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The Effect of Auditor Independence and Ethics on Auditor Professional Scepticism: Its Implications for Audit Quality in Indonesia

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The purpose of the current research is to analyze the effect of auditor independence and ethics on audit quality through professional scepticism. Respondents of the study were all auditors working in the office of the Inspectorate of Regional Government, Papua Province-Indonesia. This research¹⁸ was conducted using a quantitative approach. The sample was taken using a purposive sampling method. The data were analyzed using path analysis with the assistance of SPSS 21 application. The results of the study have shown that auditor independence directly affects professional scepticism. Furthermore, auditor independence has a positive and significant effect on audit quality, and auditor ethics has a positive and significant effect on professional scepticism. Next, auditor ethics does not have a positive¹⁸ significant effect on audit quality, while professional scepticism has a positive, but not significant effect on audit quality. In conclusion, professional scepticism does not mediate the influence of independence and ethics on audit quality in Indonesia.

Key words: Auditor Independence, ethics, scepticism, quality, Indonesia.

Introduction

Achieving good governance is a must (Ramzy et al., 2019). Community dissatisfaction with the performance of governance encourages the government itself to work effectively and efficiently. This is needed to improve quality of service and is related to public service and transparency, as well as accountability (Pratiwi, 2016; Wenzel et al., 2019). However, in its achievement, the practice of corruption in government bureaucracy, especially in Papua-Indonesia, still occurs (Pattiasina et al., 2019).



Mardiasmo (2005) states that three main aspects support the creation of good governance, namely supervision, control and inspection. The task of supervision and guidance in the implementation of regional government affairs is carried out by the Provincial Inspectorate. This is regulated by the Indonesian Ministry of Home Affairs.

The autonomy granted by the central government to the people of Papua since 2002, ensures that all management is carried out by the Government of the Papua Province (Salle & Van Burg, 2019; Tammubua & Pattiasina, 2019). It is hoped that the autonomy fund can be used to build infrastructure and prosperity for the people. Various government programs and policies have been implemented and are contained in the vision, mission and work plan, ensuring the sustainability of programs and work plans of good local government. Performance accountability of local government agencies can be encouraged by the Inspectorate of the Province of Papua as supervisors and controllers for the realization of good governance.

The results of the inspection carried out by the Papua Provincial Inspectorate apparatus are still in the spotlight and raise many questions from the public because there are still many audit findings that have not been detected by the inspectorate apparatus as internal auditors but are found by external auditors. Based on data from the Papua Provincial Representative Audit Agency on audits, specifically in government financial reports (2016), the total findings of state losses reached 364 Billion IDR. The losses consist of several findings. One of them is the use of tender funds for the procurement of goods and services exceeding the value specified in the employment contract document. Further, there is no accountability for the use of social assistance funds in some districts (Iqbal, 2019).

According to Dharmati and Yusran (2016) increasing the quality of auditors has an essential role in providing recommendations based on the findings obtained and conducting monitoring and evaluation so that the auditee can carry out full follow-up with the aim of the findings obtained, to ensure that it does not happen again in the future (Bauer et al., 2019). Based on the above description, the formulation of the problems that will be examined in this study are as follows: (1) Does independence directly influence professional sceptics? (2) Does the auditor's ethics directly influence professional sceptics? (3) Does independence directly influence audit quality? (4) Does the auditor's ethics directly affect the quality of the auditor? (5) Do professional sceptics have a direct effect on audit quality. (6) Does independence influence directly or indirectly on audit quality through professional sceptics? (7) Does the auditor's ethics directly or indirectly influence quality through professional sceptics?



Theoretical Review

Agency Theory

According to Agency Theory, the relationship ²⁹ between the owner as a ⁸ principal and the manager as an ⁸ agent is substantially difficult to create due to a conflict of interest. Jensen and Meckling (1976) describe agency relationships as a contract under which one or more persons engages another person (the agent) to perform some service on their behalf, which involves delegating some decision making authority to the agent. The role of an independent third party, to conduct an audit of the accountability report, is essential. The ⁴⁷ dependent third party itself is an agent. In this study, agency theory is associated with ⁴⁷ audit quality produced by the auditor.

Audit Quality

The ⁹ audit quality service is defined to be the market-assessed joint probability that a given auditor will both (a) discover a breach in the client's accounting system, and (b) report the breach (De Angelo, 1981). In Indonesia, the regulation of ministry states that an auditor has to meet the quality standard of the Indonesian government. Therefore, the audit quality in the current research refers to the Indonesian government standard.

Auditor Ethic

¹⁰ code of ethics is a pattern of rules or procedures ¹⁰ that act as guidelines for behaviour. The purpose of a code of ethics is for professionals to provide the best service to their users or customers. The Indonesian Government's Internal Auditor Code of Ethics regulates ethical principles that are expected to be applied and enforced by internal auditors, namely the principle of Integrity, Objectivity, Confidentiality, Competence, Accountable and Professional Behavior. Therefore, the auditor ethic in the current research refers to ethical Indonesian government principles issued.

Professional Sceptics

Professional ⁴ sceptics are people with attitudes ¹ that always question and critically evaluate audit evidence. According to Anugrah & Rasuli (2017), sceptics of professional auditors can be demonstrated with prudent and careful attitude in conducting audits including accuracy in examining the completeness of working papers, gathering adequate audit evidence and compiling complete audit reports.



Hypothesis Development

The current research applied seven hypotheses: (H1) independence directly influences professional scepticism; (H2) independence has a direct effect on audit quality; (H3) auditor ethics directly influences professional scepticism; (H4) ethic of auditor influences audit quality; (H5) professional sceptics have direct effect on audit quality; (H6) independence influences directly or indirectly on audit quality through professional sceptics; and (H7) auditor's ethics, either directly or indirectly affect audit quality through professional sceptics.

Research Method

Population and Sample

This research was conducted using a quantitative approach. Sources of data in this study were obtained from the results of questionnaires. The population in this study are all auditors who work in the Inspectorate Office of the Papua Provincial Government. The reason the researchers chose auditors at the Inspectorate Office as a population is that the Inspectorate has an essential role in improving the quality of the Regional Government Financial Statements and that is to improve the quality of audit results. The sampling technique used was purposive sampling. The criteria for determining the sample used in this study are (1) Auditors who have worked for at least 2 (two) years and (2) who have positions at the Papua Province Inspectorate Office.

This study used primary data by distributing questionnaires. The questionnaire was distributed by direct delivery to the respondents. The number of questionnaires sent was 30 with the number of returned questionnaires 30 or 100% return rate.

Research Variables

Exogenous Variable

Auditor Independence

Indicators used to measure independence are (1) Personal, (2) External, and (3) Organization.

Auditor Ethics

Ethics are defined as the values of behaviour or rules of behaviour that are accepted and used by a specific group or individual (Suraida, 2005). Based on research conducted by Yusri (2013), variables are measured through indicators, namely: (1) Personality and responsibility, (2) Integrity, and (3) Objectivity.

Intervening Variables

Professional scepticism

Public Accountant Professional Standards express auditor professional scepticism as an attitude that includes a mindset that always questions and critically evaluates audit evidence that can affect the quality of audit results.

Endogenous Variables

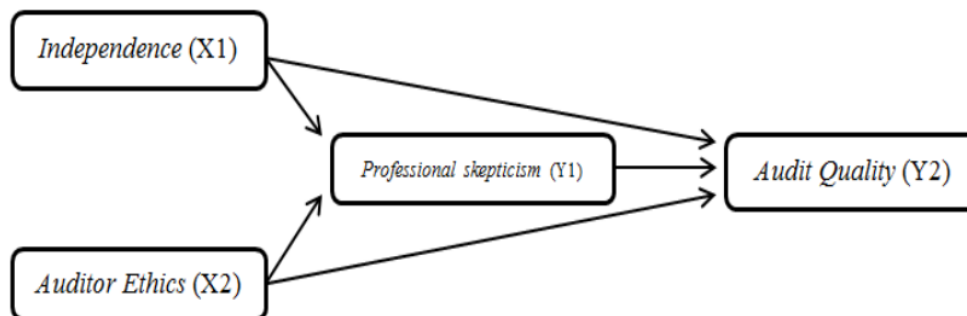
Audit Quality

The rule of Indonesian ministry regulates that measurement of audit quality on financial statements must use the State Financial Audit Standards. Audit Quality Indicators are (1) Accuracy of Audit Findings, (2) Compliance with Audit Standards, (3) Clarity of Reports, (4) Audit Benefits, and (5) Follow-Up on Audit Results.

Data Analysis Method

The statistical analysis used in this study was path analysis. This analysis aims to find out how much influence Exogenous variables have, and how much Independence (X1) and Auditor Ethics (X2). Furthermore, it examines variable intervening professional scepticism (Y1) towards the endogenous variable, namely audit quality (Y2). This can be seen in the following Figure 1.

Figure 1. Research Framework





Result and Discussion

Test Assumption

Linearity Test

The linearity test used is the Langrage Multiplier test, which is performed by regressing the exogenous variable with the residual value of the equation to obtain the calculated c2 ($n \times R^2$). This was compared to the c2 table. The linearity assumption will be fulfilled if c2 count is smaller than the c2 Ghozali table (2017). The following table (Table 1) shows the linearity test of the first equation.

Table 1: Linearity Test of the First Equation

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,914 ^a	,836	,823	1,5198
a. Predictors: (Constant), X2, X1				
b. Dependent Variable: Y1				

Based on the results of data analysis in Table 1, the first equation shows R square of 0.706 with a total sample of 30, then the magnitude of c2 count = $(30 \times 0.836 = 25.08)$. Compared to the magnitude of c2 tables, with a significant level of 0.05, then the magnitude of c2 tables is obtained 43.7. Therefore, it can be stated that the first equation model has fulfilled the linearity principle because of c2 count < c2 table ($25.08 < 43.7$). The subsequent analysis is based on the following Table 2.

Table 2: Linearity Test of Second Equation

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,912 ^a	,832	,813	1,1361
a. Predictors: (Constant), Y1, X2, X1				
b. Dependent Variable: Y2				

Based on the results of data analysis in Table 2, the second equation shows R square of 0.706 with a total sample of 30. Next, the magnitude of c2 count = $(30 \times 0.832 = 24.96)$. Compared to the magnitude of the c2 table with a significant level of 0.05, it is obtained 43.7. Therefore, it can be stated that the first equation model has fulfilled the linearity principle because of c2 count < c2 table ($24.96 < 43.7$).

The test results show that the model formed in this study is linear. So it can be justified that the model formed can be used for further path analysis testing.



Path Analysis

Hypothesis testing proposed in this study was tested by path analysis. Statistical analysis of path analysis, with the assistance of SPSS software version 21, proves the pattern of causal relationships both directly and indirectly. Exogenous variables that are shown in Table 3 below show the direct influence of independence (X1), and Ethics (X2) on scepticism (Y1). Furthermore, Table 4 below shows the direct influence of independence (X1), Ethics (X2), and scepticism (Y1) on audit quality (Y2) as endogenous variables.

The results of the path analysis of the direct influence of Independence and Ethics on Professional Skepticism can be seen in the following Table 3 (First equation).

Table 3: Direct Impact Regression

Exogenous Variables	Endogenous Variables	Standardized Coefficients Beta	T Value	Sig	Note
Independence	Skeptis	0, 687	6,299	0,000	Significant
Ethic	Skeptis	0, 291	2,664	0,013	Significan
<i>Adjusted R square</i>		0.823			
t table		1.697			

Source: SPSS data (2018)

The model produced in this study is $Y1=0,687X_1 + 0,291X_2 + e$

The results of the path analysis of the direct influence of Independence, Ethics, and Professional Scepticism on audit quality can be seen in the following Table 4 (Second equation).

Table 4: Regression of Direct Effects

Exogenous Variables	Endogenous Variables	Standardized Coefficients Beta	T Value	Sig	Note
Independence	Audit Quality	0, 438	2, 483	0,020	Significant
Ethic	Audit Quality	0, 116	0, 920	0,366	Unsignificant
Sceptism	Audit Quality	0, 406	2, 050	0,051	Unsignificant
<i>Adjusted R square</i>		0.823			
t table		1.697			

Source: SPSS data (2018)

The model produced in this research is $Y1=0,438X_1 + 0,116X_2 + 0,406X_3 + e$



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Based on the results of the analysis above, the value of direct influence is reflected in the standardised coefficient beta in Table 3 for the first regression model, and in Table 4 for the second regression model.

Statistically, the indirect effect can be proven from the comparison between the total effect value and the value of the direct influence. If the total effect value is higher than the value of the direct influence, then it is stated that the path of the relationship has an indirect effect. Details recapitulation of direct effects, indirect effects, and total effects is shown in the following Table 5.

Table 5 : Results of the Direct and Indirect Influence Pathways To Audit Quality Variables and Total Influence

Exogenous Variables	Endogenous Variables	Direct Influence	Indirect Influence	Total Influence
Independence	Scepticism	0,687	-	0.241
Independence	Audit Quality	0,438	Mediated by Scepticism (0,687x0,406 = 0,278)	0,438+0,278 = 0,716
Ethic	Scepticism	0,291	-	0,661
Ethic	Audit Quality	0,116	Mediated by Scepticism (0,291x0,406= 0,118)	0,116+0,118 =0,234
Scepticism	Audit Quality	0,406	-	0,406

Source: SPSS data (2018)

Determination Coefficient

The accuracy of the hypothesis model of the current research data is measured by the relation coefficient of determination (R²) of the two equations above as seen below;

$$\begin{aligned}
 R^2 \text{ model} &= 1 - (1 - R^2_1) (1 - R^2_2) \\
 &= 1 - (1 - 0,823) (1 - 0,813) \\
 &= 1 - (0,177) (0,187) \\
 &= 1 - 0,033099 \\
 &= 0,966901 \text{ or } 96,6\%
 \end{aligned}$$

The result of calculating the accuracy of the model is 96.6%. It shows that the contribution of the model to explain the causal relationship of all variables studied is good.



Discussion

The Effect of Auditor Independence Directly to Professional Sceptics

Based on the results of the first hypothesis testing, it is revealed that the auditor independence variable obtained t-count value of 6.299. This is more significant than t-table of 1.679 with a coefficient of 0.687, and significant value of 0.000 smaller than 0.05, or $0.000 < 0.05$. It means that H_a is accepted and H_0 is rejected. In other words, the hypothesis is accepted. These results indicate that auditor independence has a positive and significant effect on professional scepticism at the Office of the Inspectorate of the Provincial Government of Papua.

The results of this study are consistent with previous research conducted by Attamimi (2015) and Dharmadiaksa (2017) which states that independence influences professional scepticism. Therefore, the auditor must maintain independence in gathering any information needed as well as reporting findings. Decisions of an auditor should be based on evidence obtained.

The Effect of Auditor Independence Directly to Audit Quality

Based on the second hypothesis testing, it is revealed that the independence of the auditor obtained t-count of 2.483 which is higher than the t-table value of 1.679 with a coefficient of 0.438 and significant value of 0.020. It is smaller than 0.05, or $0.020 < 0.05$. It means H_a is accepted and H_0 is rejected. In other words, the hypothesis is accepted. These results indicate that auditor independence has a direct and positive, as well as significant influence on audit quality.

The results of this study are consistent with research conducted by Dharmadiaksa (2017) and Ramantha (2015) which state that independence has a positive and significant effect on audit quality. The better the attitude of independence possessed by the auditors of the Papua Provincial Inspectorate, the better the quality of audit result of financial statements. This condition is in line with the statement of the State Financial Audit Standard which states that in all matters, relating to audit work, the auditor of the Inspectorate must be free in the mental attitude and appearance of personal. The auditor should also not be involved in External Regional Organizations which can affect its independence.

Effect of Auditors Ethics Directly to Professional Sceptics

Based on the third hypothesis examination, it is revealed that the auditor's ethical variables have obtained t-count of 3.664, which is higher than the t-table value of 1.679 with a coefficient of 0.291 and a significant value of 0.013 smaller than 0.05 or $0.013 < 0.05$. It



means that H_a is accepted and H_0 is rejected. The result indicates that auditor ethics has a direct positive and significant influence on professional sceptics.

The result of the current research is in line with research conducted by Attamimi (2015). This shows that auditors tend to maintain their professional code of ethics when conducting audit assignments so that their behaviour is more ethical.

The Effect of Auditors Ethics Directly to Audit Quality

Based on the examination of the fourth hypothesis, it is revealed that the auditor's ethical variables obtained t-count of 0.920, which is smaller than the t-table value of 1,679 with a coefficient of 0.116 and a significant value of 0.366. It is higher than 0.05, or $0.366 > 0.05$. It means that H_0 is accepted and H_a is rejected. In other words, the hypothesis is rejected. The result indicates that the ethics of auditors do not have a positive effect and does not significantly affect the quality of audits.

The result is consistent with research conducted by Alfiati (2017). Alfiati (2017) states that if the ethics of the auditors are correct, the quality of the resulting audit will also be functional, and vice versa if the ethics of the auditor is not correct, the audit quality of the financial statements will also not improve.

The Effect of Professional Scepticism Directly to Audit Quality

Based on the fifth hypothesis examination, it is revealed that the auditor's sceptical professional variable obtained t-value of 2.050, which is higher than the t-table value of 1.679, with a coefficient of 0.406, and significant value of 0.051. It is greater than 0.05 or $0.051 > 0.05$. It means that H_a is accepted and H_0 is rejected. In other words, the hypothesis is accepted. The results indicate that the auditor's professional scepticism has a positive effect but is not significant directly to the quality of audits.

The result is in line with research conducted by Alfiati (2017) and Dharmadiaksa (2017). They argue that if the auditor can maintain professional scepticism during the audit process, it will reduce the level of error. Furthermore, the quality of the audit result will also be better.

Influence of Independence Direct or Indirect to Audit Quality through Professional Sceptics

This study shows the results of the multiplication between the independent path coefficient of professional scepticism and the result of the multiplication of the independence path coefficient on audit quality, or in summary, $0.687 \times 0.406 = 0.278$. If the results are compared



between the direct path coefficient of auditor independence on audit quality of 0.438, the magnitude of the indirect path coefficient is smaller ($0.278 < 0.438$). Therefore, it is stated that the professional sceptic variable is not able to mediate the effect of independence on audit quality.

The result indicates that the better the attitude of independence possessed by the auditors, both in appearance and in the real attitude, the better the ability to assess critical information and evidence as a form of professional scepticism in detecting errors or fraud. As a further result, the quality of environmental, financial audits produced will be better.

Effect of Auditor Ethics Directly or Indirectly through Professional Scepticism

This study shows that the results of the multiplication between the independent path coefficient of professional sceptics, and the multiplication results of the auditor's ethical path coefficient, on audit quality, and is summarised as $0.291 \times 0.406 = 0.118$. If the results are compared between the direct path coefficient of auditor independence on audit quality of 0.116, then the magnitude of the indirect path coefficient is greater ($0.118 > 0.116$). Therefore, it can be stated that the professional sceptic variable can fully mediate the influence of auditor ethics on audit quality.

An auditor who demonstrates good ethics will be able to encourage public confidence in the auditor profession. Professional standards of public accountants define professional scepticism as auditor's attitude, which includes an attitude that always questions and critically evaluates audit evidence. A sceptical auditor will not merely accept an explanation from the client but will ask questions to obtain a reason and proof of confirmation of the object in question. Without applying professional scepticism, auditors will only find mis-statements caused by mistakes and it is challenging to find mis-statements for fraud since fraud will usually be hidden in the financial statements.

Conclusion

Based on the discussion of research results in the previous section, the conclusions from this study are as follows: (1) auditor independence has a positive and significant effect directly on professional sceptics; (2) auditor independence has a positive and significant direct effect on audit quality; (3) auditor ethics has a positive and significant direct effect on professional sceptics; (4) auditor ethics does not have a positive and not significant effect on audit quality; (5) professional sceptics have a direct positive but not significant effect on audit quality; (6) professional sceptics are not able to mediate the effect of independence on audit quality; and (7) professional sceptics can mediate the influence of ethics on audit quality.



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Based on the results of the study and the above conclusions, several recommendations are suggested as follows. First, auditors are expected to increase compliance with the code of ethics since a high code of ethics will ultimately affect audit quality. Second, since the study was only carried out within the Inspectorate Office of the Provincial Government of Papua-Indonesia, it is suggested that there should be future research that expands on other variables that can affect professional scepticism and audit quality. It is suggested that future research on the same topic be conducted in the other Indonesian inspectorate offices.



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