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The Effect of Competence, Independence, and Professional Skills on Audit Quality with Auditor Ethics as A Moderation

Fahri Hananto Yasin[1], Mayang Sari Edastami[2]
[1]Universitas Esa Unggul, Jakarta Barat, Indonesia, bfahrihananto36@gmail.com
[2]Universitas Esa Unggul, Jakarta Barat, Indonesia, mayang.sari@esaunggul.ac.id

Corresponding Author: bfahrihananto36@gmail.com[1]

Abstract: This study aims to analyze the influence of auditor competence, independence, and professional proficiency on audit quality, with auditor ethics as a moderating variable. The background of this study is based on the importance of audit quality in increasing public trust in financial statements and minimizing the risk of information asymmetry. Although several previous studies have discussed the factors that influence audit quality, studies that integrate the role of auditor ethics as a moderator in the Indonesian context are still limited. This study uses a quantitative approach with a survey method. The study population is auditors working in Public Accounting Firms (KAP) in Indonesia. The sampling technique uses a purposive sampling method, with the criteria of auditors having at least one year of experience in financial statement audits. A total of 194 questionnaires were collected using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS software. The results show that auditor competence, independence, and professional proficiency have a positive and significant effect on audit quality. In addition, auditor ethics is proven to significantly moderate the relationship between the three independent variables and audit quality, with the effect strengthening the existing positive relationship.

Keywords: *Competence, Independence, Professionalism, Auditor Ethics, Audit Quality*

INTRODUCTION

Audit is an important mechanism in implementing good governance which aims to increase the reliability of financial reports as a basis for decision making for stakeholders. Auditors as independent parties have a professional responsibility to provide opinions on the fairness of the presentation of financial reports in accordance with applicable accounting standards. Audit quality is a major concern because it determines the level of public trust in financial reports. Various cases of audit failure show that audit quality is influenced by various factors, including the auditor's competency, independence and professional skills. Auditors who have high competence, are able to maintain independence, and carry out their work professionally tend to produce higher quality audits.

Research by Tjan et al. (2024) shows that auditor independence has a positive and significant effect on audit quality. This research also proves that moderating variables are able to strengthen the relationship between auditor independence and audit quality. These findings indicate that the effectiveness of auditor independence can be influenced by certain contextual factors, thus encouraging the need to test another moderating variable, namely auditor ethics. Various previous studies have also shown that auditor competence, auditor independence, and professional proficiency are factors influencing audit quality (Lestari & Ardiami, 2024; Fata & Asmara, 2024). Auditor competence reflects technical ability, knowledge, and experience in conducting audits, while independence indicates the auditor's ability to remain objective and free from the influence of others. Professional proficiency describes the auditor's ability to carry out audit procedures in accordance with professional standards.

In addition to these three factors, auditor ethics is considered to play a crucial role in maintaining audit quality. Auditors who uphold integrity, objectivity, confidentiality, and professional behavior are better able to maintain the quality of audit results. Research by Fata & Asmara (2024), Alsaeedi & Kamyabi (2023) shows that auditor ethics can strengthen the relationship between auditor competence and audit quality. However, research examining the role of auditor ethics as a moderating variable in the relationship between competence, independence, and professional proficiency on audit quality in Indonesia is still relatively limited. Based on these conditions, this study aims to analyze the influence of competence, independence, and professional skills on audit quality, with auditor ethics as a moderating variable, among auditors at Public Accounting Firms in Indonesia. This research is expected to contribute to the development of audit literature and provide practical input for Public Accounting Firms in improving audit quality.

METHODS

This study uses a quantitative approach with a causal design to examine the effect of auditor competence, auditor independence, and professional proficiency on audit quality with auditor ethics as a moderating variable in auditors working in Public Accounting Firms (KAP) in Indonesia. The sample was selected using a purposive sampling technique with the criteria of auditors who have at least one year of work experience and have been involved in audit assignments. Primary data were collected through a five-point Likert scale questionnaire, while the measurement of each variable refers to indicators that have been used in previous studies. Data analysis was performed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with the help of SmartPLS, including outer model testing (convergent validity, discriminant validity, and reliability), inner model testing (R-square and Q-square), and hypothesis testing through bootstrapping with a significance level of p-value <0.05.

RESULTS AND DISCUSSION

Respondent characteristics provide a comprehensive overview of the background profiles of the auditors who participated in this research questionnaire. These profiles were compiled based on primary data collected from 194 respondents from various Public Accounting Firms. The information presented includes groupings based on gender, age, length of service as an auditor, and current position level. Based on the data tabulation, it appears that the majority of respondents were female, indicating high gender participation in the audit field. Furthermore, the productive age group between 26 and 30 years dominated the sample used in this study. Most respondents were also known to have between one and three years of work experience in public accounting. In line with this work experience, many respondents currently hold positions as junior auditors. Understanding these characteristics is crucial because background profiles can influence respondents' perspectives in answering the questionnaire, ultimately impacting the results of the research analysis.

Table 1. Respondents Characteristics

Characteristics	Category	Frequency	Percentage (%)
Gender	Female	120	62.0
	Male	74	38.0
	Total	**194**	**100.0**
Age	20–25 Years	68	35.0
	26–30 Years	100	52.0
	> 30 Years	26	13.0
	Total	**194**	**100.0**
Length of work	1–3 Years	83	43
	4–6 Years	65	34
	7–10 Years	46	24
	Total	**194**	**100.0**
Position	Junior Auditor	89	46.0
	Senior Auditor	59	30.0
	Supervisor	20	10.0
	Manager	16	8.0
	Senior Manager	10	5.0
	Total	**194**	**100.0**

Result

Evaluation of the Measurement Model (Outer Model)

The measurement model, or outer model, shows how each indicator block relates to its latent variable. Evaluation of the measurement model through confirmatory factor analysis uses the MTMM (Multi-Trait-Multi-Method) approach, testing convergent and discriminant validity. Reliability testing is conducted using two methods: Cronbach's alpha and composite reliability (Ghozali, 2018).

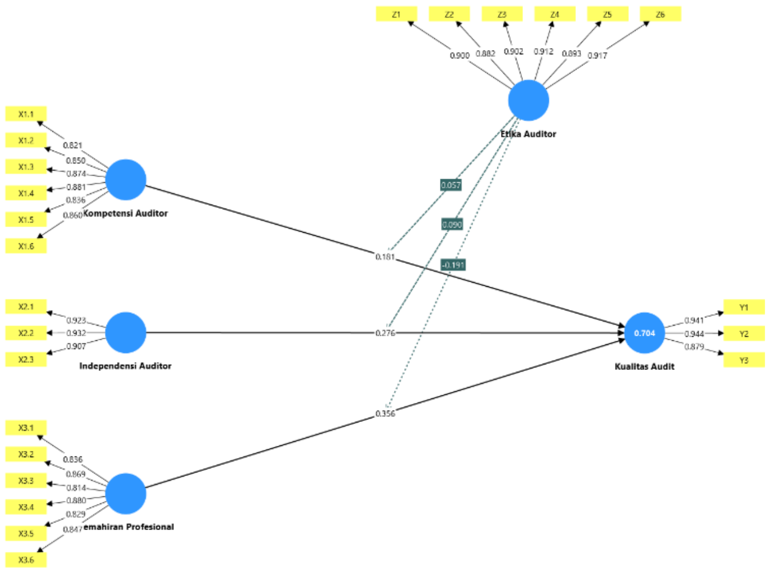

Figure 1. Outter Model

In this study, a convergent validity test was conducted with two values, namely the outer loading value and the average variance extracted (AVE), which can identify that the study data is valid. Through the analysis results showing the outer loading value, it can be confirmed that each indicator used in this study obtained a loading value greater than 0.70, indicating that the indicator has met the requirements. Furthermore, it can be seen from the valid AVE value, with the AVE value obtained higher than 0.50, indicating that the data meets the requirements. Therefore, it can be concluded that all data used has a good level of validity. Based on the analysis results presented, all constructs including Auditor Competence, Auditor Independence, Auditor Professional Skills, Audit Quality, and Auditor Ethics have met the reliability criteria, with values above 0.70 for both parameters. These results indicate that the research data has a high level of reliability and consistency.

Structural Model Test Results (Inner Model)

Once the measurement model has been proven to meet validity and reliability standards, the next step is to test the structural model. This testing is conducted to evaluate the relationships between constructs as formulated in the research hypothesis.

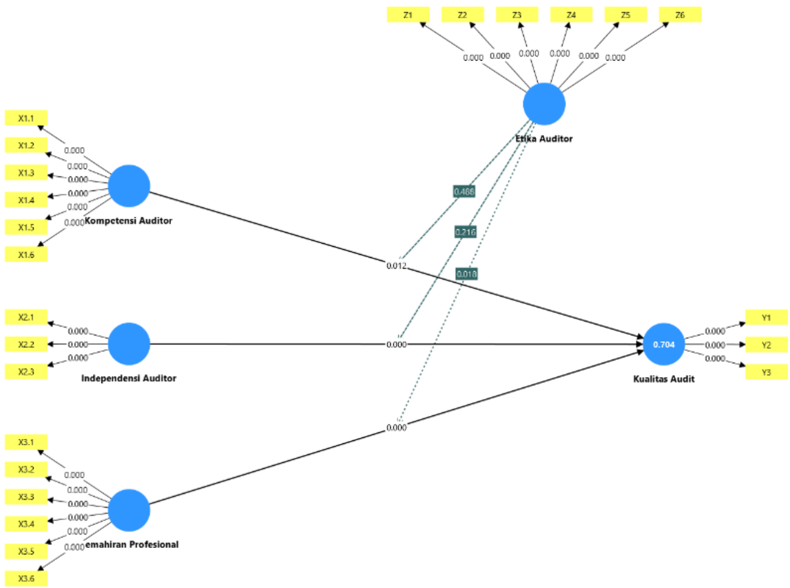

Figure 2. Inner Model

Then, from these results, the R-Square value or coefficient of determination and also the Q-Square value are sought, namely as follows:

Table 2. R-Square dan Q-Square

Variable	R-square	R-square Adjusted	Q-Square
Audit Quality	0.704	0.693	0.672

Based on the results of the determination coefficient (R-Square) test, it is known that the Audit Quality variable has an R-Square value of 0.704. This indicates that 70.4% of the variation in the Audit Quality construct can be explained by independent variables in the model, such as Auditor Independence, Auditor Competence, and Auditor Professional Skills. Meanwhile, the remaining 29.6% is influenced by other factors outside this research model. Based on the results obtained, the Audit Quality variable has a Q^2 value of 0.672, which indicates a fairly strong predictive ability of the model for this variable. This means that the model is able to explain and predict approximately 67.2% of the information in the Audit Quality variable accurately.

Hypothesis Testing

Hypothesis testing was conducted using a bootstrapping procedure to evaluate the significance of the structural paths. Significance was determined based on a p-value <0.05 or a t-statistic >1.96 at the 5% significance level (Hair et al., 2021). A summary of the hypothesis testing results is presented in Table 3.

Table 3. Direct and Indirect effect

Variable Relationship	T statistics (|O/STDEV|)	P values
Auditor Ethics x Auditor Independence -> Audit Quality	1.238	0.216
Auditor Ethics x Professional Skills -> Audit Quality	2.370	0.018
Auditor Ethics x Auditor Competence -> Audit Quality	0.693	0.488
Auditor Independence -> Audit Quality	3.627	0.000
Professional Proficiency -> Audit Quality	4.393	0.000
Auditor Competence -> Audit Quality	2.499	0.012

Hypothesis testing through PLS bootstrapping, as presented in Table 3, shows that four relationships have a significant effect on audit quality, as indicated by t-statistics greater than 1.65 and p-values below 0.05. The three direct relationships that have a positive and significant effect are auditor independence (t-statistic = 3.627; p-value < 0.001), professional proficiency (t-statistic = 4.393; p-value < 0.001), and auditor competence (t-statistic = 2.499; p-value = 0.012). These results indicate that higher levels of independence, professional proficiency, and competence among auditors contribute to better audit quality. Furthermore, auditor ethics significantly moderates the relationship between professional skills and audit quality (t-statistic = 2.370; p-value = 0.018). However, auditor ethics does not significantly moderate the relationship between auditor independence and audit quality (t-statistic = 1.238; p-value = 0.216) or the relationship between auditor competence and audit quality (t-statistic = 0.693; p-value = 0.488). Therefore, it can be concluded that auditor independence, professional proficiency, and auditor competence are important determinants of audit quality, while the moderating role of auditor ethics is only evident in the relationship between professional skills and audit quality.

Discussion

The Influence of Auditor Competence on Audit Quality

The research hypothesis states that Auditor Competence has a positive effect on Audit Quality. This finding confirms that the higher an auditor's competence—both in terms of technical knowledge, work experience, and understanding of audit standards—the higher the resulting audit quality. Competent auditors are able to systematically perform audit procedures, accurately identify risks, and prepare credible audit reports that comply with professional standards. Auditor competence is a crucial construct in the audit profession, reflecting an individual's ability to consistently apply knowledge and skills across various audit situations. According to Lani Mustika (2023), competence is one of the primary factors influencing audit quality because it is directly related to the auditor's ability to produce objective, evidence-based opinions.

Research by Shahihul and Nur Diana (2024) also shows that auditor competence significantly influences audit quality, particularly in the context of the public sector in Indonesia. Auditors with high competence are not only capable of performing their duties technically but also possess a high level of integrity and professional responsibility (Islam et al., n.d.). Thus, the results of this study reinforce previous findings that auditor competence is a crucial factor in ensuring high audit quality. Strong competence will enhance the effectiveness of the audit process, strengthen the trust of financial statement users, and support accountability and transparency within the organization.

The fundamental reason why competence is crucial to audit quality is because the audit process is not simply a mathematical administrative examination, but rather an in-depth evaluation that relies heavily on the auditor's analytical acumen and comprehensive business understanding. Auditors with high competence—both from accumulated experience and updated knowledge—have far sharper professional judgment when faced with complex entity financial transactions, complex accounting estimates, or indications of fraud intentionally concealed by client management. A thorough understanding of Public Accounting

Professional Standards (SPAP) enables competent auditors to design targeted evidence testing strategies and procedures, significantly reducing the risk of failing to detect material misstatements. This is supported by research by Sonjaya, which confirms that technical expertise and hands-on experience are directly proportional to the accuracy and objectivity of the auditor's opinion (Sonjaya et al., 2023).

The Influence of Auditor Independence on Audit Quality

The research hypothesis states that auditor independence has a positive effect on audit quality. This finding indicates that the higher the level of auditor independence, the better the resulting audit quality. An independent auditor is able to maintain objectivity in the audit process, is free from external pressure, and is not influenced by client interests. This enables the auditor to deliver an honest, accurate opinion that aligns with professional standards.

The results of this study align with those of Tjan et al. (2024), which demonstrated that auditor independence has a positive and significant effect on audit quality. According to this study, auditors who are able to maintain their independence will produce audit opinions that are more objective and credible to stakeholders. The similarity of the research results indicates that independence is a key determinant of audit quality, although this study used auditor ethics as a moderating variable, while the study by Tjan et al. (2024) used audit fees as a moderating variable. Therefore, both studies indicate that the presence of moderating variables can strengthen the relationship between auditor independence and audit quality.

Novianti & Chariri (2025) also showed that factors such as audit fees, non-audit services, and auditor tenure significantly influence independence. This study concluded that auditor independence is influenced not only by professional ethics but also by the corporate governance structure and regulations governing the relationship between auditors and clients. These findings reinforce existing literature that auditor independence is a crucial factor in ensuring audit quality. Auditors who maintain their independence will be more objective in assessing financial statements, more willing to disclose audit findings, and gain greater trust from stakeholders.

Independence is an absolute prerequisite for audit quality because it is directly related to the auditor's mental integrity and courage in revealing the truth. Even if an auditor possesses brilliant technical competence, their audit results will be worthless if they are vulnerable to pressure from client management or have a conflict of interest. A truly independent auditor—both in fact and in appearance—will not hesitate to expand the test sample, refuse intervention, or transparently report findings of irregularities without fear of losing clients or fees. This freedom of opinion is the foundation for determining objectivity, ensuring that the opinion issued is based solely on adequate audit evidence and its compliance with applicable accounting principles (Alsughayer, 2021).

The Influence of Auditor Professional Skills on Audit Quality

The research hypothesis states that Auditor Professional Proficiency has a positive effect on Audit Quality. The results of the PLS Bootstrapping analysis indicate that the hypothesis is accepted, with a path coefficient of 0.211, a t-statistic of 3.212, and a p-value of 0.001. A t-statistic exceeding the threshold of 1.65 and a p-value less than 0.05 indicate a positive and significant effect of professional proficiency on audit quality. Professional proficiency reflects the auditor's ability to consistently apply professional knowledge, skills, and attitudes in conducting audits. Auditors with high proficiency are able to understand audit complexity, apply appropriate procedures, and maintain integrity and objectivity in preparing audit reports. This directly impacts the quality of audit results, both in terms of accuracy, timeliness, and compliance with audit standards.

Research by (Rahman & Kuntadi, 2024) states that auditor professionalism has a significant influence on internal audit quality. Professional auditors demonstrate independence, competence, and objectivity in carrying out their duties, thus producing high-quality and credible audits. Furthermore, a study by (Mishra et al., 2025) confirmed that auditor professional proficiency, influenced by experience and work ethics, plays a crucial role in improving audit quality. This study, conducted on auditors in Makassar, demonstrated that high levels of professionalism strengthen auditors' professional skepticism, ultimately enhancing their ability to detect fraud and form accurate opinions.

Substantively, professional proficiency (due professional care) plays a vital role because this variable represents the concrete manifestation or execution of that competence in the actual workplace. An auditor may be highly skilled in accounting theory, but without professional proficiency—which encompasses diligence, thoroughness, commitment, and professional skepticism—this theoretical knowledge will not have a maximum impact. Professional proficiency encourages auditors to resist being complacent with superficial audit evidence or simply accepting representations from client entity management without validation. Conversely, an auditor with sufficient expertise will instinctively be compelled to comprehensively cross-check information, identify transaction anomalies with a critical mind, and carry out all stages of the evaluation with great care. This tenacity and thoroughness ultimately minimize the risk of audit failure and ensure the quality of the resulting report (Lestari & Ardiami, 2024).

Auditor Ethics Moderates the Effect of Competence on Audit Quality

The research hypothesis states that auditor ethics moderates the effect of competence on audit quality. This finding indicates that although auditor competence has a direct and significant effect on audit quality, the presence of auditor ethics as a moderating variable does not significantly strengthen or weaken this relationship. Auditor competence, which includes technical knowledge, work experience, and understanding of auditing standards, is a stand-alone professional attribute with intrinsic power in influencing audit quality. In this context, auditor ethics does not provide a significant additional contribution to this relationship.

This can be explained from the perspective that competence is a more technical and operational dimension, while auditor ethics is more normative and moral. When auditors possess high competence, the audit process tends to proceed according to professional procedures and standards, regardless of their level of ethics. In other words, strong competence is sufficient to produce a quality audit, without the need for moderating ethics. Research by Krisnia & Rochayatun (2024) shows that auditor ethics does not moderate the relationship between competence and audit quality. Although ethics has a direct effect on audit quality, its interaction with competence does not have a significant impact. The study concluded that auditor competency has a greater impact through the direct pathway, as it reflects technical abilities that can be objectively measured and tested.

Substantively, the insignificant moderating role of ethics in the relationship between competency and audit quality confirms that technical competency is an independent capability with an absolute and direct impact. Competence, which encompasses mastery of accounting standards, investigative skills, and experience, is essentially the cognitive "primary driver" in detecting material misstatements. Within the audit framework, competency is closely related to "ability" (can do), while ethics relates to "moral attitude" (will do). When an auditor is faced with the complexity of financial transactions or complex derivative instruments, his or her ability to analyze and identify anomalies is driven purely by their technical knowledge, not by their ethical values. Therefore, this hard skill operates autonomously and dominantly in shaping audit quality, thus not requiring ethics as a catalyst in its statistical mechanism (Krisnia & Rochayatun, 2024).

The rejection of this hypothesis can be further explored through the conceptual framework of the public accountant code of ethics, where competence is positioned as an absolute technical prerequisite whose impact is independent of moral triggers. The auditor code of ethics explicitly requires practitioners to maintain professional knowledge at the required level; that is, competence (technical and analytical understanding) operates as the primary cognitive foundation that directly dictates the quality of audit findings, regardless of the accompanying level of ethical awareness. When auditors fail to detect complex fraud, it is purely due to limited hard skills or experience, not due to a lack of integrity. This finding reinforces empirical evidence from previous studies, such as those by Krisnia & Rochayatun (2024) and Mariyanto & Praptoyo (2017), which assert that competence is a stand-alone variable whose predictive power for audit quality is absolute, thus rendering the presence of auditor ethics irrelevant and failing to moderate or strengthen the causal relationship.

Auditor Ethics Moderates the Effect of Independence on Audit Quality

The research hypothesis states that auditor ethics moderates the effect of independence on audit quality. This finding indicates that although auditor independence has been shown to have a direct effect on audit quality, the presence of auditor ethics as a moderating variable does not significantly strengthen or weaken this relationship. Independence is a fundamental principle in the audit profession, structural in nature and inherent in auditor work standards. Independent auditors are able to maintain objectivity, are free from external pressure, and are not influenced by client interests. Therefore, the effect of independence on audit quality is sufficiently strong without the need for ethics to moderate it.

This research finding also shares similarities with the research of Tjan et al. (2024), which showed that moderating variables can strengthen the relationship between independent variables and audit quality. Although that study used audit fees as a moderating variable, while this study uses auditor ethics, both provide evidence that the presence of moderating variables plays a significant role in improving audit quality. The differences in moderating variables indicate that audit quality is influenced not only by the auditor's technical abilities but also by organizational conditions and the auditor's professional behavior.

Substantively, the absence of a moderating effect of ethics on the relationship between independence and audit quality can be understood from the characteristics of independence itself, which is more structural and regulatory (rule-based). Independence is often strictly and rigidly regulated through professional standards and legislation, such as prohibitions on having financial relationships with client entities, strict limitations on the provision of non-audit services, and mandatory rotation of engagement partners (Sondang Glroia & Hermi, 2023). When these regulations and structural constraints are strictly enforced, an auditor is automatically conditioned to a position of objectivity and insulated from pressure, regardless of the dynamics of their personal moral or ethical values. In other words, independence acts as an "institutional shield" with direct impact on audit quality, ensuring its full and independent strength without requiring additional ethical variables as reinforcement.

This absence of a moderating effect makes sense when viewed from the construction of Public Accountant Professional Standards (SPAP) and the auditor's code of ethics, which position independence as a rigid, rule-based, institutionally binding structural rule. Unlike other behavioral variables, independence—both in fact and in appearance—is enforced through absolute regulatory mechanisms, such as prohibitions on providing certain non-audit services to clients and mandatory rotation of engagement partners. These strong regulatory safeguards allow independence to operate automatically and independently in ensuring audit objectivity, thus eliminating the scope for variations in the auditor's personal ethics to strengthen or weaken its impact on audit quality. This finding aligns with research by Sondang Glroia & Hermi (2023) and is supported by the conceptual framework of Meidawati & Assidiqi (2019), which emphasizes that independence has direct predictive power that is already complete thanks to systemic enforcement, thus auditor ethics fails to play a moderating role.

Auditor Ethics Moderates the Effect of Professional Skills on Audit Quality

These findings indicate that auditor ethics strengthens the influence of professional proficiency on audit quality. This means that auditors with strong technical skills and knowledge will produce higher-quality audits when supported by strong professional ethics. Ethics acts as a moral guide, ensuring that technical skills are used responsibly, honestly, and in accordance with professional standards. In practice, professional skills without ethics can be risky. Auditors who are highly technically proficient but lack ethics may misuse their expertise for personal gain, such as manipulating reports or ignoring important findings. Therefore, ethics is a crucial element in ensuring the use of professional skills to produce objective, transparent, and trustworthy audits.

Research by Yulianti et al. (2022) supports these findings. Their study shows that auditor ethics and professionalism significantly improve audit quality, especially when auditors face work pressure or moral dilemmas. Ethics helps auditors remain steadfast in the principles of integrity and professional skepticism, which are crucial in the audit decision-making process. Substantively, the evidence of the moderating role of ethics in the relationship between professional proficiency and audit quality confirms that high-level technical skills are like a double-edged sword that absolutely requires a "moral compass" in their application. High professional proficiency makes auditors highly observant of accounting gaps, data anomalies, and weaknesses in an entity's systems. However, without a solid ethical foundation, this expertise is at risk of being misused. In this regard, auditor ethics, which encompasses integrity, objectivity, and adherence to a code of ethics, serves as an internal control system that guides critical thinking and due professional care purely for the sake of proving the truth (Yulianti et al., 2022). Therefore, ethics plays a significant role as a catalyst in refining operational competency into an audit quality that oozes integrity and undeniable integrity.

The failure of auditor ethics to moderate the relationship between professional proficiency and audit quality can be explained by the inherent nature of professional proficiency itself. In the Public Accountant Professional Standards (SPAP), due professional care encompasses not only cognitive skills but also elements of due care, prudence, and adherence to technical standards operationally. This means that when an auditor consistently applies professional skills, such as conducting multiple reviews, critical thinking, and adhering to testing procedures audit quality will automatically improve through these technical actions, regardless of their interaction with the auditor's personal ethical values. Professional skills act as a strong, stand-alone driver of audit quality, so the presence of auditor ethics does not have a significant interaction effect to strengthen or weaken this relationship. This finding is supported by the argument in the research of Krisnia & Rochayatun (2024) which indicates that operational technical attributes tend to have a complete direct influence path, so the moderating function of attitudinal/moral variables such as ethics is often not empirically proven.

CONCLUSIONS

This study aims to analyze the influence of competence, independence, and professional proficiency on audit quality, with auditor ethics as a moderating variable among auditors in Public Accounting Firms (KAP) in Indonesia. Conceptually, this study assumes that auditor competence, auditor independence, and professional proficiency have a positive effect on audit quality. Furthermore, auditor ethics is expected to act as a moderating variable that strengthens the relationship between these three independent variables and audit quality. Therefore, the application of good ethics is expected to improve the overall quality of audit results. The study used a self-report survey method, which is susceptible to response bias. The auditor sample was limited to auditors at public accounting firms who were willing to respond to the questionnaire. Other variables that might influence audit quality (e.g., time pressure, audit fees, organizational culture) were not included in the model. The analysis results are cross-sectional, so they do not examine temporal dynamics.

Based on the research findings, Public Accounting Firms are advised to continuously improve audit quality by developing auditor competency through education, training, professional certification, and increased work experience. Furthermore, auditors must maintain independence in every assignment to ensure objective and credible audit results. Public Accounting Firms are also expected to encourage increased professional skills, both in terms of technical competency and soft skills, and to strengthen the implementation of the professional code of ethics through ongoing coaching and supervision, enabling auditors to perform their duties professionally and responsibly, and produce high-quality audits.

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