

The Effect of Independence And Competence On Audit Quality With Professional Skepticism As A Moderating Variable

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ABSTRACT

The purpose of this study is to see how independence and competence interact with professional skepticism as a moderating variable. A quantitative approach was adopted, utilizing data collection technique of questionnaires. The participants in this study were auditors working for all public accounting companies in Surabaya. A total of 129 responders were chosen from a pool of 230 auditors. Purposive sampling was utilized to collect data. The descriptive statistics and SPSS program were utilized to analyze the data in this study. The findings revealed that audit quality was positively influenced by independence, competence, and professional skepticism. Professional skepticism also enhances the relationship between independence and quality, but it cannot strengthen the relationship between competence and quality.

Keywords : Audit Quality, Competence, Independence, Profesional Skepticism

INTRODUCTION

Several characteristics, including independence, competency, and a skeptical mindset, might influence the quality of the audit delivered by the auditor (Tandiontong, 2016). The likelihood that the auditor will uncover and report irregularities in the client's accounting system is characterized as audit quality. Violation findings are used to assess audit quality in relation to the auditor's knowledge and experience. In the meanwhile, reporting of infractions is contingent on the auditor's encouragement to do so. Sendjaja (2004) explains that this encouragement will depend on the independence and professional skepticism of the auditor. Auditors who work in public accounting firms are expected to adhere to the applicable ethical principles which have been regulated in the 2016 Code of Ethics for the Professional Public Accountant. Public accounting firms cannot simply trust auditors in their daily assignments but by paying attention to internal control to maintain quality or referred to as the Quality Control System (Nandari and Latrini, 2015).

A quality control system is used to verify that the integrity of an audit is preserved. A quality audit complies with professional standards and applicable laws and regulations, as well as applicable firm quality control policies and procedures, and issues an auditor's report in accordance with the criteria (Audit Standards) (220). Auditors must pay attention to the level of confidence that is judged suitable for financial statements that are free of serious misrepresentation, as well as the auditor's willingness to report the findings (Quality Control Standard 1, 2016).

According to Susilo and Widyastuti (2015), independence is necessary to ensure that the audited financial reports are of high quality, or that audit quality is maintained. The auditor's independent attitude is classified into two categories: thinking independence and appearance independence (Code of Ethics, 2016). Unfortunately, with the case of manipulation performed by auditor audited the financial statements of the Raden Motor firm, the independence was not held by the auditor. According to the website (Tribunnews.com), Raden Motor wanted to expand its business into the buying and selling of vehicles, therefore it requested for a capital loan of Rp 52 billion from the BRI Jambi Branch in 2009. Financial accounts were fabricated with the cooperation of auditors who audited Raden Motor's financial records, according to the trial at the Jambi High Court. By omitting activities and materials that should have been included in Raden Motor's financial statements, Biasa Sitepu assisted financial statement fabrication. As an auditor, Biasa Sitepu was unable to demonstrate his independence, demonstrating the importance of the Indonesian Institute of Certified Public Accountants' code of conduct (IAPI). According to Tandiontong (2016:169), if the accountant is not independent, his advice is worthless. This is undoubtedly a question of why an auditor's independence is so shaky, as the authors point out.

A case of international audit fraud also happened in 2015. From www.academia.edu by Shila Marifah, Toshiba, a company founded in Japan in 1875 overstated profits. From the 2008 to 2014 fiscal year, the Japanese giant Toshiba was proven to have falsified its financial statements by inflating its profits of US\$ 1.22 billion. Ernst & Young ShinNihon LLC. EY cooperated in auditing Toshiba for 12 years from 2002 to 2014. For this action, Japanese financial regulators fined the affiliated company Ernst & Young 2.1 billion yen (US\$ 17.4 million). From this, we can see that the skepticism of the EY auditors in this case was very low. This is in line with the opinion of Tawakkal (2019) stating that a public accountant auditor does not only need skepticism but also knowledge.

Internal forces, like as talent, knowledge, or effort, and external forces, such as environment, luck, and opportunity, are explained by attribution theory as determining a person's conduct. Alony and his colleagues (2014). As a result, it will encourage an auditor to perform activities depending on his or her own abilities (internal factors). Independence is an internal aspect (one's self) as well as competence and professional skepticism.

Competence is one of the capitals of auditor's education to conduct audits because low competence can affect the quality of financial reports per audit (Code of Ethics, 2016). Competence is not only achieved by auditors but also maintained as regulated in the professional code of ethics. Competence maintenance is often a dilemma due to the tight schedule of auditors to carry out additional activities to improve competence. Being mentally dissatisfied and critical, feeling that we are not smart enough in the sense of being motivated to gain knowledge other than the experience itself are important. This mentality is called professional skepticism.

An auditor should have a mental attitude of professional skepticism. The life and mentality of an auditor is characterized by a skeptical attitude known as professional skepticism (Sari, 2011). According to Husnianto and Pituringsih (2017), skepticism is not a bad attitude, hence it is referred to as professional skepticism, which can be understood as professional suspicion. Auditors are more independent with mental skepticism since they carry professional suspicion (Kustinah and Nurhayati, 2016). Because he or she has the fortitude to publish or disclose the results, the auditor will have a mental skepticism. Auditors should not be happy with what has been accomplished, so that mental skepticism, whether large or tiny, motivates the auditor to grow in order to avoid being negligent or ineffective. The purpose of this study was to determine the effect of independence and competence on audit quality with professional skepticism as a moderating variable.

Independence refers to a person's ability to maintain a stance that is not subject to personal interests or the interests of other parties seeking to suppress them (Suhayati and Rahayu, 2010). Independence can be separated into two types, according to the Code of Ethics (2016): independence in thought and independence in appearance. In mental independence, the auditor is able to behave in a neutral manner, which is the mental auditor in protecting oneself from interests that can influence or put demands on the auditor's objectivity and maintain an appropriate attitude of skepticism. The judgment of outsiders who witness the auditor carrying out an independent attitude so that independence in appearance. Auditors may not compromise in providing professional judgment because of particular interests. This demands auditor to be objective in the audit work carried out and to report audit results with a high degree of independence (Herry, 2010:73). According to the Professional Accountant Code of Ethics Section 120 (2016) auditors are required to practice their objective attitude by not giving up any swaying interests, politics, business from other parties who try to interfere with the objectivity of an auditor. Practitioners are required to follow the ethical rules that have been set by the regulator, including the ethical rules regarding independence (Audit Standards, 200:A16). Agoes and Ardana (2009:76) argue that auditor independence will protect the auditor's ability to formulate an audit opinion without being influenced by anyone.

Competence can be obtained through education and experience (Mulyadi, 2017:60). Tuanakotta (2013:51; Code of Ethics Section 100.5:2016) explains that competence means that auditors must maintain their professional knowledge and expertise at a fairly high level and be diligent in implementing their knowledge and expertise when providing professional services. In this case, each auditor must conduct an audit with a level of vigilance, avoid carelessness, use competence as much as possible, be diligent and consistent. The application of competence when providing audit services requires care and consideration to implement the knowledge and skills of an auditor. The professional competence can be divided into two separate things, namely the achievement of professional competence and the maintenance of professional competence

(Suhayati and Rahayu, 2010:65). Awareness of individual auditors in maintaining professional competence is intended so that auditors are not outdated. This means that the auditor is able to keep up with the times, both in terms of technology and knowledge related to professional services. Quality Control Standard 1 (2016: 75) states that competence can be developed through various methods which include professional education, continuous development, technical training and tenure as well as supervision from more experienced superiors as well as emphasis on independence towards members. Continuing education and knowledge development are needed by auditors to support their competence when carrying out an assignment.

Professional skepticism is an attitude that includes a questioning mind/not easily satisfied with things that are not yet clear, alertness to conditions that indicate possible misstatements due to error or fraud, and critical evaluation of audit evidence without being suspicious obsessive or skeptic (Code of Ethics, 2016). Throughout the engagement phase, an auditor must exercise and retain professional skepticism.

Audit Quality

Audit quality is an assurance function that is used as a comparison between the actual situation and the situation that should be (DeAngelo, 1981). The quality of the audit report has been regulated in Quality Control Standard 1 (2016). SPM 1 regulates the responsibilities of a public accounting firm for the quality control system in carrying out assurance engagements (Audit, Review, and Other Assurance Engagements) and non-assurance engagements. The objective of the auditor to carry out quality control procedures at the engagement level is to provide sufficient assurance for the auditor that the audit has been carried out in accordance with professional standards and applicable legal and regulatory requirements and is correct in true circumstances. Actual quality indicates the level of risk of material misstatement in the financial statements that can be reduced by the auditor (James, 2014). The role of the auditor as an examiner is certainly very important in terms of maintaining the quality of the audit results so that the resulting financial statements are relevant and reliable. Sari (2011) explains that audit quality is closely related to users of financial statements because the data that has been audited with quality will describe the actual conditions that affect the accuracy of investors in making decisions based on audited financial information. The higher the quality of the audit produced by the auditor, the higher the public trust in the auditor.

Independence on Audit Quality

Independence motivates a person to resist pressure or direction that serves the interests of a specific group. It acts as a fortress for an auditor in maintaining a neutral position while avoiding being swayed by existing interests (Agoes and Ardana, 2009). Because financial statements cannot depict actual situations, an auditor who is not unbiased will side with specific parties and fail to deliver quality financial reports per audit. This emphasizes the importance of the auditor's

independence. Tandiontong (2016: 83) explains that auditors must also maintain their appearance to appear independent, because everyone, including the public, has the right to judge. Previous research by Agusti and Pertiwi (2013) showed that independence had an effect on audit quality partially and simultaneously. Kurnia et al (2014) and Gita and Dwirandra (2018) revealed that independence had a positive impact on audit quality. Karnia (2015) also highlighted that independence had a positive effect on audit quality. From the description above, the researcher proposes the following hypothesis: H1: Independence has a positive effect on audit quality

Competence on Audit Quality

Competence is obtained through education and experience (Code of Ethics, 2016). This means that education and experience is a process of competence. Competence is divided into two, achievement and maintenance. Achievements are obtained through education levels, while maintenance is obtained through a commitment to learning and improving knowledge and following the development of the accounting profession. Quality Control Standard 1 (2016: 92) explains that the achievement and maintenance of competence is also important for auditors to use for assignments so that they are carefully and thoroughly and use their technical abilities in auditing, meaning that the auditor must direct all of his abilities in auditing. Suhayati and Rahayu (2010:41) stated that attending training was an indicator of the competence of an auditor. Previous research by Agusti and Pertiwi (2013) showed that auditor competence had an effect on audit quality. In addition, Kurnia et al (2014), Gita and Dwirandra (2018) and Karnia (2015) found that competence had a positive influence on audit quality. From the description above, the researcher proposes the following hypothesis: H2: Competence has a positive effect on audit quality

Professional skepticism of Audit Quality

Professional skepticism is an attitude that includes a questioning mind and critical evaluation of audit evidence (Code of Ethics, 2016). Auditing Standards (200:58) explains that professional skepticism is an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatements, whether caused by fraud or error, and an important assessment of audit evidence. Previous research from Anugerah and Akbar (2014) showed that professional skepticism has a significant effect on audit quality. From the description above, the authors propose the following hypothesis: H3: Professional skepticism has a positive effect on audit quality.

Professional skepticism strengthens the influence of independence on audit quality

Professional skepticism strengthens the relationship between independence and audit quality Kustinah and Nurhayati (2016). Auditors who have skepticism certainly have a critical character compared to those who do not. Skepticism is synonymous with criticism. Logically, if a person has a critical attitude, he will automatically question things that can interfere with his independence. Mustika and Rifa (2013) explain that auditors should be prosecuted firmly.

However, mental skepticism strengthens auditors to be critical and firm in implementing and maintaining their independence. Tandiontong (2016:171) reveals the fact that there is a possibility where the financial statements are not one hundred percent made as it is by the management. Because such manipulation can occur, auditors are potentially under management pressure to allow such manipulation to undermine their independence. However, professional skepticism can strengthen the independence of an auditor which will later affect audit quality. The skepticism variable as a moderating variable in this study was strengthened by previous research which placed the skepticism variable as an independent variable with the results not having a significant effect on audit quality. Research by Nandari and Latrini (2015), Husnianto, et al (2017), Mustika and Rifa (2013) does not carry the skepticism that strengthens independence on audit quality, so that previous research places independence as an independent variable. Agusti and Pertiwi (2013) show that independence has an effect on audit quality partially and simultaneously. Kurnia, et al (2014) and Gita and Dwirandra (2018) found that independence has a positive impact on audit quality. Karnia (2015) also found that independence had a positive effect on audit quality. From the presentation above, the following hypothesis is proposed: H4: Professional skepticism strengthens the influence of independence on audit quality Professional skepticism strengthens the influence of competence on audit quality.

All professions naturally have competencies according to their respective fields, as well as in terms of auditing (Gita and Dwirandra, 2018). Auditors are required to be competent in their technical expertise. This certainly affects the quality of the audit in which the auditor carries out his work carefully and thoroughly and has reliable competence. The Code of Ethics (2016) explains that competence is not only achieved, but also maintained. Mental skepticism is expected to be able to strengthen one's competence, because skepticism encourages someone to be suspicious and think critically. Auditors have knowledge at a certain level so that clients are ensured to receive competent services according to developments in practice, regulations and act according to applicable audit standards (Code of Ethics, (2016:100.5). To find out the development of rules, auditors need to seek the latest regulations and have a critical prejudice whether the rules that are being used are still valid or have been developed.

The Code of Professional Ethics and the theory that has been explained indicate that an attitude of skepticism is needed in order to strengthen competence on audit quality. This is in line with research from Ardiansyah et al. (2017) under which professional skepticism has a positive and significant effect on audit quality. Daryaei (2018) carries professional skepticism as a moderator between competence and audit quality with the results of professional skepticism being able to moderate the influence of competence on audit quality. Hereby the following hypothesis is presented: H5: Professional skepticism strengthens the influence of competence on audit quality

RESEARCH METHODS

This is a quantitative research. Ghozali (2007:175) explains that quantitative method is called traditional method because it has been used for a long time that it has become a tradition as a method for research. This is a scientific method because it meets scientific principles of concrete/empirical, objective, measurable, rational, systematic, and replicable/can be repeated (Sugiyono, 2010:50).

According to Sugiyono (2018:15) quantitative research method can be interpreted as a method based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, quantitative/statistical data analysis, with the aim of describing and testing hypotheses that has been established." This research consists of four variables, namely Independence (Ind), Competence (Kom), Professional Skepticism (Skep), and Quality Audit (KA) and was carried out in the city of Surabaya carrying the population of all Public Accounting Firms in the City of Surabaya.

This study used purposive sampling technique by taking samples from the population based on certain criteria (Hartono, 2013:98). Arikunto (2014: 183) states that sampling with this purposeful technique is quite good because it is in accordance with the researchers' own considerations so that they can represent the population. The samples that will be selected are with the following criteria:

Table 1. Research Sample Criteria

1	The audit division section serves as auditor
2	Senior auditor position
3	Junior auditor position

Source: Processed by the Author

The criteria are made because first, it is related to the audit topic so that the subject under study is the auditor at the Public Accounting Firm. The second criterion, senior and junior auditor positions are sampled because these two positions carry out direct audits in the field, so they play a lot of roles in implementing the code of ethics and applicable audit technical standards.

RESULTS AND DISCUSSION

The population used in this study was all public accounting firms in the city of Surabaya. This included 230 auditors who worked as an audit division or 46 public accounting firms located in the city of Surabaya. Of the total population, only 129 auditors can be used as respondents or 23 of 46 public accounting firms on the grounds that the auditors concerned cannot receive questionnaires, are also busy dealing with client problems and also many offices have changed addresses.

The focus of this research is to find out the effect of independence, competence on audit quality with professional skepticism as a moderating variable. The source of data in this study is a questionnaire. The sampling technique used is purposive sampling, i.e. sampling is used based on certain criteria that have been previously selected to meet the needs of research data.

Validity Test

Validity test was carried out by comparing the calculated r value with r table with degrees of freedom ($dk = 129 - 2 = 127$) with a significance level ($\alpha = 0.05$) where the r table value was 0.1729. If the calculated r value is greater than r table and the r value is positive, then the questionnaire item is valid (Sugiyono, 2013: 215).

Table 2. Validity Test

Variable	Cronbach's alpha value	Critical Value	Information
Skep	0.688	0.6	Reliabel
Ind	0.722	0.6	Reliabel
Kom	0.766	0.6	Reliabel
AQ	0.770	0.6	Reliabel

Reliability Test

Reliability test used the Cronbach alpha technique. The instrument has a high reliable value if the alpha value > 0.7 (Sugiyono, 2010:147).

Table 3. Reliability Test

Professional Skepticism (Skep)			
Skep1	0.539	0,1729	Valid
Skep2	0.403		Valid
Skep3	0.383		Valid
Skep4	0.544		Valid
Skep5	0.641		Valid
Skep6	0.567		Valid
Independence (Ind)			
Ind1	0.650	0,1729	Valid
Ind2	0.661		Valid
Ind3	0.730		Valid
Ind4	0.216		Valid
Ind5	0.250		Valid
Ind6	0.706		Valid
Competence (Kom)			
Kom1	0.701	0,1729	Valid
Kom2	0.685		Valid
Kom3	0.680		Valid
Kom4	0.702		Valid
Kom5	0.621		Valid
Audit Quality (AQ)			
AQ1	0.761	0,1729	Valid
AQ 2	0.721		Valid
AQ 3	0.707		Valid
AQ 4	0.661		Valid
AQ 5	0.623		Valid
AQ 6	0.618		Valid

Source: Processed by the Author

Based on table 3 above, the Cronbach alpha reliability coefficient value is greater than or above 0.6. Therefore, it was concluded that the instrument or questionnaire was distributed to 129 reliable respondents so that it could be processed into research.

Hypothesis testing

F test regression model 1

The F test of regression model 1 is used to determine the relationship between the influence of independence (X1) and competence (X2) on audit quality (Y)

Table 4. F Test Results of Regression Model 1

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	565.860	3	188.620	101.742	.000 ^b
Residual	231.737	125	1.854		
Total	797.597	128			

Source: Processed by the author

From table 4 above, the calculated F from multiple linear regression analysis is 101.742 with a significance value of $0.000 < 0.05$. Then it was decided that the first model, namely multiple linear regression, the effect of competence independence on audit quality was declared feasible.

F test regression model 2

The F test of regression model 2 is used to test the effect of independence and competence on audit quality with professional skepticism as a moderating variable using the second model, MRA (Moderated Regression Analysis).

Table 5. Results of Regression Model F Test 2

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	603.475	7	86.211	53.737	.000 ^b
Residual	194.122	121	1.604		
Total	797.597	128			

Source: Processed by the author

From table 5 above, F count is 53,737 with a significance value of $0.000 < 0.05$. So it was decided that the second model, namely MRA affects independence, competence on audit quality with professional skepticism as a moderating variable is feasible.

Regression model T test 1

The T test of regression model 1 is multiple linear regression which is used to test the first hypothesis to the third hypothesis i.e the influence of the independent variable on the research dependent variable.

Table 6. T-Test Results of Regression Model 1

Model	t value	Sig.
1 (Constant)	1.505	.135
Independensi	5.277	.000
Kompetensi	6.440	.000
Skeptisisme profesional	2.473	.015

Source: Processed by the author

Based on table 6 of the multiple linear regression analysis above, the independence variable has a significance value of $0.000 < 0.05$, so it was decided that H1 was accepted. Thus, independence has a positive effect on audit quality. The competency variable has a significance value of $0.000 < 0.05$, it is decided that H2 is accepted. Thus, competence has a positive effect on audit quality. The professional skepticism variable has a significance value of $0.015 < 0.05$, so H3 is accepted. Thus, Skepticism has a positive effect on audit quality.

Regression model T test 2

T test of regression model 2 was used to test the fourth and fifth hypotheses i.e. the moderating variable could moderate the effect of the independent variable on the research dependent variable.

Table 7. Results of Regression Model t-test 2

Model	t value	Sig.
1 (Constant)	1.519	.131
Independensi	-2.843	.005
Kompetensi	1.193	.235
Skeptisisme profesional	-1.364	.175
Ind_Skep	3.192	.002
Kom_Skep	-.743	.459

Source: Processed by the author

Based on table 7 the Ind*Skeptic variable has a significance value of $0.002 < 0.05$, then H4 is accepted. Thus it can be seen that professional skepticism has a positive effect in strengthening independence on audit quality. Kom*Skep variable has a significance value of $0.459 < 0.05$, so H5 is rejected. Thus, professional skepticism is not able to strengthen competence on audit quality.

Coefficient of Determination

The results of the Coefficient of Determination before the interaction of the moderating variables are presented in the table below:

Table 8. Results of the Coefficient of Determination before the interaction of moderating variables

Variabel	R	R ²
Regresi	.842	.709
Independensi		
Kompetensi		

Source: Processed by the author

Based on table 8, R is 0.842. This shows that the variables of Independence (X1) and Competence (X2) have a strong relationship to audit quality (Y). R Square is 0.709. This shows that independence and competence contribute with a percentage of 70.9% to audit quality at a public accounting firm in Surabaya, while the remaining 29.1% is a contribution from other factors. The results of the coefficient of determination after the interaction of the moderating variables are presented in the table below:

Table 9. Results of the Coefficient of Determination after the interaction of moderating variables

Variabel	R	R ²
Regresi	.870	.757
Independensi		
Kompetensi		
Skeptisisme Profesional		
Independensi_Skeptisisme Profesional		
Kompetensi_Skeptisisme Profesional		

Source: Processed by the author

Based on table 9 R is 0.870. This shows that the variables of Independence (X1) and Competence (X2) have a strong relationship to audit quality (Y) because they are close to number 1. The R Square number is 0.757. This shows that the R Square number is greater than the previous one, namely 0.709, which means that the moderating variable, professional skepticism, was able to strengthen the relationship between the independence and competence variables on audit quality.

The Influence of Independence on Audit Quality at Public Accountant Firm in Surabaya

The t-test has a significance value of 0.000 which is smaller than the 0.05 significance level. Therefore, it can be concluded that the independent variable has a positive effect on audit quality at a public accounting firm in Surabaya.

An auditor's high level of independence has a beneficial impact on audit quality. An auditor's attitude to apply an independent attitude is strengthened by attribution theory (Alony et al). (2014). This idea demonstrates that when an auditor has an independent attitude, he will put that attitude into practice. This is in line with Herry's (2010) opinion, which states that auditors who lack an independent mindset will find it difficult to practice their independence in the workplace.

According to Tuanakotta (2013), independence is separated into two types: mental and physical independence. Thinking independence refers to the auditor's ability to maintain a mental attitude that allows for statements of thought that are unaffected by factors that could impact the auditor's professional judgment (Code of Ethics, 2016). Independence in appearance refers to an attitude of avoiding behaviors or situations that can lead other parties to question the auditor's independence. The auditor's independence is meant to protect them from the interests of particular parties (Karnia, 2015). According to Muslimin (2018), the audits performed are of greater quality since the auditors think independently by having a mental attitude that is not influenced by external

factors. The results of this study are in line with previous findings by Agusti and Pertiwi (2013), Karnia and Haryanto (2015), Gita and Dwirandra (2018) that independence has a positive effect on audit quality.

At a public accounting firm in Surabaya, the competency variable was found to have a considerable impact on audit quality. The attribution theory enhances an auditor's attitude toward implementing his or her competence (Alony et al (2014). Competence is an intrinsic factor in the auditor, according to this idea. This hypothesis states that when an auditor has a high level of competency, he will optimize and apply that competence in his work. The first absorption of auditors in reacting to laws on Audit Standards is based on behavior theory. In this scenario, Audit Standards serve as a motivator for auditors to develop and retain competence (Agoes and Ardana, 2009). The competence of an auditor is demonstrated by expertise in providing professional services in where the higher the competence of the auditor, the higher the quality of the audit produced (Code of Ethics, 2016).

Professional competence is divided into two categories: attaining professional competence and maintaining professional competence (Code of Professional Ethics) (130.2). Professional competency necessitates ongoing awareness and comprehension of professional technological developments as well as applicable commercial developments. Competence has a beneficial impact on audit quality, according to research from Anugerah and Akbar (2014), Agusti and Pertiwi (2013), Kurnia et al (2014), Karnia and Haryanto (2015), Gita and Dwirandra (2018).

The Effect of Professional Skepticism on Audit Quality at Public accounting firm in Surabaya

The t-test shows a significance value of 0.015, so the significance value is smaller than the 0.05 significance level. Thus, Professional Skepticism variable has a significant effect on audit quality at public accounting firm in Surabaya. In short, the higher the professional skepticism of an auditor, the higher the quality of the resulting audits. The auditor's professional skepticism shows an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatements, whether caused by fraud or error, and an important assessment of audit evidence (Audit Standards (200:20). Mulyadi (2017) :83) explains that auditors who have skepticism will obtain sufficient evidence and detect misstatements both accounting and intentional so that the audit carried out becomes more qualified. The results of this study are supported by previous research conducted by (Anugerah and Akbar, 2014).

Professional skepticism strengthens the influence of independence on audit quality

The significance value of the t test is 0.002 and is smaller than the 0.05 significance level, so it can be concluded that the professional skepticism variable is proven to be able to positively moderate the influence of independence on audit quality in public accounting firms in Surabaya. That is, the stronger the attitude of skepticism possessed by the auditor, the stronger the influence

of auditor independence on the quality of the audit he does. Professional skepticism as a moderating variable is reinforced by behavior theory. Skepticism here is positioned as a stimulus. Finally, with the support of facilities and encouragement from the environment, the stimulus has the effect of acting on the individual (Hovland et al. (1953).

Related to independence, skepticism will make stimulation and have an impact on strengthening/weakening the influence of independence on audit quality. Attribution theory explains a person's behavior where this theory studies the process of how someone interprets an event, learns how someone interprets the reasons or causes of his behavior (Alony et al. (2014). As mental skepticism possessed by auditors is an internal factor in attribution theory, people who have an attitude of skepticism are identical with vigilance, so it is related to their independence; people who are independent also have vigilance. In other words, skepticism can strengthen the independence of an auditor (Mustika and Rifa, 2013). The value of R square before the moderating variable was 0.709 and after the moderating variable changed to 0.757. This suggests that the moderating of the professional skepticism variable strengthens the effect of independence on audit quality.

Professional skepticism strengthens the influence of competence on audit quality

t test has a significance value of 0.459 which is greater than the 0.05 significance level. Therefore, it can be concluded that the variable of professional skepticism is not able to moderate the effect of competence on audit quality in public accounting firms in Surabaya. Tandiontong (2016:172) suggests that past and present competencies are different. The past competence only focused on bookkeeping techniques, whereas nowadays auditors are expected to have substantial professional competence in various interrelated areas that affect their audit work. This means that competence is something that encourages an auditor to work in accordance with his technical capabilities. When an auditor has a high level of competence, of course this will also produce a quality audit (Suhayati and Rahayu, 2010). However, when competence is interacted with professional skepticism, the professional skepticism variable is not able to moderate competence, its effect on audit quality. This is in contrast to research conducted by Daryaei (2018) where skepticism is able to moderate competence on audit quality.

CONCLUSION

Independence has a positive effect on audit quality. Competence has a positive and significant effect on audit quality. Professional skepticism has a significant positive effect on audit quality and is able to moderate the effect of independence on audit quality. Professional skepticism is not able to moderate the effect of competence on audit quality. This is because competence is an option so it does not require an attitude of professional skepticism in strengthening or weakening competence on audit quality.

Suggestion

The next research can use professional skepticism as a moderating variable considering that not many similar studies have raised professional skepticism as a moderating variable.

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