



The Effect of Accountability and Due Professional Care on Audit Quality with Auditor Ethics and Experience as Moderation Variable

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Abstract, this research aims to test and analyze the effect of accountability and due professional care on the quality of audits with auditor ethics and experience as moderation variables. The object of the study is the auditor at the Public Accounting Firm of Makassar. The determination of samples using *Nonprobability technique* with population in this study was 85 auditors. Data collection using questionnaires with data analysis using *moderated regression analysis (MRA)*. The results showed that: (1) accountability and due professional care had a positive and significant impact on audit quality. (2) auditor ethics have a positive and significant effect in moderating accountability and due professional care to audit quality. (3) experience has a positive and significant effect in moderating accountability and due professional care to audit quality.

This research helps enrich literature for the development of science and also as a consideration material for auditors to better maintain the value of *accountability and attitude due professional care* in order to improve the quality of financial audits, so that the resulting financial statements can be accounted for for the wearer.

Keywords: accountability, *due professional care*, auditor ethics, experience, audit quality.

I. Introduction

The rapid development of the business world and increasing results in more complex competition and problems. This is why public accountant audit services are increasingly needed. Because the audit results of the financial statements are required by investors or other interested parties in decision making (Uli et al., 2016).

Public accountants or independent auditors provide services in the field of auditing financial statements made by their clients. Financial statements that provide a variety of financial information that is quantitative as necessary for decision making from both internal and external parties of the company. The Enron scandal is one example, in which Public Accounting Firm (KAP) Arthur Andersen was found guilty of not being independent in terms of examining enron's financial statements that impacted the company's bankruptcy. The large trust of the users of audited financial statements and services provided by public accountants ultimately requires the public accountant to pay attention to the quality of the audits he conducts.

Financial statements are statements designed by the company's management regarding the position of the company's financial statements and business results in a given period consisting of financial position statements, comprehensive earnings statements, equity change reports, and cash flow statements. The need for financial information is growing in line with the development of wealth owned by the public, companies that used to rely solely on private capital are now starting to raise funds from external parties. Therefore, the external party of the company needs this information in its decision making.

The factors that can affect the quality of the audit are the accountability of an auditor. The quality of the auditor's work can be influenced by the sense of responsibility or accountability that the auditor has in completing the audit work. Therefore accountability is a very important thing that an auditor must have in carrying out his work (Mardisar et al., 2007).. Research conducted by Arifin (2019) revealed that

accountability has a positive effect on audit quality, and Kurniawan et al (2013) found that accountability has a positive effect on audit quality.

Due Professional Care is an important factor in auditors that affects the quality of audits. Based on Singgih (2016) *Due Professional Care* is a professional skill tool that carefully allows auditors to obtain adequate confidence that financial statements are free from errors or fraud. *Due Professional Care* is closely related to the quality of audits because when auditors want to produce quality audit reports, auditors must *apply due professional care* in each of their audit assignments in order to gain adequate confidence that financial statements are free from material misrepresentation, a rise caused by errors or fraud. Research conducted by Alam Suryanawa (2017) found that *due professional care had* a positive effect on the quality of audits, and Pramono & Mustikawati (2016) found that *Due Professional Care had* a positive and significant effect on the quality of audits.

Auditors have an obligation to maintain their standards of ethical conduct against the organizations in which they work. In general ethics is a moral principle and an act that is the basis of one's actions so that what is done is seen by society as a commendable act and enhances one's dignity and honor including improving the quality of audits. Research conducted by Sari (2010) and Febriani (2019) found that auditor ethics had a positive and significant influence in moderating accountability limited to audit quality. On the other hand, the results of this study contradict with nainggolan research, n.d (2016) research at the Public Accounting Office of Medan City which found that the ethics of auditors can not moderate the relationship of accountability to the quality of audits.

Auditor ethics is an important thing in the world of public accountants because it is a foundation of one's actions so that it can be seen as a commendable act including improving the quality of audits. in addition to the ethics of the auditor to have, the auditor must also have experience in examining financial statements which is one of the factors that can complicate the quality of the audit. the more experience an auditor has, the more understanding the cause of the error, whether it is purely a mistake or a deliberate error. Research conducted by Iman sari et al (2016) said that the experience had a significant impact on the quality of audits and research from Tahnoon & Adawiyah (2019) saying that the auditor's experience had a significant positive effect on the quality of audits

In this study, researchers used 2 theories namely Attribution Theory and Cognitive Theory. Attribution theory is used to determine the factors that affect the auditor against the quality of the audit, especially on the personal characteristics of the auditor itself. Basically, the personal characteristics of an auditor are one of the determinants of the quality of the audit results to be carried out, while cognitive theory is used in reviewing how an auditor takes a consideration based on his expertise and experience.

II. Research Methodology

The design of the research is a design of the research structure that directs valid, objective, efficient and effective processes and results. The design of this study tests the hypothesis (*hypotheses testing*). The meaning of the hypothesis test is a study decrypted in the form of a statement accompanied by an explanation of the logically estimated relationship between two or more variables so that a solution can be found to solve the problem encountered (Sekaran, 2016). The population in this study is an auditor working at the Public Accounting Firm of Makassar City. The sampling in this study is using a method of *nonprobability sampling*. *Nonprobability sampling* is a sampling technique that does not provide equal opportunities for each element or member of the population to be selected into a sample. Saturated sampling is a sample determination technique when all members of the population are used as samples. This is because the population is relatively small or less than 100 (Sugiyono, 2013). The population in this study was 85 auditors and all populations were sampled, so this study used census techniques or saturated sampling techniques. 0909990

Type of data in this study is the data of subjects with a classification of written responses in response to questionnaires submitted to respondents. The data source used in this study is primary data which is the data obtained from the respondent's answer to the questionnaire used. The method of data collection used in this study is the method of surveying by visiting the public accounting firm that becomes the population and the distribution of questionnaires to senior auditors and junior auditors working for the public accounting firm. Questionnaires are lists of questions that are systematically compiled to share with respondents. The questionnaire is a replication of previous studies that have been used several times.

The validity test is to measure whether or not a questionnaire is valid or the extent to which a measuring instrument is believed to be used as a tool to measure question items in questionnaires on research. Validity tests test how well one or a set of measurement instruments have precisely measured a study concept intended to be measured (Cooper, 2003).

Reliability testing is carried out to determine the level of reliability of the meter. Measuring can be reliable if *the results* of the measurement are accurate and consistent. A reliable questionnaire if *the answer* to the question is consistent and stable over time. Instruments are categorized *as reliable if the reliability* or alpha coefficient is: (a) < 0.6 unreliable, (b) 0.6 – 0.7 acceptable, (c) 0.7 – 0.8 good, and (d) > 0.8 excellent (Ghozali, 2016). In testing the hypothesis on the study, the analysis model used was *Moderated Regression Analysis* (MRA). This test aims to determine the effect of independent variables on dependent variables and their effect after moderation. The first stage is a multiple regression performed in the absence of moderation variables.

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_1.Z_1 + \beta_4.X_2.Z_1 + \beta_5.X_1.Z_2 + \beta_6.X_2.Z_2 + e$$

Description:

- Y = Auditor's Ability to Detect Fraud
- A = Constant
- $\beta_1 - \beta_2$ = Regression Coefficient
- X1 = Accountability
- X2 = Due Professional Care
- Z1 = Auditor Ethics
- Z2 = Experience
- X1. Z1 = Interaction of Accountability to Auditor Ethics
- X2. Z1 = Interaction of Due Professional Care to Auditor Ethics
- X1. Z2 = Accountability-to-Experience Interaction
- X1. Z2 = Interaction of Due Professional Care to Experience
- e = Variable disruptor (error)

III. Research and Discussion Results

Data Regression Analysis

Multiple Linear Regression Analysis

The determinant coefficient value of R Square in the above test results shows a value of 0.606 or 60.60%. These results indicate that audit quality is *Due Professional* affected by 60.60% accountability variable (X1), Due Professional (X2). The remaining 39.40% is influenced by other variables beyond the free variables studied in this study.

Table 4.1 Results of Multiple Linear Regression Analysis

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here
		B	Std. Error	Beta		
1	(Constant)	.126	3.083		.041	.968
	X1	.515	.146	.410	3.527	.001
	X2	.589	.201	.436	2.925	.005
	Z1	.074	.167	.055	.444	.659

Z2	.141	.220	.091	.638	.527
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a. Dependent Variable: Y

Source: Primary Processed Data, 2020

$$Y = 0.126 + 0.515 X1 + 0.589 X2$$

The hypothesis testing in this study was conducted partially using a t test that can be seen as follows.

1. The Effect of Accountability (X1) on Audit Quality (Y)
 On the accountability variable (X1) is obtained a probability value of 0.001. Since the probability value is smaller than 5% ($0.001 < 0.050$), then partial variable accountability (X1) has a significant effect on audit quality variables (Y). based on a coefficient value of 0.515 marked positive, indicating a positive influence. This means that the higher the level of accountability (X1), the higher the quality of the audit (Y). on the other hand, the lower the level of accountability (X1) the lower the quality of the audit (Y).
2. Effect of *Due Professional Care* (X2) on Audit Quality (Y)
 In the *Variable Due Professional Care* (X2) is obtained a probability value of 0.005. Since the probability value is greater than 5% ($0.000 < 0.050$), the *Due Professional Care* (X2) variable partially affects the audit quality variable (Y). based on the postif-marked 0.589 coefficient value, identifying a positive influence. This means that the higher the accountability (X2), the higher the quality of the audit (Y). on the other hand, the lower the accountability (X2) the lower the audit quality (Y).

Moderation Regression Analysis

The Effect of Accountability (X1) on Audit Quality (Y) with Auditor Ethics (Z₁) as a variable

**Table 4.2 Moderation Regression Analysis Results
 Coefficients
 Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here
		B	Std. Error	Beta		
1	(Constant)	14.168	1.620		8.744	.000
	X1. Z1	.450	.069	3.879	2.866	.001
	X2. Z1	.463	.073	4.173	2.524	.002
	X1. Z2	.360	.064	3.808	2.196	.005
	X2. Z2	.542	.068	3.498	2.983	.000

a. Dependent Variable: Y

Source: Primary Processed Data, 2020

$$Y = 14,168 + 0.450 X_1. Z_1$$

From the table above, it is known that the accountability variable with auditor ethics (moderation) has a value of 0.000 below the standard value of significance of 0.05. This indicates that auditor ethics moderates the effect of accountability on audit quality. The coefficient for the interaction of auditor accountability and ethics variables of 0.450 is positive, meaning that the auditor's ethical variables reinforce the effect of accountability on audit quality.

The results of the data analysis also showed that the moderation variable in this study is that auditor ethics is a *pure moderator variable*. Pure moderation is a moderation variable that functions not as an independent variable (X) but is able to interact with other independent variables (X). This is seen from the influence of auditor ethics variables insignificant on audit quality, but the interaction of moderation variables with independent variables of accountability is important to audit quality.

The effect of Due Professional Care (X2) on Audit Quality (Y) with Auditor Ethics (Z1) as a moderation variable

Table 4.3 Moderation Regression Analysis Results Coefficients

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here
		B	Std. Error	Beta		
1	(Constant)	14.168	1.620		8.744	.000
	X1. Z1	.450	.069	3.879	2.866	.001
	X2. Z1	.463	.073	4.173	2.524	.002
	X1. Z2	.360	.064	3.808	2.196	.005
	X2. Z2	.542	.068	3.498	2.983	.000

a. Dependent Variable: Y

Somber: Data Primer Diolah, 2020

$$Y = 14,168 + 0.463 X_2. Z_1$$

From the table above, it is known that *the variable due professional care interacting* with the ethics of the auditor (moderation) has a value of 0.000 below the standard value of significance of 0.05. This indicates that auditor ethics moderates the effect of *due professional care on the* quality of audits. The coefficient for *variable interactions due to professional care and* auditor ethics of 0.463 is positive, which means that the auditor's ethical variables reinforce the influence of *due professional care* on the quality of audits.

The results of the data analysis also showed that the moderation variable in this study is that auditor ethics is a *pure moderator variable*. Pure moderation is a moderation variable that functions

not as an independent variable (X) but is able to interact with other independent variables (X). This is seen from the influence of auditor ethics variables insignificant to audit quality, but the interaction of moderation variables *with independent variables due professional care* significant to the quality of audits.

The Effect of Accountability (X1) on Audit Quality (Y) with Experience (Z2) as a moderation variable

**Table 4.4 Moderation Regression Analysis Results
 Coefficients**

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here
		B	Std. Error	Beta		
1	(Constant)	14.168	1.620		8.744	.000
	X1. Z1	.450	.069	3.879	2.866	.001
	X2. Z1	.463	.073	4.173	2.524	.002
	X1. Z2	.360	.064	3.808	2.196	.005
	X2. Z2	.542	.068	3.498	2.983	.000

a. Dependent Variable: Y

Source: Primary Processed Data, 2020

$$Y = 14,168 + 0.360 X_1 \cdot Z_2$$

From the table above, it is known that the accountability variable with auditor ethics (moderation) has a value of 0.000 below the standard value of significance of 0.05. This shows that the experience of moderating the effect of accountability on audit quality. The coefficient for the interaction of accountability and experience variables of 0.360 is positive, which means that experience variables reinforce the effect of accountability on audit quality.

The results of the data analysis also showed that the moderation variable in this study is that experience is a *pure moderator variable*. Pure moderation is a moderation variable that functions not as an independent variable (X) but is able to interact with other independent variables (X). This is seen from the effect of insignificant experience variables on audit quality, but the interaction of moderation variables with independent variables is significant accountability to audit quality.

Effect of Due Professional Care (X2) on Audit Quality (Y) with Experience (Z₂) as moderation variable

Table 4.4 Moderation Regression Analysis Results Coefficients

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here
	B	Std. Error	Beta		
1 (Constant)	14.168	1.620		8.744	.000
X1. Z1	.450	.069	3.879	2.866	.001
X2. Z1	.463	.073	4.173	2.524	.002
X1. Z2	.360	.064	3.808	2.196	.005
X2. Z2	.542	.068	3.498	2.983	.000

a. Dependent Variable: Y

Source: Primary Processed Data, 2020

$$Y = 14,168 + 0.542 X_2 \cdot Z_2$$

From the table above, it is known that *the due professional care variable* interacting with experience (moderation) has a value of 0.000 below the standard value of significance of 0.05. This shows that the experience of moderating the influence of *due professional care on the* quality of audits. The coefficient for *variable interaction of due professional care and* experience of 0.542 is positive, which means that experience variables reinforce the effect of *due professional care on* audit quality.

The results of the data analysis also showed that the moderation variable in this study is that experience is a *pure moderator variable*. Pure moderation is a moderation variable that functions not as an independent variable (X) but is able to interact with other independent variables (X). This is seen from the effect of insignificant experience variables on audit quality, but the interaction of moderation variables *with independent variables due professional care* significant to audit quality.

Accountability has a positive effect on audit quality

Hypothetical test results indicate that the proposed hypothesis 1 is accepted. Thus, the hypothesis that accountability has a positive and significant effect on the quality of audits. Empirically can be proven in auditors working in public accounting firm (KAP) Makassar City. That is, the higher the accountability of an auditor, then the quality of audits produced by auditors can be accounted for so that the audited financial statements are expected to be more qualified so that the trust of the users of financial statements and the public also increases. Conversely, if the accountability level of an auditor is low then weak audit quality is generated.

The results of this study support attribution theory that assumes that a person's performance and behavior can be influenced by his or her personal abilities derived from internal forces. Accountability is a psychiatric boost that must exist within the auditor where by the encouragement

of the psychiatrist the auditor can account for every action and the consequences of such actions in the environment in which the auditor is located.

These results support research conducted by Arifin (2019) which has found that accountability has a positive effect on the quality of audits, and Kurniawan et al research (2013) found that accountability has a positive effect on audit quality. Each auditor must have his/her professional responsibilities with the highest integrity possible, the accountability that an auditor has can improve the auditor's cognitive processes in making decisions that can be adhered to the quality of the audit.

Due professional care has a positive effect on audit quality

The results of the hypothetical test show that the proposed hypothesis 2 is accepted. Thus, the hypothesis that *due professional care has a positive and significant effect on the quality of audits*. Empirically can be proven in auditors working in public accounting firm (KAP) Makassar City. *Due professional care is an important thing that must be applied to every public accountant in carrying out his/her professional duties in order to achieve adequate audit quality. On the other hand, due professional care is not applied to every public accountant in carrying out his professional duties, resulting in a weak audit quality.*

The results of this study support attribution theory that assumes that a person's performance and behavior can be influenced by his or her personal abilities derived from internal forces. *Due professional care is a professional skill carefully and carefully. Scrutiny and equality in the use of professional skills require auditors to exercise nuanced vigilance of professional sanctity.*

The results of this study support the research of Iswana Dewi & Sundana (2018) revealed that *due professional care has a positive and significant effect on the quality of audits*, and Alam Suryanawa research (2017) found that *due professional care has a positive effect on the quality of audits*. In contrast, dewanto research results (2017) revealed that *due professional care reduces the quality of audits*.

Due Professional Care is closely related to the quality of audits because when auditors want to produce quality audit reports, auditors must apply due professional care in each audit assignment. The careful and careful use of professional proficiency allows auditors to obtain sufficient confidence that financial statements are free from material misrepresentation, a rise caused by errors and fraud.

Auditor ethics strengthens in moderating the effect of accountability on audit quality

The results showed that auditor ethics can strengthen the effect of accountability on the quality of audits produced by auditors working in the Public Accounting Office (KAP) Makassar city.

The results of this study support attribution theory that assumes that a person's performance and behavior can be influenced by his or her personal abilities derived from internal forces. If an auditor has a high level of accountability it will result in quality audit quality because the auditor is guided by the code of conduct.

The results of this study support sari (2018) and Febriani (2019) research which found that auditor ethics have a positive and significant influence in moderating accountability to audit quality. On the other hand, the findings of this study contradict nainggolan research, n.d (2016) research at the Medan Public Accounting Firm which found that auditor ethics cannot moderate the relationship of accountability to the quality of audits.

An auditor who upholds the ethics of the auditor in the work will add accountability to the auditor in completing the audit report, resulting in a quality audit of good quality. An auditor who upholds the ethics of the profession will produce good audit results as well.

Auditor ethics strengthens in moderating the influence of due professional care on audit quality

The results showed that auditor ethics can strengthen the *influence of due professional care on the quality of audits produced by auditors working in the Public Accounting Office (KAP) Makassar city.*

An auditor is important to implement *due professional care*. Auditors are required to always think critically, carefully and carefully against the evidence obtained to achieve good quality of examination. Not only is it required to think critically, carefully and carefully about the evidence obtained, but the auditor must also uphold the code of conduct of the public accountant profession when examining the audit evidence to produce good audit quality therefore, *the higher the due professional care and ethics of the auditor owned by an auditor then the higher the audit results are generated*. Similarly, if the *due professional care and low ethics of the auditor owned by an auditor then weak audit quality is generated*.

This is based on satriatma research (2017) which found that auditor ethics have a positive influence in moderating *due professional care relationship to audit quality*. Research conducted by Ningrum & Budiarta, (2017) found that auditor ethics strengthen the influence *of due professional care on audit quality*.

An auditor who carries out his duties carefully and carefully and by obeying the ethics of the auditor will certainly produce a high-quality audit. Auditors who have a careful and careful attitude in auditing financial statements and implementing the code of conduct of the public accountable profession, then in conducting an examination can gain adequate confidence regarding material or significant inaccuracies will lead to the achievement of as good audit quality.

Experience strengthens in moderating the effect of accountability on audit quality

The findings of this study show that experience can strengthen the effect of accountability on the quality of audits produced by auditors working in the Public Accounting Office (KAP) of Makassar City.

The findings of this study are consistent with the opinion of Libby and Frederick (1990) that experienced auditors not only have the ability to determine errors or cheats, but also have the ability to provide more accurate explanations than less experienced auditors.

This supports research from Imansari et al., (2016) saying that experience has a significant effect on the quality of audits and research from Tjahjono & Adawiyah (2019) saying that the auditor's experience has a significant positive effect on the quality of audits. This is consistent with the opinion of Alim et al, 2007 who said that the experience also impacts every decision taken in the implementation of the audit so it is expected that every decision taken is the right decision. This indicates that the longer the working period of the auditor, the better the quality of the audit will be produced.

Experienced auditors tend to be more skilled and have a better understanding of financial statements, an auditor who has professional experience and responsibilities or accountability with high integrity will ensure good audit quality

Experience strengthens in moderating the influence of *due professional care on audit quality*

The findings of this study show that experience can strengthen the effect of accountability on the quality of audits produced by auditors working in the Public Accounting Office (KAP) of Makassar City.

The findings of this study are consistent with badudu opinion (2002) experience that something or skill about something obtained from the event experienced and already lived and felt in a period of time is confirmed, the findings of this study are reinforced by the opinion of Marcus Puttonen (2011) in his research stated that the more someone performs his audit task, the more experience and knowledge the auditor. Experienced auditors will also be better aware of the cause of the error, whether due to pure error or intentional error.

This supports research conducted by Megayani et al., (2020) revealing that the experience is able to moderate the relationship *between due professional care to audit quality*. On the other hand, the findings of this study contradict research conducted by Izzandini (2019) which reveals that *due professional care moderated by experience has no effect on the quality of audits*.

An experienced auditor tends to be more skilled and has a better understanding in the examination of financial statements, an auditor who has a careful and careful attitude in auditing financial statements then in conducting an examination can gain adequate confidence about material mis serving or significant inaccuracies will lead to the achievement of good audit quality.

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