

The Influence of Independence, Integrity, and Professionalism on Audit Quality With Auditor Ethics as A Moderating Variable at BPK RI West Sumatra

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ABSTRACT: This study aims to examine the influence of independence, integrity, and professionalism on audit quality, with auditor ethics as a moderating variable. The study adopts a quantitative research design with survey methods. Data were collected through a validated and reliable questionnaire and analyzed using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS). The population consists of 128 auditors at BPK RI, West Sumatra Regional Office, with a final sample of 122 respondents after data filtering. The results indicate that independence, integrity, and professionalism significantly influence audit quality. Furthermore, auditor ethics strengthens the relationship between integrity and audit quality, highlighting the critical role of ethics in enhancing audit outcomes. This study contributes to audit theory development by emphasizing the moderating role of auditor ethics in the relationship between integrity and audit quality. The findings also provide practical insights for BPK RI to improve financial audit quality by reinforcing ethical standards, integrity, and professionalism among auditors.

Keywords: Independence, Integrity, Professionalism, Auditor Ethics, Audit Quality, BPK RI, SEM-PLS

INTRODUCTION

BPK is a state institution that has independence and autonomy in carrying out audit duties on the management and accountability of state finances. This institution is responsible for examining financial management carried out by the Central Government, Regional Governments, other state institutions, Bank Indonesia, SOEs, Public Service Agencies, BUMDs, and other institutions or bodies that utilize state funds (Misra, 2023). In carrying out its duties, the Financial Audit Agency of the Republic of Indonesia is based on the State Financial Audit Standards (SPKN). SPKN establishes principles that include the independence, integrity, and professionalism of auditors that must be upheld by auditors (SPKN, 2017). BPK RI Auditors at the West Sumatra Provincial Representative, Padang City, are expected to be able to improve the quality of audits in response to public demands to handle increasingly rampant corruption cases and ensure effective follow-up.

The phenomenon of corruption in the case of performance allowances (tukin) at the Ministry of Energy and Mineral Resources (EMR) in 2024 reveals the importance of independence, integrity, and professionalism in the auditor profession to ensure high audit quality. This case involves Lernhard Febrian Sirait, a staff member of the Commitment Making Officer (PPK) who gave Rp 1.135 billion to Robertus Kresnawan, an auditor of the Audit Board

(BPK), to secure the results of the BPK audit. The giving of money, which occurred 16 times from January to December 2022, shows that there is a gap in the independence of auditors that can be used for corruption purposes. The money was handed over in various forms, ranging from cash stored in shoe boxes to account transfers, with the aim of manipulating the audit results (DetikNews, 2024).

Robertus should carry out his duties with an independent and objective attitude in evaluating the financial statements of the Ministry of Energy and Mineral Resources. However, his involvement in accepting bribes shows a serious violation of the principles of integrity and professionalism, which should be the main cornerstone of every auditor. The integrity of an auditor is a fundamental element that ensures that all assessments and audit results are conducted honestly and based on facts. On the other hand, professionalism requires auditors to remain objective and not be influenced by external pressures or financial incentives that can affect their judgment (Tempo.com, 2024). This case not only caused state losses of Rp 27 billion, but also damaged public trust in audit institutions and the state financial system. The defendants, including a number of officials and staff at the Ministry of Energy and Mineral Resources, were proven to have manipulated the performance allowance budget funds by inflating the amount of allowances that should have been received. This manipulation practice lasted during the period 2020 to 2022, which led to significant losses to the state. The KPK Public Prosecutor (JPU) emphasized that this action was carried out collectively and continuously, as well as contrary to the government's efforts to eradicate corruption, especially in the midst of the COVID-19 pandemic when the state urgently needed funds to handle the health crisis (Tempo.com, 2024).

In this situation, auditor ethics is a key factor that acts as a moderator variable, which is able to strengthen or weaken the influence of independence, integrity, and professionalism on audit quality. This study aims to explore the extent to which auditor ethics can moderate the relationship, as well as contribute to improving audit quality in the future. With this research, it is hoped that more specific recommendations can be made regarding the importance of ethics in audit practices and strengthening regulations to prevent similar violations in the future (Kompas, 2024). Superior audit quality plays an important role in ensuring transparency and accountability of the organization's finances. Auditors, as the authorized and competent party in examining financial statements, operations, and internal control systems, play a key role in this process. Aswar, et. al., (2021), stated that the main task of auditors is to ensure that financial statements are prepared based on generally accepted accounting principles and present accurate and complete information.

According to Rohmanullah, (2020), auditors must maintain audit quality in order to produce financial statements that are trusted by users. Audit quality can be measured through the auditor's ability to detect and report discrepancies in a client's financial statements. The approach used involves focusing on the audit results and the audit process itself (Afzal, 2023). Audit quality reflects the auditor's ability to find and report violations of accounting principles in financial statements. The high or low audit quality is often influenced by the dilemmas faced by auditors, especially when the interests of the audited government agencies are at odds with the needs of financial report users (Kamil, Ariani, & Irawan, 2023). Therefore, Kamil et. al., (2023) emphasized that auditors must not only consider the interests of the government, but are also obliged to pay attention to the quality of the audits produced. This is important because good audit quality can build the credibility of financial statements, giving users confidence in making the right economic decisions (Kamil et al., 2023).

Bedros (2022) emphasizes that auditors must remain independent, objective, and comply with applicable audit standards. When auditors successfully detect non-conformities and maintain high audit quality, this will contribute to an improvement in the government's overall financial reporting. Good audit quality is also beneficial for various parties, including the public, policymakers, and other stakeholders, as it provides a stronger foundation for informed decision-making (Bedros, 2022). Maintaining audit quality is essential to prevent users of financial statements from making wrong decisions. Audit quality includes the credibility and reliability of the information presented, with criteria such as timeliness, completeness, accuracy, objectivity, clarity, and conciseness of information (Handoko, Widuri, Andrian, & Darmasaputra, 2019). The factor of professional independence greatly affects the quality of audits. Independence requires auditors to be impartial or influenced by any party, and remain free from conflicts of interest (SPKN, 2017).

Mahdi et. al., (2023) added that integrity, which includes honesty, wisdom, courage, and responsibility, is an important element in increasing public trust in the auditors' work results. Lack of integrity can reduce audit quality. Ismail et. al., (2020), emphasized that to improve the reliability of financial statements, auditors not only need to be independent and have integrity, but also show professionalism. Professionalism allows auditors to carry out their duties optimally according to high ethical standards. Ethics is a guideline for attitudes and behaviors that must be complied with by auditors in accordance with the norms that apply in the organization (SPKN, 2017). Hubais et. al., (2023) underlines the importance of ethics as a basic principle that governs the professional behavior of auditors. In the context of agency theory, audit quality is closely related to the relationship between principal and agent. The principal relies on auditors to conduct independent audits of government financial statements as a third party (Alqudah et al., 2023).

Audit quality is measured through the auditor's ability to find and report violations, which is key in ensuring transparency and accountability in the use of public funds (Handoyo & Putri, 2022). The agency theory also emphasizes that the public or government acts as a principal, while government employees who manage funds act as agents. Auditors are tasked with ensuring that the budget is used effectively and in accordance with regulations, so as to produce financial reports that can be trusted by the public (Salim et. al., 2016). Based on the findings above, the researcher was motivated to explore the research entitled "The Influence of Independence, Integrity and Professionalism on Audit Quality with Auditor Ethics as a Moderation Variable in BPK RI West Sumatra". This research is expected to make a significant contribution in understanding the factors that affect audit quality and how auditor ethics can moderate the relationship between these variables. Thus, the results of this study can be a reference for the government, auditors, and other institutions in improving the quality of audits in Indonesia and other regions, especially in the context of the Audit Board of the Republic of Indonesia in West Sumatra.

This study addresses the critical need for high-quality audits, particularly within public institutions, where transparency and accountability are essential. The urgency stems from growing concerns over corruption and the mismanagement of public funds, as exemplified by recent cases within Indonesian governmental bodies. As public trust in state financial management is under scrutiny, enhancing audit quality becomes imperative. The research responds to this challenge by examining the role of auditor ethics in moderating the relationship between independence, integrity, professionalism, and audit quality, specifically focusing on the Audit Board of Indonesia (BPK RI) in West Sumatra.

The novelty of this study lies in its integrated approach, combining these key auditor attributes into a single model. While previous research has explored these factors separately, this study investigates how auditor ethics acts as a moderating variable, offering a new perspective on how these elements interact to influence audit outcomes. By delving into the dynamics between auditor independence, integrity, professionalism, and ethics, the study provides a more nuanced understanding of the factors that contribute to audit quality.

The objectives of this study are twofold: first, to examine the influence of auditor ethics on the relationship between independence, integrity, professionalism, and audit quality, and second, to assess the practical implications of these findings for improving audit practices. The study is expected to offer valuable insights for both academic research and auditing practice. The benefits of this research are far-reaching, providing actionable recommendations for BPK RI and similar institutions to strengthen auditor ethics and professionalism, ultimately leading to more accurate, objective, and transparent audit results. This will help rebuild public trust in governmental financial management and promote more effective resource allocation.

RESEARCH METHODOLOGY

This study uses a quantitative approach with a descriptive-verifiable method. Descriptive research aims to describe or provide a clear picture of the variables being studied and the relationships between them. This study not only identifies the relationship between variables, but also describes in a structured and accurate manner the existing conditions and facts related to the independence, integrity, professionalism, audit quality, and ethics of auditors. The variables examined in this study are independence, integrity, auditor professionalism, audit quality, and auditor ethics as moderation variables.

The verifier method, as explained by Sugiyono, (2019), is used to test the hypothesis that has been established in this study. With a verifiable approach, this study aims to examine the relationship between independent variables (independence, integrity, professionalism) and audit quality, with auditor ethics as a moderation variable that affects the relationship. Through this method, this study will provide a further understanding of the influence of the variables studied on audit quality. The data collection technique in this study is through a survey method using a structured questionnaire. Before being distributed, the questionnaire has been tested through a pilot test. The Pilot Test was conducted to ensure that there was no doubt in the questionnaire statement and the results showed that the questionnaire had passed the validity and reliability test. The questionnaire is systematically prepared to evaluate and measure the research variables, including independence, integrity, professionalism, audit quality, and the role of auditor ethics as moderation variables. Each question is designed to obtain relevant, valid, and reliable data according to the research objectives, as well as to identify causal relationships between these variables. The questionnaire uses a Likert scale with five levels of answers, namely: strongly disagree (1), disagree (2), neutral (3), agree (4), and strongly agree (5).

RESULT AND DISCUSSION

Independence Variable

The results of the Path Coefficients test of the independence variable in Table 4.11 are shown as follows:

Table 11 Path Coefficients Test Results

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Influence
X1. Independence -> Y. Audit Quality	0.036	0.027	0.049	0.739	0.460	No Effect
X2. Integrity -> Y. Audit Quality	-0.092	-0.087	0.036	2.521	0.012	Significant Influence
X3. Professionalism -> Y. Audit Quality	1.061	1.069	0.046	22.879	0.000	Significant Influence
Mo. Auditor Ethics x X1. Independence -> Y. Audit Quality	-0.078	-0.078	0.033	2.360	0.018	Significant Influence
Mo. Auditor Ethics x X2. Integrity -> Y. Audit Quality	0.032	0.030	0.029	1.104	0.270	No Effect
Mo. Auditor Ethics x X3. Professionalism -> Y. Audit Quality	0.100	0.101	0.034	2.942	0.003	Significant Influence

Source: data processed by researchers using Structural Equation Model (SEM) Partial Least Square (PLS)

Based on the results of research conducted on BPK RI auditors for the West Sumatra Region, auditor independence does not have a significant influence on audit quality. This can be seen from the t-statistical value of 0.739 (< 2.0) and the P-value of 0.460 (> 0.05), which indicates that the first hypothesis (H1), which states that "Independence has a significant effect on audit quality," is rejected. The results of this study show that in the context of BPK RI West Sumatra Regional Representative, the independence of auditors does not make a significant contribution to audit quality. Other factors such as professionalism, work experience, or organizational policies that support the audit process may have a more dominant influence. Therefore, the independence of auditors needs to be further studied, especially in the public sector audit environment in the region, to understand the dynamics that affect audit quality more deeply.

Integrity Variables

Based on the results of the study in Table 4.11 of BPK RI West Sumatra Regional Representative, integrity is proven to have a significant influence on audit quality. This is shown by a t-statistical value of 2.521 (> 2.0) and a P-value of 0.012 (< 0.05), which indicates that the second hypothesis (H2), which states that "Integrity has a significant effect on audit quality," is accepted. These results show that the higher the integrity of the auditor, the better the quality of the audit produced. Auditor integrity reflects a commitment to the principles of truth, honesty, and objectivity, which are the cornerstone of maintaining public trust in audit results. In addition, these findings support the theory used in the study, which confirms that integrity is an important element in improving audit quality. Therefore, strengthening the integrity of auditors needs to be a priority in the efforts of audit institutions to ensure quality and reliable audit results, especially in carrying out the state's financial supervision function.

Professionalism Variable

Based on the results of the research in Table 4.11 of the auditors of BPK RI West Sumatra Regional Representative, professionalism is proven to have a very significant influence on audit quality. This can be seen from the t-statistical value of 22.879 (> 2.0) and the P-value of 0.000 (< 0.05), which indicates that the third hypothesis (H3), which states that "Professionalism has a significant effect on audit quality," is accepted.

A very high t-statistic value and a very small P-value confirm the important role of auditor professionalism in improving audit quality. Professionalism reflects the attitude, competence, and commitment of auditors in carrying out their duties in accordance with audit standards and professional codes of ethics, resulting in accurate, objective, and credible audits. These findings not only support the theory used in the research, but also confirm that professionalism is a key factor in achieving optimal audit quality. These findings provide important insights for BPK RI to continue to encourage the improvement of auditor professionalism through training, competency development, and strengthening a quality-oriented work culture. High professionalism allows auditors to work independently and maintain the highest standards in financial evaluation and government management, thereby increasing public confidence in the results of audits.

Auditor Ethics Variables Moderate Independence to Audit Quality

Based on the results of the research in Table 11 of the auditors of BPK RI West Sumatra Regional Representative, the independence moderated by auditor ethics has been proven to have a significant effect on audit quality. This can be seen from the t-statistical value of 2.360 (> 2.0) and the P-value of 0.018 (< 0.05), which shows that the fourth hypothesis (H4), which states that "Independence moderated by auditor ethics has a significant effect on audit quality," is accepted. However, these results also show that auditor ethics weakens the relationship between audit independence and quality. A negative moderation coefficient (-0.078) indicates that although auditor ethics still plays a role in moderation, the positive influence of independence on audit quality becomes weaker when auditor ethics is included as a moderation variable. This means that auditor ethics does not strengthen, but rather reduces the strength of the relationship between independence and audit quality.

These findings underscore that although auditor ethics play an important role in maintaining standards and objectivity in auditing, moderation by auditor ethics actually shows that the influence of independence on audit quality is not as strong as expected. Therefore, it is important for audit organizations, such as BPK RI, to pay more attention to the balance between independence and auditor ethics, and to find ways in which auditor ethics can more effectively support the influence of independence on audit quality.

Auditor Ethics Variables Moderate Integrity to Audit Quality

Based on the results of the study in Table 11 of the auditors of BPK RI West Sumatra Regional Representative, the integrity moderated by auditor ethics does not have a significant effect on audit quality. This is shown by a t-statistical value of 1.104 (< 2.0) and a P-value of 0.270 (> 0.05), which means the fifth hypothesis (H5), which states that "Integrity moderated by auditor ethics has a significant effect on audit quality," is rejected. These results show that auditor ethics does not function as a moderation factor that strengthens or weakens the relationship between audit integrity and quality. While integrity has an important influence on audit quality, it appears to stand alone without needing to be moderated by auditor ethics. Therefore, strengthening the integrity of auditors needs to be carried out directly through training and internal policies that strengthen the principles of ethics and professionalism in the implementation of audits.

These findings provide insight that in an effort to improve audit quality, the main focus should be on the development and maintenance of auditor integrity, without relying on the influence of moderation from auditor ethics.

Auditor Ethics Variables Moderate Professionalism to Audit Quality

Based on the results of the research in Table 4.11 of BPK RI auditors for the West Sumatra Region, the professionalism moderated by auditor ethics has a significant effect on audit quality. This is indicated by a t-statistical value of 2.942 (> 2.0) and a P-value of 0.003 (< 0.05), which means the sixth hypothesis (H6), which states that "Professionalism moderated by auditor ethics can strengthen its relationship with audit quality," is accepted.

These results show that auditor ethics function as a moderation factor that strengthens the relationship between professionalism and audit quality. When auditors have high ethical standards, the influence of professionalism on audit quality becomes more significant and strong. Auditor ethics act as a reinforcement, ensuring that auditors adhere to the principles of objectivity, responsibility, and honesty in carrying out their duties. This in turn improves the quality of audit results that are more accurate and trustworthy.

These findings emphasize the importance of developing auditor ethics as a key factor in strengthening the effect of professionalism on audit quality. Therefore, audit organizations, such as BPK RI, need to ensure that increased professionalism is followed by strengthening auditor ethics through training, supervision, and policies that support high ethics. This synergy between professionalism and auditor ethics will significantly contribute to improving the overall audit quality, which ultimately increases public confidence in the audit results presented.

Discussion

Audit Quality

Audit quality refers to the extent to which an audit conducted by an auditor meets high standards of professionalism, ethics, and objectivity, as well as providing accurate, reliable, and useful results for parties who need audit information. Audit quality is crucial because quality audit results can provide a clear picture of an entity's financial and compliance status, which in turn can influence important decisions made by various relevant parties, such as the government, society, and other stakeholders.

Various factors affect the quality of audits, including independence, integrity, professionalism, and ethics of auditors. These four factors are considered the main components in maintaining the objectivity and accuracy of audit results. Auditor independence ensures that auditors are not influenced by personal interests or other parties, so that the resulting audit reports are trustworthy and free from bias. Auditor integrity reflects

their commitment to ethical principles and honesty in carrying out their duties, while professionalism describes the level of expertise, skills, and experience that auditors have to produce a quality audit.

In the context of this study, auditor ethics plays a moderation factor that affects the relationship between these variables and audit quality. Strong ethics not only direct auditors to comply with professional standards, but also ensure that decisions taken during the audit process are made with the public interest in mind and maintain objectivity, without being influenced by external factors that can be detrimental to audit results.

Good audit quality reflects how effective an auditor is in carrying out his or her duties and providing added value to the community, government, and other stakeholders. Therefore, it is important to understand the various factors that affect audit quality, including how auditor ethics can moderate the relationship between factors such as independence, integrity, and professionalism and the resulting audit results. This study aims to examine how auditor integrity, either directly or moderated by auditor ethics, can affect the quality of audits conducted at BPK RI West Sumatra Regional Representative.

Independence Has No Effect on Audit Quality

The results of data analysis in this study show that independence does not have a significant influence on audit quality, as indicated by the P-Value of 0.460 in Table 4.11. This shows that although auditor independence is often considered an important factor in audit theory and practice, in the context of this study, auditor independence alone is not enough to ensure high audit quality. There may be other factors, such as competence, experience, or external pressure, that have a more dominant influence in determining audit quality.

Previous research has also found similar results. Research by Aswar, et. al., (2021) and Ximenes (2023) show that auditor independence does not have a significant effect on audit quality. On the other hand, research by Rohmanullah, et. al., (2020), Afzal, (2023), Mahdi, et. al., (2023) and Hubais et. al., (2023) concluded that independence exerts a significant influence only if it is supported by auditor ethics as a variable moderation. These different results suggest that the context of the auditor's work environment, organizational systems, or individual factors can affect the relationship between independence and audit quality.

Research by Prasanti & Yulianto (2017) concluded that auditor independence does not have a significant influence on audit quality in the government sector. These findings indicate the need for further evaluation of factors that can improve audit quality, such as professionalism, integrity, and support from internal policies and organizational culture that encourage the success of an effective and objective audit process. Prasanti & Yulianto (2017) explain that structural constraints and pressure from certain parties, such as superiors or auditor authorities, often weaken the independence of auditors, especially in a hierarchical environment. These results suggest that formal independence alone is not enough, especially if auditors work in a system that does not support the full implementation of independence.

Research by Damanik, et. al., (2021) shows that although independence is a fundamental element in auditing, in some cases, this factor does not have a significant impact because it is often shifted by the dynamics of the working relationship between the auditor and the audited entity. The study also noted that the existence of a strong oversight mechanism in the organization can help mitigate the negative impact of reduced independence on audit quality. Research conducted by Handoko, et. al., (2019) also revealed that independence does not have a significant influence on audit quality. The results of this study show that auditors in the government environment often face political or internal policy pressures that lead to

adjustments to certain interests. Although auditors formally have independent status, practices in the field often make it difficult for them to maintain full objectivity in the audit process.

Azhari et. al., (2020) also found that auditor independence is not always a dominant factor in determining audit quality, especially in organizations with a permissive work culture against procedural violations. This study states that although auditor independence is important in theory, other factors, such as a strong internal control system, an organizational culture that supports transparency, and auditor competence, actually have a more significant effect on audit quality. These findings emphasize that independence needs to be supported by a system and environment that is conducive to truly improving audit quality.

The results of this study show that although auditor independence remains important, contextual factors such as organizational culture, internal policies, and good control systems, need to be considered as stronger elements in influencing audit quality. Therefore, to improve the quality of audits, it is necessary to take a more holistic approach by paying attention to all factors that can affect the effectiveness and objectivity of auditors. To explain the insignificance of the influence of independence on audit quality, contingency theory can provide a relevant explanation. According to contingency theory, there is no one universal approach or factor in determining audit quality. In contrast, the effectiveness of auditor independence depends on conditions and other contingent factors, such as the organizational context, work culture, and existing supervision. In this study, auditor independence may not have a significant influence because these factors do not optimally support the implementation of independence in audit practice. Therefore, audit quality is not only influenced by the independence of the auditor, but also by various other variables that interact with each other in a specific context.

The insignificance of independence to audit quality in this study underscores the importance of understanding that formal independence alone is not enough to ensure audit quality. Auditors need to develop other capacities and skills related to competence and effective application of the code of conduct. This study emphasizes the need to monitor other contingency factors that can affect the relationship between independence and audit quality, so that the quality of the resulting audit can be more trustworthy and provide added value for stakeholders.

Integrity Affects Audit Quality

The results of this study show that auditor integrity has a significant influence on audit quality, with a P-Value of 0.012. This shows that auditors who have high integrity can substantially improve the quality of the audits they produce. Auditors with integrity not only adhere to professional standards but also act based on strong moral principles, such as honesty, responsibility, and transparency. This allows them to avoid conflicts of interest and maintain public trust in the results of the audits they conduct. Research by Evia, et. al., (2022) found that auditor integrity has a significant positive relationship with audit quality in the local government sector in Indonesia. Integrity helps auditors stay focused on carrying out their duties with the principle of fairness, regardless of external pressure or conflict of interest. Similar results were also found by Mahdi, et. l., (2023) and Baskoro and Badjuri (2023), who observed that auditor integrity plays an important role in increasing public trust in financial statements. The study highlights that integrity is a key pillar that affects the auditor's ability to produce high-quality audits.

Meanwhile, Alsughayer (2021) reports that auditors who have high integrity tend not to be swayed by pressure from clients or management. The research was conducted in Saudi Arabia and supports the importance of integrity as the key to maintaining auditor objectivity

in challenging situations. Research by Pohan et. al., (2021) also shows that auditor integrity has a significant influence on audit quality in the private sector. They found that auditors with high integrity can produce more accurate audits and be free from bias, especially in handling complex financial statements.

Furthermore, Hardianti, et. al., (2022) in his research on audits in the public sector stated that auditor integrity has a positive effect on audit quality, because auditors with integrity will strive to avoid conflicts of interest and pressure from external parties. This research confirms that auditors who uphold moral and professional values will result in more transparent and trustworthy audits by stakeholders. However, not all studies show a significant influence between auditor integrity and audit quality. Kertarajasa, et. al., (2019) in his research on the government sector in Indonesia found that auditor integrity does not have a significant influence on audit quality. They suggest that while integrity is an important element, other factors such as the auditor's technical competence are more dominant in determining audit quality. These findings suggest that while auditor integrity is an important value, the auditor's deeper technical expertise and understanding of audit procedures and standards may influence the final audit outcome more than integrity alone.

Ximenes & Guntur (2023) in their research in the public sector also found no evidence supporting a significant influence between audit integrity and quality. The study emphasizes that in addition to integrity, factors such as the availability of adequate resources and organizational support can also further influence audit results. This factor indicates that even if the auditor has high integrity, without sufficient support from the organization, such as adequate training or sufficient resources, high-quality audit results may not be achieved. Overall, these findings suggest that while auditor integrity has a positive influence in most cases, other factors such as the auditor's technical competence and adequate organizational support should also be considered in determining audit quality produced. The varied results in this previous study provide an overview of the complexity of factors that affect audit quality and the need for a more holistic approach in evaluating auditor performance.

To explain the significant influence of integrity on audit quality, cognitive dissonance theory can provide a relevant explanation. Cognitive dissonance theory focuses on the tension that individuals experience when there is a mismatch between their attitudes and behaviors. In this context, auditors with high integrity tend to experience cognitive dissonance if they act inconsistent with their moral values, such as in situations where they are pressured to deviate from correct procedures or to cover up audit findings. To reduce this dissonance, auditors with integrity will strive to maintain consistency between their ethical principles and their actions in the audit process, which in turn improves the quality of the resulting audit.

For example, if auditors are faced with pressure to manipulate audit results or cover up errors in financial statements, they will feel cognitive dissonance if they act contrary to their integrity. To address this tension, auditors with strong integrity will be more likely to choose to maintain their moral and professional standards, which will result in more objective, transparent, and reliable audits. Thus, cognitive dissonance theory explains that auditors who have high integrity will tend to avoid actions that can create internal tensions that harm them personally and professionally. This supports the finding that auditor integrity has a significant influence on audit quality, as auditors who act in accordance with their moral values will produce more accurate and bias-free audits. This finding emphasizes the importance of building and maintaining auditor integrity as a key component in improving audit quality. Audit institutions such as BPK need to ensure that ethics training and moral coaching are an

integral part of auditor development. In addition, strict external supervision is also required to ensure that the integrity of auditors is maintained in carrying out their duties.

Using the framework of cognitive dissonance theory, this study makes an important contribution to understanding the role of integrity in the context of auditing. Integrity is not only an individual attribute, but also a component of organizational culture that needs to be continuously supported to create credible and reliable audit results.

Professionalism Affects Audit Quality

The results of this study show that the professionalism of auditors has a significant influence on audit quality, with a P-Value of 0.000. This shows that the higher the level of professionalism possessed by the auditor, the better the quality of the audit produced. Auditor professionalism includes adequate technical ability, a deep understanding of audit standards, and consistent ethical behavior. By maintaining a high level of professionalism, auditors can ensure that the audits carried out are free from bias, transparent, and objective, which directly improves the quality of the financial statements produced.

Research by Mahdi et. al., (2023) supports this finding, stating that professionalism has a positive effect on audit quality. Professional auditors maintain independence and freedom in work, which ultimately improves the quality of the audits produced. Rohmanullah et. al., (2020) also found similar results, where the better the professionalism of the auditor, the higher the quality of the audit that can be produced. Professional auditors will produce more credible and more useful reports for those in need, such as the community, government agencies, and other stakeholders.

In contrast, research by Fauziah & Yuskar (2023) found unfavorable results, stating that auditor professionalism does not have a significant influence on audit quality. In line with the research conducted by Azhari, et. al., (2020), they argue that while professionalism is important, other factors such as a strong internal control system and adequate organizational support further affect the audit results. These findings show that although auditors have a high level of professionalism, external factors such as weaknesses in the internal control system can reduce the positive impact of professionalism on audit quality.

In the perspective of Attribution Theory, these results can be explained by the way external parties, such as stakeholders or the public, assess the quality of the audit based on their perception of the auditor's professionalism. When the auditor shows a high level of professionalism. Including technical skills, strong ethics, and consistent objectivity. Stakeholders tend to attribute good audit results to the quality of the auditor's work. This professionalism reinforces the perception that auditors act professionally and independently, which increases confidence in audit results.

For example, if the auditor conducts an audit with high rigor and follows applicable standards, the party relying on the audit results will attribute the success of the audit to the auditor's professional actions. Conversely, if the auditor shows a lack of professionalism, the poor audit results may be considered the result of negligence or lack of skill. This shows how attribution theory explains the importance of external perception of professionalism in shaping the assessment of audit quality.

In addition, the Cognitive Dissonance Theory is also relevant in explaining the relationship between auditor professionalism and audit quality. This theory focuses on the tension that individuals feel when there is an inconsistency between their attitudes, beliefs, and behaviors. In the context of auditing, auditors who have high professionalism will strive to maintain consistency between their beliefs regarding the importance of transparency and accountability and their actions in the field. If an auditor faces a situation in which their

professionalism is questioned for example, due to external pressures or conflicts of interest they will perceive cognitive dissonance, which prompts them to take actions that can reduce said tension.

To reduce this dissonance, professional auditors will be more likely to make decisions that are in accordance with ethical principles and technical standards, despite pressure from other parties. This ensures that auditors maintain audit quality, even when faced with conditions that can create tension. This cognitive dissonance emphasizes that auditors who have high professionalism will go to great lengths to ensure that their decisions and actions are always in line with the standards and code of ethics of the profession, which ultimately improves the quality of audits.

This finding emphasizes the importance of the level of professionalism of auditors in ensuring high audit quality. Auditors who have strong professionalism not only work in accordance with existing procedures and standards, but also act with full awareness of the impact of audit results on the public and stakeholders. Therefore, the professionalism of the auditor plays a very important role in creating credible, transparent, and accountable audit reports.

The practical implication of these findings is that audit institutions, such as the CPC, need to continue to improve training programs that focus on developing auditor professionalism, including strengthening ethics, technical skills, and steadfastness in maintaining independence. Effective external oversight can also help keep auditors on track of high professionalism, which in turn will improve audit quality and strengthen public confidence in the results of audits issued.

Thus, the application of the theory of Attribution and Cognitive Dissonance in the context of auditor professionalism provides a deeper picture of how professional auditors can overcome internal tensions and build a positive perception of the quality of the audits they produce.

Auditor Ethics Weakens the Influence of Independence on Audit Quality

In this study, there is confusion about the role of auditor ethics as a moderator variable even though the independence of auditors is also closely related to ethics. This can be explained by looking at auditor ethics as a more specific element that can affect the relationship between several variables, such as the integrity and professionalism of auditors to audit quality. In general, independence refers to the ability of auditors to perform their duties objectively, without the influence of other parties, especially in terms of decision-making and reporting. On the other hand, auditor ethics includes moral principles and professional standards that auditors must follow in carrying out their duties. Although these two concepts are interrelated, independence does not fully cover all aspects contained in auditor ethics.

However, there are reasons why auditor ethics is used as a moderator variable in this study:

1. The Influence of Ethics on the Relationship of Key Variables: Auditor ethics as a moderation variable is used to see whether auditor ethics can strengthen or weaken the influence between key variables (such as independence, integrity, and professionalism) on audit quality. This is important because auditor ethics can influence how auditors carry out their work more responsibly and within a broader framework of principles, which include moral and professional values that do not only focus on independence.
2. Functional Difference between Independence and Ethics: Independence, while important, focuses more on the auditor's condition of being free from external influences that could

affect his or her objectivity. Meanwhile, auditor ethics includes actions based on moral values, such as honesty, transparency, and accountability in the implementation of auditor duties. When ethics is used as a moderator, it provides an additional dimension that can strengthen or moderate the effects of other variables on audit quality.

3. The Importance of Ethics in Maintaining Audit Quality: While auditors may be independent in their work, if they do not follow high ethical standards, the quality of the resulting audit can be questioned. In other words, auditor ethics serves to ensure that auditors are not only independent but also carry out their duties with appropriate moral principles, which can have an effect on high-quality audit results.

The results show that the independence moderated by auditor ethics has a significant influence on audit quality, with a P-value of 0.018 (< 0.05) and t-statistic of 2.360. However, a negative moderation coefficient of -0.078 indicates that the influence of independence on audit quality becomes weaker when auditor ethics is included as a moderation variable.

These findings indicate that although auditor ethics play a role in moderation, its influence actually weakens the relationship between independence and audit quality. This can be due to factors such as mismatch between auditor ethics and independence in more stressful situations, or the presence of other external factors that affect auditor behavior. Several previous studies support and provide different perspectives regarding these findings. Mahdi et. al., (2023) found that independence combined with auditor ethics has a positive effect on audit quality. Auditors who are independent and hold high ethics are able to produce more objective and quality audit reports, because they are not easily influenced by external pressure or personal interests. Rohmanullah et. al., (2020) also confirmed that the relationship between auditor independence and audit quality is getting stronger with the existence of good auditor ethics, which helps maintain professional standards and prevent violations of ethical principles.

Seliamang & Tapatfeto (2022) show that auditor ethics strengthen auditor independence, which ultimately improves audit quality. Auditors who uphold ethics are better able to maintain their independence, so that the audit process can be carried out with high integrity. This study also shows that independence moderated by auditor ethics has a significant effect on audit quality.

However, other studies such as Prakarsa et. al., (2023) and Baskoro & Badjuri (2023) also show that while auditor ethics serve to strengthen independence, some external factors, such as managerial support and audit resources, can further influence audit results. Suryani et al., (2020) added that although there is a theoretical relationship between auditor independence, ethics, and audit quality, they did not find a significant influence of auditor ethics in moderating the relationship, which shows the importance of other external factors in determining audit quality.

Istutik, et. al., (2023) In their research, they found that while auditor ethics are important in maintaining independence, other factors such as client trust and conflicts of interest can reduce the effectiveness of auditor independence. This study shows that although auditor ethics play a role, it does not necessarily strengthen the relationship between auditor independence and audit quality, as external factors such as conflicts of interest can affect audit results.

Gloria & Hermi (2023) In this study, although auditor independence has an effect on audit quality, they found that auditor ethics did not have a significant influence in strengthening the relationship. They show that organizational support such as auditor training, adequate resources, and internal company policies are more influential in improving audit

quality than the ethics that auditors have. Kertarajasa et. al., (2019) - This study reveals that auditor ethics does not have a significant influence in moderating the relationship between auditor independence and audit quality. They suggest that while auditor ethics are important, factors such as the auditor's technical competence and organizational resources play a greater role in determining audit quality.

Based on previous research, we can conclude that although in general auditor independence has a positive relationship with audit quality, auditor ethics has a varied role in strengthening this relationship. Some studies have shown that auditor ethics have a significant effect in strengthening the relationship between auditor independence and audit quality, while other studies have not found a significant effect. This could be due to other external factors, such as organizational support and training that supports the independence of auditors, which affect the audit results more than the ethical factors themselves.

The theory of Egoism focuses on the view that individuals act in their own interests and will tend to choose behaviors that provide personal gain. In the context of auditor independence, this theory suggests that auditors may be more inclined to maintain their independence and make decisions that favor audit quality because they want to protect their professional reputation and career. However, auditor ethics plays an important role in ensuring that decisions are not only driven by the auditor's personal interests, but also focus on truth and fairness.

In the context of these findings, the independence of auditors moderated by auditor ethics can be analyzed through the perspective of egoism. Auditors who have high ethics will be more likely to act in accordance with professional principles and maintain their independence, because they are aware that the decisions taken by maintaining independence will provide long-term benefits to their careers, reputation, and credibility as professional auditors.

Contingency theory suggests that the effectiveness of an action or decision is highly dependent on the situation or context. In this case, the independence of the auditor and the ethics of the auditor may have different effects depending on the external conditions affecting the auditor, such as the support of the organization, the relationship with the client, and the work environment. Auditors who operate in conditions that support their independence (e.g., an environment free from external pressures and faced with adequate training and resources) are more likely to adhere to professional ethics and produce quality audits.

The Contingency Theory in the context of this study suggests that auditor ethics can strengthen the auditor's independence in certain situations, such as when the auditor is faced with strong pressure from external parties (e.g., clients or superiors). Here, auditor ethics acts as a counterweight that keeps auditors on track, so that audit results remain objective and trustworthy. Conversely, in less pressurizing or more supportive contexts, the influence of auditor ethics on audit independence and quality may not be as large as in more challenging conditions.

Based on the results of these findings, auditor independence moderated by auditor ethics shows a strong relationship with audit quality. The implication of these findings is that auditor ethics serves to strengthen the relationship between auditor independence and the quality of the resulting audit. Therefore, it is important for audit organizations to:

1. Maintain and develop auditor ethics through training and strengthening ethical values, so that auditors can maintain their independence in stressful situations.

2. Increasing organizational support, both in terms of resources and training, to ensure that auditors can work in an environment that supports their independence and reduce the potential for external pressures that can affect audit quality.
3. Increase awareness of the importance of professional independence and ethics, so that auditors can focus more on their duties to produce accurate, transparent, and trustworthy audit reports. Audit organizations must instill strong and consistent ethical principles in the work culture, which will motivate auditors to always work with high integrity and strong objectivity, despite being faced with various external pressures.
4. Improve communication between auditors and the management of the audit organization. Good communication can help auditors to identify potential conflicts of interest and reduce the impact of pressure that can reduce audit quality. It will also ensure that the auditor's ethics are always on the right track and not affected by situations that could undermine their independence.
5. Strengthen a work culture that supports transparency and accountability, and encourage auditors to not only meet technical standards, but also to commit to ethical values that put the public interest first. An audit organization that has a work culture that respects professional ethics will be more effective in creating a higher audit quality that can be trusted by all stakeholders.
6. Conduct periodic evaluations and monitoring of audit practices to ensure that auditor ethics are constantly evolving and are not affected by changes in the organizational environment that could put a strain on their independence. A robust internal audit can help detect potential ethical violations or audit practices that are not in accordance with established standards.

With these measures, audit organizations will be able to create a more conducive environment for auditors to work with maintained independence, while still adhering to strong ethical principles, which will ultimately improve audit quality and maintain the integrity of the audit profession as a whole.

Auditor Ethics Cannot Moderate the Influence of Integrity on Audit Quality

The results show that the integrity of auditors moderated by auditor ethics does not have a significant influence on audit quality, as shown by the P-value of 0.270 and t-statistics of 1.104. This indicates that although auditor ethics plays a role in maintaining the auditor's professional behavior, there is no significant moderation effect between auditor integrity and audit quality. This means that auditor integrity remains the main factor in influencing audit quality, while auditor ethics does not strengthen the relationship significantly.

This research is in line with the findings of Suharti et. al.. (2017), which shows that auditor ethics cannot always strengthen or moderate the relationship between certain factors and audit quality. Although auditor ethics has an important role in maintaining professional standards of conduct, audit quality is more influenced by the integrity of the auditor as the main factor. Pradana's research (2015) also confirmed that factors such as managerial support and resources play a greater role in improving audit quality than auditor ethics.

However, a different view was also found in several other studies. Baskoro & Badjuri (2023) and Utami et al., (2024) suggest that auditor ethics can strengthen the relationship between audit integrity and quality. This shows that in some situations, especially when auditors have high ethics and work professionally, auditor ethics can strengthen the quality of the resulting audit. In the context of utilitarianism theory, which emphasizes the achievement of the greatest benefits for the largest number of people, auditor integrity is considered more relevant than auditor ethics in producing better audit quality. Auditors with

high integrity tend to produce accurate and transparent audit reports, providing great benefits to the public and stakeholders. Although auditor ethics play a role in maintaining professional behavior, this theory explains that auditors with high integrity will act in accordance with the principles of truth and fairness, even if faced with pressure or temptation to sacrifice those principles for a particular benefit.

For example, in a situation that demands quick decisions, auditors with high integrity will still choose to provide accurate reports despite external or internal pressures. Thus, high integrity is the key in ensuring audit quality, while auditor ethics, although important, plays a more role as a guide in maintaining the professionalism of auditors than as the main reinforcement of audit quality. Contingency theory states that there is no single approach that applies in all situations, but rather the decisions taken depend on certain contingency factors. In this case, external factors such as organizational culture, pressure from external parties, or available resources can affect the quality of the audit. The results of this study show that auditor ethics, while important in maintaining professionalism, is not strong enough to moderate the relationship between audit integrity and quality.

Contingency Theory suggests that in situations where the auditor faces great pressure from clients or a less supportive organizational situation, the integrity of the auditor becomes more important than the auditor's ethics. These conditions can reduce the influence of auditor ethics, so that integrity remains the dominant factor in determining audit quality. Thus, while auditor ethics are important, in certain situations or contexts, auditor integrity will still play a greater role in ensuring quality audit results.

Based on these findings, the practical implications for audit practices are that auditor training policies and programs need to prioritize the development of auditors' personal integrity. Auditor integrity is the more dominant element in influencing audit quality, while auditor ethics only serves as an additional element that supports professional behavior in certain situations. Therefore, to improve audit quality, audit organizations need to focus on strengthening the integrity of auditors, while still instilling ethical values as part of their professional development. Audit organizations must also create an environment that supports auditor integrity, such as providing strong managerial support, relevant training, and an organizational culture that values transparency and accountability. Thus, although auditor ethics plays a role in maintaining standards of conduct, integrity remains key in creating optimal audit quality.

In conclusion, although auditor ethics has an important role in maintaining auditor professional behavior, the findings of this study show that auditor integrity is more dominant in influencing audit quality. Utilitarianism Theory and Contingency Theory provide insight that auditor integrity plays a greater role in generating greater benefits for the public and stakeholders, and can determine audit quality more significantly than auditor ethics. Therefore, strengthening the integrity of auditors is a top priority in improving audit quality, with auditor ethics as an additional factor that is relevant in certain situations.

Auditor Ethics Strengthens the Influence of Professionalism on Audit Quality

The results of this study show that professionalism moderated by auditor ethics has a significant influence on audit quality, with a P-value of 0.003 (< 0.05) and t-statistic of 2.942. These findings indicate that auditor ethics strengthens the relationship between professionalism and audit quality. The higher the level of professionalism possessed by the auditor and the stronger the ethics applied, the higher the quality of the audit produced. This shows that auditor ethics not only plays a role in maintaining professionalism standards, but also increases the effectiveness and accuracy of conducting audits.

Gloria & Hermi (2023) stated that good auditor ethics can improve the professionalism of auditors in carrying out their duties, which in turn improves audit quality. Auditor ethics serves as a moderation factor that strengthens the auditor's professional skills in detecting errors and irregularities. Zulfi (2023) also found that auditors who have high ethics tend to conduct audits more thoroughly and in accordance with standards, which increases the credibility and quality of audits. The research of Marsela et. al., (2022) also confirms that auditor ethics plays an important role in strengthening the relationship between professionalism and audit quality. Professional and ethical auditors are better able to produce more accurate and trustworthy audit reports. These findings support the understanding that auditor ethics not only governs auditor behavior, but also plays a key role in improving the resulting audit results.

However, some studies show different results. Fadzillah (2018) stated that although auditor ethics are important in maintaining professional behavior, auditor ethics do not significantly moderate the relationship between professionalism and audit quality. Azhari et. al., (2020) also found that auditor ethics did not have a significant influence in moderating the relationship between professionalism and audit quality. This shows that while ethics are important, other internal factors, such as technical capabilities and organizational support, play a greater role in improving audit quality. Overall, the results of this study underscore the importance of auditor ethics in strengthening auditor professionalism and improving the quality of the resulting audits, although their influence may vary depending on the context and other external factors.

The theory of egoism focuses on individual actions that are driven by self-interest. In the context of auditing, the professionalism of auditors can be explained through this theory, because auditors with integrity and professionalism will seek to maintain their reputation and credibility. This is directly related to the high quality of audits because auditors who are professional and have strong ethics will try to produce the best audits for their personal interests, namely a good professional reputation. The Influence of Auditor Ethics in Egoism Theory: Auditors who have high ethics not only consider their personal interests, but also strive to maintain higher professional standards. Strong auditor ethics strengthen their professionalism and, in turn, improve audit quality. Thus, ethics-driven professionalism will result in higher audit quality, which ultimately improves the auditor's professional reputation.

This theory focuses on achieving the greatest benefits for as many people as possible. In the context of audit quality, this means that professional and highly ethical auditors strive to produce audits that are beneficial to the public interest, such as financial transparency and good management of state finances. Professional and ethical auditors not only focus on compliance with the rules, but also aim to achieve optimal benefits for society through honest and transparent audits.

The Influence of Auditor Ethics in Utilitarianism Theory: Auditor ethics in utilitarianism theory reinforces the principle that highly ethical auditors will produce maximum benefits for all parties involved, including the government and society. Auditor ethics moderates the relationship between professionalism and audit quality by ensuring that decisions taken by auditors produce the greatest benefits in the public interest. Professional and ethical auditors will strive to provide transparent and trustworthy audit results, which are beneficial to the wider community. Contingency theory states that there is no one approach that applies in all situations. The decisions or actions taken in an organization depend on certain conditions and situations. In the context of auditing, this means that the influence of auditor ethics in

moderating the relationship between professionalism and audit quality can differ depending on the situation the auditor is facing.

The Influence of Auditor Ethics in Contingency Theory: Auditor ethics serves to regulate auditor behavior in various conditions that may not always be ideal. In some situations, for example when there are external pressures or a poor organizational culture, auditor ethics can ensure that auditors adhere to high professional standards, which in turn improves audit quality. However, in some other conditions, the auditor's ethics may not be strong enough to address external factors that can affect the audit results. For example, if an auditor faces great pressure to provide an opinion that is not objective, even if they are ethical, the situation could reduce the power of ethical influence on audit quality.

CONCLUSION

This study aims to analyze the influence of professionalism moderated by auditor ethics on audit quality. Based on the results of the analysis, it can be concluded that the professionalism of auditors supported by auditor ethics has a significant influence on audit quality. Auditor ethics serves as a moderation variable that strengthens the relationship between professionalism and audit quality. Auditors who have high ethics tend to be more thorough and committed to better professional standards, which in turn improves the quality of the resulting audits. The theories of Egoism, Utilitarianism, and Contingency used in this study provide an in-depth perspective on how auditor ethics moderate the relationship between professionalism and audit quality. The Theory of Egoism suggests that auditors seek to maintain their personal reputation through quality audit results, while the Theory of Utilitarianism emphasizes benefits to the public interest through transparent and accurate audits. Contingency Theory reminds that the influence of auditor ethics can vary depending on the specific conditions the auditor faces, such as external pressures or conflicts of interest. Overall, this study confirms that the development of auditor professionalism and ethics is very important to improve audit quality, as well as make a significant contribution to a more transparent and accountable management of state finances.

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