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THE INFLUENCE OF COMPETENCE, INDEPENDENCE AND PROFESSIONALISM ON AUDIT QUALITY WITH AUDIT ETHICS AS A MODERATION VARIABLE (STUDY OF PELALAWAN DISTRICT INSPECTORATE)

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Abstract. *The objectives of this research to empirically analyze the influence of competency, independence, and professionalism on audit quality, and to the influence of competency, independence, and professionalism to audit quality is moderated by auditor ethics, especially in the auditor working in the Pelalawan Inspectorate. The population in this research are all auditors who worked on the Pelalawan Inspectorate. Sampling was conducted using a purposive sampling method and a number of samples of 39 respondents. The primary data collection method used is the questionnaire method. The data are analyzed by using Moderate Regression Analyze (MRA) technical analyzer. The results showed that the effect on the competence and independence of audit quality, while professionalism had no effect on audit quality. Interaction competence and ethics of auditors, ethics and auditor independence interaction effect on audit quality, while the interaction of professionalism and ethical auditors has no effect on audit quality. The coefficient of determination shows that jointly competence, independence, professionalism and ethics of auditors contribute to the dependent variable (audit quality) is 62% while the remaining 38% is influenced by other factors outside of observation.*

***Keyword**: Competency, Independence, Professionalism, Auditors Ethics, Quality of Audit.*

1. INTRODUCTION

Audit quality in this study uses agency theory, according to Jensen and Meckling (1976) in Rohman (2014), Organizations are contractual networks between principals and agents. This process involves delegating some decision-making authority to an agent. According to Arifin (2005) states that the principal is the party that gives the mandate to the agent to act on behalf of the principal, while the agent is the party that is mandated by the principal to run the company and report the company's financial information in the form of financial reports. Because the interests of the two parties are not always in line, conflicts of interest often occur between principals and agents. This condition is known as moral hazard and results in information asymmetry.

The roles and functions of the Provincial, Regency/City Inspectorate in general are regulated in article 4 of Minister of Home Affairs Regulation No. 64 of 2007. In that article it is stated that in carrying out the task of supervising government affairs, the Provincial, Regency/City Inspectorate has the following functions: first, planning supervision program; second, formulation of policies and supervision facilities; and third, inspection, investigation, testing, and assessment of supervisory duties.

2. RESEARCH METHODS

The research was conducted quantitatively with a causal and descriptive research design. Descriptive design aims to explain something, such as explaining the characteristics of a relevant group, estimating the percentage of units in a certain population that show certain behaviors, knowing perceptions of product characteristics, knowing how much a variable is related and to knowing specific predictions (Malhotra, 2007). Through this research, researchers want to know how big the relationship or influence between a variable with other variables.

Quantitative research conducted once in one period (single cross-sectional design). In this type of research, the activity of collecting data or information obtained from one type of sample of respondents for a time/time. In this study, a survey was conducted by distributing questionnaires in the form of physical paper, then the data or information obtained would be processed using statistical methods using the SPSS program.

In accordance with the characteristics of certain samples needed, namely Civil Servants (PNS) at the Pelalawan Regency Inspectorate who have served as Functional Auditors (JFA) and (P2UPD), then from the total population of PNS in the Regional Inspectorate of Pelalawan Regency, totaling 61 people were taken as a sample as many as 39 people where the civil servants are P2UPD functional employees and Auditors, the sampling technique used is non-probability sampling using purposive sampling technique

2.1 Data analysis

1. Validity test

The validity test is used to measure whether or not a questionnaire is valid. A questionnaire is declared valid if the questions in the questionnaire are able to measure the variable you want to measure. The validity test in this research uses the Pearson's Product Moment Coefficient r with the decision-making criteria as stated by Ghozali (2016: 53), that is, if r count > r table, the question is declared valid. Conversely, if r count ≤ r table then the question is declared invalid.

2. Data Reliability Test

The reliability test is used to measure the consistency of the measurement results from the questionnaire in repeated use. The reliability test in this study used Croncbach Alpha > 0.6, so the question was declared reliable. Conversely, if the Cronbach Alpha coefficient ≤ 0.6 then the question is declared unreliable

3. Classic assumption test

Before the data were further analyzed using multiple regression analysis, the classical assumption test was first performed which consisted of: normality test, multicollinearity test, and heteroscedasticity test.

a. Normality test

The normality test aims to test whether in the regression model, the dependent and independent variables both have a normal distribution or not (Ghozali, 2006). A good regression model is having normal or close to normal data distribution. The data normality test can be carried out in 3 ways, namely using the Kolmogorof-Smirnov test (KS test), histogram graphs and P-plot distribution curves. For the KS test, that is, if the value of the KS test results is > compared to the significance level of 0.05, then the distribution of the data does not deviate from the normal curve, that is the normality test. Meanwhile, through the distribution pattern of the P plot and histogram graph, that is, if the distribution pattern has a normal line, it can be said that the data is normally distributed.

b. Multicollinearity Test

This test is intended to detect correlation symptoms between one independent variable and another independent variable. In a good regression model there should be no correlation between the independent variables. Multicollinearity test can be done in 2 ways, namely by looking at VIF (Variance Inflation Factors) and tolerance values. If VIF > 10 and the tolerance value < 0.10 then there are symptoms of multicollinearity (Ghozali, 2006).

c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual of one observation to another, or it is called homoscedasticity. A good regression model is one that is homoscedasticity, not

heteroscedasticity.

Heteroscedasticity is indicated by thepresence of certain patterns on the scatterplot graph. If the dots form a certain pattern that is regular (wavy), then heteroscedasticity occurs. If there is no clear pattern, the points spread above and below zero on the Y axis, then heteroscedasticity does not occur.

d. Descriptive Statistics Test

Descriptive statistics provide an overview of the data with the criteria of average value, standard deviation, variance, maximum, minimum, sum, range,kurtosis, and skewness.

2.2 Hypothesis testing

a. Moderate Regression Analysis (MRA)Test

Hypothesis testing was carried outusing Moderate Regression Analysis (MRA)to test the effect of the independent variables competence (X1), independence (X2), professionalism (X3) and audit ethics (Z) on the dependent variable audit quality

Meanwhile, the steps to test the effect of the independent variables, namely competence, independence, professionalism, and the moderating variable, namely audit ethics, were carried out by means of simultaneous tests and partial tests.

b. Determination Coefficient Test

The coefficient of determination is to measure how far the ability of the dependent variable to explain the independent variable. If the coefficient of determination is equal to zero, then the independent variable has no effect on the dependent variable. If it is close to 1, it means that the independent variable has an effect on the dependent variable.

c. Simultaneous Test (Test F)

The F test can also be done by comparing the values of Fcount andFtable. If Fcount > F table (nk-1), then Ha is accepted. That is, statistically the existing data can prove that all independent variables (X1, X2, X3) and Moderating Variables (Z) have an effect on the dependent variable (Y). If Fcount <F table (nk-1), then Ha is rejected. That is, statistically the existing data can prove that all independent variables (X1, X2,X3) and Moderating Variables (Z) have noeffect on the dependent variable (Y).

d. Partial Test (t test)

The test criteria used are if the p value < 0.05, then Ha is accepted and if the p value is > 0.05, then Ha is rejected

3. RESULTS AND DISCUSSION.

The research data used in this study is primary data obtained using a list of questions (questionnaires) which have been distributed directly to the Regional Inspectorate apparatusof Pelalawan Regency on May 17 2019. Until the deadline for returning, namely May 22 2019, out of 39 questionnaires deployed, all returned. The rate of return (response rate)obtained is 100%.The demographic data of respondentsshows that there are more male respondents(officials), namely 70% compared to only 30%of female pond nts.

Furthermore,respondents were grouped by age and it wasfound that the majority of respondents wereaged 40-55 years, namely 71.7%. Then thosewho are less than 40 years as much as 28.3%.Based on the level of education, it is known that the majority of respondents havean undergraduate degree, namely 76.9%. Then those with high school education were2.5%, D3 was 7.7%, Masters was 12.9%, then respondents were grouped based on years ofservice. It was found that 82.05% had workedfor more than 10 years, who had working under 5 years is 10.25% and those who have worked for 5-10 years are 7.7%.

a. Normality test

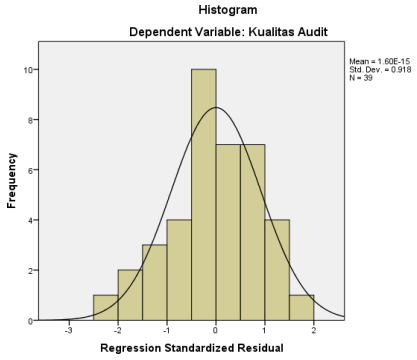
The normality test aims to testwhether in the regression model, the dependent and independent variables both have a normal distribution ornot. The data normality test in thisstudy used the Kolmologorov-Smirnov Test (KS Test) with a summary of the results of the analysisas presented in table 4.4 below

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		39
Normal Parameters,b	Means	.0000000
	std. Deviation	.54817764
Most Extreme Differences	absolute	.107
	Positive	058
	Negative	-.107
Kolmogorov-Smirnov Z		.666
asymp. Sig. (2-tailed)		.766

FIGURE 1. Histogram Graph



b. Moderate Regression Analysis (MRA)

After the results of the classical assumption test are carried out and the overall results show that the regression model meets the classical assumptions, the next step is to evaluate and interpret Moderate Regression Analysis(MRA). Moderate Regression Analysis (MRA) is to test the effect of the independent variables competence (X1), independence (X2),professionalism (X3) and audit ethics on the dependent variable audit quality (Y) with the assumption that the audit ethics variable (Z) can strengthen or weaken the variable Audit Quality(Y).

The following is a description of the results of the Moderate Regression Analysis test and the output table of the test using the help of the SPSS version 20 program in the form of an output model summary, ANOVA (F test), andcoefficient (t test) as in the following table:

c. Determination Coefficient Test

Table 2. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	.721a	.620	.531	.69736	2035

Based on the output model summary display in table 4.7, the magnitude of R Square is 0.620. This value indicates that 62% of the variation in audit quality can be explained by variations of the three independent variables namely competence, independence, professionalism and audit ethics, while the remaining 38% is explained by other reasons outside the model.

d. *Simultaneous Test (Test F)*

From the test results of the simultaneous ANOVA test or F test as shown in table 4.9 below, the Fcount value is 5.788 with a probability of 0.000. Because the probability is much smaller than the significant value of 0.05, the regression model can be used to predict audit quality or it can be said that the competence, independence and professionalism of the inspectorate apparatus simultaneously affect audit quality.

More precisely, the value of Fcount is compared to Ftable where if Fcount >Ftable then simultaneously the independent variables have a significant effect on the dependent variable. At the level of α = 0.05 with the degrees of freedom in the numerator/df1 (k) = 4 (the number of independent variables) and the degrees of freedom in the denominator/df2 (nk-1) = 34, the Ftable value is 2.65. Thus, the F count value is 5.788 greater than the Ftable value (2.65). Based on the results of these calculations, it can be interpreted that the variables of competence, independence, and professionalism together affect the variable of audit quality.

Table 3. Simultaneous Test Results (F test)

ANOVA

Model		Sum of Squares	Df	MeanSquare	F	Sig.
1	Regression	12,393	6	2065	5,788	.000b
	Residual	11,419	32	.357		
	Total	23,812	38			

e. Partial Test

Based on the results of the analysis that can be seen showing the influence which will be explained as follows:

a. The results of testing the first hypothesis (H1) which states that the competence of the inspectorate apparatus affects audit quality is confirmed in table 4.9. It was shown that the regression coefficient value of the inspectorate apparatus competency variable (X1) was 0.634 and the tcount was 2.887. The regression

coefficient value is significant at a significance level of 0.05 with a p value of 0.007. This result is confirmed by the results of calculating the tcount and ttable values. The ttable value at the 5% significance level and df (degrees of freedom) nk-1 = 34 is 1.689. Thus, the tcount value is 2.887 > ttable 1.690. The results of this test interpret that the inspectorate apparatus competency variable influences audit quality at a significance level of 5% or in other words H1 is accepted.

b. The results of testing the second hypothesis (H2) which states that the independence of the inspectorate apparatus affects audit quality is confirmed in table 4.9. It was shown that the regression coefficient value of the inspectorate apparatus independence variable (X2) was 0.039 and the tcount was 3.455. The regression coefficient value is significant at a significance level of 0.05with a p value of 0.035. These results explain that the regression coefficient value of the inspectorate apparatus independence variable (X2) influences audit quality. This result is reinforced by the results of calculating the tcount and ttable values. The ttable value at the 5% significance level and df (degrees of freedom) nk-1 = 34 is 1.690. Thus, the tcount value is 3.455 > ttable 1.690 so changes or variations in the independence variable will not be followed by variations in audit quality.

c. The results of testing the third hypothesis (H3) which states that the professionalism of the inspectorate apparatus affects audit quality is confirmed in table 4.9. The test results show that the regression coefficient value of the inspectorate apparatus professionalism variable (X3) is 0.092 and the tcount is 2.923. The regression coefficient value is significant at a significance level of 0.05with a p value of 0.025. This result is supported by the results of calculating the tcount and ttable values. The ttable value at the 5% significance level and df (degrees of freedom) nk-1 = 34 is 1.690. Thus, the tcount value is 2.923 > ttable 1.690. The results of this test interpret that the variable of professionalism of the inspectorate apparatus influences auditquality at a significance level of 5% or in other words H3 is accepted.

d. The results of testing the fourth hypothesis (H4), which states that the interaction of competence with the audit ethics of the inspectorate apparatus has a positive effect on audit quality is confirmed in table 4.9. The test results show that the regression coefficient value of the interaction of audit ethics with the competence of the inspectorate apparatus (X1*Z) is 0.804 and the tcount is 3.927. The regression coefficient value is significant at a significance level of 0.05with a p value of 0.001. This result is supported by the results of calculating the tcount and ttable values. The ttable value at the 5% significance level and df (degrees of freedom) nk-1 = 34 is 1.690. Thus, the tcount value is 3.927 > ttable 1.690.

e. The results of testing the fifth hypothesis (H5) which states that the interaction of independence with the audit ethics of the inspectorate apparatus on audit quality. The test results show that the regression coefficient value of the interaction of independence with the audit ethics variable of the inspectorate apparatus (X2*Z) is 0.186 and the tcount is 3.021. The regression coefficient value is significant at a significance level of 0.05 with a p value of 0.004. This result is supported by the results of calculating the tcount and ttable values. The ttable value at the 5% significance level and df (degrees of freedom) nk-1 = 34 is 1.690. Thus, the tcount value is 3.021 > ttable 1.690. The results of this test interpret that the audit ethics variable moderates the independence variable on audit quality at a significance level of 5% or in other words H5 is accepted. The results of testing the sixth hypothesis (H6), which states that the interaction of the professionalism variable with audit ethics has an effect on audit quality is confirmed in table 4.9. The test results show that the value of the regression coefficient of the interaction variable professionalism and audit ethics (X3*Z) is 0.786 and the tcount is 4.307. The regression coefficient value is

significant at a significance level of 0.05with a p value of 0.00006. This result is supported by the results of calculating the tcount and ttable values. The ttable value at the 5% significance level and df (degrees of freedom) nk-1 = 34 is 1.690. Thus, the tcount value is 4.307 > ttable1.690. The results of this test interpret that the audit ethics variable moderates the professionalism variable on audit quality at a significance level of 5% or in other words H6 is accepted.

CONCLUSION

This study aims to determine the effect of competence, independence, and professionalism of the Pelalawan DistrictInspectorate apparatus on audit quality. Based on the research results, it can be concluded as follows:

1. Competence affects the quality of audits carried out by the Pelalawan District Inspectorate apparatusIndependence affects audit quality, sothe better the level of competence, the better the quality of the audit it performs.
2. Professionalism influences audit quality, so that the professional attitude of the inspectorate apparatus guarantees good quality audit results.
3. Audit ethics moderate competence onaudit quality, These results explain that the level of ability possessed by auditors will support the quality of the audit they produce, as well as highly educated auditors will have a lot of knowledge about the field they are in, so they can know various problems in more depth. In addition, with sufficiently broad knowledge,the auditor will find it easier to keep up withincreasingly complex developments, but in carrying out his duties an auditor must apply the ethics that apply when carrying out his profession. Auditor ethics are moralprinciples that guide the auditor inconducting an audit to produce a quality audit.
4. Audit ethics moderates independenceon audit quality, it can be explained that the better the auditor's ethics, the greater the auditor's independence which affects the high audit quality. The independence inquestion is the auditor's ability to withstand client pressure and provide good audit quality results
5. Audit ethics moderate professionalism on audit quality, these results can be explained that profession is a type of work that meets several criteria. A professional auditor must fulfill his responsibility tosociety, clients, including colleagues in the profession to behave properly.

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