



## The Effect of Competence, Integrity, Independence, Objectivity, on Audit Quality with the Moderating Variable of Risk-Based Auditing

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### ABSTRACT

This study aims to determine and analyze the effect of competence, integrity, independence, objectivity, on audit quality with risk-based audit moderation variables at the Kuningan Regency Inspectorate. This research is quantitative research. The data used is primary data with a data collection method in the form of a questionnaire. The research data was processed using the IBM SPSS Statistics 26 program with a sample of 53 respondents. The results showed that auditor competence had no significant effect on audit quality. Meanwhile, auditor integrity, auditor independence and auditor objectivity have a significant effect on audit quality. Risk-based audit moderation variables are unable to moderate auditor competence, auditor integrity, auditor independence and auditor objectivity on audit quality.

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## INTRODUCTION

Audit quality does not only apply to companies, but the government must also continue to improve the quality of its audits. The implementation of good governance aims to improve the welfare of society (Setiawan, 2018). The realization of good governance in Indonesia cannot be separated from the demands for the implementation of public sector accountability that must be achieved. This is related to the increasing economic crisis that has occurred in Indonesia (Sukirno, 2019).

**Table 1. Details of Corruption Cases in Indonesia**

Corruption	Year				
	2018	2019	2020	2021	2022
Number of Cases	454	271	444	533	579
Loss	5,4 T	8,4 T	18,6T	29,4 T	42,7 T

Source: Indonesia Corruption Watch (ICW)

In recent years, the issue of corruption, collusion, and nepotism (KKN) in Indonesia has become a major public concern. According to (Mardiasmo, 2005) supervision, control, and examination are three important aspects in supporting the creation of good governance. The realization of the role of the Regional Inspectorate as a Government Internal Supervisory Apparatus (APIP) can be said to be effective as described in Article 11 (Government Regulation (PP) Number 60 of 2008 concerning Government Internal Control Systems, 2008). The realization of the role of an effective government internal control apparatus as referred to in Article 4 letter g must at least: a. provide adequate assurance of obedience, economy, efficiency, and effectiveness in achieving the objectives of the implementation of the duties and functions of Government Agencies; b. provide early warning and improve the effectiveness of risk management in the implementation of the duties and functions of Government Agencies; and c. maintain and improve the quality of governance in the implementation of the duties and functions of Government Agencies. Auditors must demonstrate a good attitude of competence, integrity, independence, and objectivity in order to achieve optimal audit quality.

Based on the research conducted, it can be concluded that there are many factors that contribute to improving audit quality. To maintain audit quality, auditors must have sufficient competence and carry out appropriate audit procedures carefully. There is a link with previous researchers who revealed that auditor ability has a significant impact on audit quality (Murtanto et al., 2023); (Pinatik & Pinto et al., 2020); however, there are other studies that show that audit quality is not affected by auditor competence (A. A. C. Pratiwi et al., 2020). In addition to the necessary expertise, an auditor must also demonstrate a strong attitude of integrity. There is a link between this and research which concludes that integrity has a significant impact on audit quality (Ramadhan et al., 2022); however, there are other studies which state that integrity has no

effect on audit quality (Y. A. Sihombing & Triyanto, 2019) The attitude of independence is also important in measuring audit quality.

This relates to research that says that independence has a significant effect on audit quality (Onyabe, 2022) However, there is other research that says that independence has no effect on quality (Assidiqi, 2019) Apart from these factors, auditors must be objective because it can determine audit quality. This is related to research which says that objectivity has a significant effect on audit quality (Laksita & Sukirno, 2019) However, there are other studies that say that objectivity has no effect on audit quality (Triyanto, 2019).

The four factors above show that research findings regarding the effect of competence, integrity, independence, and objectivity on audit quality are inconsistent. The novelty of this study is the addition of the Risk Based Audit moderation variable which aims to strengthen the relationship between the dependent variable and the independent variable in this study (Ramadhan et al., 2022).

Researchers chose the Kuningan Regency Inspectorate as the object of research because the Inspectorate is seen as an internal government supervisor where it is important for an organization to strengthen internal supervision first to produce maximum performance. The purpose of this study was to identify the interaction of competence, integrity, independence, and objectivity with risk-based auditing as a moderating variable on audit quality.

## **THEORETICAL REVIEW**

### **Attribution Theory**

Attribution theory explains a person's behavior when faced with events around him by understanding the reasons for the events encountered. Attribution theory is used to understand the behavior of an auditor when performing a task (Sari, 2021) According to Heider in 1958 in (Rohman, 2023) Individual behavior is influenced by two factors, namely internal factors (originating from oneself and external factors (external influence on oneself). Attribution theory supports professional experience as an internal auditor factor that can affect audit quality (Evia et al., 2022).

Audit quality refers to the likelihood of the auditor finding and reporting violations of the audit accounting system. Audit quality is a description of audit practices and results based on applicable auditing and quality control standards, and is a measure of the implementation of the duties and responsibilities of auditors. (Sunarsih et al., 2021)

Auditor competence, highly educated auditors have a broader insight into various problems and have knowledge of the aspects targeted to identify deeper problems. In addition to broad knowledge, auditors become easier to track complex developments (S. Sihombing et al., 2021).

Auditor integrity is a quality built on public trust and is also a benchmark for members in testing all decisions. Integrity requires auditors to be honest, transparent, courageous, intelligent, and responsible in carrying out audit tasks. When faced with conflicting rules, standards, policies, or opinions, members should consider their decisions or actions and ask themselves whether they are

doing what is required and whether they are maintaining their integrity. Integrity requires members to comply with a series of technical and ethical standards (Ramadhan et al., 2022).

Auditor independence, internal auditors need independent thinking. This is because the internal audit function is to provide an independent assessment of the adequacy of compliance policies and procedures in carrying out this task (Natsir et al., 2023).

Auditor objectivity is needed so that auditors can act fairly without being influenced by the pressure or demands of certain parties with an interest in the audit results.

Risk-based auditing is one of the methods used by internal auditors when performing audit tasks to ensure that management can adequately manage existing risks and risk limits do not adversely affect company goals. In general, risk is defined as an event or situation related to obstacles or problems in achieving a goal (Aditya H. P. K. Putra, 2021).

Risk-based audits help auditors learn more about the state of the auditee, especially about high-risk activities and functions. It is expected that the effect of auditor competence on the quality of the audit it produces will be greater by applying this audit method. Based on attribution theory, audit quality and auditor behavior can be influenced by external factors, one of which is risk-based auditing (Purba et al., 2023).

Based on this explanation, the hypothesis in our research is:

H1 : Auditor competence has a positive effect on audit quality.

H2: Auditor integrity has a positive effect on audit quality.

H3: Auditor independence has a positive effect on audit quality.

H4: Auditor objectivity has a positive effect on audit quality.

H5: Risk-Based Audit can moderate the relationship between auditor competence and audit quality.

H6: Risk-Based Audit can moderate the relationship between auditor integrity and audit quality.

H7: Risk-Based Audit can moderate the relationship between auditor independence and audit quality.

H8: Risk-Based Audit can moderate the relationship between auditor objectivity and audit quality.

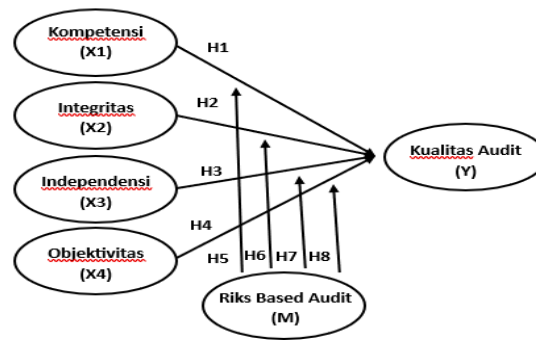


Figure 1. Research conceptual framework

## METHODOLOGY

This research was conducted at the Kuningan Regency Inspectorate office, West Java Province with an estimated research time of about 1 month (December - January). The population in this study were all functional auditors at the Kuningan Regency Inspectorate. While the sample in this study was determined using the census sampling method, because all members of the population were used as research samples. Based on this sampling method, a sample of 53 people was obtained.

The type of data in this study is primary data. To collect field data, this study used a survey method by distributing questionnaires to research objects. The questionnaire survey method is a data collection method using a list of mandatory statements given directly to respondents. Questionnaires have been distributed directly to auditors at the Kuningan Regency Inspectorate. In the questionnaire, respondents gave 5 alternative answers and were scored using a Likert scale, namely: strongly agree, answer 5, agree, answer 4, disagree, answer 3, disagree. The score is 2, and answers that strongly disagree are given a score of 1.

The operationalization of research variables consists of Audit Quality with indicators in measuring audit quality are: (i) the accuracy of audit findings, (ii) the quality of the audit report, and (iii) the conformity of the audit with accounting standards. Indicators in measuring auditor competence are: (i) personal quality, (ii) special expertise, and (iii) general knowledge. Indicators in measuring auditor integrity are: (i) honesty of government internal supervisory apparatus, (ii) courage of government internal supervisory apparatus, (iii) wise attitude of government internal supervisory apparatus, and (iv) responsibility of government internal supervisory apparatus. Indicators in measuring auditor independence are: (i) independence of program preparation, (ii) independence of implementation, and (iii) independence of reporting. Indicators in measuring auditor objectivity are: (i) free from conflicts of interest, (ii) disclosure of conditions according to the facts, and (iii) reliable and trustworthy. Indicators in measuring risk-based audit are: (i) audit planning, (ii) audit implementation, and (iii) audit report.

**RESULTS****Data Quality Test Results***Validity Test*

A valid instrument has high validity, otherwise an invalid instrument means it has a low level of validity. The statement items in this study can be declared valid if the corrected item-total correlation value  $> r$  table ( $n = 53$ ) is 0.266 with a significance of  $< 0.05$ . The results of the validity test of the statement items in the questionnaire are shown below:

**Table 2. Hasil Uji Validitas**

Variabel	Item	Corrected Item- Total Correlation	r Tabel	Keterangan
Kualitas Audit	Y.1	0,42	0,266	Valid
	Y.2	0,59	0,266	Valid
	Y.3	0,61	0,266	Valid
	Y.4	0,72	0,266	Valid
	Y.5	0,81	0,266	Valid
	Y.6	0,63	0,266	Valid
	Y.7	0,73	0,266	Valid
Kompetensi	X1.1	0,79	0,266	Valid
	X1.2	0,54	0,266	Valid
	X1.3	0,76	0,266	Valid
	X1.4	0,77	0,266	Valid
	X1.5	0,83	0,266	Valid
	X1.6	0,81	0,266	Valid
Integritas	X2.1	0,59	0,266	Valid
	X2.2	0,72	0,266	Valid
	X2.3	0,62	0,266	Valid
	X2.4	0,67	0,266	Valid
	X2.5	0,54	0,266	Valid
	X2.6	0,53	0,266	Valid
	X2.7	0,43	0,266	Valid
	X2.8	0,65	0,266	Valid
	X2.9	0,47	0,266	Valid
	X2.10	0,54	0,266	Valid
	X2.11	0,62	0,266	Valid
	X2.12	0,50	0,266	Valid
	X2.13	0,63	0,266	Valid
	X2.14	0,63	0,266	Valid
Independensi	X3.1	0,84	0,266	Valid
	X3.2	0,73	0,266	Valid
	X3.3	0,71	0,266	Valid
	X3.4	0,59	0,266	Valid
	X3.5	0,54	0,266	Valid

Variabel	Item	<i>Corrected Item- Total Correlation</i>	r Tabel	Keterangan
Objektivitas	X3.6	0,54	0,266	Valid
	X3.7	0,71	0,266	Valid
	X4.1	0,40	0,266	Valid
	X4.2	0,59	0,266	Valid
	X4.3	0,52	0,266	Valid
	X4.4	0,70	0,266	Valid
	X4.5	0,71	0,266	Valid
	X4.6	0,60	0,266	Valid
	X4.7	0,61	0,266	Valid
	X4.8	0,57	0,266	Valid
Audit Berbasis Resiko	X4.9	0,72	0,266	Valid
	X4.10	0,74	0,266	Valid
	M.1	0,72	0,266	Valid
	M.2	0,65	0,266	Valid
	M.3	0,72	0,266	Valid
	M.4	0,42	0,266	Valid
	M.5	0,55	0,266	Valid
M.6	0,49	0,266	Valid	
	M.7	0,63	0,266	Valid

From Table 2 above, it is known that the corrected item-total correlation value > r table for all questionnaire statement items, so all statement items on the audit quality variable questionnaire, auditor competence, auditor independence and risk-based audit implementation can be declared valid.

### Reliability Test

Reliability test is the extent to which the measurement results using the same object will produce relatively the same data. If the Cronbach alpha ( $\alpha$ ) value is 0.6 or more, the instrument is said to be reliable and acceptable. The following are the results of the reliability test in this study:

**Table 3. Hasil Uji Reabilitas Data**

Variabel	Cronbach Alpha	Reliabilitas minimum	Keterangan
Kualitas Audit	0,760	0,60	Reliabel
Kompetensi	0,847	0,60	Reliabel
Integritas	0,841	0,60	Reliabel
Independensi	0,794	0,60	Reliabel
Objektivitas	0.809	0,60	Reliabel
Audit Berbasis Resiko	0,692	0,60	Reliabel

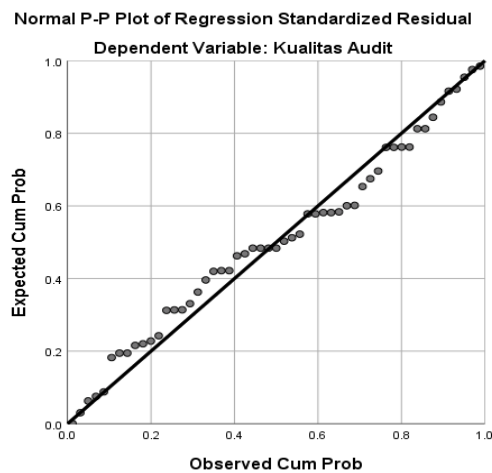
Based on Table 3, it can be concluded that all statement items in the questionnaire for audit quality variables, auditor competence, auditor independence and risk-based audit implementation are reliable.

### Classical Assumption Test Results

#### Normality Test

Normality testing in this study was carried out using the normal probability plot graph method and the Kolmogorov-Smirnov test. The test results are as follows:

Normal Probability Plot



The results of the normality test evaluation using the normal probability plot graph show that the residual value plots have spread around the regression diagonal line so that the residual value is generally concluded to be close to zero. It can be said that the regression model estimation results have been able to produce residual values that spread following the normal distribution.

Table 4. Hasil Uji Kolmogorov-Smirnov

			Unstandardized Residual
N			53
Normal Parameters <sup>a,b</sup>	Mean		.0000000
	Std. Deviation		.89443340
	Most Extreme Differences	Absolute	.075
		Positive	.069
		Negative	-.075
Test Statistic			.075
Asymp. Sig. (2-tailed)			.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



d. This is a lower bound of the true significance.

Furthermore, the normality test using the Kolmogorov-Smirnov test is shown in Table 4, obtained a significance value of 0.200, which is greater than 0.05, meaning that the residual value of the linear regression model has spread following a normal distribution. It can be concluded that the normality test has been fulfilled.

### Multicollinearity Test

Multicollinearity testing is based on a VIF value smaller than 10 or a tolerance value greater than 0.10. The results of multicollinearity testing in this study are shown below:

**Table 5. Multicollinearity Test Results**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Kompetensi	.429	2.331
Integritas	.405	2.469
Independensi	.575	1.738
Objektivitas	.377	2.654
Audit Berbasis Risiko	.543	1.843

a. Dependent Variable: Kualitas Audit

Based on Table 5 above, it shows that the tolerance value on all independent variables and moderating variables has a tolerance value greater than 0.10 and has a VIF value not greater than 10. So, it can be concluded that this research data does not occur multicollinearity between variables.

### Heteroscedasticity Test

The method used to prove the assumption of non-heteroscedasticity (homogeneity) in this study uses the Glejser test by regressing all independent variables, moderation and their interaction on the absolute value of the residuals obtained from the regression estimate. The results of the heteroscedasticity test are as follows:

**Table 6. Heteroscedasticity Test Results with Glejser Test**

Model	Sig.
(Constant)	.463
Kompetensi	.747
Integritas	.889
1 Independensi	.653
Objektivitas	.321
Audit Berbasis Risiko	.598

a. Dependent Variable: ABS\_RES

Based on Table 6 above, it shows that the Sig. value on all independent variables and moderation variables has a tolerance value greater than 0.05. So, it can be concluded that this research data does not occur heteroscedasticity.

**Multiple Linear Regression Test Results**

**Hypothesis Test**

**Coefficient of Determination (R2)**

The coefficient of determination (R2) is an analytical technique that aims to measure how far the model's ability to explain variations in the dependent variable. The coefficient of determination (R2) can be seen from the adjusted R square value. The following are the results of the coefficient of determination (R2) in this study:

**Table 7. Test Results of the Coefficient of Determination (R2) - Multiple Linear Regression**

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.899 <sup>a</sup>	.808	.792	.972

a. Predictors: (Constant), Objektivitas, Independensi, Kompetensi, Integritas

b. Dependent Variable: Kualitas Audit

Based on Table 7 above, it is known that the R Square value is 0.792 which indicates that the magnitude of the influence of the independent variables: competence, integrity, independence, objectivity on the dependent variable audit quality is 79.2% while the remaining 20.8% is influenced by other variables not in this study.

**Partial Test (t Test)**

The t test aims to show how far the influence of an explanatory variable individually in explaining the dependent variable. The t test is used to determine whether partially the variables of competence, integrity, independence, objectivity, and risk-based auditing have a significant effect or not on audit quality. If  $t_{count} > t_{table} (0.05, 53)$  of 2.010, then the hypothesis in this study can be accepted. This study uses a significance level of 5%. The results of multiple linear regression testing in this study are shown below:

**Table 8. Results of t-test - Multiple Linear Regression**

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	.319	2.141		.149	.882
	Kompetensi	-.047	.089	-.051	-.524	.602

Integritas	.216	.051	.414	4.267	.000
Independensi	.255	.062	.319	4.132	.000
Objektivitas	.240	.064	.379	3.735	.000

a. Dependent Variable: Kualitas Audit

Based on Table 8 of the multiple linear regression analysis test results, the multiple linear regression equation is obtained as follows:

$$Y = 0.319 + (-0.047) K O M + 0.216 I N T + 0.255 I N D + 0.240 O B J + e$$

The results showed that auditor competence has a t value of  $-0.524 < 2.010$  and a Sig value.  $0.602 > 0.05$ , it is concluded that auditor competence has no significant effect on audit quality. So, the first hypothesis (H1) is rejected.

The results showed that auditor integrity has a t value of  $4.267 > 2.010$  and a Sig value.  $0.000 < 0.05$ , it is concluded that auditor integrity has a positive and significant effect on audit quality. So, the second hypothesis (H2) is accepted.

The results showed that auditor independence has a t value of  $4.123 > 2.010$  and a Sig value.  $0.000 < 0.05$ , it is concluded that auditor independence has a positive and significant effect on audit quality. So, the third hypothesis (H3) is accepted.

The results showed that auditor objectivity has a t value of  $3.735 > 2.010$  and a Sig value.  $0.000 < 0.05$ , it is concluded that auditor objectivity has a positive and significant effect on audit quality. So, the fourth hypothesis (H4) is accepted.

**Moderated Regression Analysis (MRA) Test Results**  
**Coefficient of Determination (R2)**

**Table 9. Test of the Coefficient of Determination (R2) - MRA**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.913 <sup>a</sup>	.834	.800	.953

a. Predictors: (Constant), X4M, Kompetensi, Independensi, Integritas, Risk Based Audit, Objektivitas, X1M, X3M, X2M

Based on Table 9 above, the R value is 0.913 or 91.3% according to the correlation coefficient interpretation guidelines, this figure is included in the strong effect correlation category because it is in the interval 0.75 - 0.99. This shows that the variables of competence, integrity, independence, objectivity with risk-based auditing as a moderating variable have an effect on audit quality. The results of the coefficient of determination test above, the R2 (Adjusted R Square) value is 0.800, which means that the audit quality that can be explained by the variables of competence, integrity, independence,

objectivity with risk-based auditing as a moderating variable is 80%, while the remaining 20% is influenced by other variables that are not in this study.

**Partial Test (t Test)**

**Table 10. t test results - MRA**

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	-15.931	28.659		-.556	.581
	Kompetensi	-.780	1.794	-.843	-.434	.666
	Integritas	-.096	1.061	-.184	-.091	.928
	Independensi	1.285	1.367	1.612	.940	.352
	Objektivitas	.944	1.302	1.488	.726	.472
	Audit Berbasis Risiko	.381	.941	.375	.405	.687
	X1M	.026	.063	1.282	.415	.680
	X2M	.012	.037	1.260	.329	.743
	X3M	-.033	.047	-1.969	-.706	.484
	X4M	-.024	.045	-1.917	-.535	.596

a. Dependent Variable: Kualitas Audit

Based on Table 10 above, the regression equation can be described as follows:  
**KA = -15,931 + (-0,780) KOM + (-0,096) INT + 1,285 IND + 0,944 OBJ + 0,381 ABR + 0,026 X1M + 0,012 X2M + (-0,033) X3M + (0,024) X4M + e**

From the results of the Moderated Regression Analysis (MRA) test seen in the table, it shows that the interaction between competence and risk-based auditing (X1M) has a calculated t value of 0.415 < 2.010 and a Sig value. 0.680 > 0.05, it is concluded that risk-based auditing is unable to moderate the effect of competency variables on audit quality. So, the fifth hypothesis (H5) is rejected.

From the results of the Moderated Regression Analysis (MRA) test seen in the table, it shows that the interaction between integrity and risk-based auditing (X2M) has a t value of 0.329 < 2.010 and a Sig value. 0.743 > 0.05, it is concluded that risk-based auditing is unable to moderate the effect of integrity variables on audit quality. Thus, the sixth hypothesis (H6) is rejected.

From the results of the Moderated Regression Analysis (MRA) test seen in the table, it shows that the interaction between independence and risk-based auditing (X3M) has a calculated t value of -0.706 < 2.010 and a Sig value. 0.484 > 0.05, it is concluded that risk-based auditing is unable to moderate the effect of independence variables on audit quality. So, the seventh hypothesis (H7) is rejected.

From the results of the Moderated Regression Analysis (MRA) test seen in the table, it shows that the interaction between objectivity and risk-based auditing (X4M) has a t value of -0.535 < 2.010 and a Sig value. 0.596 > 0.05, it is

concluded that risk-based auditing is unable to moderate the effect of objectivity variables on audit quality. So, the eighth hypothesis (H8) is rejected.

## DISCUSSION

### *The Effect of Competence on Audit Quality*

Based on the results of the first hypothesis test (H1) rejected, it shows that the competency variable cannot have a significant effect on audit quality. Auditor competence is unable to affect audit quality because an internal auditor must adapt to the audit system in internal government, the audit standards of the Government Internal Audit Apparatus (APIP), and the scope of different audit areas causing auditors who are less competent to produce good audit quality. This is in line with research conducted by (A. A. C. Pratiwi et al., 2020), which concluded that auditor competence has no significant effect on audit quality.

Based on the results of the second hypothesis test (H2) can be accepted, indicating that the Integrity variable has a positive and significant effect on Audit Quality. This shows that the higher the integrity attitude of an auditor will have a good impact on the quality of the audit presented. According to attribution theory, work experience is considered an internal auditor component that can affect audit quality. Not only work experience, being responsible for work results, and integrity by being consistent with the decisions taken are important factors that an auditor must have in order to improve the quality of his audit. This is in line with research (Ramadhan et al., 2022) which concluded that integrity has a positive and significant effect on audit quality.

Based on the test results, the third hypothesis (H3) can be accepted, indicating that the independence variable has a positive and significant effect on audit quality. This shows that the higher the independence of an auditor in carrying out his duties will have a good impact on audit quality. According to attribution theory, behavior can be grouped into internally or externally motivated behavior. Independence is one of the internally motivated behaviors. Independence shows that the auditor's character must be neutral, impartial, have no personal interest, and not be easily influenced by anyone in carrying out audit tasks in order to maintain audit quality. This is in line with the research, which concluded that independence has a positive and significant effect on audit quality.

Based on the test results, the third hypothesis (H4) can be accepted, indicating that the objectivity variable has a positive and significant effect on audit quality. This shows that the higher the objectivity of an auditor in carrying out his duties will have a good impact on audit quality. According to attribution theory, behavior can be grouped into internally or externally motivated behavior. Objectivity is one of the internally motivated behaviors. Objective auditors act fairly without pressure or demands influenced by interested parties in the audit and have an impact on good audit quality. This is in line with research (L. Pratiwi & Hoesada, 2020), which concluded that objectivity has a positive and significant effect on audit quality.

Based on the results of the H5, H6, H7, H8 hypothesis tests, which were rejected, it shows that after the risk-based audit moderation variable is unable to

moderate the independent variables, namely competence, integrity, independence, objectivity, on audit quality. This proves that risk-based auditing as indicated by the attitudes of competence, integrity, independence, and objectivity does not guarantee auditors to improve their audit quality.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the results of research and discussion and data analysis on hypothesis testing in research on the effect of competence, integrity, independence, objectivity on audit quality with risk-based audit moderation variables. Auditor competence has no significant effect on audit quality. Meanwhile, auditor integrity, auditor independence and auditor objectivity have a significant effect on audit quality. Risk-based audit moderation variables are unable to moderate auditor competence, auditor integrity, auditor independence and auditor objectivity on audit quality.

The results of this study can provide theoretical implications related to attribution theory which holds that a person's behavior is caused by internal factors such as certain attitudes and personality traits. This study concludes that by increasing auditor integrity, auditor independence and auditor objectivity, the resulting audit quality will also be better.

The results of this study can also provide practical implications for auditors, namely in order to obtain good audit quality, an auditor must always improve competence and integrity, and also need to always maintain his independence when carrying out an audit task.

## **FURTHER STUDY**

Based on the conclusions and limitations of the research above, the suggestion in this study is for future researchers to choose an effective time to collect questionnaire data so as to get a better response and speed up the research process. In addition, this research can be developed by conducting research on other agencies or organizations. In addition, future researchers can add other variables. The limitation of this study is that not all auditors in the object of research are willing to become respondents and fill out the questionnaires that have been distributed. This is because when the researchers distributed the questionnaires, most of the auditors were carrying out audit tasks in the field.

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