



The Influence of Auditor Competence and Integrity on Audit Quality with the Implementation of Quality Assurance as a Moderating Variable

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In several mass media reports, there is still negative news on audit cases carried out by government institutions, of course, it has a big impact on public trust or society not only on the institution's auditors but also on the government in general. So that to restore public trust, auditors at government institutions are required to carry out audit assignments as well as possible so as to produce quality audit reports. This research aims to test and analyze the influence of auditor competence and integrity on audit quality by applying quality assurance as a moderating variable, research at the audit unit of the East Java I Regional Office of the Directorate General of Customs and Excise. This type of research is quantitative research. The population of this study are functional auditors and executive examiners who are tasked with assisting the implementation of audits. The sampling technique uses a saturated sample, namely the entire population of 47 people as the research sample. The data analysis technique for testing hypotheses uses Partial Least Square – Structural Equation Modeling with the SmartPLS program. The research results show that: Auditor competency, auditor integrity, the application of quality assurance has a significant and positive effect on audit quality. The application of quality assurance does not moderate the effect auditor competency on audit quality. Implementation of quality assurance does not moderate the influence of auditor integrity on audit quality.” The implication of this research is that in the future, especially for the Regional Office of the Directorate General of Customs and Excise (DGCE) East Java I, it can further improve the competence and integrity of its auditors, as well as evaluate the implementation of quality assurance in the audit implementation process, because based on the results of this study these three variables have an influence on audit quality.

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INTRODUCTION

Auditors are a profession that plays an important role in examining financial reports. The existence and role of the auditor profession is increasing along with business developments and global changes ([Santoso et al., 2020](#)). An audit carried out by an auditor can be of quality if it meets or is guided by audit standards, which consist of general standards, field work standards and reporting standards. However, in reality there are still audit implementation scandals which indicate low audit quality. This usually happens in audits carried out by Public Accounting Firms and audits carried out by government agencies.

One of the government institutions that carries out audit activities is the Directorate General of Customs and Excise (DJBC) of the Ministry of Finance. Audits carried out by the Directorate General of Customs and Excise or known as customs and excise audits are a type of compliance audit. The importance of inspections carried out by Customs and Excise is because they are directly related to state revenues, so good quality inspections are a must. Good audit quality in customs and excise audits is an audit that can assess the level of compliance of service users and ensure that service users have fulfilled all obligations, both fiscal and non-fiscal. For this reason, auditors are needed who are technically competent in auditing (competent) and have attitudes and principles that are in accordance with good moral values (integrity).

It cannot be denied that negative news still occurs in government institutions, one of which is at the Directorate General of Customs and Excise (DGCE) of the Ministry of Finance. In several mass media reports, negative news still occurs in audit cases conducted by government institutions, of course, it has a big impact on public trust or society not only on the institution's auditors but also on the government in general. So that to restore public trust, auditors at government institutions are required to carry out audit assignments as well as possible so as to produce quality audit reports. For this reason, auditors are needed who are technically capable of examining (competent) and have attitudes and principles that are in accordance with good moral values (integrity).

Several previous studies related to competence and integrity variables that affect audit quality found inconsistent research results. Based on research conducted by [Yasin and Edastami \(2022\)](#), [Supriyatin et al \(2019\)](#), [Yasin, E. F. et al. \(2021\)](#), [Santoso et al. \(2020\)](#), [Layli and Arifin \(2020\)](#), [Siahaan and Simanjuntak \(2019\)](#), [Sirajuddin and Octaviani \(2018\)](#), [Sari and Susanto \(2018\)](#) and Wardhani and Astika (2018) concluded that auditor competence has a significant positive effect on audit quality, but from research conducted by Tina, A. (2022) and [Elen and Sari \(2013\)](#) concluded that auditor competence does not affect audit quality. Inconsistencies also occur in the auditor integrity variable, based on research conducted by [Santoso et al. \(2020\)](#) and [Elen and Sari \(2013\)](#) concluded that integrity has a positive and significant effect on audit quality, but according to research conducted by Siahaan and Simanjuntak (2019) concluded that auditor integrity does not affect audit quality.

Competency is related to knowledge, skills and experience so that a competent auditor is an auditor who has

sufficient knowledge, training, skills and experience to successfully complete his work and produce a quality audit ([Tandiontong, 2016](#)). Meanwhile, the value of integrity is an obligation that every State Civil Servant (ASN), including auditors, must have. According to the Ministry of Finance, integrity means thinking, saying, behaving and acting well and correctly and upholding a code of ethics and moral principles.

Apart from these factors, there are other factors that can also influence audit quality, namely the implementation of quality assurance. In general, quality assurance is a systematic set of processes for determining whether a product and service meets specified requirements. In connection with the background description explained above, the author is interested in conducting research to determine the influence of factors including auditor competence and integrity on audit quality, as well as analyzing whether the implementation of quality assurance moderates the influence of auditor competence and integrity on audit quality. Auditing quality (study at the East Java I DJBC Regional Office Audit Unit). As far as the author knows, this research is relatively new because no similar research has been found that uses quality assurance implementation factors as a moderating variable.

In connection with the background description described above, the authors are interested in conducting research to determine the effect of factors including auditor competence and integrity on audit quality, and analyze whether the implementation of quality assurance moderates the effect of auditor competence and integrity on audit quality (study on the Audit Unit of the Regional Office of DGCE East Java I). To the best of the author's knowledge, this research is new because it has not found similar research using the quality assurance implementation factor as a moderating variable.

METHODS

Types of Research

According to Sugiyono (2019: 16-17) The type of research used is quantitative research with an associative approach. Quantitative research emphasizes the analysis of numerical data which is then processed using statistical methods. Research with an associative approach is research that attempts to test the linkage or relationship of a variable with other variables, whether a variable is influenced by other variables or whether a variable is the cause of changes in other variables ([Juliandi et al., 2014](#)). This research was conducted to see the influence of the independent variables, namely the auditor's competence and integrity, on the dependent variable, namely audit quality, which is moderated by the variable implementation of quality assurance.

Research Sites

The location of this research is the DJBC East Java I Regional Office which is located at Jalan Raya Bandara Juanda Number 39, Semabung District. Gedangan, Kab. Sidoarjo, East Java. The DJBC East Java I Regional Office is a vertical agency office under the Directorate General of Customs and Excise, Ministry of Finance.

Research Population and Sample

The population in this research is functional auditors and executive audit employees whose job is to assist in carrying out audits at the DJBC East Java I Regional Office, totaling 48 (forty eight) employees. This research uses a Saturated Sample Technique (Census), that is, all members of the existing population are sampled. Considering that the author is also part of the population studied, he was excluded from the sample, so this study used 47 (forty seven) respondents as the research sample as in Table 1

[\[Table 1 about here\]](#)

Data source

The data source used in this research is primary data. In this research, the data source obtained was in the form of distributing questionnaires to respondents, namely functional auditors and executive audit employees who were tasked with assisting with the implementation of audits at the DJBC East Java I Regional Office.

Data collection technique

This research uses a questionnaire as a data collection method. According to [Sugiyono \(2019:194\)](#) a questionnaire is a data collection technique that is carried out by giving a series of questions or written statements to respondents to answer.

The measurement scale that the author uses in this research is the Likert scale. According to [Sugiyono \(2019:146\)](#) the Likert scale is used to measure the attitudes, opinions and perceptions of a person or group of people towards a phenomenon. Answer scores on the Likert scale are presented in [Table 2](#)

[\[Table 2 about here\]](#)

Operational Definition of Variables

This research consists of one dependent variable, two independent variables and one moderating variable. The dependent variable is audit quality (KUA). Amir (2017:50) defines audit quality as the likelihood of an auditor discovering violations and reporting these violations. The independent variable consists of competency (KOM). Auditor competency is the qualifications needed for an auditor to carry out an audit correctly ([Supriyatin et al. 2019](#)). and integrity (INT). Integrity according to the Big Indonesian Dictionary (KBBI) means traits, characteristics and circumstances that describe a complete unity, so that it has the potential and ability to radiate authority and honesty. Meanwhile, the moderating variable is the implementation of quality assurance (PQA). Quality assurance in customs and excise inspections is an activity of reviewing the results of the Temporary List of Inspection Findings (DTS) which is carried out in order to obtain confidence that the implementation of inspection activities has been carried out based on inspection standards.

Data analysis technique

The data analysis techniques used in this research are

descriptive statistical analysis and PLS-SEM (Partial Least Square - Structural Equation Modeling) analysis. Descriptive statistical analysis is used to determine population characteristics and describe the variables in the research. Meanwhile, PLS-SEM analysis is a variance-based structural equation analysis that can test the measurement model (outer model) as well as test the structural model (inner model).

RESULTS AND DISCUSSION

Measurement Model (Outer Model)

Outer model analysis was carried out to assess that the measurements used were valid and reliable ([Ghozali and Latan, 2015](#)).

Convergent Validity

The rule of thumb used in convergent validity tests is that the loading factor value on Outer Loadings is greater than 0.7 and the AVE value is greater than 0.5 ([Ghozali & Latan, 2015](#)). The results of the AVE and Outer Loadings values in this study are presented in table 3 ([Table 3](#)). Based on Table 3, it is known that the Average Variance Extracted (AVE) value for each variable is greater than 0.5. These results explain that all variables or constructs used are valid.

[\[Table 3 about here\]](#)

Based on Table 4 ([Table 4](#)) it is known that the loading factor value for each indicator is greater than 0.7. This explains that all the indicators used to explain each latent variable are valid indicators.

[\[Table 4 about here\]](#)

Based on table 5 ([Table 5](#)) it shows that the loading factor value for the moderation effect was found to be greater than 0.7, which means that the independent variable indicator moderated by the Implementation of Quality Assurance (PQA) variable is valid. The Outer Loadings results can also show that the research model built is fit. The model is considered fit if all items or loading factors have a value greater than 0.7.

[\[Table 5 about here\]](#)

Validitas Diskriminan (*Discriminant Validity*)

The rule of thumb used in testing discriminant validity is a cross loading value greater than 0.7 ([Ghozali & Latan, 2015](#)). The results of the discriminant validity test are presented in table 6 ([Table 6](#)). Based on the data presented in Table 6, it is known that the cross loading value is greater than 0.7 and each indicator in the research variable has a cross loading value on the variable it forms that is greater than the cross loading value on the other variables. These results explain that each indicator used in this research has good discriminant validity in compiling each variable studied.

[\[Table 6 about here\]](#)

Reliability

Reliability testing can be carried out using two methods,

namely Cronbach's alpha and composite reliability. A construct is declared reliable if the Cronbach's alpha and composite reliability values are above 0.70 (Ghozali & Latan, 2015). The results of the Cronbach's alpha and composite reliability tests in this study are presented in table 7 (Table 7). Based on the data presented in Table 7, it is found that the Cronbach's alpha and composite reliability values are greater than 0.7. These results indicate that the construct in this research has good reliability or that the questionnaire used as a tool in this research is reliable and consistent.

[\[Table 7 about here\]](#)

Model Struktural (Inner Model)

Structural model analysis was carried out by looking at the coefficient of determination test (R-Square), Q-Square predictive relevance test, goodness of fit (GoF) test, and hypothesis testing (Chin, 1998; Hair, et al., 2011; Ghozali and Latan, 2015; Juliandi, 2018).

Coefficient of Determination Test (R-Square)

The rule of thumb used in the coefficient of determination test is 0.75 indicates a strong (good) model, 0.50 indicates a medium (medium) model, and 0.25 indicates a weak (low) model (Hair, et al., 2011; Ghozali and Latan, 2015; Juliandi, 2018). This research uses the Adjusted R-Square value in the coefficient of determination test. The Adjusted R-Square value obtained can be seen in table 8 (Table 8).

[\[Table 8 about here\]](#)

Based on the data presented in Table 8, the Adjusted R-Square value is 0.96, meaning that the ability of the competency, integrity and implementation of quality assurance variables in explaining the audit quality variable is 96%, while the remainder (4%) can be explained by other variables outside model. this research.

Q-Square Predictive Relevance Test

If the $Q^2 > 0$ then the observation value is good or has good predictive relevance to the structural model and vice versa. Based on data processing using the SmartPLS 3.0 program, the Q-Square value can be seen in table 9 (Table 9).

[\[Table 9 about here\]](#)

Based on the data presented in Table 9, it is known that the Q-Square predictive relevance value for the endogenous variable (audit quality) is 0.624. These results show that the model has predictive relevance value and it can be concluded that this research has good observational value.

Goodness of Fit (GoF)

The calculation formula to obtain the goodness of fit (GoF) value in this research is as follows:

$$GoF = \sqrt{AVE} \times R^2$$

Based on the results of the calculation formula above, a GoF value of 0.79 is obtained, where the GoF value produced

in this study is > 0.38 . It can be concluded that the research model has a large or good goodness of fit.

Hypothesis Testing

Based on the results of the hypothesis testing on Table 10, it is known that The effect of auditor competence on audit quality shows a P Values value of 0.040, with a Path Coefficients value of 0.176. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive, it can be concluded that the first hypothesis is accepted, then the effect of auditor integrity on audit quality shows a P Values value of 0.000, with a Path Coefficients value of 0.677. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive, it can be concluded that the second hypothesis is accepted.

The third, the effect of quality assurance implementation on audit quality shows a P Values value of 0.006, with a Path Coefficients value of 0.167. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive, it can be concluded that the third hypothesis is accepted. next The effect of auditor competence on audit quality which is moderated by the implementation of quality assurance shows a P Values value of 0.906, with a Path Coefficients value of -0.014. The measurement results show that the P Values value is above 0.05, it can be concluded that the fourth hypothesis is rejected, and finally the effect of auditor integrity on audit quality which is moderated by the implementation of quality assurance shows a P Values value of 0.301, with a Path Coefficients value of -0.121. The measurement results show that the P Values value is above 0.05, it can be concluded that the fifth hypothesis is rejected.

DISCUSSION

The Influence of Auditor Competence on Audit Quality

In this research, competency is measured by three indicators, namely personal quality, general knowledge and special skills. Auditor competency is the qualifications needed by an auditor to be able to carry out an audit correctly. Customs and excise audit standards require that in carrying out audit duties, an auditor must meet general standards, including having received education and meeting technical competence as well as having the skills, knowledge and expertise as an auditor.

Based on the results of hypothesis testing on table 10, it is concluded that auditor competency has a significant positive effect on audit quality with a P Value of 0.040, where the P Value is below 0.05, and the Path Coefficient is 0.176 (positive direction), so that Hypothesis 1 is accepted. The results of this research are in accordance with what Supriyatin et al (2019) stated that auditor competency is a qualification that auditors need to carry out audits correctly so as to produce quality audits. The results of this research also support DeAngelo's (1981) audit quality theory which defines audit quality as the possibility of an auditor finding and reporting a violation.

The results of this research is auditor competence has a significant positive effect on audit quality. Based on the description of the competency variable from the respondents' questionnaire responses, it was found that the average response

score for all indicators was very good (score range between 4.21 - 5.00). The highest average score of respondents' responses was 4.57, namely in the personal quality indicator on the statement item that an auditor has curiosity and broad-mindedness. Based on the results of the description and statistical analysis, it can be concluded that in general, auditors at the DGCE Regional Office of East Java I have sufficient competence in carrying out their audit duties and are also in line with previous research, including research conducted by [Sirajuddin and Octaviani \(2018\)](#), [Wardhani and Astika \(2018\)](#), [Siahaan and Simanjuntak \(2019\)](#), [Santoso et al. \(2020\)](#), [Layli and Arifin \(2020\)](#), [Yasin, E.F. et al. \(2021\)](#), and [Yasin and Edastami \(2022\)](#) who concluded that auditor competency has a positive influence on audit quality, which means that the higher the competency possessed by the auditor, the greater the resulting audit quality.

The Influence of Auditor Integrity on Audit Quality

In this research, integrity is measured through three indicators, namely auditor honesty, auditor courage, and auditor wisdom. According to Dianita et al (2019) Integrity in the values of the Ministry of Finance means thinking, saying, behaving and acting well and correctly and upholding the code of ethics and moral principles. Auditors with integrity will always strive to carry out audit duties by upholding applicable regulations.

Based on table 10 the results of hypothesis testing, it is concluded that auditor integrity has a significant positive effect on audit quality with a P Value of 0.000, where the P Value is below 0.05, and the Path Coefficient is 0.677 (positive direction), so Hypothesis 2 is accepted. The results of this research are in accordance with what [Mulyadi \(2013\)](#) stated that auditor integrity is a quality that underlies public trust and is a benchmark in testing all decisions taken to produce quality audits. The results of this research also support [DeAngelo's \(1981\)](#) audit quality theory which defines audit quality as the possibility of an auditor finding and reporting a violation. To be able to report a violation requires honesty, courage and wisdom (integrity) of an auditor.

Based on the description of the integrity variable from the respondents' questionnaire responses, it was found that the average response score for all indicators was very good (the score range was between 4.21 - 5.00), the highest score of the average respondent's response was 4.62, namely in two statement items on two indicators, namely the indicator of auditor honesty in the statement that an auditor must behave and behave in accordance with applicable norms and regulations, as well as the indicator of auditor courage in the statement that an auditor must provide understanding to the auditee and reject his request if it is not in accordance with applicable rules. The results of this research are also in line with previous research, including research conducted by [Santoso et al. \(2020\)](#) and [Elen and Sari \(2013\)](#) who concluded that auditor integrity has a positive influence on audit quality, meaning that the higher the auditor's integrity, the resulting audit quality will increase.

The Effect of Implementing Quality Assurance on Audit Quality

In this research, the implementation of quality assurance is

measured through four indicators, namely the auditee's understanding of SPI, suitability of work plans, audit programs and audit procedures, accuracy of criteria and rules which form the legal basis, and recommendations. for the party conducting the audit. implementation of quality assurance. quality assurance results. In this research, the implementation of quality assurance is measured using four indicators, namely the auditee's understanding of SPI, suitability of work plans, audit programs and audit procedures, accuracy of criteria and rules that form the legal basis, and recommendations for the party conducting the audit implementation of quality assurance. quality assurance results. A quality audit requires that the audit be carried out in accordance with established audit standards.

Based on the results of hypothesis testing, it was concluded that the implementation of quality assurance had a significant positive effect on audit quality with a P Value of 0.006, where the P Value was below 0.05, and the Path Coefficient was 0.167 (positive direction), so Hypothesis 3 is accepted. Based on the description of the quality assurance implementation variable from the respondents' questionnaire responses, the average response score for all indicators is very good (score range between 4.21 - 5.00). The highest average score of respondents' responses worth 4.53 was on the statement item that the appointed Quality Assurance Team has competence and is professional in the field of customs and excise. Based on the results of this description, it can be concluded that the implementation of quality assurance at the DGCE Regional Office of East Java I has run very well, has fulfilled what is stipulated in the provisions of the Customs Audit Management and Excise Audit, so that from the implementation of this quality assurance, it can be assured that the implementation of audit activities has been carried out based on audit standards and can produce quality audits.

The results of the research can be concluded that the implementation of quality assurance at the DJBC East Java I Regional Office has gone very well, it has fulfilled the provisions stipulated in the Customs Audit and Excise Audit Procedures, so the quality of implementation is very good. Audit activities have been carried out based on audit standards and can produce quality audits. The results of this research are also in line with the research conclusions of [Deis & Giroux \(1992\)](#) which states that audit quality will increase if the auditor knows that the results of his work will be reviewed by a third party.

The Influence of Auditor Competence on Audit Quality is Moderated by the Implementation of Quality Assurance

In accordance with the Regulation of the Director General of Customs and Excise number Per-24/BC/2019 concerning Amendments to the Regulation of the Director General of Customs and Excise number Per-35/BC/2017 concerning Procedures for Customs Inspections and Excise Audits, the implementation of quality assurance in customs and excise audits carried out to obtain confidence that the implementation of audit activities has been carried out based on audit standards. The implementation of quality assurance is measured through four indicators, namely the auditee's understanding of SPI, suitability of work plans, audit programs and audit procedures, accuracy of criteria and rules that form the legal basis, and quality assurance recommendations.

results.

According to [Supriyatin et al \(2019\)](#), auditor competency can be measured using three indicators, namely personal quality, general knowledge and special skills. Based on the table 10, the results of hypothesis testing, it was concluded that the application of quality assurance was unable to moderate the influence of auditor competence on audit quality with a P Value of 0.906 where the P Value was above 0.05 so that Hypothesis 4 was rejected. The results of this research conclude that the application of quality assurance does not moderate the influence of auditor competence on audit quality, which means that the application of quality assurance does not change the magnitude of the influence of auditor competence on audit quality.

The Influence of Auditor Integrity on Audit Quality is Moderated by the Implementation of Quality Assurance

In accordance with the Regulation of the Director General of Customs and Excise number Per-24/BC/2019 concerning Amendments to the Regulation of the Director General of Customs and Excise number Per-35/BC/2017 concerning Procedures for Customs Inspections and Excise Audits, the implementation of quality assurance in customs and excise audits carried out to obtain confidence that the implementation of audit activities has been carried out based on audit standards. The implementation of quality assurance is measured through four indicators, namely the auditee's understanding of SPI, suitability of work plans, audit programs and audit procedures, accuracy of criteria and rules that form the legal basis, and quality assurance recommendations. results. In this research, auditor integrity is measured using three indicators, namely auditor honesty, auditor courage and auditor wise attitude ([Mulyadi, 2013: 56](#)).

Based on the results of hypothesis testing on table 10, it was concluded that the application of quality assurance was unable to moderate the influence of auditor integrity on audit quality with a P Value of 0.301 where the P Value was above 0.05 so that Hypothesis 5 was rejected. The results in this study concluded that the implementation of quality assurance does not moderate the effect of auditor integrity on audit quality, which means that the presence of quality assurance implementation activities does not change the magnitude of the effect of auditor integrity on audit quality. These results indicate that auditors at the DGCE Regional Office of East Java I already have and always apply integrity values in each of their audits, as evidenced by the average value of respondents on the integrity variable indicator producing a value in the very good category. Thus, whether there are quality assurance implementation activities or not in the implementation of customs and excise audits at the DGCE Regional Office of East Java I, it does not change the integrity values that have been embedded in the mental attitude of each auditor in carrying out their duties.

CONCLUSION

Based on the test results and discussion previously stated, the following conclusions can be obtained: Auditor competency has a significant and positive effect on audit quality in the Audit unit of the DJBC East Java I Regional

Office. Auditor integrity has a significant and positive effect on audit quality in the Regional Office Audit unit. DJBC East Java I, the implementation of Quality Assurance has a significant and positive effect on audit quality in the Audit unit of the DJBC East Java Regional Office in the Audit unit of the DJBC East Java I Regional Office.

Suggestions based on the results of this study, the first is that during the implementation of customs and excise audits, auditors at the Regional Office of DGCE East Java I are required to have and improve their competence and always uphold integrity values, and comply with the provisions of customs and excise audit management where the management has regulated the implementation of quality assurance in order to aim to produce quality audits, then suggestions for further researchers, namely making modifications or adjustments to the independent variables or moderating variables, as well as the indicators used in explaining these variables.

The limitations in this study are that this study uses quite a lot of variables, but in this study the number of respondents studied is relatively small or limited because it is only carried out in the Audit unit in 1 (one) Regional Office of the Directorate General of Customs and Excise (DGCE) only, then this study uses a questionnaire method in data collection, which has the potential to cause bias or misperceptions from respondents in responding to the statements submitted..

The practical implications of this study are that the results of this study can be useful to add experience, understanding, intellectual abilities so that the authors can find out how much influence the competence and integrity of auditors in the Audit Unit of the Regional Office of the Directorate General of Customs and Excise (DGCE) East Java I on audit quality and the effect of the implementation of quality assurance as a moderating variable, then for the theoretical implications, the results of this study are expected to be useful for adding or expanding knowledge and understanding of the effect of auditor competence and integrity on audit quality with the implementation of quality assurance as a moderating variable, especially those carried out by auditors in government institutions, in this case in the Audit Unit of the Regional Office of the Directorate General of Customs and Excise (DGCE) East Java I.

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Table 1 / Classification of Respondents as Research Samples

Description	Amount	Percentage
Audit Team Status:		
Functional Auditor	34	72,34%
Acting Inspector	13	27,66%
Total	47	100%
Description	Amount	Percentage
Audit Certification:		
Audit Quality Supervisor	2	4,26%
Audit Technical Controller	4	8,51%
Chief Auditor	11	23,40%
Auditors	17	36,17%
Acting Inspector	13	27,66%
Total	47	100%

(Source: Processed Primer Data, 2023)

Table 2 / Likert Scale Score

Alternative Questionnaire Answers	Score
Strongly Disagree (STS)	1
Disagree (TS)	2
Neutral (N)	3
Agree (S)	4
Strongly Agree (SS)	5

(Source: [Sugiyono, 2019:146](#))

Table 3 / Result AVE (*Average Variance Extracted*)

Variable	<i>Average Variance Extracted</i>	Result
Competence (KOM)	0.593	Valid
Integrity (INT)	0.709	Valid
Implementation Quality Assurance (PQA)	0.646	Valid
Audit Quality (KUA)	0.670	Valid

(Source: Processed Data, 2023)

Table 4 / Hasil Outer Loadings antar Variabel

NO	Butir Pernyataan	KOM	INT	PQA	KUA	Hasil Uji
Competence (KOM)						
1	KOM1	0.857				Valid
2	KOM2	0.722				Valid
3	KOM3	0.783				Valid
4	KOM4	0.859				Valid
5	KOM5	0.729				Valid
6	KOM6	0.732				Valid
7	KOM7	0.746				Valid
8	KOM8	0.736				Valid
9	KOM9	0.751				Valid
Integrity (INT)						
1	INT1		0.793			Valid
2	INT2		0.908			Valid
3	INT3		0.793			Valid
4	INT4		0.925			Valid
5	INT5		0.911			Valid
6	INT6		0.852			Valid
7	INT7		0.766			Valid
8	INT8		0.871			Valid
9	INT9		0.833			Valid
10	INT10		0.744			Valid
Implementation Quality Assurance (PQA)						
1	PQA1			0.708		Valid
2	PQA2			0.728		Valid
3	PQA3			0.856		Valid
4	PQA4			0.810		Valid
5	PQA5			0.883		Valid
6	PQA6			0.884		Valid
7	PQA7			0.822		Valid
8	PQA8			0.738		Valid
9	PQA9			0.784		Valid
Audit Quality (KUA)						
1	KUA1				0.904	Valid
2	KUA2				0.909	Valid
3	KUA3				0.774	Valid
4	KUA4				0.788	Valid
5	KUA5				0.733	Valid
6	KUA6				0.862	Valid
7	KUA7				0.774	Valid
8	KUA8				0.916	Valid
9	KUA9				0.766	Valid
10	KUA10				0.731	Valid

(Source: Processed Data, 2023)

Table 5 / Result *Outer Loadings* Moderating Effect

NO	Moderating	Moderating Effect		Result
		Moderating 1	Moderating 2	
1	KOM*PQA	0.792		Valid
2	INT*PQA		0.803	Valid

(Source: Processed Data, 2023)

Table 6 / Result Cross Loading

NO	Question	KOM	INT	PQA	KUA	Result
Competence (KOM)						
1	KOM1	0.857	0.787	0.728	0.815	Valid
2	KOM2	0.722	0.534	0.417	0.636	Valid
3	KOM3	0.783	0.717	0.652	0.722	Valid
4	KOM4	0.859	0.791	0.725	0.807	Valid
5	KOM5	0.729	0.562	0.445	0.643	Valid
6	KOM6	0.732	0.633	0.494	0.681	Valid
7	KOM7	0.746	0.704	0.557	0.687	Valid
8	KOM8	0.736	0.713	0.485	0.668	Valid
9	KOM9	0.751	0.667	0.585	0.702	Valid
Integrity (INT)						
1	INT1	0.791	0.793	0.645	0.771	Valid
2	INT2	0.748	0.908	0.598	0.812	Valid
3	INT3	0.769	0.793	0.600	0.738	Valid
4	INT4	0.794	0.925	0.662	0.874	Valid
5	INT5	0.788	0.911	0.657	0.865	Valid
6	INT6	0.746	0.852	0.537	0.777	Valid
7	INT7	0.633	0.766	0.649	0.756	Valid
8	INT8	0.655	0.871	0.554	0.776	Valid
9	INT9	0.786	0.833	0.638	0.819	Valid
10	INT10	0.729	0.744	0.513	0.732	Valid
Implementation Quality Assurance (PQA)						
1	PQA1	0.402	0.472	0.708	0.565	Valid
2	PQA2	0.497	0.541	0.728	0.635	Valid
3	PQA3	0.692	0.566	0.856	0.701	Valid
4	PQA4	0.660	0.730	0.810	0.746	Valid
5	PQA5	0.593	0.602	0.883	0.651	Valid
6	PQA6	0.687	0.603	0.884	0.707	Valid
7	PQA7	0.631	0.525	0.822	0.629	Valid
8	PQA8	0.559	0.601	0.738	0.586	Valid
9	PQA9	0.617	0.543	0.784	0.570	Valid
Audit Quality (KUA)						
1	KUA1	0.807	0.814	0.816	0.904	Valid
2	KUA2	0.827	0.872	0.673	0.909	Valid
3	KUA3	0.695	0.702	0.588	0.774	Valid
4	KUA4	0.785	0.706	0.786	0.788	Valid
5	KUA5	0.624	0.690	0.486	0.733	Valid
6	KUA6	0.780	0.770	0.766	0.862	Valid
7	KUA7	0.730	0.763	0.547	0.774	Valid
8	KUA8	0.829	0.867	0.732	0.916	Valid
9	KUA9	0.728	0.725	0.576	0.766	Valid
10	KUA10	0.720	0.707	0.585	0.731	Valid

(Source: Processed Data, 2023)

Table 7 / Results of the Cronbach's Alpha and Composite Reliability

Variable	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>	Result
Competence	0.913	0.929	Reliable
Integrity	0.954	0.960	Reliable
Quality Assurance	0.931	0.942	Reliable
Audit Quality	0.944	0.953	Reliable

(Source: Processed Data, 2023)

Table 8 / *R-Square Adjusted*

Endogen Variable	<i>R Square Adjusted</i>	Result
Audit Quality	0.960	Good

(Source: Processed Data, 2023)

Table 9 Q-Square

Variable	Q Square	Result
Audit Quality	0.624	Good Predictive Relevance

(Source: Processed Data, 2023)

Table 10 / Value Path Coefficients, T Statistics and P Values

Hipotesis	Path Coefficients	T Statistics	P Values	Test Results
Competence (KOM) → Audit Quality (KUA)	0,176	2,059	0,040	H1 accepted
Integrity (INT) → Audit Quality (KUA)	0,677	7,649	0,000	H2 accepted
Implementation Quality Assurance (PQA) → Audit Quality (KUA)	0,167	2,747	0,006	H3 accepted
KOM*PQA → Audit Quality (KUA)	-0,014	0,118	0,906	H4 Rejected
INT*PQA → Audit Quality (KUA)	-0,121	1,036	0,301	H5 Rejected

(Source: Processed Data, 2023)