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## Determining Audit Quality in the Accounting Profession with Audit Ethics as a Moderating Variable

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**Abstract:** Obtaining information about a company's financial statements has become increasingly important. Thus, highly skilled and expert public accountants are required who can execute their tasks following ethical standards. This study investigates the effects of audit professional skepticism and auditor expertise and integrity on audit quality in the accounting profession, with auditor ethics as the moderating variable. The study sample consisted of 65 auditors working in 14 public accounting firms in Surabaya, Indonesia. Data were collected through questionnaires and then analyzed using the SmartPLS approach. Results indicated that audit professional skepticism and auditor expertise and integrity positively influence audit quality. On one hand, auditor expertise, which is moderated by auditor ethics, positively influences audit quality. On the other hand, audit professional skepticism and integrity, which are moderated by auditor ethics, do not influence audit quality. The findings suggest that auditors must further improve their compliance with ethical standards to strengthen their integrity, which in turn, enables them to produce good audit quality. Furthermore, auditors must always strive to increase their professional skepticism and expertise.

**Keywords:** auditor ethics, auditor expertise, audit professional skepticism, audit quality, integrity.

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## INTRODUCTION

“Kronologi Krisis Laporan Keuangan Garuda Indonesia” (CNN Indonesia, 2019).

“Kemenkeu Beberkan Sanksi yang Menanti Auditor Lapkeu Garuda” (CNBC Indonesia, 2019).

“Laporan Keuangan Garuda Diduga Dimanipulasi, Siapa Tanggung Jawab?” (tirto.id, 2019).



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The three titles of news online greatly surprise the business world in Indonesia and the accounting profession, since the commotion of Garuda Indonesia's (GI) financial statement involves a public accountant (CNN Indonesia, 2019; CNBC Indonesia, 2019; tirto.id, 2019). The first news title states that two commissioners of GI, Chairul Tanjung and Dony Askaria, refuse to sign the 2018 financial statement with an argument that there is no payment until the end of 2018 for the transaction with PT Mahata Aero Teknologi (Mahata). There is indeed something strange with the GI's financial statement since in 2017 it suffers a loss of US\$216.58 million but it turns to profit of US\$809 thousand in 2018. Because of the commotion, the Ministry of Finance summons KAP Tanubrata Sutanto Fahmi Bambang dan Rekan as the Auditor of the GI's Financial Statement. If any mistake is found in the GI's Financial Statement, the KAP will be subject to sanction, from light sanction to revocation of permit. The other consequence of the commotion of GI's Financial Statement which involves the public accountant is investors' declining trust in the aviation company. The question is what is relation between the GI news and this article? They are closely related since they are related to professional auditor, integrity, audit quality and auditor ethics.

The case example above is related to accountant's image. According to Caglio et al. (2018), an accountant's image will decline if he/she ignores professionalism. A financial statement does not only influence relevant company, but also influences the company's image in the public perspective including investors, just like that in the PT GI case above. Integrity is also one factor which influences the quality of an auditor's performance (Rifai & Mardijuwono, 2020). Meanwhile, Ewert & Wagenhofer (2019) state that audit quality may increase or decrease based on the severity of sanction imposed to an auditor when he/she commits a fraud. Further, according to Barrainkua & Espinosa-Pike (2018), auditor ethics are in the form of guidelines on ethics applied by laws and regulation for auditors to balance public interest fulfillment with compliance with legal standards. Accounting profession is a profession in a business environment. Accounting profession has currently become academics' center of study and research, that they observe what contribution it gives which may lead to improvement pursuant to global change (Parker & Warren, 2017; Widyarningsih et al., 2019).

One attitude an auditor must have is skepticism. According to Deliu (2020), auditor's professional skepticism is an attitude covering a thought that is always questioning and alert to any condition which may indicate possible misstatement, either caused by fraud or mistake, and including critical attitude in assessing audit evidence. Deliu (2020) states that in any professions, a professional is expected to have better standards, principles and attitudes than common people. Nolder & Kadous (2018) also state that professional skepticism is a basic construction in audit. If an auditor fails to detect fraud, the auditor's professional skepticism level is insufficient (International Forum of Independent Audit Regulators, 2016). Low professional skepticism level causes KAP's economic loss, damaged reputation in public perspective and creditors and capital investors' lost trust (International Forum of Independent Audit Regulators, 2016). In auditing a financial statement, an auditor must be skeptic. Skepticism in public accounting profession is called professional skepticism, which means a critical attitude shown by an auditor in evaluating audit evidence. An auditor with skepticism will deem it insufficient to accept client's explanation, but will ask questions for reason, evidence and confirmation of the object examined instead. Factors influencing auditor's professional skepticism include tendency of ethics, situation and experience (Ananda, 2014). An auditor with higher professional skepticism level behaves systematically and differently from less-skeptic auditor (Grenier, 2017).

Accounting profession must have expertise in accounting and is currently required to act professionally pursuant to audit professionalism ethics (Parker & Warren, 2017; Suprianto, et al., 2017). According to the International Standard on Auditing (ISA) 620 (2009), auditor's expertise or audit expertise is individual or organization with expertise in other field than accounting or audit, of which work in such field is used by the

auditor to help <sup>56</sup>the auditor obtain sufficient and appropriate audit evidence. Auditor expert may be an internal auditor expert (who is partner or staff, including temporary staff, of KAP or network KAP) or external auditor expert. The result of research conducted by Gunn & Michas (2018) states that an auditor with expertise in engagement will perform multinational audit more easily. However, a different <sup>65</sup>result is reported by Juliana & Widodo (2019) that audit committee's financial expertise does not influence audit quality.

Meanwhile, integrity is the quality underlying the public trust and a benchmark for member in testing all decisions made. Integrity requires member to be honest and frank without sacrificing the confidentiality of service recipient and public trust must not be overcome by personal interest (Kubick et al., 2017; Beck et al., 2019). Integrity is also one factor which may influence the quality of auditor's performance (Kertarajasa et al., 2019). This means that an auditor's honest, responsible, brave and careful audit will build and increase the trust and become a strong basis for reliable and adequate decision making (Wardayati, 2016). The concerned audit quality realization process includes detection, adjustment and reporting of material misstatement and realizing audit objective (Xiao et al., 2020). However, audit service users still doubt public accountant's integrity, particularly they with small office (Kubick et al., 2017; Beck et al., 2019). The result of research conducted by Kertarajasa et al. (2019) states that integrity significantly influences audit quality according to 97 external auditors in South Sumatra, Indonesia. The same result is reported by Sunyoto et al. (2017).

To company management, audit quality is the management instrument used to evaluate, confirm or verify the quality of related activities (Andreas et al., 2016). Ghafran & O'Sullivan (2017) state that audit quality must reflect a company's condition. According to Kowaleski et al. (2018) the development in big accounting office's consultancy practice has caused concern that this developing business model will cause a decrease in audit quality, and a decrease in audit quality may also be caused by longer audit work period (Sun et al., 2020). This requires auditor to perform anything carefully and avoid any act which may defame them, since there are still many financial scandals occurring involving public accounting practitioners (Louis et al., 2020).

Many financial scandals involve public accountant because of auditors' least ethics. According to Barrainkua & Espinosa-Pike (2018), auditor ethics are in the form of guidelines on ethics applied by laws and regulation, so that an auditor must be capable of balancing fulfillment of public interest with compliance with legal standards. To an auditor, standard ethics are greatly needed since auditor is a trusted person in facing conflict of interest. When an auditor is obedient under pressure or request, it will lead to violation of obligation in ethical principles followed by the profession. It is auditor's task to keep aware so as not to get carried away under pressure in conflict of audit leading to dilemma, since they must continuously implement the general ethical and profession principles (Barrainkua & Espinosa-Pike, 2018).

Meanwhile, related to ethics, humans always tend to be curious about their own and other's attitudes and behaviors. The attribution theory presents an interesting illustration of human behaviors. This theory pays attention to how an individual actually behaves. The attribution theory was first introduced by Fritz Heider in 1958, which is a theory which explains individual's behaviors. It explains the process of how we determine the cause and motif of individual's behaviors. This theory refers to how an individual explains the cause of other's or his behaviors which will be determined whether they are derived internally, such as characteristics, characters and attitudes, or externally, such as pressure of certain situation or condition which will influence individual's behaviors (Luthans, 2002). The attribution theory is taken as the basic theory of this research since it is related to auditor's behavior, underlying ethics and audit quality.

Many previous researches <sup>57</sup>related to auditor's professional behaviors, skepticism and audit quality have been conducted. For example, the research conducted by Hai et al. (2020) in Vietnam, which concludes that professional skepticism and audit work time and load contributively determine audit quality. Similar research result is reported by Brazel (2019). Skeptic attitude to work faced by auditor is very important in audit work,



since it is directly related to conscientiousness and audit quality. Therefore, many researchers conduct tests and conclude significant influence, such as the researchers conducted by Zarefar et al. (2016); Hai (2016); Andreas et al., (2016); Kusumawati & Syamsuddin (2018); Hai et al. (2019).

Further, the result of research conducted by Zahmatkesh & Rezazadeh (2017) states that professional audit competence significantly influences audit quality. Similarly, the research conducted by Ibrani et al. (2020) states that professional care and internal auditor competence positively and significantly influence internal audit quality. Similar research result is reported by Wardayati (2016).

The interesting phenomenon developing in the researches on auditor behaviors and audit quality is the existence of auditor ethics moderating variables. The research conducted by Kertarajasa et al. (2019) for example, concludes that some variables such as competence, professional due care and integrity significantly influence audit quality. However, ethics are not capable of becoming the moderating variable for the influence of competence, experience, independence, professional due care and integrity on audit quality.

In consideration of current actual problems of many deviating practices in auditor and financial statements and inconsistency of research results, this research aims at retesting the influence of audit professional skepticism, auditor expertise and integrity on audit quality with auditor ethics as the moderator. The research benefit is that it provides evidence of the importance for auditor to have skepticism, competence as auditor, having high integrity and having profession ethics as auditor. The theoretical benefit related to the attribution theory is regarding individual's behavior that, in this case auditor, in generating quality audit it is influenced by some attitudes such as skepticism, expertise, integrity and profession ethics.

## METHODS

The research employed quantitative approach. Quantitative approach focuses on variables as the research objects and must be stated in the form of operationalization of respective variables. The research employed primary data and questionnaires. Questionnaire is a collection of enquiries to collect information from respondents. Questionnaire is an effective data collecting technique if the researcher knows for certain of the variables to be measured and know what to expect from respondents' answers.

The research population is external auditors working at Public Accounting Offices (KAPs) registered the directory of IAPI in 2018 in Surabaya consisting of 41 KAPs. The samples were sampled using the convenience sampling method, resulting in 65 auditors working at 14 Public Accounting Offices in Surabaya.

The variables were measured using Likert Scale from 1 to 5 with score 1 = strongly disagree, score 2 = disagree, score 3 = neutral, score 4 = agree and score 5 = strongly agree. The variables were measured using instruments pursuant to respective variable. The auditor ethics (AEC) variable was measured using the research instruments, namely personality (Z.1, Z.2, Z.3), professional skill (Z.4, Z.5), responsibility (Z.6, Z.7, Z.8), code of ethics implementation (Z.9, Z.10, Z.11), interpretation and code of ethics improvement (Z.12, Z.13, Z.14). The audit professional skepticism (APS) variable was measured the research instruments used by Arens et al. (2020), namely performing tasks diligently and carefully (X1.1, X1.2), not easily believe in audit evidence provided (X1.3, X1.4), keeping questioning and evaluating audit evidence critically (X1.5), continuously collecting detailed and sufficient audit evidence pursuant to the audit to be performed (X1.6).

The auditor expertise (AE) variable was measured using the research instruments used by Arens et al. (2020), namely knowledge of prevailing examination standards (X2.1, X2.2), general knowledge of entity's environment (X2.3), clear and effective communication skill (X2.4) and sufficient skill for examination implementation (X2.5). The integrity (I) variable was measured using the research instruments, namely auditor

honesty (X3.1, X3.2, X3.3), auditor courage (X3.4, X3.5, X3.6), auditor thoughtfulness (X3.7, X3.8, X3.9) and auditor responsibility (X3.10, X3.11, X3.12, X3.13, X3.14). The audit quality (AQ) variable was measured using the research instruments, namely misstatement detection (Y.1, Y.2), conformity to SPAP (Y.3, Y.4), compliance with SOP (Y.5, Y.6), audit risks (Y.7), principle of prudence (Y.8), control by supervisor (Y.9) and attention by manager or partner (Y.10).

## RESULTS AND DISCUSSION

Based on Table 1, the result of outer loadings shows that the modified indicators of respective variables of Audit Professional Skepticism (APS), Auditor Expertise (AE), Integrity (I), Audit Quality (AQ), and Auditor Ethics (AEC) have outer loadings value higher than 0.7. This means that the correlation between the research item/indicator score and the construct has high reflective measure. Therefore, the research indicators may be declared valid as its latent variables measure.

**Table 1 Outer Loading Values after Modification**

| Indicator        | Loading Value | Result |
|------------------|---------------|--------|
| X1 (APS) Z (AEC) | 1.409         | Valid  |
| X1.1             | 0.880         | Valid  |
| X1.3             | 0.784         | Valid  |
| X1.4             | 0.919         | Valid  |
| X1.5             | 0.933         | Valid  |
| X1.6             | 0.930         | Valid  |
| X2 (AE) Z (AEC)  | 1.606         | Valid  |
| X2.2             | 0.774         | Valid  |
| X2.3             | 0.765         | Valid  |
| X2.4             | 0.842         | Valid  |
| X3 (I) Z (AEC)   | 1.925         | Valid  |
| X3.1             | 0.808         | Valid  |
| X3.2             | 0.862         | Valid  |
| X3.6             | 0.787         | Valid  |
| X3.7             | 0.749         | Valid  |
| X3.11            | 0.908         | Valid  |
| X3.13            | 0.763         | Valid  |
| X3.14            | 0.718         | Valid  |
| Y.5              | 0.868         | Valid  |
| Y.6              | 0.796         | Valid  |
| Y.8              | 0.712         | Valid  |
| Y.9              | 0.860         | Valid  |
| Y.10             | 0.816         | Valid  |
| Z.1              | 0.832         | Valid  |
| Z.5              | 0.839         | Valid  |
| Z.7              | 0.888         | Valid  |
| Z.8              | 0.702         | Valid  |
| Z.9              | 0.794         | Valid  |

Based on Table 2, each indicator has cross loading higher than 0.7 compared with the cross-loading value of other latent variables. Therefore, we may conclude that the indicator of each construct may be declared valid. Based on Table 3, the composite reliability value is higher than 0.7 for each variable and the Cronbach's alpha value is higher than 0.6. Therefore, the measurement item of each variable may be declared reliable.

Table 2 Cross-Loading Value

|                    | Moderation<br>Effect 1 (APS-<br>AEC) | Moderation<br>Effect 2 (AE-AEC) | Moderation<br>Effect 2 (I-AEC) | APS<br>(X1) | AE<br>(X2) | I<br>(X3) | AQ<br>(Y) | AEC<br>(Z) | Results     |
|--------------------|--------------------------------------|---------------------------------|--------------------------------|-------------|------------|-----------|-----------|------------|-------------|
| APS-<br>23<br>X1.1 | 1.000                                |                                 |                                | 0.880       |            |           |           |            | Valid       |
| X1.3               |                                      |                                 |                                | 0.784       |            |           |           |            | Valid       |
| X1.4               |                                      |                                 |                                | 0.919       |            |           |           |            | Valid       |
| X1.5               |                                      |                                 |                                | 0.933       |            |           |           |            | Valid       |
| X1.6               |                                      |                                 |                                | 0.930       |            |           |           |            | Valid       |
| AE-<br>AEC         |                                      | 1.000                           |                                |             |            |           |           |            | Valid       |
| X2.2               |                                      |                                 |                                |             | 0.774      |           |           |            | Valid       |
| X2.3               |                                      |                                 |                                |             | 0.765      |           |           |            | Valid       |
| X2.4               |                                      |                                 |                                |             | 0.842      |           |           |            | Valid       |
| 41<br>C            |                                      |                                 | 1.000                          |             |            |           |           |            | Valid       |
| X3.1               |                                      |                                 |                                |             |            | 0.808     |           |            | Valid       |
| X3.2               |                                      |                                 |                                |             |            | 0.862     |           |            | Valid       |
| X3.6               |                                      |                                 |                                |             |            | 0.787     |           |            | Valid       |
| X3.7               |                                      |                                 |                                |             |            | 0.749     |           |            | Valid       |
| X3.11              |                                      |                                 |                                |             |            | 0.908     |           |            | Valid       |
| X3.13              |                                      |                                 |                                |             |            | 0.763     |           |            | Valid       |
| X3.14              |                                      |                                 |                                |             |            | 0.718     |           |            | Valid       |
| Y.5                |                                      |                                 |                                |             |            |           | 0.868     |            | Valid       |
| Y.6                |                                      |                                 |                                |             |            |           | 0.796     |            | Valid       |
| Y.8                |                                      |                                 |                                |             |            |           | 0.712     |            | Valid       |
| Y.9                |                                      |                                 |                                |             |            |           | 0.860     |            | 47<br>Valid |
| Y.10               |                                      |                                 |                                |             |            |           | 0.816     |            | Valid       |
| Z.1                |                                      |                                 |                                |             |            |           |           | 0.832      | Valid       |
| Z.5                |                                      |                                 |                                |             |            |           |           | 0.839      | Valid       |
| Z.7                |                                      |                                 |                                |             |            |           |           | 0.888      | Valid       |
| Z.8                |                                      |                                 |                                |             |            |           |           | 0.702      | Valid       |
| Z.9                |                                      |                                 |                                |             |            |           |           | 0.794      | Valid       |

Table 3 Composite Reliability Results

|           | 46<br>Cronbach's Alpha | Composite Reliability |
|-----------|------------------------|-----------------------|
| APS – AEC | 1.000                  | 1.000                 |
| AE – AEC  | 1.000                  | 1.000                 |
| I – AEC   | 1.000                  | 1.000                 |
| APS (X1)  | 0.936                  | 0.950                 |
| AE (X2)   | 0.707                  | 0.837                 |
| I (X3)    | 0.907                  | 0.926                 |
| AQ (Y)    | 0.869                  | 0.906                 |
| AEC (Z)   | 0.870                  | 0.907                 |

32 Based on Table 4, the R Square value is 0.910. Therefore, we may conclude that the Audit Quality variable (Y) may be explained with the Audit Professional Skepticism (X1), Auditor Expertise (X2) and Integrity (X3) variables with Auditor Ethics (Z) as the moderating variable. Interaction of Audit Professional Skepticism, Auditor Expertise and Integrity with Auditor Ethics is 91%, while the remaining 9% is influenced by other variables beyond this research.

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Table 4 R-Square Value

|        | R-Square | Adjusted R-Square |
|--------|----------|-------------------|
| AQ (Y) | 0.910    | 0.901             |

Table 5 Path Coefficients Value

|                 | Original | Sample | Standard Deviation | t-Statistics | p-Values |
|-----------------|----------|--------|--------------------|--------------|----------|
| APS – AQ -> AEC | -0.265   | -0.185 | 0.304              | 0.872        | 0.383    |
| AE – AQ -> AEC  | 0.366    | 0.303  | 0.147              | 2.490        | 0.013    |
| I – AQ -> AEC   | -0.183   | -0.172 | 0.160              | 1.147        | 0.252    |
| APS -> AQ       | 0.312    | 0.247  | 0.133              | 2.339        | 0.020    |
| AE -> AQ        | 0.236    | 0.250  | 0.118              | 1.990        | 0.047    |
| I -> AQ         | 0.393    | 0.386  | 0.144              | 2.730        | 0.007    |

The first hypothesis, Audit Professional Skepticism influences Audit Quality. Table 5 shows that the t-Statistics value for Audit Professional Skepticism variable on Audit Quality is 2.339. The result shows that the t-Statistics is higher than 1.96. Therefore, the result is that the Audit Professional Skepticism variable influences Audit Quality. The path coefficient value of Audit professional skepticism variable (X1) on audit quality (Y) is 0.312. The positive value means that there is positive influence of audit professional skepticism on audit quality. Therefore, hypothesis 1 is accepted.

This research result supports the research conducted by Hai et al. (2020) that professional skepticism and audit work time and load decisively influence audit quality. Similarly, the research conducted by Brazel (2019) states that professional skepticism influences audit quality. The same result is also reported by the research conducted by Zarefar et al. (2016), Hai (2016), Kusumawati & Syamsuddin (2018), Hai et al. (2019). However, this research result does not support or not conform to the research conducted by Andreas et al., (2016) stating that individually, audit professional skepticism does not significantly influence audit quality.

This research result conforms to the attribution theory referring to how individual explains whether the cause of other's or his/her behavior is determined internally, such as characteristics, characters and attitudes, or externally, such as pressure of certain situation or condition, which will influence individual's behavior (Luthans, 2002). This means that skepticism an auditor has and makes in performing his/her duties will influence the quality of audit produced, since skepticism is also related to professional conscientiousness, which is a standard for auditor profession.

The second hypothesis, auditor expertise influences Audit Quality. Table 5 shows that the path coefficient value of auditor expertise variable (X2) on audit quality (Y) is 0.236. The positive value means that there is positive influence of auditor expertise on audit quality and that the t-Statistics value for Auditor Expertise variable on Audit Quality is 1.990. The result shows that the t-Statistics is higher than 1.96. Therefore, Auditor Expertise variable influences Audit Quality. This means that hypothesis 2 is accepted.

This research result conforms to the research conducted by Zahmatkesh & Rezazadeh (2017), that audit professional skill significantly influences audit quality. Many researches test the influence of auditor expertise on audit quality and conclude significant influence, such as the researches conducted by Wardayati (2016); Ibrani et al. (2020). Auditor expertise may be acquired through continuous education and training and sufficient experience in performing audit. Auditor expertise will directly influence the quality of audit produced. An auditor without skill in his/her field will not be capable of producing a quality audit. Therefore, every auditor must have skill.



The third hypothesis, Integrity influences Audit Quality. Table 5 shows that the t-Statistics value for Integrity variable on Audit Quality is 2.730. The result shows that the t-Statistics is higher than 1.96. Therefore, we may conclude that Integrity variable influences Audit Quality. Integrity auditor significantly influences audit quality, which means that an auditor's honesty, courage, wisdom and responsibility in performing audit will build trust and make the basis for reliable decision making (Wardayati, 2016). This conclusion is confirmed by the research conducted by Wardayati (2016). The research result shows that integrity significantly influences the quality of audit result. The path coefficient value of integrity variable (X3) on audit quality (Y) is 0.393. The positive value means that there is positive influence of Integrity on audit quality. Therefore, hypothesis 3 is accepted.

This research result supports the research conducted by Wardayati (2016); Kertarajasa et al. (2019), that integrity influences audit quality. This means that an auditor with high integrity will produce a quality audit. This research result also conforms to the result of researches conducted by Andreas et al. (2016). In this research, the cause of integrity's influence on audit quality is that auditors of KAPs in Surabaya have fulfilled their professional responsibility with high integrity. Auditor's high integrity is marked with constant honesty and frankness, trustworthiness and non-acceptance of fraud or negation of principle to build trust and make the basis for quality decision making. This research is closely related to the attribution theory, that the auditors of KAPs in Surabaya are required to be honest for good audit quality. Honesty is part of maintaining auditor integrity, since with high integrity, an auditor will improve his/her quality of audit result.

The fourth hypothesis, Audit Professional Skepticism does not influence Audit Quality with Auditor Ethics as the moderating variable. Table 5 shows that the path coefficient value of Audit professional skepticism variable (X1) on audit quality (Y) moderated by auditor ethics (Z) is -0.265. The negative value means audit professional skepticism does not influence audit quality with auditor ethics moderation. The t-Statistics value for Audit Professional Skepticism variable on Audit Quality with auditor ethics as the moderating variable is 0.872. Therefore, we may conclude that audit professional skepticism variable does not influence Audit quality with auditor ethics moderation. This means that hypothesis 4 is rejected.

The reason is there is no influence of professional skepticism on audit quality moderated by auditor ethics since the auditors of KAPs in Surabaya have insufficient professional audit skepticism. The moral and ethical principles which make the basis for every auditor weaken the professional skepticism of an auditor of KAP in Surabaya to audit quality. In this research, auditor ethics are not a factor which strengthens audit professional skepticism on audit quality since an auditor of KAP in Surabaya is not capable of behaving like audit professional skepticism, leading to low quality of audit produced.

The result of research shows that audit professional skepticism does not conform to audit quality moderated by ethics, as shown with the value obtained of 0.872, which is lower than 1.96. This may be explained that auditor professional skepticism is influenced by some factors, one of which is ethics bias. The ethics bias factor influences the development of ethical or moral awareness and plays a key role in all areas of accounting profession, including in training accountant's skepticism. In addition, an accounting professional must comply with the code of ethics for good audit quality. Thus, with regard to the attribution theory, auditors must comply with the code of ethics for good audit quality since it is the key to training skepticism. Therefore, auditor ethics is of great importance to train skepticism so as not to lead to low audit quality. Based on the explanation above, we may conclude that the attribution theory in this hypothesis is rejected. The research conducted by Jelic (2012) states that Skepticism, audit time constraint and accounting profession implementation ethics influence audit quality.

The fifth hypothesis, auditor expertise influences audit quality with auditor ethics as the moderating variable. Table 5 shows that the path coefficient value of Expertise (X2) on audit quality (Y) moderated by

auditor ethics (Z) is 0.366. The positive value means there is auditor expertise's influence on audit quality moderated by auditor ethics. The table above shows that the t-Statistics value for Auditor Expertise variable on Audit Quality with auditor ethics as the moderating variable is 2.490. Therefore, it is concluded that auditor expertise variable influences audit quality with auditor ethics as the moderating variable. This means that hypothesis 5 is accepted.

This research result does not support the research conducted by Kertarajasa et al. (2019). According to the third general standard of SA section 230 in SPAP 2011, in audit implementation and its report preparation, an auditor must use his/her careful and accurate professional expertise. Therefore, each auditor must be skilled in professionalism and expertise in implementing his/her duties as an auditor. In audit implementation, an auditor must comply with the code of ethics which is an integral part of audit standards. With regard to the attribution theory, the statement is declared to be included in external attribution occurring if the attribution fulfills all factors, the concerned person will be confident of himself. And an auditor who is confident of his/her expertise in audit and complying with the code of ethics, which is part of audit standards, will produce good audit quality and the auditor will be confident of his/her audit result. The auditors of KAPs in Surabaya meet the external attribution factors that they have the expertise and comply with the code of ethics standards. We may conclude that the attribution theory in this hypothesis is accepted.

The research finds that the auditors of KAPs in Surabaya have used their expertise as auditor and comply with ethics or code of ethics, which are an integral part of audit quality or audit standards, since to have a good audit quality, an auditor must also comply with the established code of ethics. And the auditors of KAPs in Surabaya have, in performing their duties, comply with the laws and regulations devotedly, consciously and responsibly by conducting and behaving pursuant to the code of ethics.

The sixth hypothesis, integrity does not influence audit quality with auditor ethics as the moderating variable. Table 5 shows that the t-Statistics value for Integrity variable on Audit Quality with Auditor ethics as the moderating variable is 1.147. Therefore, we may conclude that Integrity variable does not influence audit quality with auditor ethics as the moderating variable since the t-Statistic value is lower than 1.96. Table 5 also shows that the path coefficient value of variable Integrity (X<sub>3</sub>) on audit quality (Y) moderated by auditor ethics (Z) is -0.183. The negative value means integrity does not influence audit quality moderated by auditor ethics. Therefore, hypothesis 6 is rejected.

This research result supports the research conducted by Kertarajasa et al. (2019), that ethics are not capable of moderating the influence of competence, experience, independence, professional due care and integrity variables on audit quality. In regard to this research, that the auditors of KAPs in Surabaya have integrity but do not comply with auditor ethics, similarly, the auditor have not fully produced better audit quality. And if an auditor does not have integrity, the auditor has not implemented his/her work pursuant to the ethics.

The research finds that integrity does not influence audit quality with auditor ethics as the moderating variable. The reason of no influence of interaction of integrity on audit quality moderated by auditor ethics is since the auditors of KAPs in Surabaya have integrity but have not fully fulfilled or complied with auditor ethics, thus they have not obtained good audit quality. In fact, the auditors of KAPs in Surabaya always attempt to maximize their integrity and ethics aspects, but the influence or result they acquire has not reached their desired target. The research result also shows that integrity is not relevant with audit quality with auditor ethics as the moderating variable. This shows that the value obtained of 1.147 is lower than 1.96. Thus, we may conclude that integrity is not relevant to audit quality with auditor ethics as the moderating variable.

The research's implication for auditors is for them to improve their compliance with auditor ethics in order to strengthen their integrity and produce good audit quality, since an auditor with high integrity will

comply with auditor ethics, which will eventually affect their audit quality. An auditor must always improve their audit expertise since it evidently influences audit quality. This may be realized through formal education and various trainings, such as in house training organized by auditor or accounting profession organization. Such expertise is not only related to the technical matters of financial statement examination, but also related to clear and effective communication skill.

In regard to academic implication, such research is quite relevant in the future in relation to determining variables which influence audit quality with auditor ethics as the moderating variable. Moreover, the results of some previous researches and this research show inconsistent use of auditor ethics variable as moderating variable. Further research may explore other determining variables which influence audit quality with auditor ethics as the moderating variable. In regard to theoretical implication, the use of attribution theory in this research is still quite relevant. This theory explains individual's behaviors which affect a condition. Such condition may be of individual's internal or external factors. Many of auditor's behaviors, either internal or external, affect audit quality. Further research may explore the behaviors with an attribution theory approach.

## CONCLUSION

<sup>55</sup> Based on the research results, the following conclusions are made. First, Audit Professional Skepticism positively and significantly influences Audit Quality. Therefore, Auditor's low Professional Skepticism will influence the quality of audit. Second, auditor expertise positively and significantly influences audit quality. This shows that the expertise of the auditors of KAPs in Surabaya influence their audit quality, as expertise is an important element an auditor must have to work as a professional, and auditor expertise is needed in their duties to produce maximum audit quality. Third, integrity positively and significantly influences audit quality. This means that the auditors of KAPs in Surabaya have high integrity, are firm and honest so that their audit quality improves, since the auditors will think of whether their decisions or acts are pursuant to their integrity as auditor. Fourth, audit professional skepticism does not influence audit quality moderated by auditor ethics. This shows that auditor ethics is not a moderating variable or a strengthening variable between audit professional skepticism and audit quality. Fifth, auditor expertise positively and significantly influences audit quality moderated by auditor ethics. This shows that the auditors of KAPs in Surabaya have used their expertise as auditor and complied with the ethics or code of ethics, which are an integral part of audit quality or audit standards. Sixth, integrity does not influence audit quality moderated by auditor ethics. This shows that auditor ethics are not a moderating variable or a strengthening variable between integrity and audit quality. This research's limitation is the auditors' busy activities in KAPs, so that the number of respondents is not maximal. Therefore, further research should choose appropriate time for such research. Future researcher may also extend the research objects to some cities, so that the number of respondents will be higher.

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