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The Effect of Auditor Competence, Independence, and Moral Reasoning on Audit Quality (Empirical Study at Financial and Development Supervisory Agency of Maluku Province)

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Abstract

This research intends to examine the effect of auditor competence, independence, and moral reasoning on audit quality at Financial and Development Supervisory Agency of Maluku Province Representative. The sample in this research comprises all auditors who work at Maluku Province Financial and Development Supervisory Agency, with a total of 59 auditors utilizing a questionnaire survey approach and measured using a Likert scale. There are 59 distributed questionnaires, and 45 returnedquestionnaires. Multiple linear regression analysis is used to analyze the data, which is carried out using the SPSS version 21 program. The findings of this study indicate that auditor expertise has a significant effect on audit quality in part. Independent auditors have a significant impact on audit quality. Additionally, moral reasoning has a significant impact on audit quality.

Keywords
competence; independence; moral reasoning; audit quality

I. Introduction

In Indonesia, the auditor profession is a job that requires complex knowledge and can only be performed by individuals with certain abilities and educational backgrounds. One of the duties of the auditor in performing his/her profession is to provide important information to the public for making economic decisions (Rinaldy & Anwar, 2021; Falatah & Sukirno, 2018). Economic growth is still an important goal in a country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020). The accounting profession must retain honesty, independence, and objectivity in supporting the truth, technical ability, and professionalism that must always take precedence above morality (Wati et al, 2010; Suyono, 2012).

To acquire quality audit results, a good government accountability report must be audited according to auditing standards and conducted by an impartial, competent, and moral party. Auditing is a systematic procedure that objectively assesses evidence supporting assertions about economic acts and occurrences in order to ascertain the degree of conformity with set standards and communicate the results to interested parties (Jusup, 2014; Kusumawati, 2018). The Inspectorate General; Provincial Inspectorates; and City Inspectorates and Financial and Development Supervisory Agencies all compel government internal auditors as one of the implementers of the government's internal control responsibility. The FDSA is a non-ministerial government agency in Indonesia that performs government functions related to financial and development supervision through audits, consultations, and assistance in eradicating KKN, as well as supervision education and training in accordance with applicable regulations (Parasayu & Rohman, 2014; Gaffikin & Lindawati, 2012).

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FDSA Maluku Province Representative currently has not been able to complete an audit of the state losses calculation in a number of corruption cases, one of which is the alleged corruption of fuel funds at Ambon City Environment and Waste Office, which is handed over to the police and the prosecutor's office. The audit quality of Maluku Provincial FDSA auditor is currently in the public spotlight, because there is still public criticism and dissatisfaction with the process of resolving corruption cases from FDSA of Maluku Province. FDSA is seemed avoiding the questions about the audit results of several corruption cases. In response to this, the hospital's legal practitioner says that the slow pace of the audit process performed by FDSA auditor team is due to a fact that there are numbers of other cases that have not yet been audited. Maluku Representative FDSA Investigation Supervision Coordinator, SAR confirmed by Siwalima, keep avoiding the questions about the audit results of the alleged corruption in the corruption case. Herefuses and keeps unavailable. SAR has always been reluctant to comment on the continuation of the corruption cases audit that are suspected as the source of losses to the country. Although he has been contacted several times by journalists. In response to this, the DB legal practitioner assesses that FDSA is slow to investigate the case.

FDSA has been slow in assisting the prosecutor's office and the police to eradicate corruption cases (Lord & DeZoort, 2001). Therefore, FDSA is asked to be professional and serious to complete the audit as soon as possible, because FDSA must avoid assessing the existence of collusion or cooperation between FDSA and certain officials involved in the case. In accordance with the case, can be seen that the audit quality of several FDSA auditors in Maluku Province who audit the financial statements of the corruption case is still being questioned and is in the public spotlight, many cases have not been completed with the audit process on the grounds that many old cases have not been resolved.

There are several factors that affect audit quality, which are competence, independence, and moral reasoning auditors. The competency of the auditor is a special intelligence possessed by a recognized examiner that is capable to use the theory and practice to perform his/her profession (Ulum, 2012; Knechel, 2016). The expertise possessed by an auditor must be maintained and improved so that the results of the audit have a quality. However, the phenomenon that occurs lately has been a public spotlight because of the low auditor competence, in accordance with the phenomenon or the above case, it is seen that the competence possessed by the auditor at FDSA office must be further enhanced, because competence is the most influential factor in the internal audit function (Badera & Jati, 2020; Putri et al.,2012).

An auditor's independence is as important as their technical expertise. The auditor's independence is characterized by an objective appraisal of the outcomes of the audit and the presentation of the Audit Report, as well as the implementation of the test (Munawir, 1999). Auditors need to maintain their independence in order to ensure that their audits are of the highest quality. However, there are numerous occasions where the audit is of poor quality because of the auditor's independent attitude. Avoiding the assessment of the public regarding cooperation or fraud performed by FDSA and individuals involved in cases should have been a case to be avoided from the start (Su'un & Sari, 2021; Meidawati & Assidqi, 2019). The terminated cases above should be an important note for FDSA so that the auditor increases its independence and the results of the audit produced can be trusted more by the public which makes the audit quality at FDSA office increases.

Another factor that an auditor must have in addition to competence and independence in order to produce an auditquality is moral reasoning. Moral Reasoning is a reason on person's basis for taking an action or a reason on person's basis for criticizing or justifying an act (Gaffikin & Lindawati, 2012; Ardelean, 2015). An action performed by the auditor must prioritize existing moral standards in order to produce good and ethical decisions. In the above case,can be seen that the decisions made by FDSA does not reflect Moral Reasoning, because the terminated cases from the old case until the new case has not yet meet the results of the audit corresponding to the due time. The actions taken by FDSA also do not foresee the impact that occurred in the future (Wicaksono, 2021). This results on the increasingly accumulated case which also inhibits the resolution of the other cases.

Competence, independence, and moral reasoning are important to finalize the consideration in preparing inspection results, it is also important to achieve clean and transparent government expectations (Jaya & Irene, 2016). The community's demands to the government arise because of the transparency concept in state financial management that has not been able to be implemented properly. This requires an important role of internal and external auditors in the case of Financial and Development Supervisory Agency. Because the increasing demands of the community for the administration of fair, clean, transparent, and accountable governments must be taken seriously and systematically.

II. Research Method

2.1 Types and Sources of Data

Quantitative research is used to collect data. Quantitative research methods, as defined by Sugiyono (2009), are those that are based on the positivist ideology and are used to analyze specific populations and samples in order to evaluate specified hypotheses. The data used in this study is primary data, which refers to information gathered directly from respondents to a questionnaire about the research done and distributed to respondents at FDSA of Maluku Province (Indrianto & Bambang Supeno, 1999).

2.2 Population, Sample, and Sampling Technique

The population in this researchare all employees who work at the FDSA of Maluku Province. Population is an object of research sources from a group of people, events, or objects that meet certain characteristics (Suryani & Hendriyadi, 2015). The samples in this researchare auditors who work at the FDSA of Maluku Province. Sample is a part of the population whose characteristics are to be investigated and considered to be representative of the entire population (Djarwanto and Subagyo, 1996). The sampling technique used in this research is a saturated sampling technique / total population, in which a sampling technique that uses all members of the population as a sample (Sugiyono, 2007).

2.3 Definition of Variable Operational

There are 3 independent variables in this research. The variables in this research are as follow:

Table 1. Operational Definition

No	Variable	Definition	Indicator	Measuring Scale
1.	Competence (X1)	Competence is a skill and ability performing a job or profession (Anwar, 2017)	1. Personal quality 2. General knowledge 3. Special skills 4. Behavioral attitude Source: Sri Rahayu,2020	Likert

2.	Independence (X2)	Independence is a neutral attitude, not taking sides with other parties and free from the influence of others. (Hernanik, 2018)	1. Independence of Programming (1,2,3) 2. Independence of WorK Implementation (4,5,6) 3. Independence of Auditor's Report (6,7,8,9) Source: Sri Rahayu,2020	Likert
3.	Moral Reasoning (X3)	Moral reasoningis a reason on person's basis for taking action or reasons on person's basis for criticizing or justifying an act (Gaffikin & Lindawati, 2012)	1. Justice or moral equity (1) 2. Egoism(2,3) 3. Utilitarianism (4,5) 4. Deontology or contractual (6,7) Luh Komang(2018)	Likert

The dependent variable is Audit Quality (Y) will descriptive below:

Table 2. Audit Quality

No	Variable	Definition	Indicator	Measuring Scale
1.	Audit Quality (Y)	Audited quality is a market estimate of whether or not an auditor will uncover evidence of a problem with the client's accounting system or an error in its recording (De Angelo, 1981)	1. Audit Function Management (1,2) 2. Scope of Assignment (3,4) 3. Assignment Planning (5.6) 4. Implementation of Assignments (7.8) 5. Communication of Assignment Results (9.10) 6. Follow-up Monitoring (11,12) Source: Sri Rahayu (2020)	Likert

2.4 Data Analysis Method

The data analysis method used in this study consisted of several techniques, namely:

a. Multiple Linear Regression Analysis

This analysis is used to determine the influence of the independent variables, which are, competence, independence, and moral reasoning of the auditor on the dependent variable, that is Audit Quality. The multiple linear regression formula used is:

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

In which:

Y = Dependent Variable (Audit Quality)
a = constant
X1 = Competence
X2 = Independence
X3 = Moral Reasoning
b1, b2, b3 = regression slope of each variable
e =error

b. Partial test (tTest)

The t-test, it is possible to determine the impact of each independent variable on the dependent variable using the t-test, which is also known as a "partial test." The significance level of each independent variable in the regression model is determined using this test. If the independent variables (X1, X2,...Xn) in a regression model have some influence on the dependent variable, the t-test is employed to determine this (Y). If the t-count is greater than the t-table or the significance level is 0.05, the model is significant. There is no significance in the model if the t-count t-table or the significance threshold exceeds 0.05.

1. If the significance > 0.05 then Ho is rejected
2. If the significance < 0.05 then Ho is accepted

Based on the results of the data test that has been obtained, the significant value of competence, independence, and moral reasoning <0.05, which means that the three variables (X) have an effect on the audit quality variable (Y).

III. Results and Discussion

The sample in this research is an auditor who works at the Office of the FDSA (Financial and Development Supervisory Agency) of Maluku Province. There are 59 auditors at the Maluku Provincial FDSA office, with a total of 59 respondents. This research lasts for approximately 3 weeks starting from 4 October 2021 to 25 October 2021. The total number of questionnaires distributed are 59 copies, the questionnaires that are not returned are as much as 59 14 copies, and there are 45 copies of the returned questionnaire. Thus, the questionnaire that can be used in this researchare 45 copies or about 76%.

3.1 Descriptive Statistics

This research uses a description of the respondent. The followings are the statistical results of the research variables.

Table 3. Descriptive Statistics Test Results

DescriptiveStat istics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	45	34.00	50.00	41.8444	4.44131
X2	45	31.00	45.00	38.9778	4.29846
X3	45	19.00	35.00	29.0222	3.36080
Y1	45	42.00	60.00	52.5778	4.74097
Valid N (listwise)	45				

Source: Outputof SPSS Version 21

From the results of the Descriptive Statistics Output above, it shows that:

a. Competence, consisting of 10 question items. The number of respondents (N) are 45 out of 45 respondents, the Competence (minimum) value is 34 and the largest Competence (maximum) is 50 with an average value of 41.84. So, it can be assmued that the average respondent has an agreeable answer by choosing a Likert scale of 4.
b. Independence, consisting of 9 question items. The number of respondents (N) are 45 out of 45 respondents, the value of independence (minimum) is 31 and the largest independence (maximum) is 45 with an average value of 38.98. So it can be assumed that the average respondent has an agreeable answer by choosing a Likert scale of 4.

c. Moral Reasoning, consisting of 7 question items. The number of respondents (N) are 45 out of 45 respondents, Moral Reasoning (minimum) is 19 and the largest Moral Reasoning (maximum) is 35 with an average value of 29.02. So it can be assumed that the average respondent has an agreeable answer by choosing a Likert scale of 4.
d. Quality Audit, consisting of 12 question items. The number of respondents (N) are 45 out of 45 respondents, the value of audit quality (minimum) is 42 and the largest independence (maximum) is 60 with an average value of 52.58. So it can be assumed that the average respondent has an agreeable answer by choosing a Likert scale of 4.

3.2 Hypothesis Testing

Hypothesis testing in this study consists of several techniques to test the research hypotheses that have been proposed previously, including the following:

a. Multiple Linear Regression Analysis

Multiple linear regression models are generally used to test the effect of two or more independent variables on the dependent variable.

Table 4. Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	28.669	6.780		4.228	.000
	X1	.342	.169	.258	2.029	.049
	X2	.534	.129	.519	4.142	.000
	X3	.695	.262	.333	2.649	.011

Source: Data proceed (2021)

Based on the multiple linear regression equation formula, which is:

$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$ and from the calculation of multiple linear regression analysis in table 4.15, the linear regression equation is obtained as follows:

Y= 28,669+ 0342X1 +0,534 X2 + 0,695 X3

So, it is known that the constant value is 28.669, for the value of β1 is 0,342, for value of β2 is 0,534 and for value of β3 is 0,695.

b. Partial Test (t Test)

Partial test is a comparative test to assess whether there is a difference between the paired mean values, because in pairs, the data from the two samples must have the same amount. Partial tests in this study are presented as follows:

1. The Effect of Auditor Competence on Audit Quality

The results of hypothesis 1 test attest that based on the t-test (partially), it obtains a significance value of 0.049 <0.05 and according to the t-count calculation, it obtains a value of 2.029>2.019 t table. Thus, hypothesis 1 is accepted or attested to be significant. So, it can be concluded that the competence of auditors that has an effect on Audit Quality is accepted. Based on the phenomenon that occurred at Maluku Province FDSA office, in which there are several cases that have been terminated and new and old cases that arestackedwhich have not been resolved in the due time. This shows that the Competency

Indicator is the quality of the personal auditor by being able to finish cases with an open mind and not delaying time, also the preparation of audit strategies is still believed to be less or low, because if the auditor in that case has competence, the actual case should have been completed instead is rather detained at Financial and Development Supervisory Agency. This makes for a need of an adequate increase in Auditor Competence so that in the future, there will be no more corruption cases that would beterminated at the hands of Financial and Development Supervisory Agency. According to attribution theory, one component that can help increase audit quality is internal causes, which refer to aspects of an individual's conduct such as personality, self-perception, ability/competence, and motivation. According to Ardini (2010), audit quality may be accomplished if the auditor possesses sufficient competence, and the more the auditor's degree of competence, the higher the audit quality created. Additionally, the findings of this study corroborate and reinforce the findings of prior research by Indah Azhari (2020), Nur (2020), Hernadian (2020), and Memet (2021), which demonstrate that competence has a substantial effect on audit quality. According to the positive regression coefficient, there is a unidirectional correlation or association between the variables; that is, as the value of the X1 variable increases, the value of the Y variable increases as well. Thus, the first hypothesis is accepted in this study since it demonstrates the effect of auditor expertise on audit quality.

2. Effect of Auditor Independence on Audit Quality

The results of hypothesis 2 test attest that based on the t-test (partially), a significance value of 0.000 <0.05 is obtained and according to the t-count calculation, the value is 4.142> 2.019 t table. Thus, hypothesis 2 is accepted or attested to be significant. So, it can be concluded that the independence of auditors that has an effect on audit quality is accepted. Improvement of audit quality can be improved by maintaining the trust given by the general public, especially in the field of auditing the financial statements made by the entity in theperformed services in order to avoid doubts about its independence on dubious matters. Auditor independence has an influence on audit quality, this is supported by indicators of auditor independence, including independence in program preparation, free from personal interests, and independence of auditor reports has been implemented properly by FDSA of Maluku Province,which make auditor independence and audit quality improvement in the future can be more reliable. Based on the phenomenon that occurred atMaluku Provincial FDSA office, there are several corruption cases that has been terminated at the hands of Financial and Development Supervisory Agency, which gives rise a public assessment that there is a fraud committed by FDSA with the elements involved, indicating that the independence of the auditors is still in doubt and the quality of the audit is still in question. Because of that, it is necessary to make improvements to the Maluku Provincial FDSA office regarding auditor independence and the quality of the audits produced, so that public and government trust can also increase.

The importance of independence on the quality of audit results is supported by attribution theory, which states that auditor conduct is caused by internal and external factors that affect the quality of audit results. Independent auditors will produce more qualified audit outcomes. If the auditor's independence is compromised, and the audit report produced does not correspond to reality, it cannot be utilized as a basis for decision-making. According to Triningsih (2007), the more independent an auditor is, the more people place their trust in the audit's quality. It will strengthen the credibility of the financial accounts given by retaining an unbiased stance. Additionally, the findings of this study corroborate and reinforce the findings of Bingky (2020), Indah Azhari (2020), Nur (2020), Hernadian (2020), and Memet (2021), all of which demonstrate that independence has a favorable and significant effect on audit quality. According to the positive regression coefficient, there is a unidirectional correlation or association between the variables; that is, as the value of the X1 variable increases, the value of the Y variable increases as well. Thus, the second hypothesis is accepted in this study since it demonstrates the effect of auditor independence on audit quality.

3. The Effect of Auditor's Moral Reasoning on Audit Quality

The results of hypothesis testing 3 attest that based on the t test (partially), a significance value of 0.011 < 0.05 is obtained and according to the t-count calculation, the value is 2.649 > 2.019 t table. Thus, hypothesis 3 is accepted or attested to be significant. So, it can be concluded that the moral reasoning auditors that have an effect on audit quality is accepted. Moral reasoning is an action that underlies a decision whether or not an action is taken. Moral reasoning has an effect on audit quality, which is also supported by indicators including moral equity, egoism, utilitarianism, and contractual to prioritize moral standards in performing an appropriate action by FDSA of Maluku Province. This is corresponding to the phenomenon that occurred in which several corruption cases have been terminated in the hands of Financial and Development Supervisory Agency. It can be seen that an auditor who should have awareness and behave ethically in accordance with the professional code of ethics, on the other hand, takes actions that are not in accordance with moral standards in peforming his/her responsibilities which makes many cases unsolvable.

Thus, it can lead to a negative judgment from the community and will have many consequences for FDSA itself, such as a loss of trust. Moral reasoning is one of the variables that contribute to the development and efficacy of the code of ethics' values application (Gaffikin & Lindawati, 2012). Additionally, the effect of moral reasoning on the quality of audit results is supported by attribution theory, which states that auditor conduct is determined by both internal and external factors that affect the quality of audit results. The actions or decisions made by leaders or anyone in positions of authority are influenced by causal qualities. This includes behaviors that may cause harm to a large number of parties. Internal control, compensation, and morality are only a few of the aspects that impact the quality of audit reports. Additionally, the findings of this study corroborate and reinforce the findings of prior research conducted by Luh Komang (2018), Ratih (2019), and Bingky (2020), all of which witness to the fact that Moral Reasoning has a substantial impact on audit quality. According to the positive regression coefficient, there is a unidirectional correlation or association between the variables; that is, as the value of the X1 variable increases, the value of the Y variable increases as well. Thus, the third hypothesis is accepted in this study since it demonstrates the effect of auditor moral reasoning on audit quality.

IV. Conclusion

Based on the results and discussions that have been previously stated, it can be concluded that: 1) Auditor competence has a positive effect on audit quality. This is shown in hypothesis testing 1. The results of a simple linear regression test with a significance value of 0.049, which is smaller than 0.05, which means that there is a significant effect. This shows that the competence of auditors is something that can affect the audit quality of FDSA auditors in Maluku Province. With the results of the positive value of the regression coefficient, it means that there is a unidirectional correlation or relationship between variables, if the value of the X1 variable increases, the value of the Y variable also increases; 2) Auditor independence has a positive effect on audit quality. This is shown in hypothesis testing 2. The results of a simple linear regression test with a significance value of 0.000 less than 0.05, which means that there is a significant effect. This shows that auditor independence is something that can affect the audit quality of FDSA employees in Maluku Province; and 3) Moral reasoning auditors has a positive effect on audit quality. This is shown in hypothesis testing 3. The results of a simple linear regression test with a significance value of 0.011 which is smaller than 0.05, which means that there is a significant effect. This shows that the moral reasoning of auditors is something that can affect the audit quality of FDSA employees in Maluku Province.

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