

## Moderate of Professional Skepticism: Moral Reasoning, Independence, and Auditor Competence on Audit Quality



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**ABSTRACT:** This study aims to provide empirical evidence on the influence of moral reasoning, independence and auditor competence on audit quality with professional skepticism as a moderation. In this study, the population used is all Public Accounting Firms in Bali, totaling 17 spread across the Bali region. The sample is part of the number and characteristics of the population. The sample of this study was 27 auditors. The data analysis technique in the study used quantitative methods. The results of the study indicate that auditor moral reasoning does not have a significant influence on audit quality. Although moral reasoning is considered important in maintaining auditor ethics and integrity, in the context of this study, it has not been proven to significantly improve audit quality. Independence, which in theory is an important pillar in the implementation of an audit, also does not show a significant influence on audit quality. This shows that auditor independence alone is not enough to guarantee better audit quality in the context of this study. Auditor competence has been shown to have a significant and positive influence on audit quality. Auditors who have high knowledge and skills can produce better quality audits, emphasizing the importance of developing competence as a key factor in audit practice. The conclusion of this study is that professional skepticism moderates the influence of moral reasoning and competence on audit quality, while professional skepticism cannot moderate the effect of independence on audit quality.

**KEYWORDS:** moral reasoning, independence, competence, professional skepticism.

### INTRODUCTION

Audit quality is an important part in achieving good governance, so there are characteristics of audit quality so that the audit results can be accepted by the auditee. First, it can be understood, the main characteristic of the quality of information in the audit process is its ease of understanding by the public or users of the audit report. All matters relating to public sector audit documents that are announced to the public must be easily accessible and easy to understand. Second, it is relevant, audit information must be relevant to meet the planned audit needs. Audit information has relevant quality if the information can influence public decisions in assessing past, present, and predicting future events. Third, reliability, to be useful, audit information must be reliable.

This audit quality is important because high audit quality will produce financial reports that can be trusted as a basis for decision making. First, in carrying out their duties, auditors must have moral reasoning that will enable them to make decisions in accordance with applicable regulations without deviating from the established code of ethics. Second, an attitude of independence, namely a mental attitude free from the influence of other parties on audit evidence, is also very necessary, because if the auditor applies and implements the rules correctly, an attitude of responsibility, integrity, objectivity in working will be created and the auditor will work better, which has an impact on improving audit quality. Third, the auditor must act as an expert in the field of accounting and auditing, where the competence possessed by the auditor will affect the quality of the resulting audit.

Moral reasoning as a moral awareness is the main factor influencing moral behavior in ethical decision making. In getting ethical decisions, it can be done by reasoning a problem based on an experience. Through moral reasoning, government auditors are expected to be able to fulfill their professional responsibilities in accordance with moral standards. If the auditor conducts an audit in accordance with moral standards, the quality of the resulting audit will increase (Merawati & Ariska 2018). Previous research conducted by Lenggono (2022), Rabibah, et al. (2023), and Verani & Muliati (2023), stated that moral reasoning has a positive effect on audit quality. Meanwhile, research conducted by Katuruni (2022) and Mutmainah (2022) stated that moral reasoning has no effect on audit quality.

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Independence is an attitude and action in carrying out an Audit to be impartial to anyone and not influenced by anyone. The auditor must be objective and free from conflicts of interest in carrying out their professional responsibilities. The auditor must also be responsible for continuously maintaining independence in thought (independence of mind) and independence in appearance (independence in appearance) (SPKN, 2017). Auditors need to have an independent attitude that has an impact on the results of the audit quality assessment. If the auditor applies and implements the rules correctly, an attitude of responsibility, integrity, objectivity in work will be created and the auditor will work better, which will have an impact on improving audit quality. Previous research conducted by Evia, et al. (2022) and Junitra, et al. (2023), stated that independence has a positive effect on audit quality. Research conducted by Mutmainah, et al. (2020), stated that independence has a negative effect on audit quality. Meanwhile, research conducted by Budiari, et al. (2022), Sangadah (2022), and Saifudin (2022), stated that independence has no effect on audit quality.

Competence is the education, knowledge, experience, and/or expertise possessed by a person, either regarding audits or regarding certain matters or fields (SPKN, 2017). Auditors collectively must have adequate professional competence to carry out audit tasks. This professional competence is proven by a professional certificate issued by an authorized institution or other documents stating expertise. The Public Accounting Firm must determine the competencies needed to ensure that auditors have the appropriate expertise to carry out audit assignments (SPKN, 2017). From the competencies possessed, an auditor can minimize errors that may occur, so that the quality of the audit of the financial statements produced will also be maximized and will increase. Therefore, the auditor's competency attitude is one of the important factors that can affect the quality of the audit produced. Previous research conducted by Rahim (2020), Didik Maulana (2020), Cahyani, et al. (2022), Yuriski & Kuntadi (2022), and Meriayusti & Yulianti (2023) stated that competence has a positive effect on audit quality. Meanwhile, research conducted by Nainggolan, et al. (2019) and Pratiwi, et al. (2020) stated that competence does not affect audit quality.

In addition to moral reasoning, an auditor's independence and competence must also have professional skepticism which can affect audit quality. Professional skepticism is an important part of the audit process because it allows auditors to question, evaluate, and interpret information critically and skeptically. According to Quadackers (2019), professional skepticism helps auditors not to draw conclusions too quickly or be easily influenced by previous assumptions or opinions. For example, auditors with a high level of professional skepticism may be more likely to carefully consider the audit evidence they obtain, thereby improving overall audit quality. Professional skepticism, which includes the auditor's critical and skeptical attitude in evaluating audit evidence, can moderate the effect of moral reasoning, independence, and auditor competence on audit quality (Jaya et al., 2016).

### **LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

Moral reasoning is a reason as a basis for someone to act or a reason as a basis for someone to criticize or justify an action (Gaffikin & Lindawati, 2012). To get an ethical decision can be done by reasoning a problem based on an experience. Through moral reasoning, government auditors are expected to be able to fulfill their professional responsibilities in accordance with moral standards. If the auditor conducts an audit in accordance with moral standards, the quality of the resulting audit will increase. The results of Lenggono's research (2022) state that if an auditor who should have awareness and behave ethically in accordance with the professional code of ethics takes actions that are not in accordance with moral standards in carrying out his responsibilities, it results in many cases whose audit process has not been completed on the grounds that many old cases have not been resolved. This gives rise to a bad assessment from the public and will have many consequences for the BPK itself, such as the loss of public trust. The results of Rabibah et al.'s research (2023) state that an auditor with high moral reasoning will use the moral reasoning he has in every action and decision taken. Auditors with good moral reasoning have the awareness to always behave ethically in accordance with the code of ethics so that deviant behavior will not occur, and audit quality will also increase. The results of the study by Verani & Muliati (2023) state that moral reasoning is mandatory for an auditor, namely the reason used as a basis for taking action to provide advice and input or justify an action. By applying this moral reasoning, auditors can maintain their professionalism which can be accountable for the audit opinion submitted. So that the higher the moral reasoning consideration, the audit quality will increase.

H1: Moral reasoning has a positive effect on audit quality.

Independence is an attitude and action in carrying out an audit to be impartial to anyone and not influenced by anyone. The auditor must be objective and free from conflicts of interest in carrying out his professional responsibilities. The auditor must also be responsible for continuously maintaining independence in thought (independence of mind) and independence in appearance (independence in appearance) (SPKN, 2017:16). The results of Evia's research, et al. (2022), stated that an attitude of independence comes from within an auditor, indicated by an impartial attitude, honesty in considering facts and freedom from influence during the audit process. The stronger an auditor maintains an attitude of independence when carrying out the audit

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process, the more certain it is that the quality of the audit obtained will increase and be free from fraud. If the auditor can maintain an attitude of independence, it will produce a quality audit. The results of Junitra's research, et al. (2023), stated that there is no reason for auditors to reveal anyone's interests because no matter how great the auditor's professional knowledge is, the auditor loses objectivity, which is very important for protecting freedom of expression. Auditors must have an independent attitude in carrying out various functions and this attitude can determine the quality of the audit carried out. To be objective and fair in conveying opinions and conclusions, auditors take an independent, impartial attitude. When ethics are practiced and enforced properly, accountability, integrity, and objectivity are created in the work, allowing auditors to do a good job in improving audit quality. However, if the auditor does not take an independent stance, the results of the financial statements can be questioned by users, especially if the financial statements are available.

H2: Independence has a positive effect on audit quality.

The study of the relationship between professional skepticism and moral reasoning highlights the importance of the auditor's critical and evaluative attitude in evaluating audit evidence by considering moral aspects. Research by Lindawati (2018), shows that moral reasoning, as a basis for making ethical decisions, plays a key role in audit practice. Auditors who have a high level of moral reasoning tend to be more sensitive to ethical issues in audits and are more likely to avoid questionable behavior and consider the public interest more carefully.

In the context of professional skepticism, research by Quadackers (2019) highlights that skeptical auditor tend to be more active in evaluating the moral aspects of actions or decisions required in the audit. They tend to be more careful in drawing conclusions, identifying potential conflicts of interest, and considering the ethical implications of their audit findings. This reflects the auditor's deeper involvement in the decision-making process, where moral reasoning is an important foundation.

However, it is important to recognize that the relationship between professional skepticism and moral reasoning is not always linear. There are additional factors that can moderate this relationship. For example, research by Islahuzzaman (2012) shows that a supportive work environment and an organizational culture that promotes integrity and honesty can strengthen the relationship between professional skepticism and moral reasoning. Auditors who work in an environment that prioritizes ethical values tend to be more consistent in applying skepticism in their audits and consider the moral implications of their audit findings more seriously.

Thus, research on the relationship between professional skepticism and moral reasoning shows that these two concepts are interrelated and influence each other in the audit context. A strong attitude of skepticism can communicate the importance of moral considerations in auditor decision making, while high moral reasoning can strengthen the auditor's practice of skepticism in evaluating audit evidence and drawing accurate conclusions.

H4: Professional skepticism strengthens the effect of moral resonating on audit quality.

The relationship between professional skepticism and auditor independence plays a key role in strengthening audit quality. Professional skepticism refers to the critical and skeptical attitude held by the auditor in evaluating audit evidence, while auditor independence refers to the auditor's ability to carry out his or her duties without any biased influence. In audit practice, both are interrelated and mutually reinforcing to improve the reliability of financial statements.

Research by Quadackers (2019) highlights that auditor who have a high level of professional skepticism tend to be better able to maintain their independence. They are more likely to remain objective in their judgments, unaffected by external or internal pressures that can compromise audit integrity. In this case, professional skepticism serves as a support for auditor independence, allowing them to carry out their duties with integrity and honesty.

In addition, research by Junitra et al. (2023) shows that auditors who have a high level of independence tend to be better able to apply adequate skepticism in their audits. They are freer from external influences that can prevent them from objectively evaluating audit evidence. In this context, independence becomes a supporting factor for professional skepticism, allowing auditors to be freer in pursuing the truth and reliability of the information presented in the financial statements.

Overall, the relationship between professional skepticism and auditor independence forms an important foundation in improving audit quality. Skeptical and independent auditors tend to be better able to produce more accurate, transparent, and reliable audits. The combination of these two concepts helps reduce the risk of errors or fraud in financial reporting, which in turn increases stakeholder confidence in the audit results.

H5: Professional skepticism strengthens the effect of independence on audit quality.

The relationship between professional skepticism and auditor competence has a significant impact on audit quality. Professional skepticism, which includes the auditor's critical and skeptical attitude in evaluating audit evidence, works together with auditor competence, which includes knowledge, experience, and expertise in accounting and auditing. Both complement each other to improve the auditor's ability to detect errors or fraud in financial statements.

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Research by Rahim (2020) highlights that auditor who have a high level of competence tend to be more able to apply professional skepticism effectively. They have a better understanding of audit standards and accounting principles, which allows them to be more careful in evaluating audit evidence and conclude audit findings accurately. In this case, auditor competence acts as a support for professional skepticism, allowing auditors to use their knowledge and skills more effectively in conducting audits.

In addition, research by Cahyani et al. (2022) shows that auditors who have a high level of skepticism tend to have a better level of competence. Their critical and skeptical attitudes encourage them to continue to improve their knowledge and skills in facing complex audit challenges. In this context, professional skepticism becomes a driving force for auditor competency development, as they continuously seek ways to improve their ability to produce quality audits.

Overall, the relationship between professional skepticism and auditor competency plays an important role in strengthening audit quality. Skeptical and competent auditors tend to be more capable of producing more accurate, relevant, and reliable audits. The combination of these two aspects helps to increase stakeholder confidence in audit results and ensure the integrity of the information presented in the financial statements.

H6: Professional skepticism strengthens the effect of auditor competency on audit quality.

## METHODS

In this study, the population used is all Public Accounting Firms (Public Accounting Firms) in Bali, totaling 17 Public Accounting Firms spread across the Bali region. The sample is part of the number and characteristics possessed by the population. The sample of this study was 27 auditors spread across 17 Public Accounting Firms in Bali. Moderated Regression Analysis (MRA) aims to determine whether the moderating variable can strengthen or weaken the relationship between the independent variable and the dependent variable (Ghozali, 2018:227). This study uses an interaction test to determine the extent to which the interaction of auditor ethics can affect the relationship between competence and time budget pressure with audit quality.

## RESULT AND DISCUSSION

### *Moderated Regression Analysis Results*

#### *Model Feasibility Test (F Test)*

The results of the F-test for the moderated regression model in this study can be seen in Table 1 below.

**Table 1. F-test Results**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	409,129	4	102,282	53,354	,000 <sup>b</sup>
	Residual	95,852	50	1,917		
	Total	504,982	54			

Primary Data, 2024

Based on the results of the F test in Table 5.13, the significance value of F is 0.000 <0.05. This means that the variables of moral reasoning (X1), independence (X2), competence (X3), professional skepticism (X4), moral reasoning and professional skepticism (X1 and X4), independence and professional skepticism (X2 and X4), and competence and professional skepticism (X3 and X4) simultaneously affect audit quality, so that the model used in the study is suitable for use as a moderation regression model.

#### *Determination Coefficient Test (Adjusted R<sup>2</sup>)*

The results of the determination coefficient test for the moderation regression model in this study are presented in Table 1 below.

**Table 2. Determination Coefficient Test**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,900 <sup>a</sup>	0,810	0,795	1,385

Primary Data, 2024

Based on the results of the determination coefficient test in Table 5.14, the adjusted R2 value is 0.795 or 79.5%. This means that 79.5% of the variation in the audit quality variable can be explained by the variables of moral reasoning (X1), independence (X2), competence (X3), professional skepticism (X4), interaction of moral reasoning and professional skepticism (X1 and X4), interaction of independence and professional skepticism (X2 and X4), and interaction of competence and professional skepticism (X3 and X4), while the remaining 20.5% is explained by other variables outside the model.

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### t-Test (Partial)

The results of the t-Test in this study are presented in Table 3 below:

**Table 3. Results of the t-Test (Partial)**

Model	Unstandardized Coefficients		
	B	t	Sig
(Constant)	2,910	1,929	0,059
Moral Reasoning (X <sub>1</sub> )	0,005	0,034	0,973
Independence (X <sub>2</sub> )	0,082	0,434	0,666
Competence (X <sub>3</sub> )	0,802	6,247	0,000

Based on the results in Table 3, it can be seen that the significance value of the moral reasoning variable (X<sub>1</sub>) is 0.973 with a T-value of 0.034 < 2.00958 and a regression coefficient value of 0.005 has a positive effect. Therefore, it can be concluded that the moral reasoning variable partially has a positive but insignificant effect on Audit Quality, so H<sub>1</sub> is rejected.

The independence variable (X<sub>2</sub>) has a significance value of 0.666 > 0.05 with a Tcount value of 0.434 < 2.00958 and a regression coefficient value of 0.082 has a positive effect. Therefore, it can be concluded that the independence variable partially has a positive and insignificant effect on audit quality, so H<sub>2</sub> is rejected.

The auditor competency variable (X<sub>3</sub>) has a significance value of 0.000 < 0.05 with a Tcount value of 6.247 > 2.00958 and a regression coefficient value of 0.802 has a positive effect. Therefore, it can be concluded that the auditor competency variable partially has a positive and significant effect on audit quality, so that H<sub>3</sub> is accepted.

### Moderated Regression Analysis

The results of the moderation regression analysis test in this study are presented in Table 5.16 below.

**Table 4. Moderation Regression Analysis Test**

Model	Unstandardized Coefficients		
	B	t	Sig
(Constant)	1.184	0.733	0.467
Moral Reasoning and Professional Skepticism (X <sub>1</sub> X <sub>4</sub> )	0.576	3.340	0.002
Independence and Professional Skepticism (X <sub>2</sub> X <sub>4</sub> )	-0.102	-0.506	0.615
Competence and Professional Skepticism (X <sub>3</sub> X <sub>4</sub> )	0.659	4.788	0.000

Primary Data, 2024

Based on the results of the moderation regression analysis test in Table 4, the significance value of the moral reasoning and professional skepticism variables is 0.002 with a T-value of 3.340 < 2.00958 and a regression coefficient value of 0.576 has a positive effect. Therefore, it can be concluded that the professional skepticism variable is unable to significantly strengthen the effect of moral reasoning on audit quality, so H<sub>4</sub> is accepted.

The independence and professional skepticism variables have a significance value of 0.615 > 0.05 with a T-value of -0.506 < 2.00958 and a regression coefficient value of -0.102 has a negative effect. Therefore, it can be concluded that the professional skepticism variable is unable to significantly strengthen the effect of independence on audit quality, so H<sub>5</sub> is rejected.

The auditor competence and professional skepticism variables have a significance value of 0.000 > 0.05 with a Tcount value of 4.788 < 2.00958 and a regression coefficient value of 0.659 having a positive effect. Therefore, it can be concluded that the professional skepticism variable is unable to significantly strengthen the effect of Auditor Competence on audit quality, so H<sub>6</sub> is accepted.

## CONCLUSION

The results of the study indicate that auditor moral reasoning does not have a significant effect on audit quality. Although moral reasoning is considered important in maintaining auditor ethics and integrity, in the context of this study, it has not been proven to significantly improve audit quality.

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Independence, which in theory is an important pillar in the implementation of an audit, also does not show a significant effect on audit quality. This shows that auditor independence alone is not enough to guarantee better audit quality in the context of this study.

Auditor competence has been shown to have a significant and positive effect on audit quality. Auditors who have high knowledge and skills are able to produce better quality audits, confirming the importance of developing competence as a key factor in audit practice.

When auditors have a strong understanding of ethics and are able to consider moral aspects in decision making, they tend to be more skeptical in assessing the reliability of the audit evidence obtained. This is important in the audit process because a skeptical attitude helps auditors to be more critical and careful, so that the audit results are more accurate and reliable.

Although it is expected that professional skepticism will strengthen the relationship between independence and audit quality, the results of this study indicate that professional skepticism does not function as a significant moderator in this context.

Competent auditors usually have sharp analytical skills and are better able to critically evaluate audit evidence, so they do not easily believe the information presented by the client.

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