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The influence of auditor ethics, auditor independence and auditor experience with audit fees as moderating variables on auditors in public accounting firms in the Sumatera, Kalimantan, Bali and Eastern of Indonesia Regions

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ABSTRACT
This research aims to determine the influence of auditor ethics, auditor independency, and auditor experience on audit quality and to find out whether audit fees can moderate the influence of these variables on audit quality. The data used is primary data with the population in this study being auditors who work at public accounting firms in the Sumatera, Kalimantan, Bali & Eastern of Indonesia Regions. In this study, an Area Sample was used which obtained 118 auditors in that area and 60 people responded or 51% of the auditors. The analytical methods used in this research are Multiple Linear Regression and Moderation Regression Analysis using SPSS as a data processing tool. The results show that auditor ethics influence audit quality, while auditor independence and experience do not influence audit quality. Likewise, audit fees cannot moderate the influence of audit ethics, audit independence and auditor experience on audit quality, and also audit fees cannot influence the audit quality.

Keywords: audit quality; auditor ethics; auditor independence; auditor experience; audit fees
JEL Classification: M41 & M42

1. Introduction

A public accounting firm is a place where a public accountant that called an independent auditor is based in providing audit, verification, consultation services and analyzing financial reports for companies or entities. Based on data from the Financial Professional Development Center of the Indonesian Ministry of Finance’s that published on late 2023, the number of active public accountants is 1,552. Meanwhile, the active public accounting firm in the Republic of Indonesia were 480 public accounting firms. The Sumatera region has 48 public accounting firms, Kalimantan region has 10 public accounting firms, Bali region has 14 public accounting firms, and in the Eastern of Indonesia region has 16 public accounting firms. Only 18% of public accounting firms are in the capital city of Jakarta and Java. This implies that job opportunities in this field are wide open but only a few people are interested in this profession.

Moreover, there is still a lack of auditors who live in the region, where this region produces large natural resources, which makes it possible for many corporate entities in the region to be targets of auditors and public accounting firms. In the Kalimantan region, The Capital City of Nusantara (or IKN) is being built as the center of Indonesian government for the 2045 vision. In Sumatera, there are many industries that operate in biological and non-biological natural resources, with the potential for many companies operating in this field. Bali is one of the world's tourist destination centers. There are several regions in Eastern of Indonesia that are no less valuable or rich in natural resources.

Nowadays, several scandals in the world of auditing often occur, such as violations of the professional code of ethics and independence, manipulation of financial reports, and fraud in public accountant certification. Looking at the list of audit scandals above, it is still necessary for an auditor to understand the factors that influence audit quality. Several evidence by Alfiati (2017), Septayanti et al. (2021), Suhariadi and Arif (2022), and Suprianto (2023) show the relationship between auditor ethics, auditor independence, auditor experience, audit fees, and audit quality. Likewise, Kusuma and Prabowo (2019), Naila and Rachmawati (2021), and Panjaitan (2023) conclude that independence is significantly positive on audit quality. Dariana and Triastuti (2018), Sihombing et al. (2021), and Suhariadi and Arif (2022) find positive results regarding the relationship between auditor experience and audit quality. Audit fees also has an important relationship with audit quality as found by Biri (2019), Kusuma and Prabowo (2019), Purnomo and Aulia (2019), Devota and Priono (2021), Murdiansyah et al. (2021), and Septayanti et al. (2021).

This research is important to carry out with the aim of analyzing whether auditor ethics, auditor independence and auditor experience have a positive effect on audit quality with audit fees as a moderator. On this research, the auditor is domiciled in an area that has the greatest natural resources, industrial areas, world tourism and also the center of national government in the future. The auditors also registered by the Indonesian Ministry of Finance’s and especially lived in the Sumatera, Kalimantan, Bali and Eastern Indonesia regions.

2. Literature review

Basic concept

Attribution theory by Heider (1958) explains the process of how causes and motives of a person's behavior. Related to a person's behavior, goal setting theory by Locke (1968) shows that there was a connection between goals and a person's performance on tasks. Audit quality is a systematic, independent and documented process for obtaining audit evidence and objective evaluation to determine the extent to which audit criteria are met (Mocuta & Spiridon, 2013). Generally, ethic is the rules, norms or procedures that are usually used as guidelines or principles for an individual in carrying out actions and behavior. Specifically, auditor ethics is rules, norms or procedures for someone to behave in an audit (Arens et al., 2019).

Furthermore, independence takes an unbiased point of view in conducting audit testing, evaluating test results and issuing audit reports (Arens et al., 2019). Auditor experience is experience in auditing financial reports both in terms of length of time, number of assignments and types of companies that have been handled (Pratiwi & Kusumawati, 2024). Audit fees are also called service fees, namely mutually agreed upon fees received by public accountants from their entities or clients which is regulated by the Indonesian accountant's code of ethics.

Hypothesis development

- *The auditor ethics and audit quality*. Auditors can improve the quality of their audits by adopting and implementing ethical requirements embodied in objectivity, prudence, confidentiality, independence, competence and integrity (Suprianto, 2023). In context of attribution theory which determines the causes and motives of a person's behavior in achieving a goal, Suhariadi and Arif (2022), and Septayanti et al. (2021) find that auditor ethics has a significant positive effect on audit quality. However, Alfiati (2017) and Sartono et al. (2020) find that auditor ethics have no effect on audit quality. Based on review, the hypothesis of this study can be written as follows.

  H1: the auditor ethics is significant on audit quality
- *The auditor independence and audit quality*. Independence is one of the most important characteristics for auditors and is the basis of the principles of integrity and objectivity (Arens et al., 2019). Auditors must not only be independent in truth, but must also appear independent. In line with attribution theory, there is a relationship between independence and audit quality, namely that a person can provide a quality audit by being independent so as to gain the trust of the client. This is in line with Yasin et al. (2021), Apriani and Achyani (2023), and Tina (2023). Based on review, the hypothesis of this study can be written as follows.

  H2: the auditor independence is significant on audit quality
- *The auditor experience and audit quality*. Setyana et al. (2021) explain that experienced auditors will not only have the ability to find errors or fraud but also provide a more accurate explanation of findings which is required for quality audits. However, Ramadhan and Arif (2023) also find that audit experience does not affect audit quality. Anam et al. (2021) also find the relationship between auditor experience and audit quality. Based on review, the hypothesis of this study can be written as follows.

  H3: the auditor experience is significant on audit quality
- *The audit fees and audit quality*. Audit fees are also one of the factors that really determines the success or quality of a financial report audit job. According to Resza et al. (2023), audit fees have a big influence on audit quality, so fees must be given in accordance with existing conditions. Septayanti et al. (2021) suspect that companies that provide large fees to auditors for financial report audit services can assess the good or high level of audit quality produced. Likewise, Prabhawanti and Widhiyani (2018) show that partially audit fees have a positive and significant effect on audit quality. Based on review, the hypothesis of this study can be written as follows.

  H4: audit fee is significant on audit quality
- *The auditor ethics and audit quality with audit fees as moderator*. Suprianto (2023) finds that audit fees cannot be a moderating variable that strengthens the influence of auditor ethics on audit quality. However, Yasin et al. (2021) show that audit fees have a significant positive influence and moderate the relationship between auditor ethics and audit quality. This means that an independent and professional auditor will not be influenced or persuaded by things or things outside the object and audit work he is carrying out. If the fees for the services provided by an auditor are in accordance with professional ethical standards, it is certainly very good and appropriate. Also, if the work produced

is in accordance with generally established audit standards, the auditor receives compensation for his services in the form of an audit fee. Based on review, the hypothesis of this study can be written as follows.

H5: auditor ethics moderated by audit fees is significant on audit quality

- *The auditor independence and audit quality with audit fees as moderator*. Companies, clients, or auditees, need quality audit reports. The auditor's independent attitude is a supporting factor in producing quality audit reports. Apart from that, Panjaitan (2023) examined audit fees which can moderate the relationship between independence and audit quality. Yasin et al. (2021) show that audit fees have a significant positive influence and moderate the relationship between reviewer freedom and review quality. This means that an independent and professional auditor will not be influenced or persuaded by things or things outside the object and audit work he is carrying out. Based on review, the hypothesis of this study can be written as follows.

  H6: auditor independence moderated by audit fees is significant on audit quality
- *The auditor experience and audit quality with audit fees as moderator*. Auditors who have sufficient experience in the audit field must of course provide the best quality because that is their goal, namely to provide quality audits. Audit fees are an additional factor, namely that if someone works based on the experience they have, they must be paid accordingly. Murdiansyah et al. (2021) shows that audit fees strengthen the influence of auditor experience on audit quality. However, Suhariadi and Arif (2022) find that audit fees cannot strengthen or weaken the influence of auditor experience on audit quality. According to Raya et al. (2024), determining audit fees is often related to the complexity of a company's business. Based on review, the hypothesis of this study can be written as follows.

  H7: auditor experience moderated by audit fees is significant on audit quality

3. Research method

This research uses quantitative approach for hypothesis testing. The data collection using instruments and statistical data analysis of relationships between variables, testing theories, and looking for generalizations that have predictive value. The data used is primary data using a questionnaire/questionnaire consisting of questions and measured by Likert 1 to 5. The sample is 118 respondents (auditors) who work in public accounting firms, especially in the Sumatera, Kalimantan region, Bali and in Eastern Indonesia. Questionnaires were distributed to respondents using communication tools via WhatsApp or e-mail and using Google forms. The sampling technique uses area sampling where the population can be identified by several geographic areas. Area samples are also called regional samples (Cooper & Emory, 1991).

The classical assumption test is an initial stage that must be fulfilled before multiple linear regression analysis (Ghozali, 2016). This test is carried out to provide certainty that the regression coefficients are unbiased and consistent and have accuracy in estimation. The classical assumption test is carried out to show that the test carried out has passed data normality, multicollinearity, autocorrelation and heteroscedasticity so that the test can be carried out into linear regression analysis. The classical assumption test is based on ordinary least squares (OLS) which aims to provide assurance that the regression equation obtained is accurate in estimation, unbiased and consistent.

This research runs the analysis based on two steps: (1) without moderating variable; and (2) with moderating variable. In term of hypothesis testing, this research uses 5% as level of significance. The independent variables are auditor ethics (X1), auditor independency (X2), auditor experience (X3), and audit fees (X4) while audit quality (Y) as dependent variable. In addition, the audit fees (X4) also used as moderating variable. The equations of this research are written as follow.

$$Y = \alpha + \beta 1_{X1} + \beta 2_{X2} + \beta 3_{X3} + \beta 4_{X4} + \varepsilon \quad (1)$$

$$Y = \alpha + \beta 1_{X1} + \beta 2_{X2} + \beta 3_{X3} + \beta 4_{X4} + \beta 5_{X1.X4} + \beta 6_{X2.X4} + \beta 7_{X3.X4} + \varepsilon \quad (2)$$

4. Result and discussion

Result

Table 1 shows the validity and reliability tests. The validity test is using Pearson correlation with significance levels of 5%. The reliability test is based on Cronbach's Alpha with a minimum value of 0.60. Based on those tests, the results show that data is valid and reliable.

Table 1. Validity and reliability tests

	X1	X2	X3	X4	Y
Item 1	0.790	0.680	0.749	0.565	0.743
Item 2	0.833	0.674	0.707	0.687	0.820
Item 3	0.832	0.612	0.584	0.670	0.798
Item 4	0.870	0.748	0.696	0.677	0.823
Item 5	0.859	0.762	0.630	0.619	0.606
Item 6	0.780	0.722	0.691	0.697	0.825
Item 7	0.717	0.777		0.435	0.819
Item 8	0.636	0.774		0.656	0.795
Item 9	0.843	0.597		0.599	0.861
Item 10	0.899	0.534		0.626	0.802
Cronbach's Alpha	0.937	0.830	0.695	0.810	0.926

Table 2 shows the result of classical assumption tests. The tests include normality, multicollinearity, autocorrelation, and heteroscedasticity. The classical assumption tests are based on two equations which are: (1) without moderating variable; and (2) with moderating variable. On the first equation, the statistic value is insignificant by the Kolmogorov-Smirnov test so it can be concluded that residual error is normally distributed. The similar result also found on second equation.

Furthermore, the results of heteroskedasticity tests on both models show that the variance of residuals are homogeneous as the statistic values are insignificant. The result of Durbin-Watson test also shows that both models also free of autocorrelation. In addition, the multicollinearity test shows that the variables included in both models are free of multicollinearity problem.

Table 2. The classical assumption tests

	Model 1		Model 2	
	Statistic	**Sig.**	**Statistic**	**Sig.**
Normality test				
Shapiro-Wilk	0.955	0.026	0.943	0.007
Kolmogorov-Smirnov	0.141	0.183	0.161	0.090
Anderson-Darling	1.07	0.007	1.40	0.001
Heteroskedasticity tests				
Breusch-Pagan	16.7	0.002	15.0	0.036
Goldfeld-Quandt	1.11	0.398	1.02	0.485
Harrison-McCabe	0.479	0.439	0.525	0.594
Autocorrelation test				
Durbin-Watson	2.20	0.416	2.30	0.264
Multicollinearity test				
	VIF	**Tolerance**	**VIF**	**Tolerance**
X1	2.32	0.431	2.50	0.400
X2	2.59	0.386	2.82	0.355
X3	2.25	0.444	2.59	0.385
X4	1.63	0.614	1.69	0.592
X1.X4			2.94	0.340
X2.X4			3.90	0.257
X3.X4			2.87	0.348

Table 3 presents the results of multiple regressions for both models. The results show that the auditor ethics (X1) consistently significant for both models especially at level of significance of 5%. On findings, only H1 is accepted while others are rejected. The F-test shows that the regression model is fit. The R value shows that the relationship between independent and dependent variables is strong. The R^2 also shows that the independent variables can explain the dependent variable for 71.9% (for model 1) and 73.2% (for model 2). The results also show that the audit fees (X4) cannot play as moderator for other independent variables.

Table 3. Multiple regressions

	Model 1		Model 2	
	Estimate	**Sig.**	**Estimate**	**Sig.**
Intercept	0.000	1.000	-0.0210	0.798
X1	0.543	0.000	0.5163	0.000
X2	0.196	0.095	0.2039	0.097
X3	0.138	0.204	0.1580	0.178
X4	0.171	0.067	0.1847	0.053
X1.X4			0.1272	0.296
X2.X4			-0.1903	0.164
X3.X4			0.0756	0.440
F-test (sig. at 5%)	35.2		20.2	
R	0.848		0.855	
R^2	0.719		0.732	

Discussion

- *The auditor ethics and audit quality*. The findings on both models indicate that auditors with good ethics will increase the audit quality which is consistent with Suprianto (2023), Suhariadi and Arif (2022), and Septayanti et al. (2021). The findings also consistent with attribution theory where a person's behavior in interpreting an event, in other words the attitude taken when a cause and effect occurs. On findings, an auditor can provide a quality audit if he prioritizes and adheres to ethical principles in carrying out his duties.
- *The auditor independence and audit quality*. The findings on both models show that auditor independence variable has no effect on audit quality. Consistent with attribution theory, the auditor's behavior is caused by internal factors and external factors that influence the quality of audit results. As independence is an attitude of being free from influence and honesty in the auditor in considering the facts and audit evidence that have been found. During the decision-making process, the auditor has the right to maintain an attitude of independence so that the decisions taken are correct. Independence is a basic attitude that an auditor must have, even before the auditor enters into a cooperation contract with the client so that the auditor is deemed to provide a quality audit. The finding of this research is consistent with Anam et al. (2021), and Apriani and Achyani (2023).
- *The auditor experience and audit quality*. The results on both models show that the auditor's experience is insignificant on audit quality which is consistent with Anam et al. (2021) and Napitupulu et al. (2021). These results are in accordance with the goal setting theory where auditors aim to provide quality audits even though they have different levels of experience. The amount of audit fees paid by clients to experienced auditors can also have an effect. If the auditor receives a high audit fee, the auditor will face economic pressure to provide an unqualified opinion. Auditors with a lot of experience and with little experience receive the same training. Competition is experienced by auditors in the region due to geographical factors whether the auditor has experience or not, providing a quality audit is the main goal.

- *The audit fees and audit quality*. The results on both models show that audit fee is insignificant on audit quality which is consistent with Biri (2019) and Suprianto (2023). Determination of audit service fees has been officially regulated by Indonesian Institute of Certified Public Accountants. Based on sample characteristics, the majority are dominated by junior auditors, the audit fees they receive do not influence them in providing quality audits. These results are in accordance with goal setting theory where an auditor is obliged to provide a quality audit based on a mutually agreed audit fee.
- *The auditor ethics and audit quality with audit fees as moderator*. The findings on both models show that audit fees cannot moderate the auditor ethics and audit quality. Clients, entities or companies being audited will not pay high fees if their condition is not good. This is because there is an assumption that auditors who have high integrity will be able to detect bad company conditions and convey this to the public without looking at the fees they will receive. The findings are inconsistent with Suprianto (2023), and Suhariadi and Arif (2022) but consistent with Yixin (2021). In context of attribution theory, the auditor's ethics will have an impact on increasing audit quality even though the auditor only gets a standard fee. In other words, the size of the audit fee will not influence an auditor in carrying out an ethical audit and producing a quality audit. This means that the audit fee variable cannot moderate the influence of auditor ethics on audit quality.
- *The auditor independence and audit quality with audit fees as moderator*. The results of both models show that audit fees cannot moderate the influence of auditor independence on audit quality. The findings are in line with and Kusuma and Prabowo (2019), Murdiansyah et al. (2021), and Apriani and Achyani (2023) where audit fees are not able to strengthen the relationship between auditor independence and audit quality. Goal setting theory is in accordance with the results found where an auditor's independent attitude does not affect audit quality even though the audit fee given is large or small. The audit fee received by the auditor is in accordance with the standards set by Indonesian Institute of Certified Public Accountants, so that the auditor can provide an appropriate opinion as appropriate.
- *The auditor experience and audit quality with audit fees as moderator*. The findings on both models show that the audit fee variable cannot moderate the influence of the auditor experience variable on audit quality. The results of this research are not in line with Dewi and Ramantha (2019), Murdiansyah et al. (2021), and Suhariadi and Arif (2022). In context of goal setting theory, the audit fees applied so far have been regulated so both experienced and inexperienced auditors with standard fees will provide quality audits.

5. Conclusion

Based on discussion, this research concludes as follows.

a. Auditor ethics greatly influences the quality of audits of public accounting firm auditors in the Sumatera, Kalimantan, Bali and Eastern Indonesia.
b. Auditor independence has no effect on audit quality for public accounting firm auditors in the Sumatera, Kalimantan, Bali and Eastern Indonesia regions.
c. Auditor experience has no effect on audit quality for public accounting firm auditors in Sumatera, Kalimantan, Bali and Eastern Indonesia.

d. Audit fees cannot moderate the influence of auditor ethics on audit quality for public accounting firm auditors in Sumatera, Kalimantan, Bali and Eastern Indonesia.
e. Audit fees cannot moderate the influence of auditor independence on audit quality for public accounting firm auditors in Sumatera, Kalimantan, Bali and Eastern Indonesia.
f. Audit fees cannot moderate the influence of auditor experience on audit quality for public accounting firm auditors in Sumatera, Kalimantan, Bali and Eastern Indonesia.
g. Audit fees have no effect on audit quality for public accounting firm auditors in Sumatera, Kalimantan, Bali and Eastern Indonesia.

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