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RESEARCH ARTICLE

The Effect Of Dysfunctional Audit Behaviour, The Application Of Independence, And Competence On Audit Quality With Auditor Ethics As A Moderation Variable (Survey On Public Accountants In Jakarta)

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ABSTRACT

This study aims to analyze the influence of dysfunctional audit behavior, independence, and competence on audit quality, as well as the role of auditor ethics as a moderation variable. Data is collected from auditors working in Public Accounting Firms through structured questionnaires. Validity and reliability tests are carried out to ensure that the research instruments meet measurement standards. Data analysis uses multiple linear regression to test the influence of independent variables on dependent variables, as well as moderation tests to understand the role of auditor ethics. The results show that dysfunctional audit behavior has a significant negative influence on audit quality. On the contrary, independence and competence have a significant positive influence. In addition, auditor ethics strengthens the relationship between audit competence and quality, but does not have a significant effect on the relationship between independence and audit quality. This study makes a theoretical contribution by revealing important factors that affect audit quality, as well as providing practical implications for Public Accounting Firms to improve training and supervision of auditors. Policy recommendations are also proposed to maintain the professionalism of auditors in order to increase public trust in audit results. This research is expected to be a reference for related studies in the future.

1. INTRODUCTION

Every entity or company must have financial statements, where financial statements are presented as information for investors and used as a basis for consideration and decision. Financial Accounting Standards (SAK) set accounting standards that must be followed when compiling financial statements, the presentation of which can be said to be reasonable and reliable. In disclosing the fairness and reliability of a financial report, the user requires a third party, namely a public accountant, to disclose whether the report has met the accounting standards in its presentation. In order for the audit report to be of high quality, the auditor must perform his or her duties with professionalism. The quality of an auditor's work is also influenced by the level of expertise, timeliness in completing tasks, the sufficiency of the evidence examined, and an independent attitude towards clients. (Palestine, 2021).

If we look at it from the side of public accounting firms and their auditors have public interest obligations in relation to mandatory audits but are also private companies with commercial purposes, which creates a potential conflict between professional and commercial commitments. The balance between comensitivism and professionalism is a major challenge for audit firms in designing performance evaluations. An additional challenge is the performance measurement method. Public accounting firms have an interest in managing resources (staff) efficiently, so various measures of

cost and effectiveness are often used in audit firms (Anderson-Gough et al., 2001; Johansen & Christoffersen, 2017).

Because public accounting firms work for both professional and commercial interests, they also want to measure their performance in both of these areas. Since an audit is a trusted good, i.e. something that is difficult or very expensive to observe even after its submission, professional performance can be considered a contribution to the quality of the audit. However, the quality of the audit itself is difficult to measure (Johansen & Christoffersen, 2017; Knechel et al., 2013). Contribution to revenue is one way to measure commercial performance. This suggests that, in addition to the qualitative measures that auditors perceive structurally or socially, performance evaluations often include quantitative and financial measures in formal evaluation systems. It is not surprising that concerns have arisen regarding commercial-purpose-oriented incentives and calls for performance evaluations to meet professional values. Thus, measures in the evaluation of auditor performance lead to auditor incentives that can encourage or reduce the risk of behavior that is contrary to professional standards. Such behavior can be referred to as dysfunctional in the sense that it increases the risk of issuing incorrect audit opinions or other defective audit assignments.

The FASB, on the other hand, states that the relevance and reliability of financial statements are very difficult to measure. Therefore, as an independent third party, the auditor must provide adequate confidence that the financial statements are relevant and reliable. They must also make efforts to improve the quality of audits and increase trust in financial statements. (Enofe et al., 2015). Therefore, audits play an important role as a tool for regulating companies that are outside the company. Ultimately, the arrangements made by the audit are reflected in the quality of the audit itself. The announcement of corporate financial scandals has increased interest in corporate governance and audit quality worldwide. Businesses can use insurance and external verification to increase the credibility of their financial statements (Jensen & Meckling, 1976). The purpose of the audit is to publish the audit report in accordance with the standards and provide confidence that the financial statements have no errors (Kesimli, 2019). Therefore, the main focus of an audit is to find, evaluate, and respond to possible fraud or errors in financial statements. If material misstatements are found and reported by the auditor, the audit quality can be maintained and improved (DeAngelo, 1981).

However, the demands of high-quality audits can lead to stress in the workplace. Work stress can affect auditor performance, with those experiencing negative stress likely to decrease performance, while auditors experiencing positive stress may be motivated to improve audit quality (Raak & Thüratha, 2016). However, work stress that negatively affects can lead to auditor dysfunctional behavior, which in turn can lead to decreased audit quality.

Work stress can affect the quality of audits when the time constraints that management gives to auditors. Time constraints are a barrier that can substantially affect the auditor's control environment (McNair, 1991). This pressure is due to "time constraints arising throughout the audit assignment due to the lack of resources available to carry out critical audit activities" (Putu et al., 2020). By meeting audit standards, auditors are expected to complete their tasks *Reviews* within the available timeframe (Yuen et al., 2013). Therefore, rushing to complete the report can result in inaccurate reports and interfere with the reliability of the audit report. Therefore, *positioning* auditors are placed as "compromise zones". Ineffective behavior is associated with continuous budget pressures, which directly and significantly threaten audit quality. When an auditor is given a complex or poorly designed task, regardless of how hard the auditor works, it will be difficult to complete his or her job effectively (Griffith et al., 2021; San Ong et al., 2022). Every year, audit firms gain a lot of customers, and these customers expect audit results in a short time. If the auditor does not have enough experience in dealing with new clients or affiliated companies, the quality of the audit can also be compromised. (Neu & Saxton, 2022), and reports for clients with complex corporate operations may take longer to prepare. In essence, the critical importance of audit quality is the audit process and auditor's behavior in conducting the audit process. Auditors play an important role in preparing useful and timely audit reports to reduce possible audit risks and minimize corporate fraud (Khaneja et al., 2017). Behavioral efforts that directly reduce audit quality, such as changes in audit procedures, incomplete audit data collection, and termination (*prematerure sign-off*) (Donnelly et al., 2011). Another factor is the complexity of the task. This can lead to worse decision-making

quality and make the decision-making process more time-consuming. Task complexity is the auditor's perception of the task being performed with limited ability, memory, and ability to analyze problems. The complexity of the tasks assigned can cause behaviors that can be detrimental to audioworkers due to the increased workload which ultimately determines the quality of audit results. (Umar et al., 2017).

According to a Kompas report on January 15, 2020, PT Hanson International was found to have irregularities in its annual financial statements for 2016. The Financial Services Authority (OJK) found that there were accounting errors that significantly increased the company's revenue. This is especially true for the sale of Ready-to-Build Plots (Kasiba) with a gross value of IDR 732 billion. PT Hanson International Tbk was sanctioned Rp 500 million and asked to improve and resubmit the 2016 Financial Statement due to financial statement engineering. In addition, for one year, Purwantono, Sungkoro, and Surja were members of Ernst and Young Global Limited (EY), Sherly Jokom was an auditor of a Public Accounting Firm (KAP), and the freezing of the Registered Certificate (STTD). This is because the auditors who audit PT Hanson International violated the principles and code of ethics of public accountants.

According to a source from CNBC Indonesia, quoted by Detiknews on May 3, 2018, there was a change in data on the Bukopin credit card that had occurred more than five years ago. The number of manipulated credit cards was quite large, estimated at more than 100,000 cards, and this change resulted in an increase in Bukopin's credit position and unjustified income from its commissions. This incident escaped scrutiny and auditing for many years. Starting from Bukopin's internal audit; Public Accounting Firm (KAP); Bank Indonesia; and the Financial Services Authority (OJK). As a result, there are problems with the presentation of the 2016 financial statements. The management informed the Public Accounting Firm that they wanted to re-present the 2017 financial statements.

According to a report published by Katadata.co.id on June 6, 2023, PT Waskita Karya Tbk (WSKT), a state-owned construction issuer, is suspected of irregularities in its financial statements. From 2021 to 2022, Waskita's financial statements always showed profits, but never generated positive cash *flow*, or operational activities. OJK questions this, especially because Waskita Karya has been using the services of public accountants from Kosasih, Nurdiyaman, Mulyadi, and Tjahjo since 2021. In February this year, however, the Financial Services Authority (OJK) revoked the registered license of the public accounting firm (KAP), which is a member of Crowe Horwath International. This situation raises questions about whether the public accountant who audited PT Waskita Karya Tbk has complied with the principle of prudence and works independently.

From the phenomenon of violations that occur, it is clear that violations of accounting standards and audit ethics can have serious consequences for the accounting profession. Starting from administrative sanctions to freezing professional practice licenses can be the impact. Mistakes made by Indonesian external auditors open the public's eyes to fraudulent practices that can occur to make audit results look positive. Audit quality becomes difficult because management and business focus are different. External auditors are needed by company management and the government to ensure that the financial accountability provided can be trusted by external parties. On the other hand, a third party is needed to ensure that the published financial statements can be trusted as the basis for a company's assessment. This fact also shows the independence of auditors and their ability to carry out their duties, as both affect the quality of audits indicated in the financial statements. Auditors are required to comply with applicable audit standards to ensure high audit quality. Contribution theory can also help understand ineffective audit behavior, which explains how people act in certain situations (Luthans et al., 2021). Attribution theory explains how individuals respond to stimuli from the external as well as internal environments that affect the way they think and act. These stimuli shape experiences that then influence future behavior. Exploring internal factors such as loci of control, personality, and technical abilities, as well as external factors such as work stress and dysfunctional behaviors that affect performance, make this theory relevant for external auditors.

Audit dysfunctional behavior is an action taken by the auditor during the implementation of the audit program. Each audit program consists of various steps that must be followed during the audit process. Therefore, auditors may experience ineffective behavior when they perform actions that are contrary to audit standards or professional ethical principles, which may affect the integrity,

objectivity, or overall quality of the audit. According to (Otley & Pierce, 1996) Ineffective audit behavior can reduce audit quality *Direct* And *indirect*. This can reduce the quality of the audit because the audit evidence obtained during the implementation of the audit program is inadequate or not good, so that the auditor cannot draw conclusions about the opinion of the audited financial statements.

Optimal audit quality is very important because the published financial statements are used by many people. Audit service providers are required to be competent and independent to achieve excellent results. The AAA Financial Accounting Standards Committee (2000) stated "*Good quality audit requires both competence (expertise) and independence. These qualities have direct effects on actual audit quality, as well as potentian interactive effects. In addition, financial statement users' perception of audit quality are a function of their perceptions of both auditor independence and expertise."*

Providing independent and impartial audit services, free from the influence of other interested parties and personal interests, to ensure that auditors provide high audit results (Johnson et al., 2019, p. 13). Likewise with competence, according to Nedyalkova, (2019) Qualified auditors have the experience, knowledge, and expertise necessary to provide good audit quality. Literally a competent auditor is also defined as an auditor who has adequate knowledge, has received sufficient training, has relevant skills, and has the necessary amount of experience to complete audit tasks successfully.

In professional practice, in addition to professional knowledge and independence, auditor ethics are also very important. According to the Code of Ethics of the Indonesian Institute of Accountants, auditors are considered public accountants. They have a responsibility to the companies they work for, their professions, their communities and themselves to meet the highest standards of ethical conduct. Every aspect of the Public Accountant Professional Standards (SPAP) is governed by the Professional Accountant Code of Conduct. In addition, professional ethics encompasses moral behavior that is expected and unique to a particular job (Chua et al., 1994).

Research conducted (Paino et al., 2012) concluded that *Dysfunctional audit behavior can have a negative effect on accounting firms public on the audit quality.* According to the research conducted (Kustinah, 2013) Ineffective audit actions have a significant impact on audit quality. In addition, the average of previous studies has shown that certain ways of evaluating the performance of individual auditors produce poor auditor incentives that can trigger their dysfunctional behaviors (Beekes et al., 2014; Otley & Pierce, 1996; Pierce & Sweeney, 2004). However, the results of empirical research are not uniform regarding how strong the relationship between auditor performance evaluation and dysfunctional behavior is. In addition, previous research has only focused on the impact of efficiency-focused measures that can encourage dysfunctional behaviors and not on other evaluation steps that may have similar effects or, perhaps more interestingly, on measures that may actually reduce dysfunctional behaviors. To further refine and expand their knowledge of performance evaluation discussed in previous studies, researchers will conduct re-research on various literature. Although some literature focuses mostly on efficiency, they still do not provide a thorough understanding of the performance evaluation focus actually used in public accounting firms. As a result, this study from a broad perspective cannot formulate a measure of performance evaluation focus based entirely on the academic literature. Therefore, the researcher will highlight auditor practitioners as reviewing several previous literature by relating the current phenomenon.

The research conducted (Al-Khaddash, 2013) independently affects the quality of audits. It is also supported by research (Haeridistia & Agustin, 2019) which concludes that independence affects the quality of the audit well. Research conducted (Marwa et al., 2019) concluded that *competence for an auditor has an positive effect on the quality of the audit.* Also supported by research (Alsughayer, 2021) which states that *the competence has an positive effect on the quality of the audit*.

This study aims to analyze the influence of dysfunctional audit behavior, the application of independence, and competence on audit quality, as well as the role of auditor ethics as a moderation variable. The formulation of the problem includes the influence of each variable on audit quality and the role of auditor ethical moderation on the relationship of independence and competence to audit quality. This research contributes practices, theories, and policies in the field of auditing, helps auditors understand the factors that affect audit professionalism and quality, and serves as a reference for researchers and policymakers to maintain confidentiality, reputation, and prevent

deviant behavior. Based on the hypothesis, the study tested whether dysfunctional audit behavior had a negative effect (H1), independence and competence had a positive effect on audit quality (H2 and H3), and whether auditor ethics moderated the influence of independence and competence on audit quality (H4 and H5).

RESEARCH METHODS

Type of Research

The study uses a quantitative method in which the information obtained can come from an in-depth compiled data analysis collected directly or from existing data sources (e.g., in companies, industries, archives, etc.).

Research It uses a causal quantitative approach, which aims to test whether one variable affects another (Bougie & Sekaran, 2019). In this case, this study aims to answer questions related to the influence of dysfunctional audit behavior, the application of independence, the improvement of competence, audit quality, and its impact on auditor professionalism. In addition, this study is descriptive, with the aim of finding and explaining the features of the variables studied in a specific context. The purpose of this descriptive research is also to describe the relevant aspects of the phenomenon being studied.

Operational Definition of Variables and Measurement of Variables

The operational definition of the variables in this study details the main variables to be measured. Dysfunctional Audit Behavior (X1) includes prematurely completing audits without complete procedures, reducing reporting time, and actions that degrade audit quality. Independence (X2) includes the attitude of auditors in planning, implementing, and reporting audits objectively. Competency (X3) includes the auditor's professional knowledge, experience, and expertise. Audit Quality (Y) is measured by the results of the audit of financial statements, ensuring the accuracy and accountability of auditors. Auditor Ethics (Z) includes professionalism and compliance with the code of ethics. All variables were measured with specific indicators from previous research and Likert scale-based surveys.

Research Population and Sample

The population of this study is auditors who work in Public Accounting Firms (KAP) in certain regions. The sample was selected using a purposive sampling method with certain criteria, such as at least two years of work experience and involvement in financial statement audits. The number of samples used reflects the need to obtain valid and representative data. This approach ensures the results of the research are relevant with the aim of analyzing the relationship between dysfunctional audit behavior, independence, competence, audit quality, and auditor ethics. The data collection technique involves a structured questionnaire that is distributed to auditors who meet the criteria.

Criteria for sampling *stratified random sampling* In this study, it will be explained as follows: (Bougie & Sekaran, 2019).

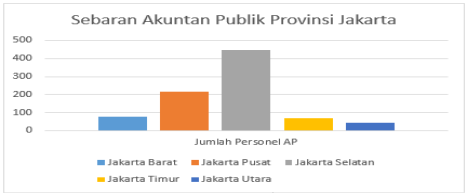

Figure 1. Public Accountant Population Chart in Jakarta Province
Source : IAPI

From the above data, the total population of Public Accountants in Jakarta province is 859, where from the IAPI source there are Public Accountants registered as IAPI members spread and affiliated with public accounting firms in Jakarta as many as 269 KAP. To determine how many samples are needed, the researcher uses the calculation of the slovin formula as the basis for determining the sample of this study

To avoid a lack of data, the researchers decided to round the sample to 90 Public Accountants in Jakarta Province. The following is a table of sample mapping results using *the stratified random sampling* method:

Table 1. Stratified Random Sampling Results

No.	Description	Number of samples
1	West Jakarta Regency	8
2	Central Jakarta Regency	23
3	South Jakarta Regency	47
4	East Jakarta Regency	7
5	North Jakarta Regency	5
	Total samples	90

Source : Researcher Data (2024)

Data Collection Techniques

This research uses basic data collection techniques. A list of questions is another data collection tool, which involves asking respondents a series of questions or written statements to ask them to answer (Bougie & Sekaran, 2019). The study uses an interval scale with five scales, namely:

Scale (1) strongly disagrees

Scale (2) Disagree

Skala (3) Netral

Scale (4) Agree

Scale (5) Strongly Agree

Interval scales not only categorize variables to show differences between specific categories, but also sort variables in different ways.

DATA ANALYSIS METHODS

This study uses a quantitative approach with data analysis which includes test the validity and reliability of instruments to ensure data accuracy and consistency, descriptive statistical analysis to describe data characteristics, and classical assumption tests (normality, heteroscedasticity, multicollinearity, and autocorrelation) to meet the requirements of regression analysis. Multiple linear regression analysis was carried out to test the influence of independent variables (dysfunctional audit behavior, independence, and competence) on dependent variables (audit quality), followed by hypothesis tests to determine significant relationships. The results of the analysis are interpreted to answer research questions and formulate conclusions and practical implications using statistical software to ensure accuracy.

RESULTS AND DISCUSSION

Descriptive Statistical Test Results

Descriptive Statistical Analysis

The results of the descriptive statistical analysis research using smartPLS 3 are as follows:

Table 2. Static Desk

Indicator	Mean	Median	Min	Max	Standard Deviation
X1.1.1	2.007	2	1	5	1.158
X1.1.2	2.000	2	1	5	1.068
X1.1.3	2.156	2	1	5	1.192
X1.1.4	2.215	2	1	5	1.157
X1.1.5	2.126	2	1	5	1.064
X1.1.6	2.207	2	1	5	1.055
X1.1.7	2.274	2	1	5	1.145

Indicator	Mean	Median	Min	Max	Standard Deviation
X1.2.1	2.489	2	1	5	1.141
X1.2.2	2.756	3	1	5	1.202
X1.2.3	2.644	3	1	5	1.132
X1.2.4	2.644	3	1	5	1.125
X1.3.1	2.533	2	1	5	1.185
X1.3.2	2.193	2	1	5	1.132
X2.1.1	4.030	4	2	5	0.730
X2.1.2	4.089	4	2	5	0.735
X2.2.1	4.126	4	1	5	0.755
X2.2.2	4.156	4	1	5	0.788
X2.2.3	4.215	4	2	5	0.754
X2.3.1	4.133	4	2	5	0.806
X2.4.1	4.052	4	1	5	1.077
X3.1.1	4.111	4	1	5	0.875
X3.1.2	3.963	4	1	5	1.007
X3.1.3	4.081	4	1	5	0.959
X3.1.4	3.941	4	1	5	0.957
X3.2.1	4.015	4	1	5	0.951
X3.2.2	3.615	4	1	5	1.180
Y.1.1	4.185	4	3	5	0.635
Y.1.2	4.222	4	2	5	0.617
Y.1.3	4.141	4	3	5	0.623
Y.1.4	4.163	4	2	5	0.691
Y2.2.1	4.170	4	2	5	0.639
Y2.2.2	4.252	4	3	5	0.605
Y2.2.3	4.230	4	2	5	0.620
Z1.1.1	3.830	4	1	5	1.239
Z1.1.2	3.674	4	1	5	1.166
Z1.1.3	3.667	4	1	5	1.253
Z1.1.4	3.874	4	1	5	1.043
Z1.1.5	3.844	4	1	5	1.222

Sumber : Data processing with *Smart* PLS

Based on the descriptive table of the data presented, we can see that the X1 indicator has a mean value that varies from 2,000 to 2,714. The median value for the X1 indicator is mostly 2 or 3, indicating that most of the data is in the middle of the existing value range. The minimum value for all indicators X1 is 1, while the maximum value is 5, indicating that this rating scale uses a 5-point Likert scale. The standard deviation for the X1 indicator ranges from 1,055 to 1,202, indicating a moderate variation in the distribution of the data.

On the X2 indicator, the average value ranges from 4,030 to 4,215, with a consistent median of 4. This shows that most respondents tend to give a high rating on this indicator. The minimum value remains at 1, while the maximum value is 5, the same as the Likert scale used on the X1 indicator. The standard deviation on the X2 indicator is lower compared to X1, which ranges from 0.735 to 0.806, indicating that the data is more consistent and less varied.

The Y and Z indicators also display a similar pattern to X2, where the average values range from 4,081 to 4,222 for Y and 3,674 to 3,874 for Z. The median for these two indicators is also mostly at 4, with the same minimum and maximum values of 1 and 5. The standard deviation for the Y indicator is lower, ranging from 0.617 to 0.653, signaling very consistent data. As for the Z indicator, the standard deviation ranges from 1,043 to 1,253, showing a slightly higher variation compared to Y but still in a moderate range. Overall, this data shows a level of assessment that tends to be positive with moderate to low variation across various indicators.

Normal Distribution Data

Table 3. Distribution Data Results

Indicator	Excess Kurtosis	Skewness
X1.1.1	0.244	1.086
X1.1.2	0.323	0.996
X1.1.3	-0.458	0.757
X1.1.4	-0.363	0.731
X1.1.5	0.035	0.827
X1.1.6	0.143	0.800
X1.1.7	-0.272	0.703
X1.2.1	-0.531	0.436
X1.2.2	-0.995	0.043
X1.2.3	-0.517	0.333
X1.2.4	-0.835	0.139
X1.3.1	-0.366	0.541
X1.3.2	-0.193	0.760
X2.1.1	0.261	-0.509
X2.1.2	0.350	-0.595
X2.2.1	1.486	-0.842
X2.2.2	1.653	-1.021
X2.2.3	0.062	-0.695
X2.3.1	0.794	-0.937
X2.4.1	0.714	-1.147
X3.1.1	1.771	-1.092
X3.1.2	0.246	-0.850
X3.1.3	1.022	-1.083
X3.1.4	0.584	-0.856
X3.2.1	0.854	-0.972
X3.2.2	-0.532	-0.634
Y.1.1	-0.596	-0.178
Y.1.2	0.381	-0.374
Y.1.3	-0.474	-0.108
Y.1.4	0.175	-0.502
Y2.2.1	0.135	-0.340
Y2.2.2	-0.534	-0.186
Y2.2.3	0.346	-0.389
Z1.1.1	0.155	-1.067
Z1.1.2	-0.214	-0.754
Z1.1.3	-0.245	-0.807
Z1.1.4	0.680	-0.972
Z1.1.5	0.391	-1.100

Sumber : Data processing with *Smart* PLS

Based on table 3, it can be concluded from all the indicators studied and the data processing in terms of measurement, these items are distributed normally because they have kurtosis values and their skewness does not exceed between < values of -2 or < 2. The details of each indicator and its categories will be explained as follows:

Table 4. Details of Variables and Dimensions on Normal Distribution Test Results

Variable	Dimension	Indicator	Excess Kurtosis	Skewness	Information
Dysfunctional Audit Behaviour	*Premature Sign-Off*	X1.1.1	0.244	1.086	Normal distribution
		X1.1.2	0.323	0.996	Normal distribution
		X1.1.3	-0.458	0.757	Normal distribution
		X1.1.4	-0.363	0.731	Normal distribution
		X1.1.5	0.035	0.827	Normal distribution
		X1.1.6	0.143	0.800	Normal distribution
		X1.1.7	-0.272	0.703	Normal distribution
	Under Reporting of Time	X1.2.1	-0.531	0.436	Normal distribution
		X1.2.2	-0.995	0.043	Normal distribution
		X1.2.3	-0.517	0.333	Normal distribution
		X1.2.4	-0.835	0.139	Normal distribution
	Replacing of Audit Procedure	X1.3.1	-0.366	0.541	Normal distribution
		X1.3.2	-0.193	0.760	Normal distribution
Independence	Length of relationship with clients	X2.1.1	0.261	-0.509	Normal distribution
		X2.1.2	0.350	-0.595	Normal distribution
	Pressure from clients	X2.2.1	1.486	-0.842	Normal distribution
		X2.2.2	1.653	-1.021	Normal distribution
		X2.2.3	0.062	-0.695	Normal distribution
	Review from fellow auditors	X2.3.1	0.794	-0.937	Normal distribution
	Non-Audit Services	X2.4.1	0.714	-1.147	Normal distribution
Auditor Competence	Knowledge	X3.1.1	1.771	-1.092	Normal distribution
		X3.1.2	0.246	-0.850	Normal distribution
		X3.1.3	1.022	-1.083	Normal distribution
		X3.1.4	0.584	-0.856	Normal distribution
	Experience	X3.2.1	0.854	-0.972	Normal distribution
		X3.2.2	-0.532	-0.634	Normal distribution
Audit Quality	Report check	Y1.1.1	-0.596	-0.178	Normal distribution
		Y1.1.2	0.381	-0.374	Normal distribution
		Y1.1.3	-0.474	-0.108	Normal distribution
		Y1.1.4	0.175	-0.502	Normal distribution
	Results of the inspection report	Y2.2.1	0.135	-0.340	Normal distribution
		Y2.2.2	-0.534	-0.186	Normal distribution
		Y2.2.3	0.346	-0.389	Normal distribution
Auditor Ethics	Auditor Code of Ethics	Z1.1.1	0.155	-1.067	Normal distribution
		Z1.1.2	-0.214	-0.754	Normal distribution
		Z1.1.3	-0.245	-0.807	Normal distribution
		Z1.1.4	0.680	-0.972	Normal distribution
		Z1.1.5	0.391	-1.100	Normal distribution

Sumber : Data processing with *Smart* PLS

Outer Model Test Results

Convergent Validity

Here are the results of the convergence validity test:

Tabel 5. Outer Loading

	AE (Z)	DAB (X1)	KA (Y)	Ko (X3)	PI (X2)	AE (Z) x PI (X2)	AE (Z) x Ko (X3)
DAB101		0.748					
DAB102		0.777					
DAB103		0.833					
DAB104		0.828					
DAB105		0.797					
DAB106		0.748					
DAB107		0.735					
DAB201		0.795					
DAB202		0.736					
DAB203		0.720					
DAB204		0.725					
DAB301		0.735					
DAB302		0.787					
KO101				0.920			
KO102				0.940			
KO103				0.931			
KO104				0.939			
KO201				0.937			
KO202				0.718			
PI101					0.793		
PI102					0.852		
PI201					0.882		
PI202					0.841		
PI203					0.798		
PI301					0.806		
PI302					0.717		
Y101			0.823				
Y102			0.830				
Y103			0.796				
Y104			0.790				
Y201			0.886				
Y202			0.805				
Y203			0.808				
Z101	0.904						
Z102	0.766						
Z103	0.753						
Z104	0.750						
Z105	0.867						
AE (Z) x PI (X2)						1.000	
AE (Z) x Ko (X3)							1.000

Source : Data processing with *Smart* PLS

Based on the table above, the value of the loading factor in the latent variable with the indicators as a whole is said to be in accordance with the expected value, which is > 0.7, although there are some indicators that are less < 0.7, but the data is still categorized as valid because the loading value is still above 0.5.

Discriminant Validity

According to the researchers, methods such as *fornell-lacker, cross-loading*, and the ratio *heterotrait-monotrait* (HMR) can be used to test the validity of discrimination. It's just that according to (Hair et al., 2021) in terms of test determination *discriminant validity* can be detected well through the heterotrait-monotraite ratio (HMR) method, because the ratio measurement measures the correlation of indicators that cross each other with different phenomena and is compared with the correlation of indicators in the same construction. Good and acceptable measurement of heterotrait-monotraite ratio (HMR) if < 0.90.

The results of the discriminant validity test conducted using the heterotrait-monotrait ratio (HMR) method are as follows:

Tabel 6. *Discrrminant Validity*

	AE (Z)	DAB (X1)	KA (Y)	Ko (X3)	PI (X2)
AE (Z)	0.810				
DAB (X1)	-0.023	0.767			
KA (Y)	0.224	-0.453	0.820		
Ko (X3)	0.496	-0.219	0.408	0.901	
PI (X2)	0.331	-0.335	0.641	0.406	0.814

Source : Data processing with *Smart* PLS

Based on the table above, all indicators in the test < 0.90. This means that all the HMR ratios of the indicator are acceptable to other indicators.

Composite Reliability

Tabel 7. *Composite Reliability*

Variable	***Composite Reliability***	***Information***
Dysfunctional Audit Behaviour	0,949	*Reliable*
Independence	0,932	*Reliable*
Competency	0,963	*Reliable*
Audit Quality	0,935	*Reliable*
Auditor Ethics	0,905	*Reliable*

Source : Data processing with Smart PLS

The analysis from table 7 shows that each construct or latent variable has a composite value exceeding 0.7. This shows that the reliability between variables is very good. Therefore, the results of the measurement of the variables in this study are reliable and consistent.

Averaged Variance Extracted (AVE)

Tabel 8. *Averaged Variance Extracted*

Variable	***Composite Reliability***	***Information***
Dysfunctional Audit Behaviour	0,589	*Valid*
Independence	0,663	*Valid*
Competency	0,812	*Valid*
Audit Quality	0,673	*Valid*
Auditor Ethics	0,657	*Valid*

Source : Data processing with *Smart* PLS

The presentation from table 8 contains the most important indicators, namely the AVE value for audit dysfunctional behavior, independence, competence, audit quality, and auditor ethics. Each latent variable displays with an AVE value that exceeds with a threshold value of 0.5. It can be concluded that the validity is very good from the indicators and questionnaires used to measure the influence *of dysfunctional audit behavior*, independence, competence, and audit quality, as well as auditor ethics as moderation variables.

Inner Model

R-Square Test

Inner model, also referred to as *inner relation, substantive theory, or structural* to evaluate the success of the hypothesis proposed, a plus or minus limit of 1.96 is used. If the t-statistical value is greater than the t-table (1.96), then the hypothesis is considered acceptable; Conversely, if the t-statistic value is lower, then the hypothesis is considered unacceptable. This process helps demonstrate the strength and importance of relationships between constructs in research models.

Tabel 9. Result For Inner Model

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P-Values	Hyphotesis
CMP*AE -> Audit Quality	0.170	0.170	0.067	2.541	0.000	Accepted
Competence -> Audit Quality	0.271	0.254	0.092	2.932	0.003	Accepted
Dysfunctional Audit Behaviour -> Audit Quality	-0.218	-0.223	0.060	3.624	0.060	Accepted
INP*AE -> Audit Quality	-0.111	-0.106	0.065	1.711	0.087	Rejected
Independence -> Audit Quality	0.422	0.437	0.078	5.415	0.011	Accepted

Source : Data processing with *Smart* PLS

The R-square value of each latent variable can be seen during the structural model assessment process using SmartPLS software. Below are the R-square values resulting from the processing of research data:

Tabel 10. Result R-Square

	R Square	R Square Adjusted
Audit Quality	0,533	0,511

Source : Data processing with *Smart* PLS

In this study, the audit quality variable can be seen from table 10 showing that the R-square level is 0.533. This means that around 53.3% of the variation in audit quality can be explained through the variables *of dysfunctional audit behavior,* independence, competence, and ethics of auditors. On the other hand, there are still 46.7% triggered by other variables that are not included in this study. This emphasizes that *dysfunctional audit behavior*, independence, competence, and ethics of each auditor also play an important role in determining the quality of the audit that will be produced.

Hypothesis Testing

Hypothesis 1

Tabel 11. Result For Inner Weight Hypotesis 1

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P-Values	Hyphotesis
Dysfunctional Audit Behaviour -> Audit Quality	-0.218	-0.223	0.060	3.624	0.060	Accepted

Source : Data processing with *Smart* PLS

The data that has been processed in table 4.7 regarding dysfunctional audit behavior shows a significant negative impact on audit quality substantially by looking at the p-value (<0.05). The t-statistical value of 3.624 and the initial sample value of -0.218 indicate a negative response direction from the questionnaire data. Therefore, the first hypothesis that states that ineffective audit behavior affects audit quality can be validated.

Hypothesis 2

Tabel 12. Result For Inner Weight Hypotesis 2

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P-Values	Hyphotesis
Independence -> Audit Quality	0.422	0.437	0.078	5.415	0.011	Accepted

Source : Data processing with *Smart* PLS

The facts about the implementation of independence indicate a significant improvement in audit quality, as shown in table 4.8. The initial sample value of 0.422 and the t-statistical value of 5.415 (below the t-table value of 1.96) indicate a positive and influential response. Therefore, the second hypothesis, which states that the application of independence improves audit quality, is acceptable by looking at the P-value (<0.05). The results are in line with the findings of previous research Haeridistia & Agustin, (2019); Patrick et al., (2017); Prabowo & Suhartini,(2021), which indicates that higher independence results in better audit reports. This indicates that the assessment of the

audit report conducted by the independent auditor is not influenced by other parties and reflects the facts on the ground.

Hypothesis 3

Tabel 13. Result For Inner Weight Hypotesis 3

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P-Values	Hyphotesis
Competence -> Audit Quality	0.271	0.254	0.092	2.932	0.003	Accepted

Source : Data processing with *Smart* PLS

The initial sample value of 0.271 and the t-statistical value of 2.932 which is greater than the t-table value of 1.96 indicate that the response generated by the respondents from filling out the questionnaire is positive and has an effect. This supports the third hypothesis about the influence of competence on audit quality by looking at the aspect of P-value (<0.05). As a result, it can be concluded that competence significantly improves the quality of audits, and the third hypothesis is acceptable. The results of this study are in line with the findings of previous research Alsughayer, (2021); Pinto et al., (2020); Zahmatkesh & Rezazadeh, (2017), which shows that increasing the capacity of auditors benefits audit quality in KAP institutions; In other words, the quality of the resulting audit is better if the auditor has a higher capacity, while the resulting audit quality may be worse if the auditor has a lower capacity.

Hypothesis 4

Tabel 14. Result For Inner Weight Hypotesis 4

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P-Values	Hyphotesis
INP*AE -> Audit Quality	-0.111	-0.106	0.065	1.711	0.087	Rejected

Source : Data processing with *Smart* PLS

Auditor ethics does not act as a moderator in the relationship between audit independence and quality, as shown by the results of the analysis presented in table 4.10. This is indicated by the initial sample value of -0.111 which indicates a negative response from the questionnaire data filled in by the respondents and the t-statistical value of 1.711, which is below the t-table value of 1.96. Therefore, the fourth hypothesis (H4) which states that auditor ethics plays a moderation variable in the influence of independence on audit quality is rejected, this is also supported by a P-value of 0.087 (>0.05). According to agency theory, auditors must have the ability to handle conflicts of interest between agents and principals as third parties. This study shows that auditor ethics does not affect the relationship between independence and audit quality. This is due to frequent conflicts of interest among auditors, especially the fear of losing audited clients. Therefore, the ethical aspect of auditors is more related to customer relationships than the quality of the audits conducted. The results show that ethical factors cannot affect the relationship between independence and audit quality in the context of this study in some circumstances.

Hypothesis 5

Tabel 15. Result For Inner Weight Hypotesis 5

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P-Values	Hyphotesis
CMP*AE -> Audit Quality	0.170	0.170	0.067	2.541	0.000	Accepted

Source : Data processing with *Smart* PLS

The results of the processing in table 15 show that auditor ethics are able to moderate the influence between competence and audit quality. It can be seen that the original sample value of 0.170 and the T-statistical value of 2.541 indicate that the positive response from the questionnaire filled out by the respondents. This means that Hypothesis 5 (H5) can be accepted with the support of a P-value (<0.05). This research is different from previous research conducted (TripantoSilitonga & Dwi

Hastuti, 2023) which concludes that competence is not able to moderate the influence between competence and audit quality. This means that the higher the competence that is upheld for an accountant profession, of course, it will give a sense as an accounting profession in improving its professionalism.

DISCUSSION

The Effect of *Dysfunctional Audit Behaviour* on Audit Quality

The first hypothesis (H1) in this study is to re-examine whether *dysfunctional audit behavior* has a negative effect on audit quality. Based on the results of the hypothesis coefficient path test, it was found that *the dysfunctional audit behavior* variable (X1) had a negative effect on audit quality (Y) with a significance value or P-value of 0.000 (<0.05) in this study.

Two forces, namely internal forces and external forces, are responsible for this dysfunctional audit behavior, according to attribution theory. This concept underlies the acceptance of dysfunctional audit behavior. Based on this concept, this theory proposes that we must observe a person's behavior first and examine it from our own perspective to determine if the behavior is carried out for internal or external reasons.

Agency theory also emphasizes that there is a separation between ownership and control, and that conflicts can be identified between agents and principals. In this situation, the auditor is an independent third party responsible for examining the management's financial statements to ensure that the financial data provided is accurate and fair. Auditors examine financial statements and produce audit quality, which is important for principals because independent third parties expect that the financial information provided by third parties will be sufficiently publicized. This also has an impact on the quality of public accountants or auditors' audits, regardless of whether they conduct audits correctly and follow the applicable code of ethics. Audit behavior that does not function on its own is when the auditor produces a bad audit, which of course has an impact on public trust and other users of financial statements.

This is in accordance with the results of previous research from (Johansen & Christoffersen, 2017; San Ong et al., 2022; Setiawaty, 2013) which in terms of conducting audits from the point of view of the work environment, this is still in line with the events in Indonesia, especially during the peak period (*peak season*) The auditors immediately submit the audit report to the commissioner of the company being audited. Due to the limited time frame, audit steps and procedures are often omitted during the audit stage of the fieldwork to complete the audit task. Auditors are particularly vulnerable to a lack of audit procedures and evidence during the process of completing tasks.

The Effect of the Implementation of Independence on Audit Quality

The second hypothesis in this study tests whether independence has an influence on audit quality (Y). The results of the hypothesis analysis by showing a significance value or P-value of 0.000 (<0.05) so that it can be described that the independence variable has a positive influence on audit quality.

In carrying out their duties, an independent perspective is very important for an auditor. An independent auditor demonstrates his integrity and ability to make honest decisions without being influenced by others. This shows that independence, which is also supported by the ethical standards of the public accounting profession, is very important. Individuals have independence based on their own self-awareness and the ability to maintain a position that is free from outside influences.

In reality, the auditor's mental independence and perspective are essential for the verification of the client's financial statements. Instead, capabilities include the professional's ability to identify violations of accounting reporting systems. However, independence requires a neutral perspective on audit results, which allows auditors to report results without bias.

Because they have access to the audit committee and the company's board of directors, independent auditors can also provide recommendations on potentially adverse accounting practices. As various opinions and perspectives show, independence is considered an essential element for an auditor in this context.

This is in accordance with the results of previous research (Haeridistia & Agustin, 2019; Patrick et al., 2017; Prabowo & Suhartini, 2021) that the audit report produced is proportional to the level of independence. In other words, the assessment of the audit report conducted by an independent auditor is in accordance with the reality on the ground and cannot be influenced by other parties.

The Effect of Competence on Audit Quality

The third hypothesis in this study tests whether competence has an influence on audit quality (Y). The results of the hypothesis analysis show with a significance value or p-value of 0.003 (<0.05) so that it can be concluded that the competency variable has a positive influence on audit quality.

General audit standards and the code of ethics of the public accounting profession regulate competence. The code of ethics stipulates that every member of the profession must have some level of professional knowledge and skills. This ensures that competent professional services are available and that they comply with applicable regulations and standards.

Auditors must have good personal qualities and practical abilities to apply their knowledge and experience in an honest, prudent, and accurate audit process.

Auditors with high competence can improve audit quality because they can see a wider scope of the audit and find errors in financial statements. On the other hand, an incompetent auditor can weaken the audit process and reduce audit quality. Therefore, the knowledge, skills, and experience of auditors can be measured. A higher level of auditor competence indicates better audit quality because the auditor can rely on their knowledge and experience to find audit errors.

This is consistent with the results of previous research (Alsughayer, 2021; Asmara, 2016; Pinto et al., 2020) Auditors must have the competence to make quality audit reports. Respoenden believes that the most important component that affects audit quality in relation to competence is continuous improvement and auditor training programs on audit regulations and procedures. Therefore, the third hypothesis can be justified: the auditor's ability has a positive impact on audit quality. In other words, the quality of audits is better with better auditor capabilities.

The Effect of Independence on Audit Quality through Auditor Ethics as a Moderation Variable

The fourth hypothesis (H4) in this study aims to find out whether independence affects audit quality (Y) through auditor ethics as a moderation variable (Z). However, the results of hypothesis testing show that auditor ethics variables cannot moderate the influence between independence and audit quality, this is because the results of this study show a significance value or p-value of 0.075 (>0.05).

In the ethics of the auditor profession, morality is very important and is governed by rules that are guidelines for those who work in the job. Every auditor must uphold this ethics because it is the standard in performing their duties.

In auditing, independence means a mental attitude that is not influenced by other parties, not controlled by other interests, and not bound by other parties; This allows auditors to make decisions independently without pressure from other parties. Integrity, in addition to being the basis of this independence, is a requirement for everyone who works for the public interest. This means that auditors must act fairly, honestly, and adhere to ethical standards and auditing principles, such as independence, objectivity, and professional conduct. This fosters public trust and guarantees that decisions are reliable. Therefore, although integrity and independence are important components in auditing, no evidence was found in this study to suggest that auditor ethics controls the relationship between independence and audit quality.

The testing of this study is different from the research conducted by (Prasanti et al., 2019) which states that independence has an influence on quality through auditor ethics as a moderation variable, but it is in line with previous research conducted by (Aprilia & Hidayah, 2023; Dewi Ratna & Anisykurlillah, 2020) that auditor ethics cannot control how the application of independence affects audit quality. Auditors, as third parties in agency theory, are critical to understanding the conflict of interest between agents and principals. However, because auditors face conflicts of interest that make them worry about losing audited clients, this study shows that auditor ethics does not have a significant influence on the relationship between independence and audit quality. In other words,

auditor ethics tend to focus on the relationship with the client rather than directly affecting the quality of the audit. The results show that, in the context of this study, the ethical element does not have a significant influence on audit quality.

The Effect of Competence on Audit Quality through Auditor Ethics as a Moderation Variable

The fifth hypothesis (H5) in this study aims to test whether auditor competence affects audit quality (Y) through auditor ethics as a moderation variable (Z). The results of the hypothesis test show that the auditor ethics variable can play a moderating role in the relationship between auditor competence and audit quality, this is because the results of this study show a significance value or p-value of 0.011 (<0.05).

All work, including auditing, pays great attention to professional ethics in the provision of services. Auditors who are ethical and follow standards tend to produce quality audits. Highly competent auditors have the necessary expertise to conduct quality audits and fulfill their obligations to clients and society. The ethics of the auditor profession consists of a professional attitude and moral principles that are upheld for auditors in carrying out their audits to ensure that the audits they make meet high standards and fulfill their obligations to clients and society. By adopting and implementing ethical standards such as objectivity, prudence, confidentiality, independence, competence, and integrity, auditors can improve the quality of their audits.

From the description above, it can be concluded that professional competence mostly includes education and experience. However, the amount of time an auditor spends conducting an audit cannot accurately reflect the type of auditor experience. It is essential for an auditor to maintain their professional competence by committing to learning and developing themselves throughout their career.

Previous testing Hermawan et al., (2021) found that auditor ethics can affect audit quality. According to cognitive theory, the auditor will maximize the examination of the audit report with his or her abilities and experience if the accountant's ethics are good and in accordance with the specified provisions. In other words, audits will be of higher quality. This shows the importance of the role of ethics in helping accountants optimize the quality of their audits.

CONCLUSION

This study found that dysfunctional audit behavior has a negative impact on audit quality. Unethical actions such as sample manipulation or neglect of audit procedures often arise in situations of pressure or time constraints, which reduce the quality of audits even though auditors have been equipped with competencies and training in the professional code of ethics. In Indonesia, this phenomenon is still visible in 2023, showing the need for more attention to the implementation of the auditor code of ethics. On the contrary, the attitude of independence shows a positive influence on audit quality. Independent auditors produce trustworthy audit reports because they provide factual assessments without the influence of other parties, including management.

The study also revealed that auditor competence significantly improves audit quality. Auditors who have high knowledge and experience are able to produce quality audit reports. However, this study shows that auditor ethics does not moderate the relationship between audit independence and quality because conflicts of interest and concerns about losing clients often hinder the optimal application of ethics. On the other hand, auditor ethics has been proven to moderate the relationship between auditor competence and audit quality. Ethics plays an important role in directing the auditor's professional behavior, maintaining client confidentiality, and ensuring the responsible use of competence during the audit process. These findings emphasize the importance of the role of ethics in strengthening auditor professionalism amid the challenges of audit practice.

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