

Effect of Independence, Professionalism, Professional Skepticism and Time Budget Pressure on Audit Quality with Moral Reasoning as Moderation Variables

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Abstract:- This study aims to examine and analyze the effect of independence, professionalism, professional skepticism, and time budget pressure on audit quality with moral reasoning as a moderating variable. The object of research was the auditors at BPK RI South Sulawesi and West Sulawesi Provinces. Determination of the sample using no probability sampling technique with a population of 67 auditors. Data collection using a questionnaire with data analysis using moderated regression analysis (MRA). The result of the research indicate that the independence has a positive effect on audit quality. The professionalism has a positive effect on audit quality. The professionalism skepticism has a positive effect on audit quality. The time budget pressure has a negative effect on audit quality. Moral reasoning moderates the effect of independence on audit quality. Moral reasoning does not moderate the effect of professionalism on audit quality. Moral reasoning moderates the effect of professionalism skepticism on audit quality. Moral reasoning moderates the effect of time budget pressure on audit quality.

Keywords:- Independence, Professionalism, Professional Skepticism, Time Budget Pressure, Moral Reasoning, Audit Quality.

I. INTRODUCTION

One form of inspection by the government is to carry out audits in realizing the management of state finance and accountability. According to Mulyadi (2014: 19) "auditing is a systematic process for obtaining and evaluating evidence objectively about economic events with the aim of establishing a level of conformity between statements and established criteria". Financial statements need to be audited in order to increase the confidence of users of financial statements in the information presented by an entity.

Government audits that aim to monitor, ensure, and assess government accountability are important institutional arrangements in modern government (Liu and Lin, 2012). However, Mardiasmo (2005) explains that there are several weaknesses in government auditing in Indonesia, including

the unavailability of adequate performance indicators as a basis for measuring the performance of both central and local government. This is commonly experienced by public organizations because the output produced in the form of public services is not easily measured.

In the government sector in Indonesia, there are officials who are in charge of auditing accountability reports or government financial reports, both internally and externally. Government audits are carried out internally by the Government Internal Supervisory Apparatus (APIP) and externally by the Supreme Audit Agency (BPK). The BPK is a state institution that is tasked with examining the management and responsibility of state finances, plays an active role in finding and preventing all forms of abuse and misuse of state finances, and providing opinions to improve the quality of management and responsibility for state finances (Primastuti and Suryandari, 2014).

A good government accountability report must be audited according to the standards implemented by the BPK. In planning and conducting an audit, the auditor shall be responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to error or fraud. The audit report will inform the results of an assessment of the correctness, accuracy, credibility, effectiveness, efficiency, and reliability of the information on the implementation of duties and functions of government agencies. This makes the audit report a guarantee regarding the reliability of financial information which requires the auditor to produce quality audits.

Audit quality is the probability that the auditor will properly and correctly find reports of material errors, errors, or omissions in the client's financial statements (De Angelo, 1981). If the auditor can detect and report any material misstatements, the audit process is considered to be of good quality. Based on BPK regulation No. 1 of 2007 states that to maintain audit quality, the audit process needs to be carried out based on an inspection standard. In the preparation of the audit report, there are elements of the resulting report, namely timely, complete, accurate, objective, convincing, clear, and concise.

Audit quality is an important thing for auditors to pay attention to because high audit quality will produce financial reports that can be trusted by users of financial statements. According to Aledwan, et al. (2015) audit quality underlies a belief in the credibility and integrity of the financial statements presented by an entity. This makes auditors must always pay attention to the quality of the audit they produce in line with the high level of trust from the public. However, in practice, there are still a number of auditors who have committed violations, causing a decrease in audit quality.

The emergence of several cases that dragged a number of BPK auditors to reduce public confidence in the quality of the resulting audit. Since 2015-2017 there were at least 6 bribery cases involving 23 BPK auditors. Based on these cases, most of them were bribery cases to change the BPK findings and bribery cases to help smooth the audit process.

Apart from the cases above, the 2019 case that dragged BPK's auditor, Rizal, became a media conversation. It is suspected that Rizal changed the value of the improper financial statements of Rp. 18 billion to Rp. 4.2 billion. This case shows that there are still practices of abuse of authority or positions related to the authority to audit and provide opinions that have an impact on the quality of the resulting audit. Then, research conducted by Algam (2018) shows that there are still BPK audits that do not comply with audit standards. Based on the results of the analysis carried out on the LHP on the 2012 EJ government financial statements, it shows that in the audit conducted by the BPK, there are inappropriate risk assessments and responses, insufficient evidence collected, and neglect of qualitative risk responses. The bribery case and BPK's non-compliance with audit standards affected the quality of the resulting audit.

The emergence of these violation cases has lowered BPK's image and many parties have begun to doubt the quality of audits carried out in a number of ministries or other government agencies. According to Ardelean (2013), a well-known and widely publicized financial scandal has revealed that public trust is being deeply eroded with regard to public perceptions of the audit process. In addition, the low quality of the resulting audits will also provide leeway for government agencies in making budget use deviations (Naibaho, et al. 2014).

Attribution theory explains that a person's behavior is determined by internal factors such as characteristics, abilities, or efforts, and external factors such as environmental conditions, certain situations, or luck. Internally caused behavior is behavior that is believed to be under the personal control of an individual or originating from internal factors. Individuals will behave differently if they feel their internal attributes more than their external attributes (Puspitasari, et al. 2017). There are several internal factors that affect audit quality such as independence, professionalism, and professional skepticism.

Independence is one of the factors that affect audit quality. According to Al-Khaddash, et al. (2013) independence is the mental attitude of an auditor that is not easily influenced or free from the influence of other parties. Independence is an important factor in auditing practice

because many scandals occur due to a lack of auditor independence. There are several studies that examine the effect of independence on audit quality such as research conducted by Dewi, et al. (2017), Mardijuwono and Subianto (2018), then Aprila, et al. (2019) which states that there is a positive effect of independence on audit quality. However, the results of this study are inconsistent with research conducted by Fajriyah and Damayanti (2018) and Fictoria and Manalu (2016) which state that independence has a negative effect on audit quality.

Apart from being independent, auditors also have the responsibility to carry out quality audits by maintaining their professionalism. According to Nugrahaini (2015) in Haryanto and Susilawati (2018), professionalism is the attitude or behavior of auditors in carrying out their profession with sincerity and responsibility in order to achieve their performance well. Several studies on the professionalism of audit quality have been conducted by Lesmana and Machdar (2015), Putri and Mardijuwono (2020), and Sari, et al. (2020) which states that there is a positive effect of professionalism on audit quality. However, the results of these studies are inconsistent with studies conducted by Fatah, et al. (2017), Fictoria and Manalu (2016) which state that professionalism has a negative effect on audit quality.

The next factor that affects audit quality is professional skepticism. Based on BPK regulation No. 1 of 2017, professional skepticism is the auditor's attitude in making critical judgments by always questioning the adequacy and accuracy of the evidence obtained during the audit process. The low level of professional skepticism held by auditors can lead to failure in detecting fraud which will have an impact on the quality of the resulting audit. Several studies on the effect of professional skepticism on audit quality have been conducted by Merawati and Ariska (2018), Siregar, et al. (2019), as well as Landarica and Arizqi (2020) which state that there is a positive effect of professional skepticism on audit quality. However, the results of this study are not consistent with Tawakkal (2019) which states that professional skepticism has a negative effect on audit quality.

The time budget pressure experienced by auditors will also create individual stress due to an imbalance between the tasks and the available time budget. The worst impact of time budget pressure is that auditors plan all necessary procedures and sign these procedures without actually implementing them (Said and Munandar, 2018). In these conditions, the auditor may not be able to detect fraud if he does not carry out important procedures, which will have an impact on the quality of the audit that will be produced. Seeing the negative impact that will affect audit quality, it is important to know the effect of time budget pressure on audit quality. Several studies on the effect of time budget pressure have been conducted by Khadilah, et al. (2015) and Hutabarat (2012) which state that time budget pressure has a positive effect on audit quality. However, the results of this study are inconsistent with research conducted by Primastuti and Suryandari (2014), Apriyas and Pustikaningsih (2016),

and Najib and Suryandari (2017) which state that time budget pressure has a negative effect on audit quality.

One of the important factors for the quality of the results of audits conducted by auditors is applying moral reasoning. According to Rahayuningsih and Widhiyani (2019), moral reasoning is one of the factors in the formation of audit quality. Moral reasoning is a process of determining right or wrong experienced by individuals and is a determining factor in ethical decision making (Januarti and Faisal, 2010). In cognitive development theory, individuals are classified into different levels of moral reasoning which consist of three stages, namely: the conventional level, conventional level, and post-conventional level. Cognitive development theory focuses on the cognitive development of moral reasoning structures (reasoning) that encourage or cause a person to make moral decisions (Mindarti, et al. 2016). A higher level of moral reasoning will influence the behavior and actions of a person's ethical decision-making and support individual choices in implementing the code of conduct with full awareness. Auditors who carry out audits with moral standards will improve the quality of the resulting audit (Naibaho, et al. 2014).

II. LITERATUR REVIEW AND HYPOTHESES DEVELOPMENT

A. Attribution Theory

Attribution theory developed by Fritz Heider in 1958 explains causality attributions. Attribution theory studies the individual's process of interpreting an event or the causes of its behavior. According to Mahdi (2014), attribution theory is part of a behavioral theory that explains a person's perception of the environment that affects him. Perception is a view that a person or several people have through self-experience that can influence a person's attitude and behavior. This theory explains that there are behaviors related to individual attitudes and characteristics (Luthans, 2012). By just looking at their behavior, the attitudes or characteristics of the person can be seen and can also predict a person's behavior in dealing with certain situations.

Attribution is related to assessment and explains how an auditor behaves (Nandiati and Helmy, 2018). Based on attribution theory, a person will be motivated to understand the surrounding environment. The quality of the resulting audit will be determined by internal and external attributions. If an auditor does something based on his personalities such as independence, professionalism, and professional skepticism, it is a dispositional attribution. However, if an auditor does something due to certain circumstances, such as time budget pressure, then it is a situational attribution.

In this research on behavior, attribution theory is used to explain internal attributions to auditors, namely independence, professionalism, and professional skepticism, or external attributions, namely time budget pressure that encourages auditors to influence the quality of the resulting audit. The results of audit quality are highly dependent on

the auditor's perception of the internal and external attributions he has and feels in carrying out each audit task.

B. Cognitive Development Theory

Cognitive development theory was developed by Kohlberg (1969) based on the assumption that there are cognitive processes involved in developing moral reasoning. Moral development is a process when individuals adopt principles and values that change their moral reasoning. This theory assumes that having the opportunity to make decisions and consider ethical issues serves to motivate the maturity of moral judgments (Smith, 1978). This theory also aims to explain the human reasoning process and how individuals tend to develop to be more advanced in their moral judgments.

The theory of moral development regarding moral reasoning is very important as a concept of ethics. One tends to have judgment according to the degree of development in one's moral thinking. Moral development also forms part of the overall moral consciousness when an individual faces an ethical dilemma. Auditors with a high level of moral reasoning development will make morals the basis for decision making and ethical dilemma resolution. This explains that morality becomes the auditor's reference in the process of processing existing information, so that good morality will strengthen auditor behavior regarding decision making in audits. The higher the level of moral development of an auditor, the better the resulting moral reasoning will have an impact on the quality of the resulting audit.

C. Effect Independence on Audit Quality

Attribution theory explains that a person's behavior is influenced by internal factors, namely factors that come from within a person. In other words, every action taken by a person will be influenced by internal factors. Internal factors, namely independence, will influence auditors in understanding their environmental conditions to achieve performance targets in the form of the level of audit quality produced.

Independence is the attitude of the auditor who has no personal interest, is impartial, and is not easily influenced by parties who have an interest in giving his opinion. Auditor independence is shown when performing their duties and obligations. Independence is an attitude that influences the auditor in providing an opinion despite the pressure from the client. Auditors who uphold their independence during the audit process will produce good audit quality.

Research conducted by Dewi, et al. (2017), Mardijuwono and Subiyanto (2018), and Aprilia, et al. (2019) show that independence has a positive effect on audit quality. An auditor who does not have an independent attitude will have an impact on the low quality of the resulting audit process so that the audit report does not match the facts. The existence of independence within the auditor means that the audit opinion given on the audit results of the financial statements has high integrity and objectivity. An independent auditor will be free from pressure from the auditee who wants to influence the audit

so that the opinion is given based on the actual situation. The high level of independence possessed by the auditors will make the resulting audit quality even better.

Based on the description above, the following research hypothesis can be formulated.

H1: Independence has a positive influence on the audit quality

D. Effect of Professionalism on Audit Quality

Attribution theory is an explanation of how to determine a person's or individual's behavior motives. One of these behaviors is influenced by dispositional attributions which are internal factors such as personality traits and self-perceptions that are inherent in an individual. One of the internal factors that influence auditors in producing audit quality is professionalism. Professionalism is an attitude that must be possessed by auditors to produce good audit quality. In conducting audits and preparing audit reports, auditors are required to use their professional skills carefully and thoroughly so as to improve the quality of the resulting audits.

Research conducted by Lesmana and Machdar (2015) shows that auditor professionalism has a positive effect on the quality of examination results. This is also in line with research conducted by Iryani (2017), Putri and Mardijuwono (2020), and Sari, et al. (2020) which shows that professionalism has a positive effect on audit quality. As an auditor, being a professional is an individual responsibility to behave better than just complying with existing laws, codes of ethics, and regulations. Auditors who have a high professionalism attitude carry out audits more responsibly and comply with existing regulations. This will affect the accuracy of the opinion given and will improve audit quality.

Based on the description above, the following research hypothesis can be formulated.

H2: Professionalism has a positive influence on the audit quality

E. Effect of Professional Skepticism on Audit Quality

Attribution theory explains how a person behaves in terms of decision making. The ability of auditors to make decisions in terms of producing quality audits is determined by internal attributions, namely factors originating from the auditor. This ability can be formed through one's efforts, for example by increasing skepticism.

Professional skepticism is the attitude of auditors who bear the mind that always questions and evaluates audit evidence. Auditors who have professional skepticism can gather competent audit evidence. Without the application of professional skepticism, an auditor will not find misstatements and fraud caused by intent. Thus, professional skepticism is an important factor in producing a quality financial report audit.

Research conducted by Merawati and Ariska (2018), Siregar, et al. (2019), then Landarica and Arizqi (2020) stated that the professional skepticism of auditors has a positive effect on audit quality. An auditor who has a high professional skepticism attitude can collect competent audit evidence so that he can easily find misstatements caused by fraud. This will have an impact on the quality of the resulting audit.

Based on the description above, the following research hypothesis can be formulated.

H3: Professional Skepticism has a positive influence on the audit quality

F. Effect of Time Budget Pressure on Audit Quality

Attribution theory explains that a person's behavior is determined by internal factors that come from within a person or external factors, namely factors that come from outside or that lead to the environment that affects a person. In this case, time budget pressure is an external factor that affects the behavior of an auditor in producing audit quality.

Time budget pressure is a potential cause of decreased audit quality behavior. Time budget pressure is a condition that shows auditors are required to make efficient with the time budget that has been prepared or there is a very tight and rigid discussion of budget time. The time for auditing must be allocated in reality, neither too long nor too fast. Thus, too long audit allocations actually make auditors not motivated to be more active in their work. However, if the time allocation given is too narrow, deviant behavior will occur due to a neglected audit program.

Research conducted by Primastuti and Suryandari (2014), Apriyas and Pustikaningsih (2016), then Najib and Suryandari (2017) stated that time budget pressure has a negative effect on audit quality. This is because time pressure can encourage dysfunctional behavior in an auditor. The high level of time budget pressure can cause a decrease in the effectiveness and efficiency of auditing activities which will have an impact on the quality of the resulting audit. The quality of the audit can further decrease if the budgeted time allocation is unrealistic with the difficulty of the audit carried out by an auditor.

Based on the description above, the following research hypothesis can be formulated.

H4: Time budget pressure has a negative influence on the audit quality

G. The Role of Moral Reasoning in Moderating the Effect of Independence on Audit Quality

The cognitive development theory adds an explanation of the structure of reasoning (moral reasoning) in encouraging auditors to dare to make decisions in accordance with findings related to the structures of moral development including independence. Auditors who have moral reasoning will encourage auditors to maintain their independence.

Independence is an auditor's mental attitude that is not biased in making decisions during the audit process. Pressure from clients usually arises in situations where the client does not agree with the results of testing the financial statements, thus causing the client to influence the auditor to take actions that violate ethical standards. The existence of pressure from the client requires auditors to maintain their independence. Audit quality is supported by the extent to which auditors are able to withstand the pressure exerted by clients along with ethical behavior. An auditor who has an independent attitude will issue an audit opinion in accordance with the evidence that has been collected and is not affected by client pressure, resulting in a quality audit. Based on research conducted by Rahayuningsih and Widhiyani (2019), Dewi and Dwirandra (2018), then Mindarti, et al. (2016) stated that moral reasoning strengthens the effect of independence on audit quality. In maintaining an impartial view (independence) in the audit implementation, an auditor requires good moral reasoning, so that it will have an impact on the quality of the resulting audit.

Based on the description above, the following research hypothesis can be formulated.

H5: Moral reasoning moderates the independence on audit quality

H. The Role of Moral Reasoning in Moderating the Effect of Professionalism on Audit Quality

An auditor is required to maintain and improve their professionalism. Professionalism can be defined as an attitude or behavior of auditors in carrying out their profession with seriousness and responsibility in order to achieve the performance of their duties as stipulated in professional standards. An auditor who has a professional attitude will consider whether the information is material or not appropriate because it relates to the type of opinion the auditor will give. Through moral reasoning, auditors are expected to fulfill their professional responsibilities in accordance with moral standards. This is in line with the cognitive development theory which states that auditors who have high moral reasoning will maintain their professionalism if they are faced with a dilemma when their professional values are tested. For auditors who carry out audits in accordance with moral standards, the resulting audit quality will be guaranteed and free from manipulation (Naibaho, et al. 2014).

Based on the description above, the following research hypothesis can be formulated.

H6: Moral reasoning moderates the professionalism on audit quality

I. The Role of Moral Reasoning in Moderating the Effect of Professional Skepticism on Audit Quality

In the theory of moral development (cognitive development theory), it is explained that the higher the level of moral development of an individual, it will produce good moral reasoning to obtain quality decisions. Individuals with a low level of moral reasoning behave differently from individuals who have a high level of moral reasoning when

faced with ethical dilemmas. A high level of moral development will influence auditors in maintaining professional skepticism to produce quality audits.

In conducting an audit, an auditor is required to be disbelieving in the statements or evidence provided by the client. Professional skepticism means that the examiner makes critical judgments in an attitude that always questions the adequacy and accuracy of the evidence obtained during the examination. The existence of moral reasoning will encourage auditors to act in accordance with the applicable code of ethics by maintaining their professional skepticism. Moral reasoning that is owned in solving every problem it faces will make auditors better and wiser in making decisions in gathering audit evidence. The accuracy in gathering evidence will improve the quality of the resulting audit.

Based on research conducted by Mindarti, et al. (2016), it is stated that moral reasoning strengthens the effect of professional skepticism on audit quality. Auditors with a high level of moral reasoning will act in accordance with the applicable code of ethics, so as to avoid dysfunctional behavior. This will have an impact on the accuracy of giving opinions which will improve the quality of audits produced by auditors.

Based on the description above, the following research hypothesis can be formulated.

H7: Moral reasoning moderates the professional skepticism on audit quality

J. The Role of Moral Reasoning in Moderating the Effect of Time Budget Pressure on Audit Quality

Cognitive development theory explains that there are stages for individuals to develop their ability to think morally. These stages determine the level of individual moral reasoning. The higher the level of moral reasoning that is owned, an individual will pay attention to ethical and moral values in making decisions, acting, and dealing with any problems related to ethical perceptions. Auditors who have moral reasoning will easily respond to the pressures that arise from time budget pressure so that it will affect the quality of the resulting audit.

Time budget pressure is the pressure that arises due to the limited resources available in the process of completing a job. With the emergence of time budget pressure, an auditor will respond in two ways, namely functional and dysfunctional. The functional response is the behavior of the auditors to work better by using the best time possible, while the dysfunctional response is the behavior of auditors that has the potential to cause the behavior to decrease audit quality. As a result of the insufficient time set for the assignment, the auditor will work under pressure so that the work will be carried out faster which leads to the possibility of neglecting some of the audit processes.

The problem is when the auditor provides a dysfunctional response which will have an impact on the decline in audit quality so that moral reasoning is needed.

Landarica and Arizqi(2020) found that moral reasoning has a significant effect on the quality of the resulting audit. Moral reasoning is a basic concept and an individual's ability to analyze decisions and determine moral action in dealing with certain social situations, especially when faced with an ethical dilemma. The higher a person's level of moral reasoning, the more likely they are to do the right thing. Thus, auditors who have moral reasoning will respond to time budget pressure functionally in order to produce quality audits.

Based on the description above, the following research hypothesis can be formulated.

H8: Moral reasoning moderates the time budget pressure on audit quality

K. Independence, Professionalism, Professional Skepticism, and Time Budget Pressure Have a Simultaneous Effect on Audit Quality

Attribution theory explains that there are internal and external factors that together influence an individual's behavior. Internal factors are factors that come from within a person, while external factors are factors that come from outside a person's personality such as certain circumstances or situations. Internal and external factors, namely independence, professionalism, professional skepticism, and time budget pressure simultaneously affect the quality of audits produced by auditors.

Research conducted by Landarica and Arizqi (2020) states that independence, moral reasoning, and professional skepticism affect audit quality with a contribution of 48.9%. Research conducted by Arisinta (2013) states that competence, independence, time budget pressure, and audit fees simultaneously affect audit quality. Then, research conducted by Harsanti and Whetyningtyas (2014) states that the competence, independence, and professionalism of auditors simultaneously affect audit quality. Independency, professionalism, professional skepticism, and time budget pressure together will improve the quality of the resulting audit. The higher the professionalism of an auditor, his professional skepticism, and supported by an attitude of independence and responding to time budget pressure with a functional response, the better the resulting audit quality.

Based on the description above, the following research hypothesis can be formulated.

H9: Independence, professionalism, professional skepticism, and time budget pressure have a simultaneous effect on audit quality

III. RESEARCH METHODS

This research is a quantitative approach. This type of research is explanatory research, namely research that combines several research variables that have been tested before. Collecting data in this study using a survey design by giving questionnaires to respondents.

The variables in this study consisted of the dependent variable, the independent variable, and the moderating variable. The dependent variable used is independence, professionalism, professional skepticism, and time budget pressure, the independent variable is audit quality, then the moderating variable is moral reasoning.

A. Population and Sampel

The population in this study were 105 auditors at BPK RI Representatives of South Sulawesi and West Sulawesi in Indonesian. Sampling in this study using a nonprobability sampling method. All populations in this study were sampled, so this study used census or total sampling techniques.

B. Measurement

This study examined six variables, namely the independence, professionalism, professional skepticism, time budget pressure, and audit quality. These variables are measured with instruments used and developed in previous studies, the location of the independence by Landarica and Arizqi (2020), the professionalism by Kristianto and Hermanto (2017), the professional skepticism by Landarica and Arizqi (2020), time budget pressure by Dwimilten and Riduwan (2015), moral reasoning from Landarica and Arizqi (2020), and audit quality by Landarica and Arizqi (2020).

IV. RESULT

A. Statistic Descriptive and Reliability Test

Based on the result of data tabulation on 67 questionnaires show that independence, professionalism, professional skepticism, time budget pressure, moral reasoning, and audit quality in BPK RI Representatives of South Sulawesi and West Sulawesi in Indonesian are good enough based on the respondents perception in this study.

| Variable | Min | Max | Means |
|-----------------------------|-----|-----|-------|
| Independence(X1) | 2 | 5 | 4,27 |
| Professionalism(X2) | 3 | 5 | 4,45 |
| Professional Skepticism(X3) | 3 | 5 | 4,27 |
| Time Budget Pressure (X4) | 2 | 5 | 3,74 |
| Moral Reasoning(Z) | 3 | 5 | 4,17 |
| Audit Quality (Y) | 3 | 5 | 4,35 |

Table 1:- Variable Descriptive Statistics

In this study, we use reliability test to determine the extent to which the measurement results remain consistent if done twice or more of the same symptoms using the same measuring instrument. A variable is said to be reliable if it

has a Cronbach Alpha value > 0.60 (Sekaran, 2016). The following are the results of testing the reliability of research data:

| Variable | Alpha coefficient Standard | Cronbach's Alpha | Results |
|-----------------------------|----------------------------|------------------|----------|
| Independence(X1) | 0,60 | 0,859 | Reliable |
| Professionalism(X2) | 0,60 | 0,914 | Reliable |
| Professional Skepticism(X3) | 0,60 | 0,897 | Reliable |
| Time Budget Pressure(X4) | 0,60 | 0,837 | Reliable |
| Moral Reasoning (Z) | 0,60 | 0,895 | Reliable |
| Audit Quality (Y) | 0,60 | 0,911 | Reliable |

Table 2:- Reliability Testing Result

B. Regression Analysis

After conducting data characteristic processing, descriptive statistic and reliability test, then this research conducted further analysis by using *Moderated Regression Analysis* (MRA). This regression analysis was carried out with two stages of testing. The first step is multiple regression without moderation. The second step is a regression that is done with emotional quotient moderation variables.

➤ *Regression Analysis without Moderation Variable.*

The results of multiple regression testing without moderation variables can be seen in the following table:

Regression Test Results without Moderation Variable

| Variable | Coefficient | T | Sig. | Results |
|-------------------------|-------------|-------|-------|---------|
| Constanta | 13,011 | | | |
| Independence | 0,412 | 3,631 | 0,001 | Sig. |
| Professionalism | 0,228 | 2,084 | 0,041 | Sig. |
| Professional Skepticism | 0,193 | 2,208 | 0,031 | Sig. |
| Time Budget Pressure | -0,172 | 4,546 | 0,011 | Sig. |

$\alpha = 5\% = 0,05$
RSquare= 0,654

Table 3:- Regression test without moderation variable result

Based on the results of the regression test above, mathematical equations can be arranged as follows:
 $Y = -13,011 + 0,412X1 + 0,228X2 + 0,193X3 + -0,172X4 + e \dots (1)$

From the above equation, it can be seen that the coefficient value for the three independent variables is positive and one negative. This shows that the influence of independence, professionalism, professional skepticism, and time budget pressure is directly proportional to the audit quality.

Table 3 also shows that the independence, professionalism, professional skepticism, and time budget pressure show a significant effect on audit quality. This can be seen from the probability value that is smaller than 0.05, where the independence probability value is 0.001, professionalism probability value is 0.041, professional skepticism probability value is 0.031, and time budget pressure is 0.011. These results indicate that all independent variables have a significant effect on the dependent variable.

The coefficient of determination R square on the test results shows a value of 0.654 or 65.40%. These results indicate that the variable audit quality is influenced by 65.40% by Independence (X1), Professionalism (X2), Professional Skepticism (X3), and Time budget pressure (X4). Meanwhile, the remaining 34.60% was influenced by other variables outside the independent variables examined in this study.

➤ *Moderated Regression Analysis*

The results of multiple regression testing with moral reasoning (Z) moderation variables can be seen in the following table:

Regression Test Results with Z Moderation Variable

| Variable | Coefficient | T | Sig. | Results |
|-------------------------|-------------|--------|-------|---------|
| Constanta | 137,045 | | | |
| Independence | 0,043 | 2,502 | 0,015 | Sig. |
| Professionalism | 0,018 | 1,194 | 0,238 | NonSig. |
| Professional Skepticism | 0,021 | 2,099 | 0,040 | Sig. |
| Time Budget Pressure | -0,029 | -2,623 | 0,011 | Sig. |

$\alpha = 5\% = 0,05$
 RSquare= 0,810

Table 4:- Regression test results with Z moderation variable

The coefficient of determination R square in the test results above shows a value of 0.810 or 81.00%. These results indicate that the audit quality variable (Y) is influenced by 81.00% by independence (X1), professionalism (X2), professional skepticism (X3), and time budget pressure (X4) after interacting with the moral reasoning (Z) variable. The remaining 19.00% is influenced by other variables outside the independent variables studied in this study.

Based on the results of the regression test after being reliable with the variable moral reasoning (Z), the following mathematical equation can be compiled

$$Y = 137,045 + 0,043X1.Z + 0,018X2.Z + 0,021X3.Z + -0,029X4.Z + e \dots(2)$$

It is known that the independence variable (X1) is moderated by moral reasoning (Z) and the probability value is 0.015. The probability value is smaller than 5% ($0.015 < 0.50$), so partially the independence (X2) moderated by the moral reasoning (Z) has a significant effect on audit quality (Y). The coefficient value for the interaction of the independence variable moderated by moral reasoning has a positive value of 0.043. This means that the higher moral reasoning (Z), the higher the effect of the independence (X2) on the resulting audit quality. This indicates that the variable moral reasoning (Z) strengthens the effect of independence (X2) on audit quality (Y).

While the professionalism (X2) is moderated by moral reasoning (Z), the probability value is 0.238. The probability value is greater than 5% ($0.238 > 0.50$), so partially the professionalism (X1) is moderated by moral reasoning (Z) has a significant effect on audit quality (Y). This indicates that the variable moral reasoning (Z) is not able moderate the influence of professionalism (X2) on audit quality (Y).

While the professional skepticism variable (X3) is moderated by moral reasoning (Z) and the probability value is 0.040. The probability value is smaller than 5% ($0.040 < 0.50$), so partially the professional skepticism (X3) moderated by the moral reasoning (Z) has a significant effect on audit quality (Y). The coefficient value for the interaction of the professional skepticism variable moderated by moral reasoning has a positive value of 0.021. This means that the higher moral reasoning (Z), the higher

the effect of the professional skepticism (X3) on the resulting audit quality. This indicates that the variable moral reasoning (Z) strengthens the effect of professional skepticism (X3) on audit quality (Y).

While the time budget pressure variable (X4) is moderated by moral reasoning (Z) and the probability value is 0.011. The probability value is smaller than 5% ($0.011 < 0.50$), so partially the time budget pressure (X4) moderated by the moral reasoning (Z) has a significant effect on audit quality (Y). The coefficient value for the interaction of the time budget pressure variable moderated by moral reasoning has a negative value of -0.029. This means that the higher moral reasoning (Z), the weakened effect of the time budget pressure (X4) on the resulting audit quality. This indicates that the variable moral reasoning (Z) weaken the effect of time budget pressure (X4) on audit quality (Y).

V. DISCUSSION

A. Independence Has a Positive Effect on Audit Quality

The results of hypothesis testing indicate that hypothesis 1 which states that independence has a positive and significant effect on audit quality is accepted. Empirically it can be proven by auditors who work at the BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian. This shows that the higher the independence of the auditor, the higher the quality of the resulting audit is because the auditors present an objective, reliable and honest view of the audited financial statements. Conversely, if the independence of an auditor is low, the resulting audit quality will decrease.

The results of this study support the attribution theory which states that a person's behavior is influenced by internal factors, namely factors that lead to aspects of individual behavior or something that already exists in a person such as independence. The independent attitude shown by the auditor will affect the quality of the resulting audit because it is an internal factor that encourages the auditor to take action.

These results support the research conducted by Dewi, et al (2017), Aprila, et al (2019), then Lesmana and Machdar (2015) which state that independence has a positive effect on audit quality. Auditor independence is an important factor that has an impact on the quality of the resulting audit. The high level of independence of the auditor will produce financial reports that are in accordance with the facts and free from the influence of parties that may influence the audit opinion. This will have an impact on improving audit quality and encourage public confidence in the quality of audits produced by auditors. Quality audit results can make it easier for users of financial statements in the decision-making process.

B. Professionalism Has a Positive Effect on Audit Quality

The results of hypothesis testing indicate that hypothesis 2 which states that professionalism has a positive and significant effect on audit quality is accepted. Empirically it can be proven by auditors who work at the

BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian. This shows that the higher the professionalism of the auditors, the higher the quality of the resulting audit. An auditor who has a high level of professionalism will be more responsible for the implementation of the audit by considering whether or not the appropriate information will have an impact on the audit opinion, resulting in a quality audit.

The results of this study support the attribution theory which states that a person's behavior in dealing with certain situations is influenced by internal factors, one of which is professionalism. Internal and external factors in attribution theory have been stated to affect the evaluation of individual performance. Auditor characteristics such as professionalism are one of the determinants of the resulting audit quality because it is an internal factor that encourages a person to take action. Auditors who have a professional attitude will be responsible for carrying out their duties diligently and thoroughly so that it will improve the quality of the audits they produce.

These results support research conducted by Putri and Mardijuwono (2020), Sari, et al (2020), Iryani (2017) which state that professionalism has a positive and significant effect on audit quality. The attitude of professionalism is an important factor for auditors to be able to grow the trust of users of financial statements on the opinions generated. An auditor who has a professional attitude will carry out the audit with full responsibility so that it can produce an audit opinion according to predetermined standards and will improve the quality of the resulting audit.

C. Professional Skepticism Has a Positive Effect on Audit Quality

The results of hypothesis testing indicate that hypothesis 3 which states that professional skepticism has a positive and significant effect on audit quality is accepted. Empirically it can be proven by auditors who work at the BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian. This shows that the higher the professional skepticism the auditor has, the higher the quality of the resulting audit will be. This means that auditors who have a high professional skepticism attitude will be more appropriate in collecting audit evidence so that it has an impact on the accuracy of giving opinions which will improve the quality of the resulting audit.

The results of this study support the attribution theory which states that there are causes for a person's behavior, one of which is internal factors, which are factors inherent in personal or personal characteristics and qualities such as auditor professional skepticism. Attribution deals with judgment and describes how an auditor behaves. The auditor's attitude in producing good audit quality is determined by internal factors such as his professional skepticism.

These results support research conducted by Merawati and Ariska (2018), Siregar, et al (2019), and Landarica and Arizqi (2020) which state that professional skepticism has a

positive effect on audit quality. Auditors with high professional skepticism will always feel alert to the possibility of material misstatement due to intent or error. The auditor does not easily accept the explanation given by the auditee but will ask questions to obtain reasons, evidence, and confirmation regarding the object being audited. The existence of the auditor's professional skepticism will have an impact on the accuracy of providing opinions and improve the quality of the resulting audit.

D. Time Budget Pressure Has a Negative Effect on Audit Quality

The results of hypothesis testing indicate that hypothesis 4 which states that time budget pressure has a negative and significant effect on audit quality is accepted. Empirically it can be proven by auditors who work at the BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian. This shows that the higher the time budget pressure received by the auditors, the lower the audit quality will be. This shows that in conducting audits, auditors often experience time budget pressure because they have to complete the audit within a specified time. The effect of time budget pressure becomes serious when the auditor ignores several audit procedures to meet the predetermined audit deadlines so that it will have an impact on the decline in audit quality.

The results of this study support the attribution theory which states that a person's behavior is determined not only by internal factors but also by external factors that influence it. External factors are factors that come from outside of a person or situations that can affect someone such as time budget pressure. Time budget pressure is a situation when the auditor is under pressure to complete the audit procedure at a predetermined time. These pressures may cause the auditor to perform fewer audit tests than is necessary. The auditor's response to time budget pressure will affect the auditors in producing audit quality.

The results of this study support research conducted by Primastuti and Suryandari (2014), Apriyas and Pustikaningsih (2016), then Najib and Suryandari (2017) which state that time budget pressure has a negative effect on audit quality. Time budget pressure causes individual stress when the time available is not balanced with the number of assigned tasks. This will affect the attitudes and behavior of auditors by skipping several audit procedures to minimize time. The reduction of some of these audit procedures makes the collection of audit evidence ineffective, thus reducing the quality of the resulting audit.

E. Moral Reasoning Has an Effect on Moderating Independence on Audit Quality

The results of hypothesis testing indicate that hypothesis 5 which states that moral reasoning strengthens the effect of independence on audit quality is accepted. Empirically it can be proven by auditors who work at the BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian. This shows that auditors with a high level of moral reasoning will maintain their independence when faced with ethical dilemmas without

being affected by the pressure exerted by the auditee. Auditors with moral reasoning carry out audits in accordance with applicable standards and codes of ethics so as to improve the quality of the resulting audit.

The results of this study are in line with cognitive development theory which states that moral reasoning is the basis of ethical behavior. Moral development is very important for an auditor because it can directly influence how the auditor considers and resolves moral dilemmas. Auditors who have high moral reasoning development have little chance of engaging in unethical behavior. This is shown by maintaining an independent attitude when faced with pressures that can affect the resulting audit opinion, thereby improving audit quality.

The results of this study support the research conducted by Rahayuningsih and Widhiyani (2019), Dewi and Dwirandra (2018), Mindarti, et al (2016) which state that moral reasoning strengthens the effect of independence on audit quality. The existence of moral reasoning will show the actions that should be taken as an auditor. Auditors with high moral reasoning will maintain their independence by not being intimidated by anyone. The auditor will make decisions based on objective considerations so that the opinions related to the audited financial statements are in accordance with the actual conditions. Audit opinion that is reported in actual conditions will improve the quality of the resulting audit.

F. Moral Reasoning Has an Effect on Moderating Professionalism on Audit Quality

The results of hypothesis testing indicate that hypothesis 6 which states that moral reasoning moderates the effect of professionalism on audit quality is rejected. The findings of this study indicate that auditors who have a high level of moral reasoning will not affect the professionalism of auditors in producing quality audits. This shows that, after the professionalism variable interacts with moral reasoning, the resulting effect is insignificant compared to before this variable interacts.

The results of this study indicate that respondents in taking an action have not been based on the size or size of the impact of the benefits received or useful for the common interest. This means that if an action has the greatest beneficial impact on the majority of users of financial information, then that action is good. This explains that although the professionalism of the auditors at the BPK RI Representatives of South Sulawesi and West Sulawesi in Indonesian is good, the auditors in carrying out the audit have not been supported by reasoning about the consequences that will be received. The moral quality of an action depends on the consequences or consequences it carries. The quality of moral reasoning that is still lacking in terms of the utilitarianism attitude of the auditors cannot have an effect on professionalism in producing audit quality. This is what is considered to be the cause so that the moral reasoning variable does not moderate the effect of professionalism on audit quality. Based on research conducted by Januarti and Faisal (2010), Mindarti, et al

(2016), Merawati and Ariska (2018) state that moral reasoning has no effect on audit quality. Research shows that the moral reasoning that is owned by one auditor with another auditor is different so that the level of moral reasoning does not affect the quality of the resulting audit.

G. Moral Reasoning Has an Effect on Moderating Professional Skepticism on Audit Quality

The results of hypothesis testing show that hypothesis 7 which states that moral reasoning strengthens the effect of professional skepticism on audit quality is accepted. Empirically it can be proven by auditors who work at the BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian. This shows that auditors with a high level of moral reasoning will act and behave in accordance with ethics by maintaining their professional skepticism. The existence of moral reasoning encourages the auditor to understand and be aware of every consequence of the decisions made in the audit process. This awareness causes the auditor to be more careful in assessing any audit evidence and makes the auditor more skeptical.

The results of this study are in line with cognitive development theory which states that moral reasoning is the basis of ethical behavior. based on cognitive development theory explains that an individual develops from a lower stage of moral development to a higher stage of moral development. Thus, the higher the level of moral reasoning an individual has, the more ethical his behavior will be by maintaining his professional skepticism. This is because the internalization of authority and understanding regarding justice, principles, and individual rights will increase in line with the increasing level of morality.

The results of this study support research conducted by Mindarti, et al. (2016) which states that moral reasoning strengthens the effect of professional skepticism on audit quality. Then, Graffikin and Lindawati (2012) state that moral reasoning in each individual is one of the factors that can build and increase the effectiveness of the implementation of values in the code of ethics. Auditors who carry out audits with high moral standards will maintain an attitude of professional skepticism by further reviewing the evidence provided by the auditee in order to provide the right opinion. Syamsuriana, et al (2019) also stated that the forms of moral reasons can be seen from the behavior shown at work, and when moral considerations have been implemented it will have an impact on increasing the quality of a job. This shows that the existence of moral reasoning can increase professional skepticism that affects the accuracy of the auditor's opinion so that it will improve the quality of the resulting audit.

H. Moral Reasoning Has an Effect on Moderating Time Budget Pressure on Audit Quality

The results of hypothesis testing show that hypothesis 8 which states that moral reasoning weakens the effect of time budget pressure on audit quality is accepted. Empirically it can be proven by auditors who work at the BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian. This shows that the

existence of moral reasoning owned by auditors will weaken the effect of time budget pressure on audit quality. The auditor's moral reasoning plays an important role in decision making when faced with a situation where time budget pressure occurs. Time budget pressure is a pressure that can affect audit quality. That is, when auditors are faced with perceived time budget pressures due to the increased complexity of tasks with limited deadlines, they encourage auditors to engage in behaviors and actions that are inconsistent with previously believed behaviors and beliefs. Auditors with moral reasoning solve ethical dilemmas by using moral norms and principles so that they do not make time budget pressure a pressure, but rather an impetus to be more efficient in their time. The auditor's response to the time budget pressure will improve the resulting audit quality.

The results of this study are in line with cognitive development theory which states that an individual's ability to solve ethical dilemmas is influenced by the level of moral reasoning he has. The higher the level of moral reasoning a person has, the more likely they are to do the right thing when faced with a situation under pressure.

The results of this study are consistent with Landarica and Arizqi (2020) finding that moral reasoning has a significant effect on the quality of the resulting audit. Then, Forsyth (1992) in Febrianty (2011) states that something that determines a person's behavior as an answer to ethical problems is his personal moral philosophy. Siregar, et al. (2019) also stated that moral reasoning is an important factor to produce quality government financial report audits. This shows that auditors with moral reasoning will be more appropriate in making decisions in carrying out audits even when they are under pressure so that it will improve the quality of the resulting audit.

1. Independence, Professionalism, Professional Skepticism, and Time Budget Pressure Simultaneously Affect Audit Quality

The results of testing hypothesis show that hypothesis 9 which states that independence, professionalism, professional skepticism, and time budget pressure simultaneously have a positive and significant effect on audit quality, is accepted. Empirically it can be proven by auditors who work at the BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian. This shows that the attitude of independence, professionalism, professional skepticism, and time budget pressure together will affect the quality of the resulting audit. This means that the higher the independent attitude an auditor has, the more professional the attitude will be, then the more alert and careful the auditee is to audit evidence despite the predetermined time budget.

The results of this study support the attribution theory which states that a person's behavior is determined by internal and external factors that can influence it. Internal factors are factors that come from within an individual such as independence, professionalism, and professional skepticism, while external factors are factors that come from

outside or a situation that affects a person such as time budget pressure. These internal and external factors will influence auditors in producing audit quality.

The results of this study support the research conducted by Landarica and Arizqi (2020) which states that independence, moral reasoning, and professional skepticism affect audit quality with a contribution of 48.9%. Research conducted by Arisinta (2013) states that competence, independence, time budget pressure, and audit fees simultaneously affect audit quality. Then, research conducted by Harsanti and Whetyningtyas (2014) states that the competence, independence, and professionalism of auditors simultaneously affect audit quality. Auditors who carry out the audit with a professional attitude and are not affected by the pressures given by the auditee during the audit process will improve the quality of the resulting audit. Likewise with the attitude that an auditor has when working responsibly and having an alert attitude towards various statements and evidence provided by the auditee, the audit opinion given is in accordance with the actual situation and will improve the quality of the resulting audit, even though it is limited by time budget. predetermined.

VI. CONCLUSION

Based on the results of hypothesis testing and discussion of independence, professionalism, professional skepticism, and time budget pressure on audit quality with moral reasoning as a moderating variable, the following conclusions can be drawn.

1. Independence has a positive and significant effect on audit quality. These findings indicate that auditors who work at the BPK Representatives of South Sulawesi and West Sulawesi Provinces in Indonesian have good independence so that they improve the quality of the resulting audits.
2. Professionalism has a positive and significant effect on audit quality. These findings indicate that the auditors who work at the BPK Representatives of South Sulawesi and West Sulawesi Provinces in Indonesian have good professionalism so as to improve the quality of the resulting audits.
3. Professional skepticism has a positive and significant effect on audit quality. These findings indicate that auditors who work at BPK Representatives of South Sulawesi and West Sulawesi Provinces in Indonesian have good professional skepticism, thereby improving the quality of the resulting audits.
4. Time budget pressure has a negative and significant effect on audit quality. These findings indicate that the auditors who work at the BPK Representatives of South Sulawesi and West Sulawesi Provinces in Indonesian when experiencing time budget pressure, the resulting audit quality will decline.
5. Moral reasoning is able to moderate the effect of independence on audit quality. These findings indicate that moral reasoning strengthens the effect of independence on audit quality. This proves that auditors who work at the BPK Representative Office of South Sulawesi and West Sulawesi Provinces in Indonesian

- who have high moral reasoning will increase auditor independence in producing quality audit quality.
6. Moral reasoning is not able to moderate the effect of professionalism on audit quality. These findings indicate that moral reasoning does not significantly moderate the effect of professionalism on audit quality.
 7. Moral reasoning is able to moderate the effect of professional skepticism on audit quality. These findings indicate that moral reasoning strengthens the effect of professional skepticism on audit quality. This proves that auditors who work at the BPK Representative Office of South Sulawesi and West Sulawesi Provinces in Indonesian who have high moral reasoning will increase the professional skepticism of auditors in producing quality audit quality.
 8. Moral reasoning is able to moderate the effect of time budget pressure on audit quality. These findings indicate that moral reasoning weakens the effect of time budget pressure on audit quality. This proves that auditors who work at the BPK Representative Office for South Sulawesi and West Sulawesi Provinces in Indonesian who have high moral reasoning will reduce the effect of time budget pressure, thereby increasing the quality of the resulting audit.
 9. Independency, professionalism, professional skepticism, and time budget pressure simultaneously affect audit quality. These findings indicate that auditors who work at BPK Representatives of South Sulawesi and West Sulawesi Provinces in Indonesian have an attitude of independence, professionalism, professional skepticism, and time budget pressure which together affect the quality of audits produced by auditors.

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