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Influence of Internal and External Auditors Attribution on Quality Audit with Moderating Auditor Ethics at Public Accounting Office in Surabaya

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ABSTRACT

This research was conducted test whether attributions internal and external auditors include: independence, competence, experience and time budget pressure affect quality audit at Surabaya Public Accounting Firm (KAP) moderated by auditor ethics. The research sample includes some auditors at KAP Surabaya many 58 people. The sampling technique in the research uses purposive sampling. Data analysis and testing was carried out using moderating regression, which was processed using the SPSS version 22 application. Hypothesis testing was carried out using the t test and F test.
The test results prove that independence, time budget pressure, and competence have influence positive and significant in audit quality, and experience does not affect quality audit. Effect of experience, competence, and time budget pressure in quality audit is moderated auditor ethics. The relationship between independent variables in quality audit not moderated with auditor ethics.

INTRODUCTION

The development of the business world and business both inside at present, both domestically and abroad, there are many cases of law violations involving the accounting profession. The violations of the law that have occurred have had a negative effect on the views of our society in assessing the public accounting profession.

The latest audit violation case by a public accountant that occurred in 2019 was at the Garuda Indonesia Company. The audit of the financial statements of the Garuda Indonesia Company by the accounting firm Tanubrata, Sutanto, Fahmi, Bambang and Partners with the Accountant Kasner Sirumapea, has led to an inflated revenue due to the recognition of revenue receivables on contracts for several years at the same time at the beginning. As a result of the violation case, the Ministry of Finance through the Financial Professional Development Center Team (PPPK) froze the operational licenses of the public accountants and public accounting firms. This case also has an impact in audit quality results that have been carried out.

It is very important for an auditor attention the quality of audit. According to IAPI (2018:3) indicators of good audit quality are important indicators that quality audits must be carried out according to procedures by KAP and Public Accountants following the code of ethics, professional standards, and current legal provisions.Violation These include errors made by clients intentionally or unintentionally in

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preparing financial statements. The results of audit work will increase if the auditor has good competence and independence. In addition, experience in auditing and sufficient audit time allocation also certainly affects the results of audit quality.

Internal factors that can affect the auditor's competence, independence, experience and time budget pressure so that the results of audit work become good are auditor ethics. Ethics is needed by auditors, because ethics is what regulates human attitudes and behavior. Ethics here can strengthen or weaken the experience, independence, competence, and time budget pressure in audit results so that they are of high quality.

The research carried out is the development of previous research by Ramlah, Syah, and Dara in 2018, aiming to test the independence and competence of ethically moderated audit quality at KAP in Makassar City.

The research gap from research conducted with previous research is that the object of the previous research the Public Accounting Firm in Makassar City, while the research in Public Accounting Firm Surabaya City. Addition, the research adds time budget pressure and experience derived from previous research conducted by Putri (2020).

From various previous research results, there are still inconsistencies or differences in research results found. Differences in research results or research gaps between previous research occur because the object of location or place used in the research is different, resulting in different research as well. This encourages further research still needs to be done on this issue.

Hypothesis Development

a. Influence Auditor Competence in Quality Audit

The results of previous research provide different results between the research conducted. Research by Ramlah, et al. (2018), Prasanti, et all (2019), Hardiningsih, et all (2019), Puspitasari, et all (2019), Kertarajasa, et al. (2019), Himmawan et al. (2018), Arrizqy (2016) resulted in auditor competence have positive impact on audit quality. Other research by Anugrah (2017) and Oklivia and Marlinah (2014) proves that audit quality not impact auditor competence.

These results prove that based on the expertise that the auditor has influenced audit quality. Higher level of competence auditor will also increase the resulting audit quality. Based onprevious research and explanation theory, the hypotheses of the research conducted are:

H1: auditor competence effect in quality audit

b. Influence Auditor Independence in Quality Audit

The results of previous research provide different results between the research conducted. Research by Ramlah, et al. (2018), Hardiningsih, et al. (2019), Anugrah (2017), Arrizqy (2016) and Nurhayati (2015) prove that independence auditor positive influence audit quality. While other research Kertarajasa, et al. (2019), Himmawan et al. (2018) prove auditor independence has negative effect in audit quality. Other research from Prasanti, et al (2019) and Oklivia and Marlinah (2014) shows that independence auditor no effect in audit quality.

These results prove level auditor independence affects the results of audit quality. The audit quality is getting better if the auditor independence is good. Based onprevious research and explanation theory, hypotheses from the research conducted are:

H2: independence auditors effect on audit quality

c. Influence Auditor Experience on Quality Audit

The results of previous research provide results that are not the same between the research conducted. Research conducted by Putri (2020), Prasanti, et al (2019), Oklivia and Marlinah (2014), Arrizqy (2016), and proves experience positive effect in audit quality. Another study conducted by Kertarajasa, et al. (2019) shows experience negative effect in audit quality.

These results indicate experience by the auditor will affect the results of audit quality. Audit quality will increase if the auditor's experience is higher. Based on previous research and explanation theory, hypotheses from the research conducted are:

H3: auditor experience effect on audit quality

d. Influence Time Budget Pressure Auditor in Quality Audit

Results of previous research provide results that are not the same between the research conducted. Research conducted by Anugrah (2017) proves that time budget pressure auditors has positive influence in quality audit. Furthermore, research carried out by Putri (2020), Nurhayati (2015) proved that time budget pressure auditors had a negative influence in quality audit. Research carried out Oklivia and Marlinah (2014) shows the auditor's time budget pressure does not affect audit quality.

The result indicate that auditor's time budget pressure level has an effect in audit quality. More efficient the auditor's time budget pressure will increase audit quality. From previous research and explanation theory, hypotheses from the research conducted are:

H4: time budget pressure effect in quality audit

e. Influence Auditor Competence in Quality Audit Moderated by Auditor Ethics

The results of previous research provide different results between the research conducted. Research by Hardiningsih, et all (2019), Prasanti, et all (2019), and Puspitasari, et al (2019), show auditor ethics increases effect competency variables in audit quality.

While the research conducted by Ramlah, et al. (2018), Kertarajasa, et al. (2019), Himmawan et al. (2018), and Anugrah (2017) prove that auditor ethics weakens the relationship between competency variables and audit quality. Based on previous research and explanation theory, hypotheses from the research conducted are::

H5: auditor ethics moderates effect competency variables in audit quality

f. Influence Auditor Independence in Quality Audit Moderated by Auditor Ethics

The results of previous research provide different results between the research conducted. Research by Ramlah, et al. (2018), Hardiningsih, et al. (2019), Himmawan et al. (2018), and Nurhayati (2015) show auditor ethics increases effect independent variables in audit quality.

While research conducted by Prasanti, et al (2019), Kertarajasa, et al. (2019), and Anugrah (2017) prove that auditor ethics weakens the influence of the independent variable relationship on quality audit. From previous research and explanation theory, hypotheses from the research conducted are:

H6: auditor ethics moderates effect independence in quality audit

g. The Effect of Auditor Experience in Audit Quality Moderated by Auditor Ethics

Results previous research provide different results between the research conducted. Research by Putri (2020), Prasanti, et al (2019), and Nurhayati (2015) shows that auditor ethics increases effect relationship experience variables in quality audit.

Furthermore, research carried out by Kertarajasa, et al. (2019) proves auditor ethics weakens effect the experience variable relationship in quality audit. Based on previous research and explanation theory, hypotheses from the research conducted are:

H7: auditor ethics moderates effect experience in quality audit

h. The Effect of Auditor Time Budget Pressure in Quality Audit Moderated by Auditor Ethics

Results previous research prove results are not the same between the research conducted. Research by Nurhayati (2015) shows that ethics strengthens the relationship between the time budget pressure variable in quality of audit.

While research by Putri (2020), and Anugrah (2017) shows auditor ethics weakens effect time budget pressure variable relationship in audit quality. From research and explanation theory, hypotheses from the research conducted are:

H8: auditor ethics moderates effect time budget pressure in quality audit

Research Model

From description theory and previous research that has been described, the research model to explain the influence independent variable, dependent and moderating variable is as shown below:

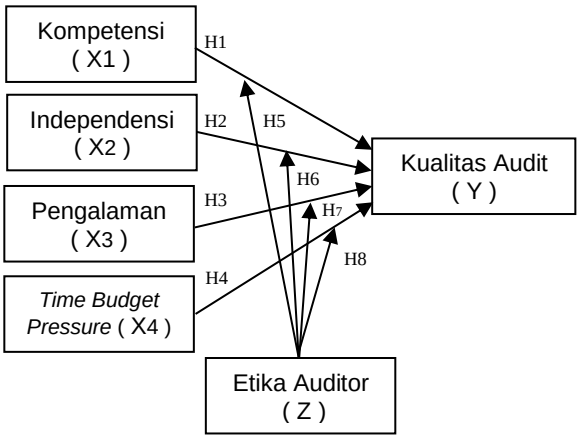


Figure 1. Research Model

MATERIALS AND METHODS

Population in the research conducted includes whole auditors at KAP in Surabaya totaling 47 KAP (Source: from IAPI and KAP Directory 2020). The sampling method in this research is to use purposive sampling for auditors who have worked at KAP Surabaya for a minimum of 1 (one) year.

This research data was collected online by distributing questionnaire addresses made via google form via email and WhatsApp to auditors at KAP in Surabaya. The distribution of online questionnaires was carried out in May 2021. So that there were 58 respondents met the criteria.

Definition Operational and Variable Measurement

a. Auditor Competence (X1)

Competence is one of the requirements for auditors to able a good job, and can be assessed using indicators of general knowledge, special expertise, and personal quality (Sukriah et al. 2009). Competence is measured using 3 (three) indicators and 10 statement items. Measurement of variable competence refer to Sukria et al. (2009) include: Indicator General knowledge, Indicator Special Skills and Personal Quality.

b. Auditor Independence (X2)

Independence is that the auditor has freedom when he looks and behaves in dealing with all parties related to the audit being carried out (Sukriah et al. 2009). Independence is measured using 3 (three) indicators and 9 statement items. Measurement of independence variables referring to Sukria et al. (2009) as follows: Indicator Reporting Independence, Indicator Independence of Work Implementation, Indicator Independence of Programming.

c. Auditor Experience (X3)

Experience is the knowledge of the auditor when conducting an examination seen from the length of work auditing and the number of audit work that has been completed (Sukriah et al. 2009). Auditor experience measured using 2 (two) indicators and 8 statement items. Measurement of auditor experience variables referring to Sukria et al. (2009) as follows: Indicator Number of Audit Tasks and Indicator Length of Work as Auditor.

d. Time Budget Pressure (X4)

Time budget pressure audit is pressure on the auditor during the audit work period that occurs due allocation audit time budget (Arrizqy, 2016). Auditor's time budget pressure is measured using 2 (two) indicators and 6 statement items. Variable measurement time budget pressure auditors refer to Arrizqy (2016) as follows: Auditor Attitude Indicators in Decreasing Audit Quality, Auditor Attitude Indicators in Utilizing Audit Time.

e. Variable Audit Quality (Y)

IAPI (2018:3) indicators of good audit quality are important indicators that quality audits must be carried out according to procedures by KAP and Public Accountants following the code of ethics, professional standards, and current legal provisions. Audit quality is the result of auditor performance derived from standard setting and reliable audit reports. (Sukriah et al. 2009). Audit quality is measured using 2 (two) indicators and 10 statement items. Measurement of audit quality variables refers to Sukriah et al (2009) namely: Quality Indicators of Audit Results Reports, and Audit Compliance Indicators with Auditing Standards.

f. Variable Auditor Ethics (Z)

Auditor ethics are guidelines, norms and also rules that regulate all attitudes, behavior, rights and obligations of an auditor in order to behave ethically and meet the minimum standards of the auditor profession (Arrizqy, 2016). Auditor ethics is measured using 3 (three) indicators and 12 statement items. The measurement of the auditor's ethics variable refers to Arrizqy (2016), namely: Indicators of Professional Responsibility, Indicators of Integrity, Indicators of Objectivity.

RESULTS AND DISCUSSION

Description of Research Variables

Table 1 Descriptive Statistics Test Results

	N	*Min*	*Max*	*Mean*	*Std. Dev.*
Competence	58	28	40	35,14	2,941
Independence	58	27	36	31,81	2,639
Experience	58	23	32	28,03	2,248
Time budget	58	15	24	19,45	2,514
Audit Quality	58	30	40	35,95	2,678
Auditor Ethics	58	38	48	44,38	2,641

Source: processed by the author, 2021

Based on table 1 shows that:

a. Of all respondents, totaling 58 auditors, the competency variable obtained the lowest score of 28, the highest value of 40, the average value of 35.14 and the standard deviation of 2.941. The statement items on the competency variable are 10 items, from the average item obtained 35.14 divided by 10 statement items resulting in a number of 3.51 based on a Likert scale of 1 to 4. So that the competency variable is classified as good.
b. From 58 respondents, the independence variable obtained the lowest value of 27, the highest value of 36, the mean value of 31.81 and the standard deviation value of 2.639. The statement items on the independence variable are 9 items, from the average item obtained 31.81 divided by 9 statement items resulting in the number 3.53 based on a Likert scale of 1 to 4. So that the independence variable is classified as good.
c. From 58 respondents, the experience variable obtained the lowest score of 23, the highest value of 32, the mean value of 28.03, and the standard deviation value of 2.248. The statement items on the experience variable are 8 items, from the average item obtained 28.03 divided by 8 statement items resulting in a number of 3.50 based on a Likert scale of 1 to 4. So that the experience variable is classified as good.
d. From 58 respondents, the time budget pressure variable obtained the lowest value of 15, the highest value of 24, the average value of 19.45 and the standard deviation value of 2.514. The statement items on the time budget pressure variable are 6 items, from the average item obtained 19.45 divided by 6 statement items resulting in a number of 3.24 based on a Likert scale of 1 to 4. So that the time budget pressure variable is classified as good.
e. From 58 respondents, the audit quality variable obtained the lowest score of 30, the highest value of 40, the mean value of 35.95 and the standard deviation value of 2.678. The statement items on the audit quality variable are 10 items, from the average item

obtained 35.95 divided by 10 statement items resulting in a number of 3.60 based on a Likert scale of 1 to 4. So that the audit quality variable is classified as good.

f. From 58 respondents, the auditor ethics variable obtained the lowest value of 38, the highest value of 48, the mean value of 44.38 and the standard deviation value of 2.641. The statement items on the auditor's ethics variable are 12 items, from the average item obtained 44.38 divided by 12 statement items resulting in a number of 3.70 based on a Likert scale of 1 to 4. So that the auditor's ethics variable is classified as good.

Validity Test

From the validity test, all questionnaire items on audit quality, auditor ethics, time budget pressure, experience, independence, and competence variables were declared valid because they had a significantly smaller value < 0.05.

Reliability Test

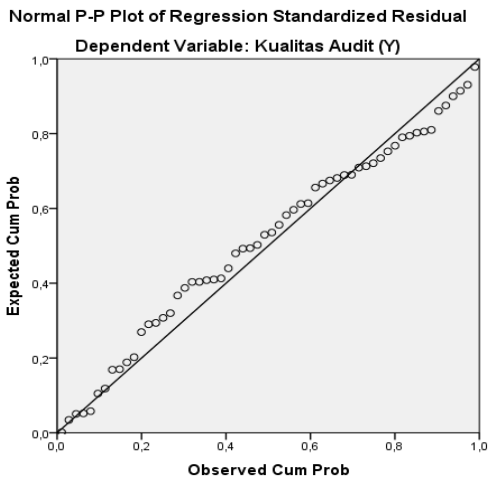
Tablel 2 Reliability Test Results

Variable	N	*Cronbach 's Alpha*	Note.
Competence	10	0.761	Reliable
Independence	9	0.708	Reliable
Experience	8	0.671	Reliable
Time budget	6	0.710	Reliable
Audit Quality	10	0.753	Reliable
Auditor Ethics	12	0.734	Reliable

Source: processed by the author, 2021.

Based on the reliability test conducted, it indicated that all variables resulted in Cronbach's Alpha > 0.6. From the tests conducted, it can be concluded that all research variables are reliable and can be used in the research conducted.

Classic Assumption Test
Normality Test Results



Source: processed by author, 2021

Figure 2. Normality Test Plot Diagram

Based on the normality test output listed above, that the data (points) spread around the diagonal line and follow the direction of the diagonal line, the regression model fulfills the assumption of normality.

Multicollinearity Test Results

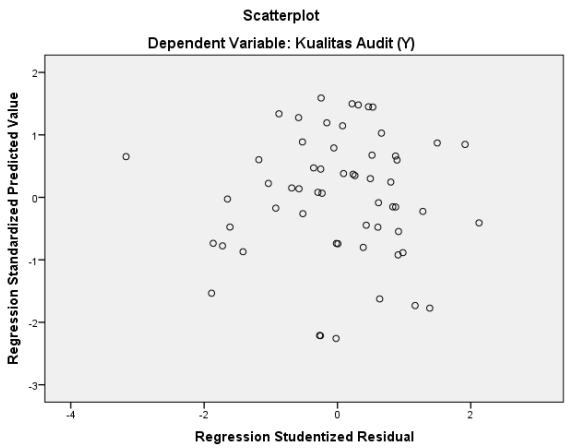
Tablel 3 Test Results Multicollinearity

Model	*Collinearity Statistics*	
	Tolerance	*VIF*
Competence (X1)	0.226	4,425
Independence (X2)	0.107	9,325
Experience (X3)	0.174	5,750
Time budget (X4)	0.542	1,844
Auditor Ethics (Z)	0.125	7,983
Moderation_X1	0.514	1,945
Moderation_X2	0.439	2,278
Moderation_X3	0.506	1,976
Moderation_X4	0.824	1,214

Source: processed by the author, 2021

From the results of the multicollinearity test in table 2 that has been carried out, it produces a variable tolerance value: competence (X1) = 0.226; independence (X2) = 0.107; experience (X3) = 0.174; time budget pressure (X4) = 0,542; auditor ethics (Z) = 0.125; Moderation_X1 = 0.514; Moderation_X2 =0.439; Moderation_X3 =0.506; Moderation_X4 = 0.824; Tolerance value > 0.10 prove that no correlation between independent variable. Results of the VIF value: competence (X1) = 4.425; independence (X2) = 19,325; experience (X3) = 5,750; time budget pressure (X4) = 1.844; ethics (Z) = 7,983; Moderation_X1 = 1.945; Moderation_X2 = 2,278; Moderation_X3 = 1,976; Moderation_X4 = 1.124; less than < 10. From the results of the tests conducted, it shows that no multicollinearity among all the variables studied.

Heteroscedasticity Test Results



Source: processed by the author, 2021

Figure 3. Test Heteroscedasticity

From the results of the tests carried out, the scatterplot graph points spread by randomizing and spreading above and below the 0 value on

the Y line, the point does not form a certain pattern in the test results (Ghozali, 2018). This shows that the regression model does not experience heteroscedasticity problems.

Test results Autocorrelation

Table 4 Test Results Autocorrelation

Model	*R* Square	*Durbin Watson*
1	0.964	2,567

Source: processed by the author, 2021

Based on the autocorrelation test, the Durbin-Watson number = 2,567 at a significance level of 0.05 (5%) with the number of research samples (N) 58 and the number of independent variables being 9 (K = 9) resulting in dL = 1.2416 and dU = 1, 9461. Then the resulting calculation of 4-dU (4 – 1.9461) = 2.0539 less than DW and less than 4-dL (4 – 1.2416) = 2.7584 or (2.0539 < 2.567 < 2.7584), so it can be concluded in the equation there is no decision.

Then the test is carried out with a run test because the previous test was not sure whether there was an autocorrelation or not. The results run test are presented on the table 5.

Table 5 Test Runs Results

	Unstandardized Residual
Asymp.Sig.(2-tailed)	0.185

Source: processed by the author, 2021

From the results the run test, resulted in a significance number of 0.185 > 0.05. Based on the test results, it indicates that there is no negative or positive autocorrelation problem.

Hypothesis Testing

Coefficient of Determination (R2)

Based on the test in table 3, it produces a value (R2) = 0.964 which means that changes in audit quality (Y) can be explained by changes in all variables simultaneously with a value of 96.4% then the difference is influenced by other variables of 3.6% other than the variables studied.

Moderating Regression Equation

In testing the hypothesis, a moderating regression test was carried out with the SPSS 22.0 application. The results of the test are in table 6:

Table 6 Moderating Regression Test Results

Model	*Unstandardized Coefficient*	*t*	*Sig.*
	B		
(constant)	35.518	199.02	0.000
Competence	0.497	3,197	0.002
Independence	0.665	2,950	0.005
Experience	-0.012	-0.66	0.947
Time budget	0.240	2,395	0.021
Auditor Ethics	1,446	6,930	0.000
Moderation_X1	0.832	3,361	0.002
Moderation_X2	-0.047	-0.158	0.875
Moderation_X3	0.560	2,086	0.042
Moderation_X4	-0.248	-2.022	0.049

Source: processed by the author, 2021

From results moderating regression test in table 6, the regression model is obtained as follows:

Y = 35.518 + 0.497 X1 + 0.665 X2 - 0.012 X3 + 0.240 X4 + 1.446 Z + 0.832 |X1–Z| – 0.047 |X2 – Z| + 0.560 |X3 – Z| - 0.248 |X4 – Z|

1) Constant = 35.518; This means that if all the variables of independence, competence, experience, time budget pressure, auditor ethics, ethical moderation with competence, ethics moderation with independence, ethics moderation with experience, and ethical moderation with time budget pressure are zero, then the value obtained from audit quality is zero. at KAP Surabaya is 35,518.
2) The value of the regression coefficient (β1) is 0.497 in the positive direction; This shows that audit quality will increase by 0.497, if the competency variable increases by one unit.
3) The value of the regression coefficient (β2) is 0.665 in the positive direction; this shows that audit quality will increase by 0.665, if the independence variable increases by one unit.
4) The value of the regression coefficient (β3) is -0.012 in the negative direction; This shows that audit quality will decrease by -0.012, if the experience variable increases by one unit.
5) The value of the regression coefficient (β4) is 0.240 in the positive direction; This shows that audit quality will increase by 0.240, if the time budget pressure variable increases one unit.
6) The regression coefficient value (β5) is 1.446 positive direction; this shows that audit quality will increase by 1.446, if the auditor's ethics variable increases by one unit.
7) The value of the regression coefficient (β6) is 0.832 in the positive direction; this shows that audit quality will increase by 0.832, if the relationship between the competence variable and auditor ethics increases one unit.
8) The value of the regression coefficient (β7) is -0.047 in the negative direction; This shows that audit quality decreases by -0.047, if the relationship between the independence variable and auditor ethics increases one unit.
9) The value of the regression coefficient (β8) is 0.560 in the positive direction; This shows that audit quality will increase by 0.560, if the relationship between the experience variable and auditor ethics increases by one unit.
10) The value of the regression coefficient (β9) is -0.248 in the negative direction; This shows that audit quality will decrease by -0.248, if the relationship between the time budget pressure variable and auditor ethics increases by one unit.

F Test

Based on the tests carried out according to table 7:

Table 7 F Test Results

Model	F	*Sig.*
1 Regression	140,861	0.000b

Source: processed by the author, 2021

Based on the hypothesis test with the F test, it is known that the F count value is 140.861 significant at 0.000 <0.05. These results show that simultaneously all the variables studied have a significant influence on audit quality at KAP Surabaya.

t Test

The results of the t test in table 6 are:

From the hypothesis testing with the competency t test, the significant number is 0.002 (0.002 < 0.05), it shows that the competency variable affects audit quality.

For the independence variable, it produces a significant number at 0.005 (0.005 < 0.05), the research results prove that the independence variable affects audit quality.

The experience variable produces a significance value of 0.947 (0.947 > 0.05), it proves experience variable does not influence in audit quality.

The time budget pressure variable produces a significance value of 0.021 (0.021 < 0.05), it shows that the time budget pressure variable affects audit quality.

Auditor ethics variable produces a value = 0.000 (0.000 <0.05), this result proves the auditor ethics variable affects audit quality.

Moderation of auditor ethics with competence (moderation_x1) produces a significant number at 0.002 (0.002 < 0.05), these results indicate the relationship between competence and the moderating variable of auditor ethics affects audit quality.

Moderation of auditor ethics with independence (moderation_x2) produces a significance value of 0.875 (0.875 > 0.05), it shows the relationship between independence and the moderating variable of auditor ethics does not affect audit quality.

Moderation of auditor ethics with experience (moderation_x3) resulted in a significance value of 0.042 (0.042 <0.05), it shows the relationship between experience and the moderating variable of auditor ethics affects audit quality.

Moderation of auditor ethics with time budget pressure (moderation_x4) produces a significance value of 0.049 (0.049 < 0.05), it shows the relationship time budget pressure and the moderating variable of auditor ethics affects audit quality.

Research Results and Discussion

a. The effect competence in audit quality

From t-test conducted, it shows competence have tcount = 3.197 and is significant at 0.002 (0.002 <0.05), which means that the first hypothesis (H1) is approved. These results prove competence positive and significant influence in audit quality at KAP Surabaya.

Results the research carried out are in accordance with attribution theory where the reaction of a person's behavior in an event is based on the influence of external and internal factors. Based on the attribution theory, the internal factor of auditor competence from this research has a positive influence or improves auditor performance for the better. With the better performance of auditors, audit quality also increases.

The results research in accordance with the results of research Ramlah, et al. (2018), Prasanti, et al (2019), Hardiningsih, et al. (2019), Puspitasari, et all (2019), Kertarajasa, et all (2019), Himmawan et all (2018), and Arrizqy (2016) which show that auditor competence have positive influence in audit quality. However, research is not in accordance with research Anugrah (2017), Oklivia and Marlinah (2014) which results in auditor competence not affecting quality audit.

b. The effect independence in audit quality

Based on the t-test conducted, it shows that independence has tcount = 2.950 and is significant at 0.005 (0.005 <0.05), which means the second hypothesis (H2) is approved. These results prove that independence positive and significant influence in audit quality at KAP Surabaya.

Results the research conducted are in accordance with the attribution theory where the reaction of a person's behavior in an event is based on the influence of external and internal factors. Based on the attribution theory, the internal independence factor determines the attitude that comes from within the auditor doing the audit. In this research, independence have positive or increasing influence in auditor performance.

Results the research are in accordance research results Ramlah, et al. (2018), Hardiningsih, et al. (2019), Anugrah (2017), Arrizqy (2016) and Nurhayati (2015) result that independence has positive effect in audit quality. However, not accordance research of Kertarajasa, et al. (2019) and Himmawan et al. (2018) results in auditor independence having a negative effect on audit quality. And also not according to research from Prasanti, et al (2019) and Oklivia and Marlinah (2014) that auditor competence not influence in audit quality.

c. The Effect experience in audit quality.

From result t-test conducted, it shows experience tcount = -0.066 and is significant at 0.947 (0.947 > 0.05), shows the third hypothesis (H3) rejected. This shows that experience influence audit quality in KAP Surabaya.

Results the research carried out show that based on attribution theory, internal factors (experience) and the length of work the auditors have not been able to detect the wrong object of examination. The many tasks of the auditors have not been able to spur the auditors to carry out their duties so that there are no audit assignments that accumulate. In this research, it can be concluded that the internal attribution of experience does not affect the implementation of the audit task. These results can also be interpreted audit quality not effect length the work and number of tasks received auditor.

The research results are not in line the research results of Putri (2020), Prasanti, et al (2019), Arrizqy (2016), and Oklivia and Marlinah (2014) showing that experience positive effect in audit quality. And also not accordance with research Kertarajasa, et al. (2019) which shows experience have negative influence in audit quality.

d. The effect time budget pressure in quality audit.

From the t-test conducted, it shows that time budget pressure has t count = 2.395 and = significant at 0.021 (0.021 <0.05), which means the fourth hypothesis (H4) is accepted. The results prove time budget pressure have positive and significant influence in audit quality at KAP Surabaya.

Results the research conducted are in accordance with the attribution theory where the reaction of a person's behavior in an event is based on the influence of external and internal factors. Based on the attribution theory, the external time budget pressure factor determines the attitude that comes from outside the auditor's self conducting the audit. In this research, time budget pressure has a positive effect or an increase in auditor performance for the better.

The research results in line results research of Anugrah's (2017) showing the time budget pressure has positive influence in quality audit. Research does not match with Putri's (2020), Nurhayati (2015) which prove auditor's time budget pressure have negative effect in audit quality. And also not in accordance with the research of Oklivia and Marlinah (2014) which shows auditor's time budget pressure has no influence in audit quality.

e. Influence auditor ethics moderates the relationship between competency variables in quality audit

Based on the t-test that was conducted, it showed that the moderation of the auditor's ethics with competence (moderation_x1) resulted in t count = 3.361 and significant figure = 0.002 (0.002 <0.05), meaning that the fifth hypothesis (H5) was accepted. This shows that the relationship between competence and the moderating variable of auditor ethics have positive significant influence in audit quality at KAP Surabaya.

Results of the research carried out are in accordance with the attribution theory where the reaction of a person's behavior in an event is based on the influence of external and internal factors. Professional responsibility, integrity and objectivity of the auditor in carrying out the task of improving the influence of competence and audit quality. From the attribution theory, it can be concluded that ethics strengthens the competence variable with audit quality.

The research results are in accordance results of research Hardiningsih, et al. (2019), Prasanti, et al (2019), Puspitasari, et al (2019), show the auditor ethics increases competence in audit quality. However, the research not accordance with research Ramlah, et al. (2018), Kertarajasa, et al. (2019), Himmawan et al. (2018), and Anugrah (2017) which indicate that auditor ethics weakens competence in audit quality.

f. Influence auditor ethics moderates the relationship of the independent variable in quality audit.

Based on the t-test conducted, it shows that moderation auditor's ethics with independence (moderation_x2) has tcount = – 0.007 and is significant at 0.875 (0.875 > 0.05), meaning that the sixth hypothesis (H6) is rejected. This shows that the relationship between independence and the moderating variable of auditor ethics not influence in audit quality at KAP Surabaya.

Results the research show based on attribution theory, the internal factors of auditor ethics which include professional responsibility, integrity and objectivity of auditors in carrying out their duties cannot affect the relationship between the independent variables and audit quality. These results indicate that not all auditors are reliable and trustworthy. In the course of the audit, there are still auditors in carrying out the examination who take sides/cooperate with anyone's wishes during the examination process. Based on attribution theory, research results can be concluded that ethics is not able to influence from independence and audit quality.

Results the research not accordance research results of Ramlah, et al. (2018), Hardiningsih, et al. (2019), Himmawan et al. (2018), and Nurhayati (2015) show that auditor ethics increases the independence variable on

quality audit. The research not accordance research Prasanti, et al (2019), Kertarajasa, et al. (2019), and Anugrah (2017) which resulted in auditor ethics weakening the influence of the relationship between independent variables on audit quality.

g. Influence auditor ethics moderates the relationship of the experience variable to quality audit.

Based on the t-test conducted, it shows that moderation auditor's ethics with experience (moderation_x3) produces t count = 2.086 and is significant at 0.042 (0.042 <0.05), which means the seventh hypothesis (H7) is accepted. This shows that the relationship between experience and the moderating variable of auditor ethics have positive and significant influence in audit quality at KAP Surabaya. Can be interpreted that ethics can strengthen audit experience and quality.

The results of the research carried out are in accordance with attribution theory where the reaction of a person's behavior in an event is based on the influence of external and internal factors. Internal factors of professional responsibility, integrity and objectivity of auditors in carrying out their duties can strengthen the influence from the experience variable and audit quality. Based on the attribution theory, the results in this research concluded that ethics can strengthen influence from the experience variable and quality audit.

Results the research are in line the research results of Putri (2020), Prasanti, et al (2019), and Nurhayati (2015) which show auditor ethics strengthens effect relationship variable experience in quality audit. However, the research not accordance research of Kertarajasa, et al. (2019) shows the auditor ethics weakens the relationship between experience variables on audit quality.

h. Influence auditor ethics moderates the relationship between the time budget pressure variable in quality audit.

Based on the t-test conducted by moderating auditor ethics with time budget pressure (moderation_x4), the t count = -2,022 is significant at 0.049 (0.049 < 0.05), which means the eighth hypothesis (H8) is accepted. This shows that the relationship between experience and the moderating variable of auditor ethics has a negative influence in audit quality at KAP Surabaya. Can be interpreted ethics can weaken time budget pressure in quality audit.

Results the research accordance with the attribution theory where the reaction of a person's behavior in an event is based on the influence of external and internal factors. Internal factors of professional responsibility, integrity and objectivity of auditors in carrying out their duties can reduce the influence from time budget pressure and quality audit. From the attribution theory, the results of this research conclude that ethics weakens the influence from time budget pressure and quality audit variables.

Results this research in line with results research Putri's (2020), and Anugrah (2017) which shows that auditor ethics weakens the influence from time budget pressure and quality audit. However, research not in line research Nurhayati's (2015) which results in auditor ethics strengthening the relationship between the time budget pressure variable on audit quality.

Conclusions and Suggestions

Conclusion

From testing and data analysis, conclusions can be drawn:

1. Competence in this research have positive effect in audit quality at KAP Surabaya.
2. Independence in this research have positive effect in audit quality at KAP Surabaya.
3. Experience in this research has no effect in audit quality at KAP Surabaya.
4. Time budget pressure in this research have positive effect in audit quality at KAP Surabaya.
5. Auditor ethics in this research have positive effect in audit quality at KAP Surabaya.
6. Auditor ethics positively moderates (increases) the relationship between competency variables in audits quality at KAP Surabaya.
7. Auditor ethics is can not moderate the effect independent variables in audit quality at KAP Surabaya.
8. Auditor ethics moderates the positive (increases) the relationship of the experience variable in the audit quality at KAP Surabaya.
9. Auditor ethics moderates the negative (reduces) relationship between the time budget pressure variable in the audit quality at KAP Surabaya.

Limitations

From the discussion that has been carried out, there are several limitations of the study:

1. The study was conducted during the COVID-19 pandemic, so researchers were not free to get respondents.
2. Due to the pandemic conditions and the busyness of KAPs, there are some KAPs who are not willing to become research respondents.
3. Researchers cannot visit KAP directly due to the limitations of the COVID-19 pandemic zone.

Suggestion

From the research discussion, suggestions for research are:

1. Further research is expected to be carried out outside of the COVID-19 pandemic so that researchers are more flexible in obtaining respondents.
2. Subsequent research should be carried out outside of the COVID-19 pandemic and carried out at the KAP not currently busy auditing, so that there are no auditors left at the KAP because the audit task is out of town.
3. Future research is expected to be carried out outside of the COVID-19 pandemic conditions so that they can visit KAP directly.

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