



# The Factors Affecting Audit Quality With Auditor's Experience As Moderating Variable

Ema Elyana<sup>1\*</sup>, Aprilia Whetyningtyas<sup>2</sup>, Diah Ayu Susanti<sup>3</sup>

<sup>1</sup> Fakultas Ekonomi dan Bisnis, Universitas Muria Kudus, Indonesia

The purpose of this study was to examine and analyze about the effect of independence, due professional care, locus of control and time budget pressure on audit quality with auditor's experience as moderating variable at Regional Inspectorate of The Pati Residency. This study used convenience sampling technique with sample of 100 respondents from internal auditors. Questionnaires were distributed to the auditors directly to the Regional Inspectorate at the Pati Residency. The analysis used Smart PLS 4.0 Software and the result: (1) Independence had positive effect and strengthen on audit quality. (2) Due professional care had positive effect and strengthen on audit quality. (3) Locus of control had positive effect and strengthen on audit quality. (4) Time budget pressure had no effect on audit quality. (5) Auditor's experience not able to moderate the effect of independence on audit quality. (6) Auditor's experience not able to moderate the effect of due professional care on audit quality. (7) Auditor's experience is able to moderate (strengthens) the effect of locus of control on audit quality. (8) Auditor's experience not able to moderate the effect of time budget pressure on audit quality.

**Keywords:** Independence, Due Professional Care, Locus Of Control, Time Budget Pressure, Audit Quality, Auditor's Experience

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\*Correspondence:

Ema Elyana

[ema.elyana99@gmail.com](mailto:ema.elyana99@gmail.com)

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## INTRODUCTION

Assessment of national development in a country can be seen from the country's financial management. In addition, strong governance is expected to increase external transparency and prevent deviant behavior of what agencies and companies do and how they do it ([Ghafran & O'Sullivan, 2017](#)). Records by Indonesia Corruption Watch state that there have been 533 prosecutions of corruption cases carried out by law enforcement officials throughout 2021 with a total potential state loss of up to IDR 29.4 trillion. This indicates that there was an increase in state losses of 58% from the previous year, where in 2020 state losses were estimated at IDR 18.6 trillion and there was also an increase in corruption cases of 20% from the previous year where in 2020 there were 444 total cases.

[ [Figure 1. About Here](#) ]

Mapping of corruption cases based on sectors and institutions that have been handled the most throughout 2021, namely the village fund budget sector in village government. This sector is considered to have increased since 2015. There was an increase in the value of state losses in 2021 by 365% from the previous year and there was also an increase in cases handled by 19% from the previous year. This illustrates that budget management carried out by the government still needs to be improved from a supervisory perspective.

[ [Figure 2. About Here](#) ]

Phenomena and realities related to the performance of the Regional Inspectorate in supervising, examining and dealing with fraud are the basis of this research. Especially the case of attacks on village funds in government circles in the Pati Residency. Sourced from various news media which explore and provide the latest information about corruption, the researchers present it in this table:

[ [Table 1. About Here](#) ]

[Peraturan Pemerintah Nomor 60 Tahun 2008](#) explains that the Regency Inspectorate financed by the Regency APBD has the task of supervising all activities within the context of carrying out the duties and functions of the Regency Regional Apparatus work units. Audit quality is a goal that must be produced by the District Regional Inspectorate as the front guard in preventing or overcoming corruption, collusion and nepotism practices. In order to obtain quality audit results, the auditor needs to apply a mechanism in accordance with established auditing standards. Standards in the field of auditing are guided by the public regarding the applicable Public Accountant Professional Standards (SPAP). There are factors that affecting on audit quality. First, independence. An attitude and action that does not take sides with anyone and is not influenced by anyone in carrying out actions (BPK, 2017). Research conducted by [Megayani et al. \(2020\)](#) shows that Independence has a positive effect on audit quality. However, research by [Sari & Tiara \(2020\)](#) states that independence has no effect on audit quality. The second factor is due professional care or described as careful and thorough professional skills. Auditors are required to carry out professional skepticism

so they able to think critically and thoroughly by evaluating audit evidence ([Institut Akuntan Publik Indonesia, 2011](#)). Research conducted by [Susanti & Rahman \(2011\)](#) states that due professional care has a positive effect on audit quality. However, research by [Nurfadillah & Sugara \(2022\)](#) states that due professional care has a negative effect on audit quality.

The third factor is locus of control. Research by [Sanjiwani & Wisadha \(2016\)](#) shows that auditor with an internal LOC is defined as a belief that the success and failure is one's own actions and abilities. Research conducted by [Sinta & Khairani \(2022\)](#) and which state that locus of control has a positive effect on audit quality. However, research by [Maturidi \(2016\)](#) states that locus of control partially has a negative effect on audit quality. The fourth factor is time budget pressure. According to [Syahrani et al. \(2021\)](#) limited time budget with demands for quality reports can be a pressure for auditors. Research conducted by [Nurdiono et al. \(2020\)](#) which states that time budget pressure has a positive effect on audit quality. However, research by [Semarabawa & Wati \(2022\)](#) states that time budget pressure has a negative effect on audit quality.

The auditor's experience in this study aims to moderate the factors affecting on audit quality, so that it is still contingent (between strengthening or weakening). Previous research conducted by [Megayani et al. \(2020\)](#) states that auditor's experience is able to strengthen the effect of due professional care on audit quality. Then research by [Londa & Banda \(2023\)](#) which states that auditor's experience strengthens independence and time budget pressure on audit quality. However, research by [Annisa & Wirakusuma \(2016\)](#) states that auditor's experience not able to moderate the effect of due professional care on audit quality. Based on the above phenomenon and the inconsistency of the results of previous studies, the researcher interested in conducting a study on the effect of independence, due professional care, locus of control, and time budget pressure on audit quality with auditor's experience as a moderating variable (Empirical Study At The Regional Inspectorate Office Of The Pati Residency).

## GRAND THEORY

### Agency Theory

The agency theory developed by Jensen and Meckling (1976) in [Oktadelina et al. \(2021\)](#) explains the agency relation principal and agent. Research conducted by [Halim & Abdullah \(2006\)](#) states that agency theory can be used to explain opportunistic behavior in government circles. This theory provides an analogy which internal auditor in Regional Inspectorate as an agent is responsible for examining financial reports. Then the principal needs information in the accountability report every certain period. The financial reports that have been examined by the internal auditors are expected to become information and a basis for making decisions.

### Attribution Theory

[Fritz Heider \(1958\)](#) in [Wahyuni et al. \(2020\)](#) explained the attribution theory that there are two factors that influence a person's behavior, namely internal and external factors. The situation and the surrounding environment have an

influence on a person in forming ideas about other people, causing his behavior in social perceptions or referred to as dispositional attributions and situational attributions (Luthans, 2005).

## **HYPOTHESIS**

### **The Effect Of Independence On Audit Quality**

Independence is an attitude and act of being honest, impartial, and reporting all findings based on evidence. An internal auditor is expected to have an independent and impartial perspective towards other parties in carrying out supervision, inspection, testing, evaluation of examination results, and preparation of audit reports. Auditors who practice independence in their profession must be able to act fairly and transparently so that the audited financial statements do not deviate from existing provisions, so that it will be easier to gain the trust of the public. This is supported the results of research conducted by Yaumi (2021) and Mulyati & Nurul Hayat (2021) which states that independence has a positive effect on audit quality. Based on this description, the hypothesis can be formulated:

**H1: Independence Has Positive Effect On Audit Quality.**

### **The Effect Of Due Professional Care On Audit Quality**

Due Professional Care is a professional attitude, firm, thorough in carrying out the audit process. The main demands in the audit process are honesty and quality accompanied by a basis for critical and open thinking. When auditors apply due professional care, it will certainly be more trusted by the public because they able to think critically, and able to provide opinions based on valid evidence. This is supported by the results of research conducted by Wulan & Budiarta (2020) and Susanti & Rahman (2011) which states that due professional care has a positive effect on audit quality. The hypothesis can be formulated:

**H2: Due Professional Care Has Positive Effect on Audit Quality.**

### **The Effect Locus Of Control On Audit Quality**

Locus of control, is a person's point of view about whether or not they able to control something that happens to him. Internal locus of control is included in the dispositional attribution category where auditors forms and controls they thoughts based on what is in them. This is supported by the results of research conducted by Gayatri & Yuniasih (2020) and Suwantara & Adi (2020) which states that locus of control has positive effect on audit quality. Based on this description, the hypothesis can be formulated:

**H3: Locus Of Control Has Positive Effect On Audit Quality.**

### **The Effect Of Time Budget Pressure On Audit Quality**

Time budget pressure can be defined as an obstacle for audit to limited resources in the form of allocating time to carry out the entire series of audit tasks. Time budget pressure classifies in the situational attribution category. The existing time budget pressure is a form of consensus where internal auditors are faced with the same situation but have different responses. The existence of a realistic budgeted schedule and time allocation with the complexity of the audit in the assignment, able to encourage the auditor to be responsible for completing audit assignments in a

timely manner and provide quality audit results. This is

supported by the results of research conducted by Wahyuni et al. (2020) and Hasmandra & Nasaruddin (2019) which states that time budget pressure has positive effect on audit quality. Based on the description, the hypothesis can be formulated:

**H4: Time Budget Pressure Has Positive Effect On Audit Quality.**

### **The Effect Of Independence On Audit Quality With Auditor's Experience As Moderating Variable**

Independence is a "state of mind" which means auditors have a neutral and not bound by other. Experience is the most important attribute in carrying out an independent audit where auditors more selective about relevant information and can detect unusual fraud. Qualified audit experience is also very influential on the independence of the auditor in achieving a quality audit so that the government gets the full trust of the public as the principal. This is supported by the results of research conducted by Londa & Banda (2023) and Yudha et al. (2017) which together state that independence and auditor's experience have an effect on audit quality. Based on this description, the hypothesis can be formulated:

**H5: Auditor's Experience Moderated The Effect Of Independence On Audit Quality.**

### **The Effect Of Due Professional Care On Audit Quality With Auditor's Experience As Moderating Variable**

Due Professional Care, is the behavior of critical thinking towards audit facts by always examining these facts, being alert, not careless and having determination in carrying out responsibilities. Auditor's experience provides many variations of problem solving in carrying out tasks and strengthens self-critical nature of the audit findings evidence obtained. So that experience is considered to strengthen the effect of due professional care on audit quality to be presented to public. The results of research conducted by Pramono & Mustikawati (2016) and Suwantara & Adi (2020) which state that auditor's experience and due professional care together have an effect on audit quality. Based on this description, the hypothesis can be formulated:

**H6: Auditor's Experience Moderated The Effect Of Due Professional Care On Audit Quality.**

### **The Effect Of Locus Of Control On Audit Quality With Auditor's Experience As Moderating Variable**

Locus of control is defined as a person's perception of the source of his destiny. Auditor's experience includes dispositional attributions and acts as a locus of control amplifier. As the experience of the auditor increases, they are not easily controlled by external factors so that they able to maintain a professional attitude in carrying out the audit. This is supported by the research results of Rahayu & Badera (2017) and Sarca & Rasmini (2019) which jointly state that auditor's experience and locus of control have an effect on audit quality. Based on this description, the hypothesis can be formulated:

**H7: Auditor's Experience Moderated The Effect Of Locus Of Control On Audit Quality.**

## The Effect of Time Budget Pressure on Audit Quality With Auditor's Experience As Moderating Variable

Time budget pressure can be defined as a form of pressure over the limited resources given to the auditor to carry out his duties. When auditors has a lot of experience in completing audit assignments, they passed obstacles and challenges that make it easier to carry out the audit process with a very tight time. This is supported by research by Riyandari & Badera (2017) which states that auditor's experience strengthens the effect of time budget pressure on audit quality. Based on this description, the hypothesis can be formulated:

**H8: Auditor's Experience Moderated The Effect Of Time Budget Pressure On Audit Quality.**

## METHODS

The method used in this study is a survey method with primary data sources obtained from the results of filling out questionnaires by internal auditors at the Regional Inspectorate of Pati Residency. The type of data in this study is quantitative data because the analysis uses statistics. The measurement scale used is a Likert scale with an interval form (Sugiyono, 2019:9). The design of this study uses a convenience sampling technique where sampling is based on the availability of elements and the ease of obtaining them. Statistical analysis of the research used Partial Least Square (PLS) 4.0 software.

## DEPENDENT VARIABLE

### Audit Quality

Audit quality according to (Junaidi, 2016:9) is the probability that auditors will find unintentional/intentional errors in financial statements.. There are indicators regarding audit quality according to Megayani et al. (2020):

1. Conformity of inspection with auditing standards
2. Quality of reports on audit results

## INDEPENDENT VARIABLE

### Independence

According to (Mulyadi, 2013:62) auditors must maintain an independent attitude in providing professional services as stipulated in the professional standards of public accountants that have been established by the Indonesian Institute of Accountants. Independence indicators according to Putra (2012) in Megayani et al. (2020), namely:

1. Relations between clients
2. The independence of the implementation of the work
3. Report independence

### Due Professional Care

In order to achieve quality audit results, the auditor is required to exercise professional skepticism so as to be able to think critically and thoroughly by evaluating audit evidence (Institut Akuntan Publik Indonesia, 2011). Due professional care indicators according to Singgih and Banowo (2010) in Megayani et al. (2020) which can be used as research measurements, namely:

1. Skeptic
2. Adequate confidence

## Locus Of Control

Locus of control is one of the personality variables, namely individual belief in the ability or inability to control one's own destiny (Kreitner & Kinicki, 2005). Auditors with an internal locus of control will be better prepared to face audit assignment problems, not easily anxious and hasty in taking action. Kusuma and Warmika (2013) in Megayani et al. (2020) states that there are several indicators of internal locus of control, including:

1. Ability
2. Interests
3. Effort

## Time Budget Pressure

Time budget pressure can be defined as an obstacle for audit engagements due to limited resources in the form of allocating time to carry out the entire series of audit tasks (DeZoort & Lord, 1997). Bagaskoro (2018) in Wahyuni et al. (2020) states that there are several indicators of time budget pressure, including:

1. Completion of audit procedures with a time budget as an obligation
2. Completion of audit procedures with time budget as a constraint

## MODERATION VARIABLE

### Auditor's Experience

Auditor's experience is an expertise, skill and knowledge that can make auditors master his work. So as to build one's expertise, both technically and psychologically Evia et al. (2022). Putra (2012) in Megayani et al. (2020) states that there are several indicators of due professional care, including:

1. The length of time the employee has worked as auditor
2. The number of inspection tasks
3. Knowledge of auditing

## POPULATION AND SAMPLE

The population in this study were internal auditors at District/City Regional Inspectorate Offices in the former Pati Residency which covered five regencies: Kudus, Jepara, Pati, Rembang, and Blora. The total population is 130 internal auditors. For testing using PLS with a recommended minimum sample size ranging from 30 to 100 cases (Ghozali & Latan, 2015:51).

## DATA COLLECTION

To measure the opinion of respondents used statements that meet the type of Likert scale. This scale is also referred to as an ordinal scale and is often used in the preparation of a questionnaire which contains five levels of preference for answers with the following options:

Number 1 = Strongly Disagree

Number 2 = Disagree

Number 3 = Doubtful or Neutral

Number 4 = Agree

Number 5 = Strongly Agree

## DATA ANALYSIS

SEM has the advantage of being used to test and estimate causal relationships by integrating path analysis and factor analysis in one test (Jogiyanto, 2011:47). PLS (Partial Least Square) is an equation model of SEM (Structural Equation Modeling) based on variance or components. Tests can be

carried out without a strong theoretical basis by ignoring some assumptions (non-parametric) and the parameters of the accuracy of the prediction model seen from the value of the coefficient of determination (R-Square). There are two stages of model evaluation which aim to assess the validity and reliability tests, namely the measurement model or called the outer model and the structural model or called the inner model (Ghozali & Latan, 2015).

### Measurement Model (Outer Model)

The outer model in PLS-SEM is known as a construct validity test. Evaluation of this model was carried out to assess the validity and reliability of the model (Ghozali & Latan, 2015:73).

### Convergent Validity

The principle which states that the gauges of a construct should have a high correlation can be called convergent validity (Jogiyanto, 2011:70). Testing the validity of reflective indicators using a SmartPLS program can be seen from the loading factor values. The rule of thumb in assessing convergent validity is a loading factor  $>0.7$  and an AVE  $>0.5$ .

### Discriminant Validity

The principle that measures of a different construct should not correlate with height. The way to test discriminant validity with reflective indicators is to look at the cross loading value where each variable has a value of  $> 0.7$ .

### Reliability

The reliability test has the objective of proving the accuracy, consistency, and determination of the instrument in measuring constructs. Composite reliability here is used to assess construct reliability and can be said to be reliable if  $CR > 0.7$ .

### Structural Model (Inner Model)

The significance test uses structural model evaluation to test the effect between constructs or variables. There are several components that become criteria in the assessment of the structural model (inner model), namely the value of R-Square and Significance. Measuring the level of variation of changes in the independent variable to the dependent variable can use the R-Square value :

1. 0.67 indicates that the model is strong
2. 0.33 indicates that the model is moderate
3. 0.19 indicates that the model is weak

The next test is to see the significance by looking at the parameter coefficient values and the t-statistical significance values. This test aims to determine the effect between variables through the bootstrapping procedure. According to (Ghozali & Latan, 2015:80) if the significance value used (two-tailed) t-value is 1.96 (significance level = 5%) then the hypothesis is accepted.

## RESULTS AND DISCUSSION

### Measurement Model Test (Outer Model)

#### Convergent Validity

In the first stage, an assessment was made of the convergent validity of each construct as measured by two parameters, namely the parameter Loading Factor (LF) $>0.70$  and Average Variance Extracted (AVE) $>0.50$ .

#### Loading Factor

[ Figure 3. About Here ]

[ Table 2. About Here ]

Based on figure 3 and table 2, it can be concluded that all indicators have a loading factor value of  $> 0.70$  so that they are declared valid.

#### Average Variance Extracted (AVE)

[ Table 3. About Here ]

Based on table 3, it can be concluded that all indicators have an Average Variance Extracted (AVE) value  $> 0.50$  so that they are declared valid.

#### Discriminant Validity

##### Cross Loading

[ Table 4. About Here ]

Based on the results in table 4, it can be concluded that the correlation between the variables studied with each indicator is *greater than the others with a cross loading* value of  $> 0.70$  in each variable. So it can be stated that the indicators used in this study are fit and good in the preparation of their respective variables.

#### Reliability

Reliability test is a proof test for accuracy, instrument accuracy and consistency in construct measurements.

[ Table 5. About Here ]

Based on table 5, it can be concluded that all variables in this study have a composite reliability (CR) value above 0.70. This means that each variable meets the criteria and has a high reliability value.

#### Structural Model (Inner Model)

##### R-Square

[ Table 6. About Here ]

In table 6, the R-Square table is used to determine the effect of the variables of independence ( $X_1$ ), due professional care ( $X_2$ ), locus of control ( $X_3$ ) and time budget pressure ( $X_4$ ) on audit quality (Y). Audit quality in the table above has an R-Square value of 0.785. So it can be stated that the variable Audit Quality can be explained by the independent variables and the moderating variable of 78.5%. While the remaining 21.5% is explained by other factors not present in this study.

#### Significance Test

The next test is a significance test where this study uses Smart PLS 4.0 software with variant-based SEM (Structural Equation Model). The following are the results of testing using the bootstrapping technique.

[ Figure 4. About Here ]

The hypothesis test can be seen from the path coefficient obtained which shows the parameter coefficients, t-statistic values and P Values. The hypothesis is accepted if the t-statistic value  $> t$ -table value and P values  $<0.05$ . Following

are the results of the path coefficient test using the bootstrapping technique in the Smart PLS 4.0 application.

[ Table 7. About Here ]

## DISCUSSION

### **Independence Has Positive Effect On Audit Quality**

The results of the hypothesis test in table 7 show that independence has a positive effect on audit quality. Auditors have position and able to liaise the interests of the principal and avoid information asymmetry in managing funds. The results of this study are supported by research from Yaumi (2021) and Saputri et al. (2016) which states that independence has a positive effect on audit quality.

### **Due Professional Care Has Positive Effect On Audit Quality**

The results of the hypothesis test in table 7 show that due professional care has a positive effect on audit quality. Internal auditors as agents who apply due professional care will certainly be more trusted by the public (principal) because they are able to think critically, openly and able to provide opinions based on valid evidence. The results of this study are supported by research from Wulan & Budiarta (2020) and Sari & Tiara (2020) which state that due professional care has a positive effect on audit quality.

### **Locus Of Control Has Positive Effect On Audit Quality**

The results of hypothesis testing in table 7 show that locus of control has a positive effect on audit quality. The auditor fulfills his internal locus of control when in carrying out audit duties they able to make the best possible combination of his efforts and abilities. This will improve the auditor's performance in forming objective and rational thinking so as to provide quality audit results. The results of this study are supported by research conducted by Gayatri & Yuniasih (2020) and Suwantari & Adi (2020) stating that locus of control has a positive effect on audit quality.

### **Time Budget Pressure Has No Effect On Audit Quality**

The results of the hypothesis test in table 7 show that time budget pressure has no effect on audit quality. There are various answers according to the response of the auditors when they get a very tight deadline in the audit. The existence of a strictly budgeted schedule and time allocation makes the auditor feel pressured in carrying out the audit. However, because that is obligation in completing audit assignments, the auditors complete duties on time by the schedule. The results of this study are supported by research from Rahmadini & Fauzihardani (2022) and Wulan & Budiarta (2020) which states that time budget pressure has no effect on audit quality.

### **Auditor's Experience Not Able To Moderate The Effect Of Independence On Audit Quality**

The results of the hypothesis test in table 7 show that the auditor's experience does not moderate the effect of independence on audit quality. Qualified audit experience is very influential on the application of the independent attitude of the auditor in achieving quality audit results so that the government gains the full trust of the public as the principal party. However, in this study it turned out that the auditor's experience did not moderate the effect of independence on audit quality. This means that an independent attitude must always be applied to both senior and junior internal auditors.

The results of this study are supported by the research of Pirmansyah et al. (2019) and Megayani et al. (2020) which states that auditor's experience not able to moderate the effect of independence on audit quality.

### **Auditor's Experience Not Able To Moderate The Effect Of Due Professional Care On Audit Quality**

The results of the hypothesis test in table 7 show that the auditor's experience not able to moderate the effect of due professional care on audit quality. Auditor's experience provides many variations of problem solving in the implementation of audit assignments. However, in this study, auditor's experience does not have a moderating effect on due professional care on audit quality. This means that in carrying out their duties, both senior and junior auditors are required to have a thorough and critical attitude. Auditors already understand that the main code of ethics and attitude that must be reflected in the auditor is careful and thorough in giving his opinion so that a quality audit can be achieved. The results of this study are supported by research from Annisa & Wirakusuma (2016) and Gregori (2022) which states that auditor's experience not able to moderate the effect of due professional care on audit quality.

### **Auditor's Experience Moderate (Strengthens) The Effect Of Locus Of Control On Audit Quality**

The results of hypothesis testing in table 7 show that auditor's experience strengthens the effect of locus of control on audit quality. Along with increasing work experience, the auditor is more adept at controlling himself so as not to be controlled by external factors so that they able to maintain a professional attitude in carrying out the audit. So that the internal locus of control increases with the auditor's experience being strengthened, the quality of the resulting audit will also increase. The results of this study are supported by the research of Sarca & Rasmini (2019) and Rahayu & Badera (2017) which state that auditor's experience and locus of control together have an effect on audit quality.

### **Auditor's Experience Not Able To Moderate The Effect Of Time Budget Pressure On Audit Quality**

The results of the hypothesis test in table 7 show that the auditor's experience not able to moderate the effect of time budget pressure on audit quality. When the auditor has a lot of experience in completing audit assignments, they passed obstacles and challenges that make it easier to carry out the audit process with a very tight time. However, in this study, auditor's experience did not have a moderating effect on time budget pressure on audit quality. This is due to differences in perspectives in dealing with time budget pressures, especially for junior and senior auditors. In addition, in carrying out audit tasks, careful planning has been prepared in the form of a schedule so that the implementation can run effectively and efficiently and obtain quality audit results. The results of this study are supported by the research of Rahmadini & Fauzihardani (2022) and Pirmansyah et al. (2019) which states that auditor's experience not able to moderate the effect of time budget pressure on audit quality.

## CONCLUSION

The results of this study indicate that: independence, due professional care and locus of control had positive effect on audit quality. Time budget pressure had no effect on audit quality. Auditor's experience not able to moderate the effect of independence, due professional care and time budget

pressure on audit quality. Auditor's experience is able to moderates (strengthens) the effect of locus of control on audit quality. Implementation of research activities certainly can not be separated from a limitation. In this study there are limitations, the acquisition of an R-Square value of 78.5% where there is still 21.5% explained by other factors outside the variables listed in this study. Based on the research results obtained and presented, there are suggestions for further research. Among other things: Future researchers can add one independent variable, namely competence, supported by the results of research conducted by Pirmansyah et al. (2019) and Harsanti & Whetyningtyas (2014) which state that competence has positive effect on audit quality.

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**Conflict of Interest Statement:** The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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**TABLE 1 I** (Cases Corruption, Collusion and Nepotism)

| No | Area   | Year | Case   | Follow-Up   |
|----|--------|------|--|---|
| 1  | Jepara | 2022 | The former Head of Minahan Village, Batealit District, was found guilty of the criminal act of APBDes corruption IDR 100.000.000,- | <ul style="list-style-type: none"> <li>• One year and two months in prison according to decision number 54/Pid Sus-TPK/2021/PN SMG.</li> <li>• A fine of IDR 50,000,000</li> <li>• Return of corruption proceeds Rp. 100,000,000</li> </ul> |

TABLE 2 | Loading Factor

| Variable              | Indicator | Outer Loading | Description |
|-----------------------|-----------|---------------|-------------|
| Independence          | X1.3      | 0.857         | Valid       |
|                       | X1.5      | 0.853         | Valid       |
|                       | X1.6      | 0.804         | Valid       |
|                       | X1.7      | 0.871         | Valid       |
| Due Professional Care | X2.2      | 0.824         | Valid       |
|                       | X2.4      | 0.773         | Valid       |
|                       | X2.5      | 0.854         | Valid       |
|                       | X2.6      | 0.723         | Valid       |
| Locus Of Control      | X3.1      | 0.866         | Valid       |
|                       | X3.2      | 0.761         | Valid       |
|                       | X3.3      | 0.722         | Valid       |
|                       | X3.4      | 0.75          | Valid       |
| Time Budget Pressure  | X4.1      | 0.86          | Valid       |
|                       | X4.2      | 0.827         | Valid       |
|                       | X4.3      | 0.788         | Valid       |
|                       | X4.4      | 0.842         | Valid       |
|                       | X4.5      | 0.818         | Valid       |
| Audit Quality         | Y1        | 0.818         | Valid       |
|                       | Y2        | 0.836         | Valid       |
|                       | Y3        | 0.797         | Valid       |
|                       | Y4        | 0.812         | Valid       |
|                       | Y5        | 0.796         | Valid       |
|                       | Y6        | 0.797         | Valid       |
|                       | Y7        | 0.734         | Valid       |
|                       | Y8        | 0.835         | Valid       |
|                       | Y9        | 0.852         | Valid       |
| Auditor's Experience  | Z1        | 0.753         | Valid       |
|                       | Z2        | 0.833         | Valid       |
|                       | Z4        | 0.845         | Valid       |
|                       | Z5        | 0.8           | Valid       |
|                       | Z6        | 0.782         | Valid       |

**TABLE 3** | Average Variance Extracted

| Variable              | Average Variance Extracted (AVE) | Description |
|-----------------------|----------------------------------|-------------|
| Independence          | 0.717                            | Valid       |
| Due Professional Care | 0.632                            | Valid       |
| Locus Of Control      | 0.603                            | Valid       |
| Time Budget Pressure  | 0.684                            | Valid       |
| Audit Quality         | 0.643                            | Valid       |
| Auditor's Experience  | 0.656                            | Valid       |

TABLE 4 | Cross Loading

| Indicator | Variable           |                                |                           |                               |                       |                              |
|-----------|--------------------|--------------------------------|---------------------------|-------------------------------|-----------------------|------------------------------|
|           | X1<br>Independence | X2<br>Due Professional<br>Care | X3<br>Locus Of<br>Control | X4<br>Time Budget<br>Pressure | Y<br>Audit<br>Quality | Z<br>Auditor's<br>Experience |
| X1.3      | <b>0.857</b>       | 0.6                            | 0.551                     | 0.464                         | 0.581                 | 0.504                        |
| X1.5      | <b>0.853</b>       | 0.542                          | 0.546                     | 0.388                         | 0.571                 | 0.461                        |
| X1.6      | <b>0.804</b>       | 0.442                          | 0.402                     | 0.279                         | 0.42                  | 0.38                         |
| X1.7      | <b>0.871</b>       | 0.456                          | 0.456                     | 0.31                          | 0.439                 | 0.464                        |
| X2.2      | 0.494              | <b>0.824</b>                   | 0.526                     | 0.528                         | 0.593                 | 0.54                         |
| X2.4      | 0.406              | <b>0.773</b>                   | 0.444                     | 0.405                         | 0.452                 | 0.338                        |
| X2.5      | 0.58               | <b>0.854</b>                   | 0.541                     | 0.44                          | 0.609                 | 0.497                        |
| X2.6      | 0.446              | <b>0.723</b>                   | 0.339                     | 0.26                          | 0.351                 | 0.339                        |
| X3.1      | 0.604              | 0.597                          | <b>0.866</b>              | 0.684                         | 0.81                  | 0.78                         |
| X3.2      | 0.413              | 0.431                          | <b>0.761</b>              | 0.406                         | 0.444                 | 0.482                        |
| X3.3      | 0.278              | 0.323                          | <b>0.722</b>              | 0.499                         | 0.443                 | 0.404                        |
| X3.4      | 0.445              | 0.429                          | <b>0.75</b>               | 0.449                         | 0.445                 | 0.422                        |
| X4.1      | 0.473              | 0.497                          | 0.721                     | <b>0.86</b>                   | 0.707                 | 0.62                         |
| X4.2      | 0.407              | 0.52                           | 0.613                     | <b>0.827</b>                  | 0.537                 | 0.524                        |
| X4.3      | 0.215              | 0.333                          | 0.364                     | <b>0.788</b>                  | 0.41                  | 0.372                        |
| X4.4      | 0.264              | 0.388                          | 0.5                       | <b>0.842</b>                  | 0.464                 | 0.406                        |
| X4.5      | 0.372              | 0.413                          | 0.528                     | <b>0.818</b>                  | 0.483                 | 0.444                        |
| Y1        | 0.606              | 0.604                          | 0.82                      | 0.71                          | <b>0.836</b>          | 0.797                        |
| Y2        | 0.41               | 0.469                          | 0.623                     | 0.621                         | <b>0.797</b>          | 0.657                        |
| Y3        | 0.431              | 0.564                          | 0.54                      | 0.473                         | <b>0.812</b>          | 0.543                        |
| Y4        | 0.397              | 0.471                          | 0.467                     | 0.393                         | <b>0.796</b>          | 0.518                        |
| Y5        | 0.436              | 0.562                          | 0.481                     | 0.455                         | <b>0.797</b>          | 0.544                        |
| Y6        | 0.375              | 0.452                          | 0.551                     | 0.563                         | <b>0.734</b>          | 0.563                        |
| Y7        | 0.562              | 0.54                           | 0.567                     | 0.492                         | <b>0.835</b>          | 0.612                        |
| Y8        | 0.622              | 0.571                          | 0.626                     | 0.489                         | <b>0.852</b>          | 0.598                        |
| Y9        | 0.47               | 0.442                          | 0.545                     | 0.41                          | <b>0.753</b>          | 0.544                        |
| Z1        | 0.574              | 0.571                          | 0.802                     | 0.699                         | 0.797                 | <b>0.833</b>                 |
| Z2        | 0.335              | 0.378                          | 0.515                     | 0.443                         | 0.594                 | <b>0.845</b>                 |
| Z4        | 0.367              | 0.389                          | 0.524                     | 0.333                         | 0.544                 | <b>0.8</b>                   |
| Z5        | 0.408              | 0.43                           | 0.519                     | 0.404                         | 0.538                 | <b>0.782</b>                 |
| Z6        | 0.454              | 0.436                          | 0.446                     | 0.415                         | 0.508                 | <b>0.787</b>                 |

Source: Output SmartPLS 4.0

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| Hypothesis   | Original Sample (O) | T-Statistics (Ts) | P Values | Describe      |
|--|---------------------|-------------------|----------|---------------|
| Auditor's Experience Is Able To Moderate The Effect Locus Of Control On Audit Quality        | 0,311               | 2,743             | 0,006    | H7 = accepted |
| Auditor's Experience Is Able To Moderate The Effect Of Time Budget Pressure On Audit Quality | -0,119              | 1,227             | 0,220    | H8 = rejected |

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TABLE 5 | Reliability

| Variable              | Composite Reliability | Describe |
|-----------------------|-----------------------|----------|
| Independence          | 0.91                  | Reliabel |
| Due Professional Care | 0.873                 | Reliabel |
| Locus Of Control      | 0.858                 | Reliabel |
| Time Budget Pressure  | 0.916                 | Reliabel |
| Audit Quality         | 0.942                 | Reliabel |
| Auditor's Experience  | 0.905                 | Reliabel |

TABLE 6 | R-Square

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| Variable          | <i>R-Square</i> | <i>Adjusted R-Square</i> |
|-------------------|-----------------|--------------------------|
| Audit Quality (Y) | 0,805           | 0,785                    |

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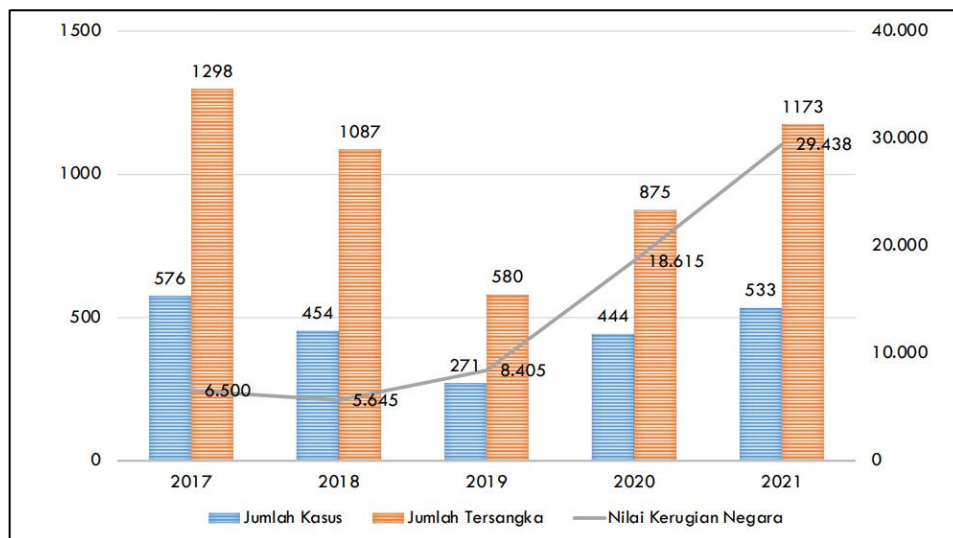
TABLE 7 | Path Coefficient (Hypothesis)

| Hypothesis  | Original Sample (O) | T-Statistics (Ts) | P Values | Describe             |
|---|---------------------|-------------------|----------|----------------------|
| Independence Has Positive Effect On Audit Quality   | 0,211               | 3,126             | 0,002    | <b>H1 = accepted</b> |
| Due Professional Care Has Positive Effect On Audit Quality                                    | 0,199               | 2,243             | 0,025    | <b>H2 = accepted</b> |
| Locus Of Control Has Positive Effect On Audit Quality   | 0,281               | 3,072             | 0,002    | <b>H3 = accepted</b> |
| Time Budget Pressure Has Positive Effect On Audit Quality                                     | 0,095               | 1,012             | 0,312    | <b>H4 = rejected</b> |
| Auditor's Experience Is Able To Moderate The Effect Of Independence On Audit Quality          | -0,028              | 0,340             | 0,734    | <b>H5 = rejected</b> |
| Auditor's Experience Is Able To Moderate The Effect Of Due Professional Care On Audit Quality | 0,041               | 0,443             | 0,657    | <b>H6 = rejected</b> |

Source : Output Smart PLS 4.0

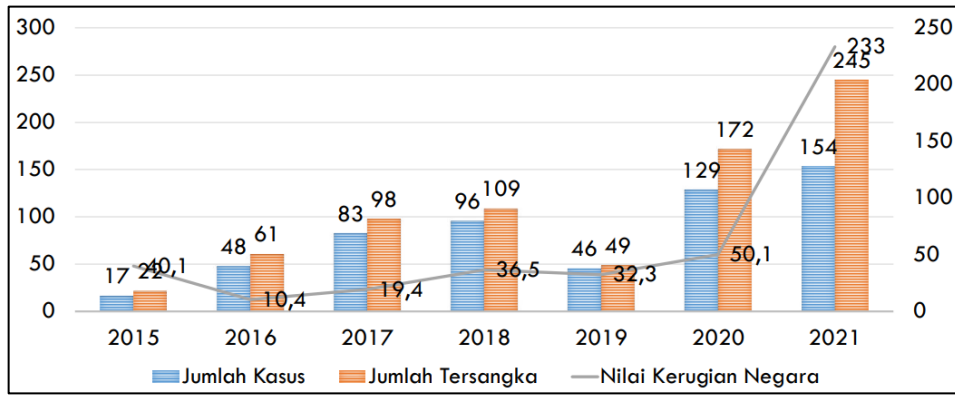


**FIGURE 1** | Trends (Follow-Up) In Case Corruption And Potential State Losses



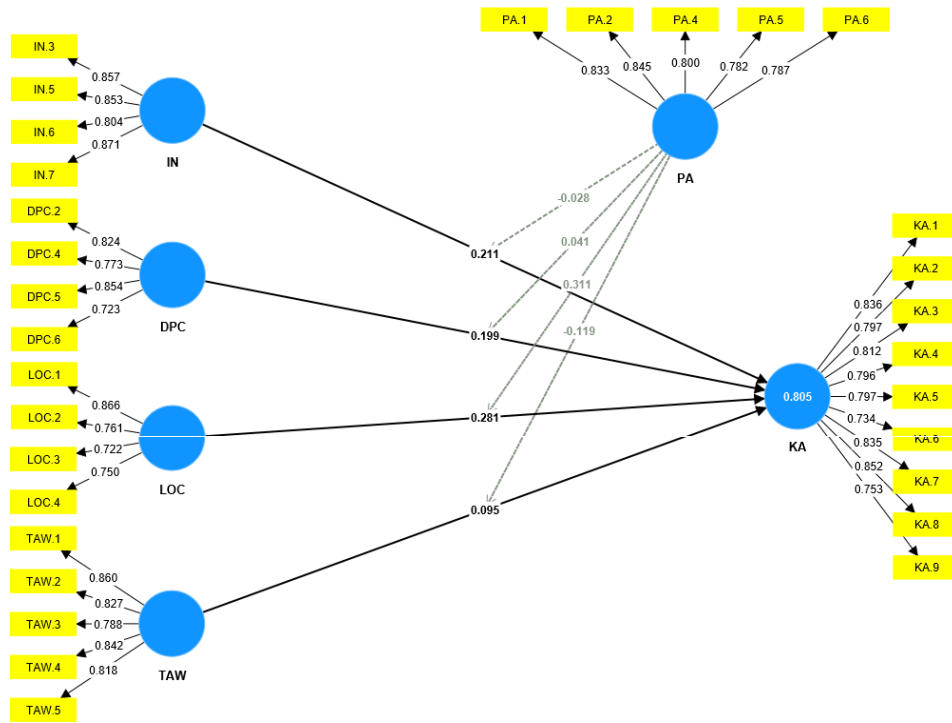
Source: Indonesia Corruption Watch

FIGURE 2 | Village Fund Corruption Graph for 2015-2021



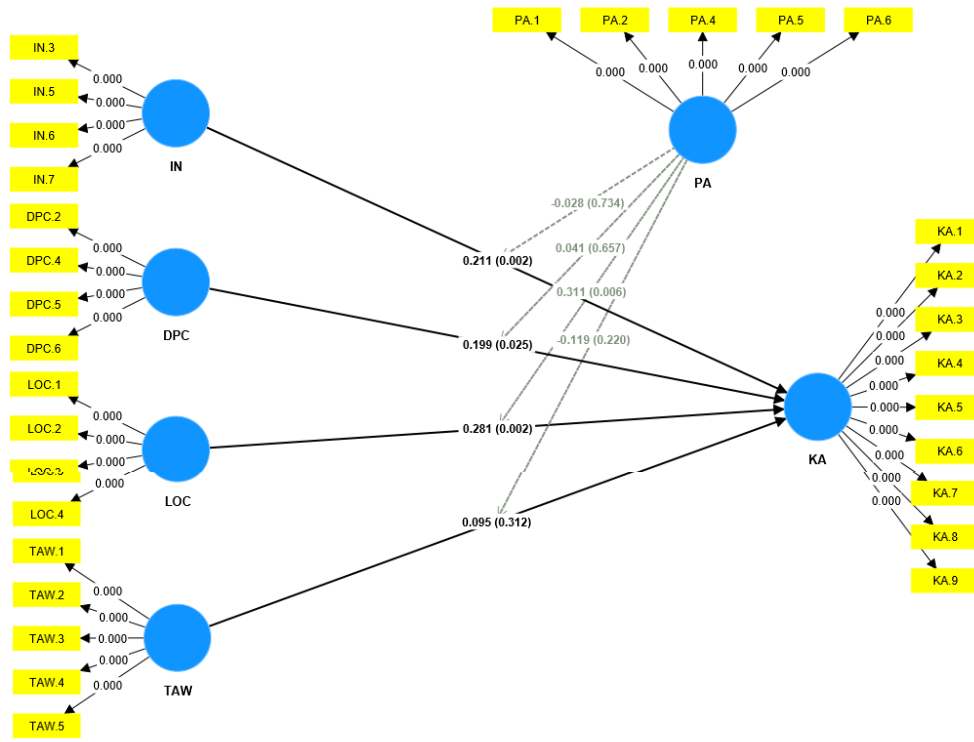
Source: Indonesia Corruption Watch

FIGURE 3 | Outer Loading Test Results



Source: Output Smart PLS 4.0

FIGURE 4 | Inner Model Test Results With Bootstrapping Technique



Source: Output Smart PLS 4.0