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**THE EFFECT OF PROFESSIONALISM, INDEPENDENCE, ACCOUNTABILITY AND TIME PRESSURE ON AUDIT QUALITY WITH AUDITOR'S PROFESSIONAL ETHICS AS VARIABLES MODERATING**

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**Abstract:** This study aims to test and proving the effect of professionalism, independence, accountability and time pressure on audit quality with auditor professional ethics as a moderating variable at Indonesian Audit Board representatives of West Sumatra. This study uses quantitative research methods that describe a causal relationship or a causal relationship. In this study, the causal relationship between professionalism, independence, accountability and time pressure on audit quality will be investigated, moderated by the auditor's professional ethics. The population of this research are auditors who work at Indonesian Audit Board representatives of West Sumatra. The sampling technique in this study was using the Saturated Sampling technique. This study uses primary data by distributing questionnaires. Respondent in this study were 70 auditors who worked at the Indonesian Audit Board Representative for West Sumatra. The method used to analyze the data in this study is multiple linear regression analysis and moderate regression analysis using SPSS 25 software. The results of this study indicate that independence, accountability and auditor's professional ethics affect audit quality. Whereas professionalism and time pressure cannot affect audit quality. The relationship between independence and accountability with audit quality can be moderated by the auditor's professional ethics, while the relationship between professionalism and time pressure and audit quality cannot be moderated by the auditor's professional ethics.

**Keywords:** Professionalism, independence, accountability, time pressure, audit quality, ethics professional auditors.

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## INTRODUCTION

Good governance requires a good organizing system. This should cover various sectors, starting from the political sector, social sector, education sector, health sector, to the financial sector. In Indonesia, there is a special institution tasked with overseeing state financial matters, namely the Supreme Audit Agency (BPK).

BPK is given the mandate to carry out audits/examinations through Law of the Republic of Indonesia Number 15 of 2004 concerning Examination of State Financial Management and Responsibility, and Law of the Republic of Indonesia Number 15 of 2006 concerning the Supreme Audit Agency. BPK is a state high institution whose job is to carry out audits on the management and responsibility for managing state finances by the government. In this case BPK carries out its duties and authorities based on article 1 of Law No. 15 of 2006 concerning the Supreme Audit Board.

The trust of users of financial reports in BPK has been shaken by several cases of BPK audit bribery that have occurred in Indonesia. One example is the bribery case committed by the Regent of Bogor against BPK auditors. The Bogor district head bribed

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four BPK auditors with the aim of manipulating the local government's financial reports in order to obtain an unqualified opinion (WTP). According to the KPK (Corruption Eradication Commission), the Bogor Regency Government's financial reports in 2021 are bad and could have an impact on the disclaimer conclusion. The coordinator of the political corruption division of Indonesia Corruption Watch (ICW) assesses that the alleged bribery case involving the Bogor regent shows that the BPK is not serious in carrying out internal improvements and supervision. This shows that the BPK has never been serious about improving its institutions, even though the BPK is one of the institutions that should be at the forefront of eradicating corruption. With cases like this, the public or users of government financial reports doubt the quality of BPK's audit reports.

Audit quality is a complex issue, because there are so many factors that can affect audit quality, which depend on the perspective of each party. The more the auditor is aware of their job responsibilities, the audit quality will be guaranteed and manipulation can be prevented (Iryani, 2017). In carrying out an examination or audit of financial statements, what is needed is a quality work result. This quality work can reflect good auditor performance.

The quality of an audit carried out by an auditor in the study of Prihartini et al (2015) is reflected in three respects, namely process quality (accuracy of professional findings, attitude of skepticism), quality of results (recommendation value, report clarity, and audit benefits), and follow-up of audit results .

The well-known psychologist, Harold Kelley (1973) emphasizes that attribution theory is related to cognitive processes where individuals interpret behavior related to certain parts of the relevant environment (Ferdiansyah, 2016).

Decision-making theory itself is a science that studies how to choose the right alternative to be used as a decision and relates to a person's behavior in the decision-making process.

This theory states that a person has limited knowledge and acts only based on his perception of the situation he is facing. Everyone has a different knowledge structure and that will affect the way of making a decision where it cannot be separated from various social contexts in the form of social, political, economic pressure and influence and so on.

In this study, researchers use decision-making theory because researchers will conduct a perception study to find out the factors that influence auditors on audit quality, especially on the quality of personal auditors who can influence auditors on audit quality.

The term audit quality refers to the ability of an auditor to thoroughly examine financial statements. In carrying out the duties and functions as an auditor, it must be carried out in accordance with auditing standards and the applicable code of ethics. Audit quality is defined as the auditor's tendency to detect fraud in the client's financial statements (Andrian & Nursiam, 2015).

The description of professionalism according to Risandy et al (2019) is that an auditor reflects five things, namely dedication to the profession, social obligations, independence, trust in professional arrangements, and relationships with colleagues in the profession.

Independence is a reflection of the attitude of an auditor to be impartial to anyone

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in auditing (Risandy et al., 2019).

The definition of independence in The CPA Handbook according to E.B. Wilcox is an important auditing standard because the opinion of an independent accountant aims to increase the credibility of the financial statements presented by management. If the accountant is not independent of his client, then his opinion will not provide any additional (Megayani et al., 2020)..

Second, how much effort or thought is given to complete a job. According to Cloyd (1997) people with high accountability can devote more effort or thought than people with low accountability when completing work (Nainggolan, 2016).

Third, how confident are they that their work will be inspected by superiors. The belief that someone else's work will be examined or assessed can increase a person's desire and effort to produce higher quality work.

Time pressure is also defined as an obstacle that occurs in audit engagements due to limited resources in the form of time allocated to carry out all audit tasks (Dewi & Jayanti, 2021).

If the time allocation for the assignment is not sufficient, the auditor will compensate for their work quickly, and only complete important tasks so that it may produce effective performance (Sumartono et al., 2021)

The auditor's professional ethics is also referred to as the perspective of an auditor in carrying out his work which can influence his ethical behavior considerations which in turn affect the desire to do so, then manifest in his behavior or actions (Napitupulu et al., 2021).

## **METHODS**

This research uses quantitative research methods. According to Sugiyono (2014) a causal relationship is a causal relationship. In this study, the causal relationship between professionalism, independence, accountability and time pressure on audit quality is moderated by the auditor's professional ethics.

The type of data used in this research is primary data. The primary data source in this study was obtained from the West Sumatra BPK Office. This data is in the form of a questionnaire which will later be filled in by the Auditors working at BPK West Sumatra who are the selected respondents in this study.

The population used in this study were all auditors who worked at the BPK RI West Sumatra Representative office. At BPK West Sumatra, there are four levels of Auditor positions, namely: (1) First Examiner, (2) Junior Examiner, (3) Middle Examiner, (4) Main Examiner. The number of auditors working at the West Sumatra BPK office is 89 auditors where each level of auditor level consists of 5 middle examiner auditors, 36 junior examiner auditors, and 48 primary examiners, while for the primary examiner level there is no 0.

The sample used in this study is an auditor who works at the West Sumatra BPK office. Determination of the sample in this study using a sampling technique with saturated sampling method. Saturated sampling is a sampling technique when all members of the population are selected/used as respondents or samples.

The dependent variable used in this study is audit quality. Audit quality is measured using eight statement items that describe the level of the auditor's perception of how the quality of the audit process, quality of audit results, and follow-up of audit

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results. The questionnaire instrument used in this study was adopted from previous research conducted by Perdany & Suranta (2012) which has also been used by researcher Layli (2017).

The independent variables in this study are Professionalism (X1), Independence (X2), Accountability (X3), and Time Pressure (X4).

### **Data analysis**

Data processing in this study used the SPSS (Statistical Program for Social Science) Version 25 application with multiple and moderate linear regression analysis techniques with the aim of knowing how the independent variables (professionalism, independence, accountability and time pressure) influence the dependent variable (audit quality). with moderating variable (auditor professional ethics). The tools used in this research are Descriptive Statistical Test, Classical Assumption Test, Data Quality Test, Model Test and Hypothesis Test.

Descriptive statistical analysis was used to provide an overview of the demographics of the respondents and a description of the variables in the study (professionalism, independence, accountability, time pressure, audit quality and auditor professional ethics).

This study uses the TCR technique (Respondent Achievement Level) to analyze the data that has been collected. The research method shows an assessment of the "Master Scale" scale, which is a measurement scale that generally shows five levels of a particular trait.

Meanwhile, to calculate the level of achievement of respondents and relationship criteria, the formulation of the formula developed by Sugiyono (2010) is used as follows:

$$TCR = \frac{Skor\ Rata - rata}{Skor\ Maksimum} \times 100 \%$$

Data collection was used using a questionnaire, so that the quality of the questionnaire which is the seriousness of the respondents in answering questions and situational factors becomes very important. The results of this study are determined by the measuring device to be studied. If the tool used is unreliable, it will interfere with the results of the research and also cannot describe the actual situation. Therefore, in this study required validity and reliability tests.

In this study validity was tested using the Pearson Correlation (Ghozali, 2018). Pearson Correlation results sig. 0.05 = invalid Pearson Correlation Results < sig. 0.05 = valid. The criteria for evaluating the validity test are:

- a. If  $r$  count >  $r$  table, then the questionnaire items are valid
- b. If  $r$  count <  $r$  table, then the questionnaire item is invalid.

To process the research data, a tool is used, namely SPSS Version 25 for Windows.

To measure reliability, it can be done with Cronbach's Alpha statistical test. According to (Ghozali, 2018) shows that Cronbach's Alpha can be accepted if > 0.6. the closer Cronbach's alpha is to 1, the higher the internal consistent reliability.

### **Multiple Regression Analysis**

Analyzing data is a process of simplifying data into a form that is easier to read

and interpret.

### **Multiple Linear Regression Analysis with Moderating Effects (Moderated Regression Analysis)**

Testing this hypothesis is used to determine the effect of the moderating variable of auditor ethics on the effect of the main variable. Moderating variables are variables that will strengthen or weaken the independent variables on the dependent variable (Ghozali, 2018).

### **Coefficient of Determination (Adjusted R<sup>2</sup>)**

The value of the coefficient of determination is zero or one. The small R<sup>2</sup> value indicates that the ability of the independent variables to explain the results of the dependent variable is very limited. And conversely, if the value is close to one, it can be said that the independent variables provide almost all the information needed to predict the dependent variable.

### **Statistical Test F**

The F test is used to determine how much influence the independent variables simultaneously have on the dependent variable. The test is as follows:

- a. Probability <5% significant level, then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted, meaning that there is a significant influence between all simultaneous or joint independent variables on the dependent variable.
- b. Probability > 5% significant level, then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected, meaning that there is no significant influence between all the simultaneous or joint independent variables on the dependent variable.

### **Statistical Test t**

The t test is a test used to determine the significant effect of the independent variable partially on the dependent variable. The test method is as follows:

- a) Probability <5% significant level, then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted, meaning that there is a significant influence between the independent variables partially (individually) on the dependent variable.
- b) Probability > 5% significant level, then H<sub>0</sub> is accepted and H<sub>a</sub> is rejected, meaning that there is no significant effect between the independent variables partially (individually) on the dependent variable

## **RESULTS AND DISCUSSION**

### **Descriptive Statistical Test Results**

The results of descriptive statistical tests on the variables used in this study are professionalism, independence, accountability, time pressure, audit quality and professional ethics of auditors. The number of respondents (N) who are valid and can be processed further is as many as 70 respondents. On the professionalism variable, the minimum response score for respondents is 29, the maximum answer score is 40, with an average answer score of 35.73 and a standard deviation of 2,914. Thus, the average respondent who answered agreed that the majority of respondents had the opinion that if the auditor has a high level of professionalism, it can produce good audit quality.

On the independence variable, the minimum answer score of the respondents is 26 and the maximum answer score is 35, with an average score of 30.64 and a standard deviation of 2.914. Thus, the average respondent who answered agreed that if the auditor has a good view of independence, then in carrying out his duties the auditor will be less likely to be impartial to other parties.

In the accountability variable, the minimum response score for respondents is 34, and the maximum answer score is 45, with an average score of 39.39 and a standard deviation of 3.177. Thus, the average respondent who answered agreed that if the auditor is accountable, he will be able to account for his duties and produce good quality.

In the time pressure variable, the minimum response score for respondents is 18 and the maximum answer score is 30, with an average score of 24.60 and a standard deviation of 3,000. Thus, the average respondent who answered agreed that if the auditor is able to carry out his duties in a timely manner, it will be able to increase confidence that the auditor is accountable and professional so that he can produce quality audit reports.

On the audit quality variable, the minimum answer score is 29, and the maximum answer score is 40, with an average score of 34.99 and a standard deviation of 2.902. This explains that the average respondent who answered agreed that if the auditor carried out his duties according to auditing standards and a code of ethics, the quality of the resulting audit would be good.

The auditor's ethics variable has a minimum answer score of 49, a maximum answer of 65, with an average of 57.93 and a standard deviation of 4.660. This shows that the average respondent who answered agreed that if the auditor adheres to the code of ethics properly in carrying out the audit, then the results of the audit quality will be guaranteed to be good.

### Multicollinearity Test

This study is free from multicollinearity because all independent variables have tolerance values  $> 0.10$  and VIF values  $< 10$ , so it can be concluded that there are no symptoms of multicollinearity between variables. This statement can be seen in the following table.

**Table 1. Hasil Uji Multikolinearitas**

Constant	Collinearity Statistics	
	Tolerance	VIF
Profesionaime (X1)	0,728	1.374
Independensi (X2)	0,667	1.500
Akuntabilitas (X3)	0,393	2.548
Tekanan Waktu (X4)	0,729	1.372
Etika Profesional Auditor (Z)	0,336	2.976

Source: Output results of data processing, (2022)

### Heteroscedasticity Test

It can be said that the research does not contain heteroscedasticity if the sig value is  $> 0.05$ .

The variables in this study have a sig value  $> 0.05$ . this means that in this study it can be concluded that there is no regression model that contains heteroscedasticity. This statement can be seen in conclusion in the table below.

**Table 2. Hasil Uji Heteroskedastisitas**

Model	Unstandarized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
Profesionalisme (X1)	-0,024	0,056	0,062	-0,424	0,673
Independensi (X2)	-0,035	0,059	0,090	-0,593	0,556
Akuntabilitas (X3)	-0,043	0,070	-0,122	-0,619	0,538
Tekanan Waktu (X4)	0,017	0,054	0,047	0,321	0,749
Etika Profesional Auditor (Z)	0,039	0,052	0,162	0,761	0,450

Source: Output results of data processing, (2022)

### Normality test

In a research data is said to be normal if it has an Asymp value. Sig > 0.05 (Ghozali, 2018).

Asymp.sig has a value of 0.200 > 0.05. This shows that the distribution in this study is said to be normal and passes the normality test. This statement can be seen in conclusion in the following table.

**Table 3. Hasil Uji Normalitas**

N		70
Normal Parameters	Mean	0,00000
	Std. Deviation	1,7642
	Absolute	0,077
Most Extreme Differences	Positive	0,077
	Negative	-0,036
Test Statistic		0,077
Asymp. Sig. (2-tailed)		0,200

Source: Output results of data processing, (2022)

### Hypothesis Test Results

multiple regression analysis to determine the effect of the independent variables on the dependent variable, the second followed by multiple regression analysis with the MRA (Moderated Regression Analysis) model to test whether there is an influence between the independent variables on the dependent variable.

### Multiple Linear Regression Test Results

#### Determination Test (Adjusted R2)

This test is conducted to measure how much the ability of the independent variable can be explained by the dependent variable. Audit quality variables can be explained by the variables of professionalism, independence, accountability and time pressure of 0.816 or 81.6%. while the remaining 0.184 or 18.4% is explained by other factors or variables outside this study.

**Table 4. Hasil Uji Koefisien Determinasi**

Model	R	R Square	Adjusted R Square	Std Error of the Estimate
1	0,911	0,829	0,816	1,08473

Source: Output results of data processing, (2022)

### Statistical Test F

Significant value in the Sig column. Amounting to 0.000 where the value is <0.05. So it can be concluded that the research model used in the research used in this study is significant. Based on the sig value, it can be said that professionalism, independence, accountability and time pressure simultaneously affect audit quality. This statement can

be seen in conclusion in the table below.

**Table 5. Hasil Uji Staitistik F**

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	366,207	5	73,241	62,246	0,000
	Residual	75,305	64	1,177		
	Total	441,512	69			

Source: Output results of data processing, (2022)

### Statistical Test t

The basis for making the decision is that if the sig value <0.05, it can be stated that the independent variable partially affects the dependent variable (Ghozali, 2018).

1. The professionalism variable has no significant effect on audit quality. This shows that H1 is rejected.
2. The independence variable has a significant effect on audit quality. This shows that H2 is accepted.
3. The variable of accountability has a significant effect on audit quality. This shows that H3 is accepted.
4. Time pressure variable has no significant effect on audit quality. This shows that H4 is rejected.
5. The auditor's professional ethics variable has a significant effect on audit quality. This shows that H5 is accepted.

The above statement can be seen in conclusion in the table below.

**Table 6. Hasil Uji Statistik t**

	Model	Unstandardized B	Coefficeints Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constand)	2,049	1,992		1,029	0,307
	Profesionalisme (X1)	0,085	0,053	0,098	1,613	0,112
	Independensi (X2)	0,200	0,055	0,230	3,638	0,001
	Akuntabilitas (X3)	0,213	0,066	0,268	3,248	0,002
	Tekanan Waktu (X4)	0,048	0,051	0,056	0,934	0,354
	Etika Profesional Auditor (Z)	0,246	0,048	0,452	5,081	0,000

Source: Output results of data processing, (2022)

Based on the statement above, the multiple regression model equation can be obtained as follows:

$$Y = 2.049 + 0.085 X1 + 0.200 X2 + 0.213 X3 + 0.048 X4 + 2.246 Z$$

Information :

Y = Audit Quality

X1 = Professionalism

X2 = Independence

X3 = Accountability

X4 = Time Pressure

Z = Auditor Professional Ethics

### Multiple Linear Regression Test Results (MRA)

#### Determination Test (Adjusted R2)

Audit quality variables can be explained by the variables of professionalism,



independence, accountability and time pressure of 0.807 or 80.7%. while the remaining 0.193 or 19.3% is explained by other factors or variables outside this study. This statement can be seen in conclusion in the table below.

**Table 7. Hasil Uji Koefisien Determinasi**

Model	R	R Square	Adjusted R Square	Std Error of the Estimate
1	0,905	0,818	0,807	1,11057

Source: Output results of data processing, (2022)

### Statistical Test F

Significant value in the Sig column. Amounting to 0.000 where the value is <0.05. So it can be concluded that the research model used in the research used in this study is significant. Based on the sig value, it can be said that professionalism, independence, accountability and time pressure simultaneously affect audit quality. This statement can be seen in conclusion in the table below.

**Table 8. Hasil Uji Statistik F**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	361,343	4	90,336	73,243	0,000
Residual	80,169	65	1,233		
Total	441,512	69			

Source: Output results of data processing, (2022)

### Statistical Test t

Based on table 4.20 in the following section, which describes the results of testing each independent variable on the dependent variable or the results of testing the hypothesis, it can be concluded as follows:

- 1) The interaction between X1 and Z has no significant effect on audit quality. This shows that H6 is rejected.
- 2) The interaction between X2 and Z also has a significant influence on audit quality. This shows that H7 is accepted.
- 3) The interaction between X3 and Z also has a significant influence on audit quality. This shows that H8 is accepted.
- 4) Interaction of variables X4 and Z on Audit Quality variables. This shows that H9 is rejected.

The above statement can be seen in conclusion in the table below.

**Table 9. Hasil Uji Statistik t**

Model	Unstandardized B	Coefficeints Std. Error	Standardized Coefficients Beta	T	Sig.
1 (Constand)	18,819	0,991		18,985	
X1 * Z	0,001	0,001	0,15	1,473	0,146
X2 * Z	0,003	0,001	0,348	3,447	0,001
X3 * Z	0,003	0,001	0,419	3,493	0,001
X4 * Z	0,001	0,001	0,051	0,594	0,555

Source: Output results of data processing, (2022)

Based on the results of testing the hypothesis above, the values of the multiple

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regression model equations can be obtained as follows:

$$Y = 18.819 + 0.001 (X1.Z) + 0.003 (X2.Z) - 0.003 (X3.Z) - 0.001 (X4.Z)$$

Information :

Y = Audit Quality

X1.Z = Interaction between Professionalism (X1) and Auditor Professional Ethics (Z).

X2.Z = Interaction between Independence (X2) and Auditor Professional Ethics (Z).

X3.Z = Interaction between Accountability (X3) and Auditor Professional Ethics (Z).

X4.Z = Interaction between Time Pressure (X4) and Auditor Professional Ethics (Z).

### **Discussion of Research Results**

#### **Professionalism has no effect on audit quality**

Based on the results of the hypothesis testing that has been done, it shows that H1 is rejected, which means that professionalism has no significant effect on audit quality. This explains that the attitude of professionalism possessed by the auditor does not significantly affect the audit quality of the BPK RI West Sumatra representative. This is considered because the efforts to increase the expertise of auditors within the BPK - RI West Sumatra representative were less successful.

The hypothesis and research results in this study are supported by the theory used in this study, namely the theory of attribution. Audit quality will be influenced, not only by external factors, but also by internal factors such as the work environment which can suppress the nature or shape the character of an employee which in turn will affect the results of the audit quality itself.

The attitude of professionalism of an auditor is very important in producing a quality audit.

#### **Independence Affects Audit Quality**

Based on the results of the hypothesis testing that has been done, it shows that H2 is accepted. This means that independence has a significant effect on audit quality. The results of the study also show a positive direction by looking at the value of the standardized coefficient, which means that the higher the level of independence of an auditor, the higher the level of audit quality. This explains that the independent attitude of the auditor has a significant effect on BPK audit quality.

The hypotheses and results of the research in this study are supported by the theory used in this study, namely the theory of attribution.

Independence is the attitude of the auditor who acts honestly, is not easily influenced by various parties and does not take sides with interested parties, because the audit is also carried out in the public interest or for third parties. To maintain the level of independence is not easy so that it stays in line with what it should be. Therefore, auditors are required to maintain an independent attitude within themselves by increasing knowledge about the code of ethics as an auditor.

#### **Accountability Affects Audit Quality**

Based on the results of the hypothesis testing that has been done, it shows that H3 is accepted, this means that accountability has a significant effect on audit quality. The results of the study also show a positive direction by looking at the value of the standardized coefficient beta, which means that the higher the level of accountability of an auditor, the higher the level of audit quality. This explains that the accountable attitude of the auditor has a significant effect on BPK audit quality. This could have happened

because of the auditor's high sense of responsibility and supported by the culture within the scope of BPK itself.

The hypothesis and results of the research in this study are supported by the theory used in this study, namely the theory of attribution.

The existence of a sense of responsibility for work or awareness of obligations to work will make the auditor to carry out inspection duties with maximum effort. Likewise, decisions with good analysis will result in good audit quality, because with good analysis in making decisions, the auditor will be able to make the most appropriate decision in dealing with the situation. The ability to focus on relevant facts, think quickly & in detail which is owned by an auditor can also improve the quality of the resulting audit.

#### **Time pressure has no effect on audit quality**

Based on the results of the hypothesis testing that has been done, it shows that H4 is rejected, which means that time pressure has no significant effect on audit quality. This is due to the lack of a sense of responsibility that the auditor has so that it encourages him to have bad time management. Thus, time pressure in carrying out their duties can affect their work results in making quality audit reports.

The hypothesis and results of the research in this study are supported by the theory used in this study, namely the theory of attribution.

The time pressure experienced by the auditor in carrying out his duties greatly affects the quality of the audit report. The high time pressure in conducting audits makes the auditors increasingly improve efficiency in conducting audits so that often audits conducted by auditors are not always based on procedures and plans in accordance with applicable regulations.

#### **Auditor Professional Ethics Influence on Audit Quality**

Based on the results of the hypothesis testing that has been carried out, it shows that H5 is accepted, this means that the auditor's professional ethics have a significant effect on audit quality. This explains that with a high understanding of ethics possessed by an auditor, it illustrates that the auditor can work properly and in accordance with the applicable code of ethics.

The hypothesis and research results in this study can be described in the theory used in this study, namely the theory of attribution.

An auditor is required to have a great responsibility towards his profession. One of them is the responsibility for understanding the professional code of ethics as an auditor. An auditor who has a better understanding of professional ethics as an auditor should be able to produce a quality audit. Because the attitude of an auditor can be described from the results of the audit he made.

#### **Professionalism has no effect on audit quality moderated by the auditor's professional ethics**

The results of stage 2 hypothesis testing using moderate regression analysis (MRA), the hypothesis testing that has been carried out shows that H6 is rejected, this means that the auditor's professional ethics cannot moderate the relationship between professionalism and audit quality. This is due to a lack of understanding of ethical values or ethical codes in carrying out audits within an auditor.

The hypothesis and research results in this study can be described in the theory used in this study, namely the theory of attribution. The sixth hypothesis tests whether

the moderating variable of professional ethics can moderate the relationship between professionalism and audit quality. The results show that professional ethics can moderate the relationship between the two. This means that someone with a high professionalism attitude certainly has a high understanding of the professional code of ethics of an auditor so that they can produce quality audit reports.

#### **Independence Affects Audit Quality Moderated by Auditor Professional Ethics**

The results of stage 2 hypothesis testing using moderate regression analysis (MRA), the hypothesis testing that has been carried out shows that H7 is accepted, this means that the auditor's professional ethics can moderate the relationship between independence and audit quality. This is because there is an understanding of the value of the code of ethics which is quite high in carrying out audits so that it can strengthen the attitude of independence of an auditor.

The hypothesis and research results in this study can be described in the theory used in this study, namely the theory of attribution. The seventh hypothesis tests whether the moderating variable of professional ethics can moderate the relationship between independence and audit quality. The results show that professional ethics can moderate the relationship between the two. This means, someone with a high independent attitude certainly has a high understanding of the professional code of ethics of an auditor so that he can produce a quality audit report.

#### **Accountability Affects Audit Quality Moderated by Auditor Professional Ethics**

The results of stage 2 hypothesis testing using moderate regression analysis (MRA), the hypothesis testing that has been carried out shows that H8 is accepted, this means that the auditor's professional ethics can moderate the relationship between accountability and audit quality. This is due to a high sense of responsibility which of course is accompanied by an understanding of ethical values or codes of ethics in carrying out audits.

The hypothesis and research results in this study can be described in the theory used in this study, namely the theory of attribution. The eighth hypothesis tests whether the moderating variable of professional ethics can moderate the relationship between accountability and audit quality. The results show that professional ethics can moderate the relationship between the two. This means, someone with a high accountable attitude certainly has a high understanding of the professional code of ethics of an auditor so that he can produce a quality audit report.

#### **Time Pressure Has No Effect on Audit Quality Moderated by Auditor Professional Ethics**

The results of stage 2 hypothesis testing using moderate regression analysis (MRA), the hypothesis testing that has been carried out shows that H9 is rejected, this means that the auditor's professional ethics cannot moderate the relationship between independence and audit quality. This could happen due to a lack of knowledge regarding the code of ethics that must be owned by an auditor.

The hypothesis and research results in this study can be described in the theory used in this study, namely the theory of attribution. The ninth hypothesis tests whether the moderating variable of professional ethics can moderate the relationship between time pressure and audit quality. The results show that professional ethics cannot moderate the relationship between the two. This means, someone who works with high

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time pressure can have an impact on the good or bad results of his work later which can lead to questioning the quality of the audit report.

#### **CONCLUSION**

The purpose of this research is to examine the effect of professionalism, independence, accountability and time pressure on audit quality moderated by the auditor's professional ethics. Respondents in this study amounted to 70 auditors who worked at BPK - RI West Sumatra representative. Based on the data that has been collected and the results of testing the existing problems using SPSS 25 software.

Professionalism and time pressure have no effect while independence, accountability and professional ethics of auditors have an effect on audit quality of BPK - RI West Sumatra Representative.

The auditor's professional ethics cannot moderate the relationship between professionalism and time pressure on audit quality of the BPK - RI West Sumatra Representative. Meanwhile, the professional ethics of auditors can moderate the relationship between independence and accountability on audit quality of the BPK - RI West Sumatra Representative.

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