



Research Paper

The Effects of Independence and Professional Ethics on Audit Quality and Audit Fee as a Moderation Variable in Public Accounting Firms

Encik Muhammad Ardhan Syuhadasyah¹, Supriatiningsih^{2*}, Ramayuli³,
Pandaya⁴, Ridwan Saleh⁵

¹²³⁴⁵ Universitas Teknologi Muhammadiyah Jakarta,

*Corresponding Author

ABSTRACT

This research aims to determine the influence of independence and professional ethics on audit quality and audit fees as moderating variables in public accounting firms throughout Jabodetabek. The number of samples in this research is 63 people, consisting of partners, managers, senior auditors and junior auditors. The number of 63 people was obtained by directly distributing the gform to people who work at Public Accounting Firms in Jabodetabek. Where from each Public Accounting Firm, 2-3 auditors were taken with random classification (manager, partner, senior and junior auditor), because the researcher wanted to see the level of independence and professional ethics in influencing audit quality with the Audit Fee as the moderation of the auditor's level. Data were analyzed using descriptive analysis testing, data instrument testing, classical assumption testing and hypothesis testing with multiple linear regression and moderated regression (MRA) assisted by the SPSS v.25 program. The research results show with partial T test results that Independence (X1) and Auditor Professional Ethics (X2) have a positive effect on Audit Quality (Y) at Jabodetabek Public Accounting Firms. Then, Audit Fee (Z) weakens the influence of Independence (X1) on Audit Quality (Y) at Public Accounting Firms throughout Jabodetabek. not influenced by Audit Fee (Z).

Keywords: Audit Fee; Audit Quality; Auditor Professional Ethics; Independence.

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I. INTRODUCTION

One of the cases involving the auditor profession that occurred in Indonesia, namely involving Public Accountant Kasner Sirumapea and the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang and Partners for audit errors in the Financial Report of PT Garuda Indonesia Tbk for the 2018 financial year. Ministry Finance found that KAP auditors violated Auditing Standards (SA)—Public Accountant Professional Standards (SPAP) SA 315, SA 500, and SA 560. SA 315 standards regulate how to identify and assess risks of material misstatement through understanding the entity and its environment, while SA standards 500 regulates audit evidence and the ISA 560 standard relates to subsequent events in an audit of financial statements. The second issue is that the KAP in question has not implemented a quality control system properly (Samukri et al., 2022). This relates to consultation with external parties (Hidayati, 2019).

The results of the examination showed that Public Accountant Kasner Sirumapea had been invited by the Financial Services Authority and given administrative sanctions in the form of freezing his Registered Certificate (STTD) for one year. This sanction was given due to a violation of Article 69 of Law Number 8 of 1995 concerning Capital Markets, which stipulates that financial reports submitted to the capital market authority must be prepared in accordance with generally accepted accounting standards. OJK Regulation Number 13/POJK.03/2017 concerning the Use of Public Accounting Services and Public Accounting Firms in Financial Services Activities, SA 315, SA 500, and SA 560, as well as SA 700 which regulates the formulation of opinions and reporting on financial reports.

Therefore, as a professional auditor you must have an independent nature in the auditing process. Without auditor independence, there is nothing, because the existence of an auditor is determined by the level of independence and carrying out its performance in accordance with applicable professional ethics. Professional

ethics is also a factor that influences audit quality. A code of ethics is also very necessary because the code of ethics regulates the behavior of public accountants in carrying out their practice.

In previous research, there were inconsistencies. Therefore, the independent variables will be combined with the variables audit ethics and audit fees as moderating variables in this research. The choice of Audit Fee as a moderating variable in this research is because Audit Fee is an external variable for the auditor which can interact with the relationship between independence and professional ethics on audit quality. Audit fees are compensation in the form of money or other forms of compensation given or received from clients or other parties in return for their ability to obtain benefits from clients or other parties (Ramadhan *et al.*, 2024).

II. LITERATUR REVIEW AND HYPOTHESIS

Agency Theory

Agency theory describes the relationship between capital owners (principals) and agents (company management or auditors) who act on behalf of the principal (Kalbuana *et al.*, 2022). This theory assumes that in an agent-principal relationship (such as between a client and an auditor) (Hidayat *et al.*, 2022), there is a potential conflict of interest. 1. The auditor acts as an agent to examine the client's financial statements on behalf of the principal (public or stakeholders) (Taqi; *et al.*, 2024). Conflicts of interest can arise if auditors are not independent or do not uphold their professional ethics (Supriatiningsih *et al.*, 2023).

Audit Quality

Audit quality is defined as the probability that the auditor will properly and correctly find reports of material errors, misrepresentations or omissions in the client's material financial reports (Lubis and Salisma, 2023), (Taqi; *et al.*, 2024). Based on the results of research conducted by Sari and Novita (2021), in order for the audit report produced by the auditor to be of high quality, the auditor must carry out his work professionally.

Independence

Independence means a mental attitude that is free from influence, not controlled by other people, not dependent on other people. Independence can also be interpreted as honesty in the auditor in considering facts and objective, impartial considerations in the auditor in formulating and expressing his opinion (Wintari *et al.*, 2022). In research by Masita., *et al* (2021), Subiyanto (2021), and Hartati and Robiansyah (2021), it was found that independence has a positive influence on audit quality. In Subiyanto's (2021) research, it is stated that the higher the auditor's independence, the higher the audit standard results, and the variable level of professional health needed to improve audit quality has a positive effect on audit quality. Based on this explanation, the hypothesis that is built is:

H₁: Independence has a positive effect on audit quality

Professional ethics

Ethics can be broadly defined as a series of moral principles or values. Auditor ethics is the science of assessing what is good and what is bad, about moral rights and obligations (morals). Public accountants, as professionals, recognize their responsibilities to society, clients and fellow practitioners, including honorable behavior, even if it means self-sacrifice (Sangadah, 2022).

Muria and Alim (2021) stated that public accountants' awareness of behaving ethically means they are committed to following the Public Accountant Professional Code of Ethics and avoiding violations, which results in improved audit quality. The research results of Amran and Selvia (2019) show that auditor ethics benefits audit quality. Other research by Agus., *et al* (2024) also found that auditor ethics benefits audit quality. Based on the explanation above, the hypothesis that is built is:

H₂: Professional Ethics has a positive effect on audit quality

Fee Audit

Audit fees, according to Dewita and Erinoss (2023) are compensation in the form of money or other forms of compensation given or received from clients or other parties to obtain agreements with clients or other parties. Auditors adhere to audit standards and the code of ethics of their profession, which attracts clients to use their services. Thus, if the auditor's services meet audit standards, the auditor will be paid an Audit Fee for the tasks completed. In research, Devota and Priono (2021) found that evidence of auditor ethics can improve the relationship between audit fees and audit quality because when auditors understand professional ethics, audit quality will increase because auditors will provide more services and audit procedures will be more extensive. Suhariadi and Abubakar (2022) state that auditor ethics can have a greater impact on audit quality resulting from audit fees. Because auditor ethics increase, the quality of the resulting audit will also increase. Based on the explanation above, the hypothesis that is built is:

H₃: *Audit Fees strengthen the influence of Independence on Audit Quality.*

H4: *Audit Fees strengthen the influence of Professional Ethics on Audit Quality.*

III. RESEARCH METHOD

This research was conducted on public accountants or editors who work at Public Accounting Firms in Jabodetabek. Auditors who participated in this research included junior auditors, senior auditors, partners and supervisors who carry out work in the audit field. Data collection was carried out by distributing questionnaires that had been distributed directly, namely by distributing questionnaires in form to auditors who worked at Public Accounting Firms (KAP) in Jabodetabek.

IV. RESEARCH RESULT AND DISCUSSION

DESCRIPTIVE ANALYSIS

Characteristics of respondent in this research based on gender shows that 54% (n=34) of this research subject is female, where the other 46% (n=29) consist of male. Based on participant ages, between 20 - 25 years with a total of 31 respondents (49.2%), aged 26 - 30 years amounted to 11 respondents (17.5%), aged over 40 years amounted to 9 respondents (14.3%), aged 31 - 35 years old amounted to 6 respondents (9.5%), and aged 36 - 40 years amounted to 6 respondents (9.5%). Based on their educational level, Most of the respondents had a Bachelor's degree with 43 respondents (68.3%), then Masters with 11 (17.5%) respondents, and D3 with 9 (14.3%) respondents. Based on their position on work period, Most respondents had a work period of 1-5 years with the number of respondents being 35 (55.6%), then a work period of 6-10 years with a number of respondents being 15 (23.8%), then a work period of <1 year with a number of respondents being 9 (14.3%), then work period 11 – 20 years with the number of respondents 3 (4.8%), and work period > 20 years with the number of respondents 1 (1.6%). Based on their position on Total income, Total income < 5 million with the number of respondents 27 (42.9%), then income 5 - 10 million with the number of respondents 23 (36.5%), then work period 10 - 15 million with the number of respondents 11 (17.5%) , and work experience >15 million with the number of respondents 2 (3.2%). Based on their position on position, Most of the respondents were Junior Auditors with the number of respondents 29 (46.0%), then Senior Auditors with the number of respondents 26 (41.3%), then Supervisors with the number of respondents 7 (11.1%), and Partners with the number of respondents 1 (1.6%).

Validity Test Results

Based on the results of this research, all statements from the variables Independence, Professional Ethics, Audit Quality, and Audit Fees are declared valid. This can be seen from all question items having a calculated R value above 0.25 (>0.25).

Reliability Test Results

Based on this research, the alpha coefficient value for all variables, namely independence, professional ethics, audit quality, and audit fees is above the standard value of 0.6, which means that this model is reliable and can be continued to the next test.

Classic Assumption Test Results

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

	<i>Unstandardized Residual</i>
<i>Asymp. Sig. (2-tailed)</i>	.200 ^{c,d}

Table 1. Normality Test Results

Explanation of the table above, Asymp value. Sig. (2-tailed) of 0.200. These results concluded that the residual data in this regression model was normally distributed because the Asymp value. Sig. (2-tailed) above 0.05.

Multiple Regression Test Results

Model		Coefficients ^a	
		B	Std. Error
1	(Constant)	3.717	1.119
	Independence	.573	.064
	Professional ethics Auditor	.274	.067

a. Dependent Variable: Audit Quality

Table 2. Multiple Regression Test Results

So the results of the regression equation are obtained as follows:

$$Y = 3,717 + 0,573X1 + 0,274X2 + e$$

Moderated Regression Test Results

Coefficients^a

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	-6.957	11.885
	Independence	2.165	.712
	Professional ethics Auditor	-.827	.725
	<i>Fee Audit</i>	.474	.539
	X1_Z	-.074	.033
	X2_Z	.052	.034

a. Dependent Variable: Audit Quality

Table 3. Moderated Regression Test Results

So the results of the regression equation are obtained as follows:

First Equation:

$$Y = -6,957 + 2,165X1 + 0,474Z + (-0,074)X1*Z$$

Second Equation:

$$Y = -6,957 + (-0,827)X2 + 0,474Z + 0,052X2*Z$$

The following are the results of Moderate Regression Analysis (MRA) in this research.

Model Summary

Model	R Square
1	.834

a. Predictors: (Constant), Professional ethics Auditor, Independence

The R square value in the first regression equation is 0.829, so it can be said that the Auditor's Independence and Professional Ethics variables influence the Audit Quality variable by 82.9%.

Model Summary

Model	R Square
1	.849

a. Predictors: (Constant), X2_Z, Independence, Professional ethics Auditor, *Fee Audit*, X1_Z

Table 4. MRA Test Results

The R square value in the regression equation. After the moderating variable (Audit Fee variable) in the second regression equation, the R square value increased by 83.5%. This means that 83.5% of Audit Quality is influenced by the Auditor's Independence and Professional Ethics which is moderated by the Audit Fee. The remaining 16.5% is influenced by other variables that have not been examined in this research.

Hypothesis Test Results

Coefficient of Determination Test Results (R²)

Model Summary

Model	R Square	Adjusted R Square
1	.834	.829

a. Predictors: (Constant), Professional ethics Auditor, Independence

Table 5. Coefficient of Determination Test Results

Based on the table above, it also shows that the coefficient of determination shown from the Adjusted R-Square is 0.829, this means 84.4%, so it can be concluded that the influence of the Auditor Independence and Professional Ethics variables on Audit Quality is 82.9% while the remaining 17.1% is influenced by other variables not included in the research model.

Partial Regression Coefficient Test Results (F Test)

Coefficients^a

Model	t	Sig.
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1	(Constant)	3.321	.002
	Independence	8.922	.000
	Professional ethics Auditor	4.117	.000

a. Dependent Variable: Audit Quality

Table 6. F Test Results (For H1 and H2)

Coefficients^a

Model		t	Sig.
1	(Constant)	-.585	.561
	Independence	3.042	.004
	Professional ethics Auditor	-1.141	.259
	Fee Audit	.880	.383
	X1_Z	-2.231	.030
	X2_Z	1.556	.125

a. Dependent Variable: Audit Quality

Table 7. F Test Results (For H3 and H4)

V. DISCUSSION

The Effect of Independence on Audit Quality

The results of testing the first hypothesis (H1) can be seen from the sig value. of the independent variable is $0.00 \leq 0.05$. This means that it can be concluded that independence influences audit quality. With a positive constant value of 0.606, it shows that there is a positive influence of the Independence variable on Audit Quality. This means that every increase in the Independence value will increase the Audit Quality value. Thus, testing the research hypothesis for H1 is accepted. This shows that the higher the level of independence an auditor has, the higher the quality of the audit produced by the auditor because the auditor will not be easily influenced by anything in carrying out the audit.

Research by Sa'adah and Challen (2022) states that auditors who are more independent have better audit quality because independence means carrying out audits in an impartial manner and not influenced by other people. Independent auditors must be free from client pressure when carrying out their work. The results of this research are also in line with research conducted by Subiyanto (2021), Masita., et al (2021), Subiyanto (2021), Hartati and Robiansyah (2021), and Junitra and Lastanti (2022) who also found that independence has a positive influence on audit quality.

The Influence of Professional Ethics on Audit Quality

The results of testing the second hypothesis (H2) can be seen from the sig value. of the independent variable is $0.000 \leq 0.05$. This means that it can be concluded that Auditor Professional Ethics influences audit quality. With a positive constant value of 0.236, it shows that there is a positive influence of the Auditor Professional Ethics variable on Audit Quality. This means that every increase in the value of Auditor Professional Ethics will increase the value of Audit Quality. Thus, testing the research hypothesis for H2 is accepted. This shows that the professional ethics possessed by auditors do not affect the quality of an audit.

This is in accordance with the research findings of Meriyusti and Yuliati (2023) which found that professional ethics directs members to fulfill professional responsibilities. Auditors can commit to fulfilling the principles of professional ethics by applying these principles. With a sense of responsibility, auditors try to complete their work well and with quality. In terms of professional ethics, auditors carry out their own personal ethics. By following professional ethics, it is hoped that auditors will provide audit opinions that are truly in accordance with the financial reports.

Suhariadi and Abubakar (2022) examined the influence of auditor ethics on audit quality at BPKP North Sumatra and found that auditor ethics had a positive effect on audit quality. Indicating that an auditor has good ethics makes the quality of the resulting audit even better. Research by Amran and Selvia (2019), Sormin and Rahayu (2020) also found that auditors with good ethics also produce high quality audits.

Audit Fees can moderate the influence of Independence on Audit Quality

The results of testing the third hypothesis (H3) can be seen from the sig value. of the independent variables in the MRA test is $0.004 \geq 0.05$. Then the interaction between Independence (X1) and Audit Fee (Z) has a significance of $0.030 \geq 0.05$. So it can be concluded that Ha3 is accepted, namely Audit Fees can moderate Independence on Audit Quality. If we look at the regression coefficient value of the independent variable

Independence (X1), which is 2.165, then the regression coefficient value of the interaction of Independence (X1) with Audit Fee (Z) is -0.74. This indicates that Audit Fees weaken the influence of Independence on Audit Quality.

Research by Sari and Badera (2018) states that auditors who can maintain independence when conducting audits will produce quality audits. Auditors with high audit fees have a high level of independence from the client company, which allows them to carry out broader and more comprehensive audit procedures. In addition, the reputation and credibility of the KAP increases if the auditor uses his independence effectively. However, auditors also should not rely on high audit fees because this can reduce the quality of the resulting audit as well.

Audit Fees can moderate the influence of Professional Ethics on Audit Quality

The results of testing the fourth hypothesis (H4) can be seen from the sig value. of the auditor's professional ethics variable in the MRA test is $0.259 \geq 0.05$. Then, the interaction between Auditor Professional Ethics (X2) and Audit Fee (Z) has a significance of $0.259 \geq 0.05$. Then the interaction between Auditor Professional Ethics (X2) and Audit Fee (Z) has a significance of $0.125 \geq 0.05$. So it can be concluded that Ha4 is rejected, namely that Audit Fees cannot moderate Auditor Professional Ethics on Audit Quality.

If the auditor maintains strong professional ethics, the Audit Fee will not affect the quality of the audit. Auditors who adhere to professional ethics will ensure that each audit is carried out in accordance with applicable standards, ensuring audit quality remains high. Then, the Audit Fee can put certain pressure on the auditor. A professional and ethical auditor must be able to maintain the integrity and quality of the audit. Strong professional ethics should be the main guideline governing auditor behavior, ensuring that audit quality is not affected by the size of the Audit Fee. Therefore, the Audit Fee cannot moderate the auditor's professional ethics on audit quality, because ethics and professional standards should remain the auditor's main priority in carrying out their duties.

This is in line with research by Prabhawanti and Widhiyani (2018), which found that the large interaction of audit fees and auditor professional ethics does not affect audit quality, which means audit fees can influence auditors to violate the code of ethics. The conclusion of this research is not in accordance with the logic of preparing the hypothesis because the company that provides audit fees does not influence audit quality in Audit quality is determined by the auditor's independent attitude.

VI. CONCLUSION AND RECOMMENDATIONS

It is concluded that Independence (X1) has a positive effect on Audit Quality (Y) at Public Accounting Firms throughout Jabodetabek. This shows that the higher the independence an auditor has, the higher the quality of the audit produced. Auditor Professional Ethics (X2) has a positive effect on Audit Quality (Y) at Public Accounting Firms throughout Jabodetabek. This shows that the higher the professional ethics an auditor has, the higher the quality of the resulting audit. Audit Fee (Z) weakens the influence of Independence (X1) on Audit Quality (Y) at Public Accounting Firms throughout Jabodetabek. This shows that costs or fees incurred by clients for audit services that are too high or low will affect the auditor's independence relationship to produce a quality audit. Auditor Professional Ethics (X2) and Audit Quality (Y) at the Jabodetabek Public Accounting Firm are not influenced by the Audit Fee (Z). This shows that fees for audit services will not affect the auditor's professional ethical relationship to produce quality audits.

From the results of the questionnaire, it was found that the auditors who were respondents considered that the independence and professional ethics of auditors greatly influenced audit quality but were only slightly affected by Audit Fees. Suggestions for auditors to improve Independence, Auditor Professional Ethics, determining Audit Fees, and Audit Quality are as follows. Auditors must be separated from the management of the company being audited to avoid conflicts of interest. Auditors must undergo regular ethics training to ensure they understand and comply with ethical standards. in force, Auditors must always comply with the code of ethics established by professional organizations, such as IAI (Indonesian Association of Accountants) or IESBA (International Ethics Standards Board for Accountants), the Fee determination process must be transparent and well documented to avoid potential conflicts of interest, Auditors must continuously undertake training and professional development to improve their skills and knowledge, Conduct regular internal and external reviews of the audit process to ensure compliance with standards and improve audit quality.

The results of this research can be used as learning material to increase knowledge about the factors that influence Audit Quality, and can contribute to the academic community in the field of accounting. Future researchers are expected to use interview methods with several representative respondents to find out the actual conditions based on the answers given. As well as adding other variables that influence Audit Quality such as auditor integrity, competence, and understanding of good governance and expanding the scope of research objects.

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