maharany (2016), Oklivia and Marlinah (2014), and Supa (2012), which stated that competence had no significant effect on audit quality. The contributing factor is that respondents are primarily junior auditors of various levels, namely, junior auditors, seniors, supervisors, managers, and partners. In an audit team, auditors are domiciled as junior auditors get supervision from the auditor level above it. This is done to avoid errors

during the audit process. So, there needs to be a review of the Audit results conducted by junior-level auditors. Junior auditors have a background in late Strata-1 education. During S1 education, the provision of auditing materials is only given in theory, so in practice will have difficulties. Even auditors have an educational background that is not related to auditing activities; therefore, auditors must pursue Continuing Professional Education to improve their ability in auditing.

Work experience affects the quality of the Audit. Work experience becomes an auditor's way of learning and developing for an auditor. This work experience is being an auditor. Auditors who have much experience will be easier to check and find errors and find out the cause of the error. Previous experience that auditors have faced will facilitate auditors. The experience will impact the quality of the next job and accumulate with more and more work done. With the auditor's more work experience, the quality of the Audit produced will be better. The results of this study are by the research of Harhinto (2004) & Widhi (2006).

Accountability has no significant effect on the quality of audits. This is because, in this study, that significantly affects only complicated complexity. In reality, auditors can still control the complexity of the work owned so that accountability is immaterial to the complexity of uncomplicated work. The results of this study are supported by research by Tan and Kao (1999), where they prove that accountability for low work complexity does not affect the quality of one's work, while with medium (more complicated) work complexity, accountability can lead to improved quality of work results if coupled with high knowledge. For the increased complexity of work, accountability can improve the quality of work results with the support of knowledge and the ability to solve problems. Similarly, Nandari and Latrini's research (2015) stated that accountability

has no significant effect on the quality of audits.

Auditor ethics does not moderate the relationship of competence to the quality of the Audit. The results of this study do not support the research by Wardhani et al. (2018), which states that the ethics of auditors can moderate competence and accountability to the quality of audits. This study also does not support Setiarini's research (2018), which states that audit ethics provide strong interaction and relationship between competence and audit quality. According to Elder et al. (2011), such high expectations on applying ethics to professionals require public confidence in the quality of service provided by these professionals. In the statement, it can be concluded that the auditor's ethics can affect the quality of service that can lead to public confidence in the services offered by an auditor, so auditor ethics cannot strengthen the relationship between competence and audit quality. The auditor's ethical relationship is related to the relationship between clients rather than associated with the quality of the Audit to be generated by the auditor.

Auditor ethics does not moderate the relationship of work experience to audit quality. The results of this study are unique because it is known that the more experience an auditor has indicated, the longer they work as an auditor, and strengthened by the high independence they have, the stronger the auditor's behavior to reject any client request that is contrary to auditing standards. This can be due to differences in interpreting or interpreting a situation or condition when the auditor performs their duties.

There are several reasons why the auditor determines an answer. First, the auditor knows that the conditions in the illustration of the proposed case indicate irregularities, so a review must be carried out to implement the activity. These conditions become recommendations for consideration of the performance of activities from the initial process to the submission of results in

an administrative manner where it must be by established laws and regulations and personal review that becomes the committee of activities for future activities. If physically found material losses, then it is necessary to conduct the further examination. Second, the auditor knows administratively the condition deviates but does not make it a finding because the implementation of activities has been completed and received in good shape to provide recommendations in the form of administrative improvements. Third, the auditor does not make the condition a finding because it is materially profitable (the proposed offer is low to save regional expenditures) even though implementing the activity is not by the provisions of the regulations.

Of the three reasons classification above, auditors use the second and third reasons more. This difference is what causes auditors tend to behave unethically. Work experience does not allow auditors to interpret conditions correctly. The cause of the difference in diagnosing the condition can be possible because of the difference in understanding the provisions of the regulation. In addition to differences in the interpretation of conditions, the follow-up to the examination results tends to be ignored. So that the improvement of the process of carrying out activities will be hampered. The results of this study are in line with Hidayat and Handayani (2010).

Auditor ethics does not moderate accountability relationships to audit quality. In general, the interaction of accountability and ethics of auditors affects the quality of the audit, but this condition can occur when the auditor is in a situation where this is not possible, so that the auditor's ethics is being used for his personal interests. The results align with Milasari's (2015) research and Nursyahbani's (2016). But not in line with Mardisar and Sari's study (2007), Noviari et al. (2005), and Widyanto (2012).

CONCLUSION

The findings revealed that work experience has an impact on audit quality. At the same time, the competence and accountability variables have no significant effect on audit quality. In addition, there is no ethical interaction of auditors with competence, work experience and accountability to the quality of audits.

Future research is expected to use methods other than survey methods through disseminating questionnaires such as this study. Observation and interview methods can be used as options to dig up more information related to research variables.

This study does not distinguish auditors as respondents based on their positions in KAP (juniors, seniors, and supervisors), so it is not known precisely the level of competence and independence possessed. Researchers can further distinguish auditors as respondents based on their position.

The results of the determination test showed an R^2 value of only 37%, meaning that there are still 63% more variables that can affect the quality of the Audit in addition to the variables in this study. Further research may add other variables that are considered capable of affecting the quality of audits.

Conflict of Interest: None

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