

## THE EFFECT OF GOOD CORPORATE GOVERNANCE AND AUDITOR PERFORMANCE ON AUDIT QUALITY WITH INTEGRITY AS A MODERATING VARIABLE

Sahidah<sup>\*1</sup>, Robiur Rahmat Putra <sup>2</sup>, Kiko Armenita Julito<sup>3</sup>

Universitas 17 Agustus 1945 Jakarta, Indonesia<sup>\*123</sup>

[sahidahstr@gmail.com](mailto:sahidahstr@gmail.com)<sup>\*1</sup>, [robiur.rahmat@uta45jakarta.ac.id](mailto:robiur.rahmat@uta45jakarta.ac.id)<sup>2</sup>,

[kiko.julito@uta45jakarta.ac.id](mailto:kiko.julito@uta45jakarta.ac.id)<sup>3</sup>

**Abstract:** Good Corporate Governance or corporate governance is a company's effort to create a pattern of conducive relationships between stakeholders in a company. Because a conducive relationship between these stakeholders is a prerequisite in realizing maximum company performance to support increasing company value. With the statement above, it is clear that corporate governance is closely related to the value of a company and of course also closely related to financial performance within the company. This research goals to examine the effect of Good Corporate Governance and auditor performance on audit quality, with integrity as a moderating variable. The sample selection technique used in this study was a purposive sampling technique with 100 samples. The data collection method used is a questionnaire, by distributing questionnaires in public accounting firms (KAP). The data analysis technique used to test the hypothesis in research is Partial Least Square (PLS) analysis, which is a Structural Equation Modeling (SEM) equation model with a variance approach or a component-based structural equation model. The results of the study show that good corporate governance, auditor performance influences audit quality. And also shows that integrity is able to moderate the performance of the auditor, which will affect audit quality. On the other hand, the research results show that integrity does not moderate Good Corporate Governance on audit quality.

**Keywords:** Audit Quality, Auditor Performance, Good Corporate Governance

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### INTRODUCTION

Audit quality can be influenced by managerial ownership or good corporate governance, integrity, as well as auditor performance (Tandiontong, 2015). Audit quality is one of the many pieces of information that can both weaken and strengthen the quality of audited financial reports. Audit quality is the presentation of audit practices and results based on auditing standards as well as quality control standards so that they become a measure of the implementation of duties and professional responsibilities (Febriyanti, 2014). The profession of a public accountant is a professional job in Indonesia from time to time that will continue to experience increasingly difficult challenges (Muslim et al., 2020).

The recent case of misappropriation of financial statements occurred in an insurance company in Indonesia, namely PT Asuransi Jiwa Adisarana Wanaartha on December 5, 2022 The Financial Services Authority (OJK) with a decision letter KEP-71/D.05/2022 has revoked the business license of the related company due to allegations

of financial report manipulation. Where the company makes financial conditions appear normal with liabilities of Rp. 3.7 trillion, assets exceeding liabilities of Rp. 4.712 trillion, also positive equity with a nominal value of Rp. 977 billion, when placed in the records of the related company's financial statements, the liabilities or obligations in 2020 increase to Rp. 15.84 trillion, with an increase reaching Rp. 12.1 trillion. Table of differences in financial reports before and after the audit:

**Table 1. Differences in Financial Statements before and after the audit**

	<b>Before Audit</b>	<b>After Audit</b>
Obligation	Rp. 3,7 Triliun	Rp 15,84 Triliun
Asset	Rp 4,7 Triliun	Rp 5,68 Triliun
Equity	Rp 997 Miliar	Rp -10,2 triliun

Data source: data processed by researchers (2023)

The financial services authority (OJK) has also revoked the business license of PT. Adisarana Wanaartha Life Insurance (Wanaartha Life/PT WAL). The revocation was carried out because it could not meet the solvency and risk based capital ratios set by the Financial Services Authority (OJK) in accordance with applicable regulations. This is due to the inability of PT. Wanaartha Life closes the difference between liabilities and assets, either through capital injections from controlling shareholders or by visiting investors. The high difference is an accumulation of losses due to the sale of products similar to a savings plan as well as sales of products with fixed returns which are not matched by the company's ability to manage its investments. Due to this condition PT. Wanaartha Life engineered financial reports that were submitted to the OJK and published financial reports, as a result, the company's license was revoked.

From this case it becomes a question of how to implement corporate governance in related companies, as well as the implementation of GCG plays a major role in making important decisions for the company, corporate governance is an important thing that is well implemented (fraud) in the company's financial statements (M. Iqbal & Putra, 2018). The implementation of Good Corporate Governance is a consideration that does not escape the evaluation of investors, because it relates to the extent to which the company's responsibility towards stakeholders is carried out in the company's information disclosure (independence). In addition, the implementation of Good Corporate Governance is also to ensure that the company has been run as well as possible, increasing profits, as well as ensuring business continuity (C. P. Dewi, 2012). Corporate governance is an important determinant of company performance (Gea & Putra, 2022).

According (Li et al., 2021), Bad corporate governance can damage the interests of stakeholders and also cause business collapse, therefore good governance is needed (Burak et al., 2016). In general, corporate governance has the function of directing and controlling the relationship between management and external parties of the company (Raditiana, 2019). There are two corporate governance structures, namely, institutional ownership, namely an institution having share ownership in a company (W. K. Wardhani & Samrotun, 2020). Institutional ownership is tasked with carrying out the process of supervising managerial actions so that financial reports will be guaranteed in the hope of being able to pressure management not to act improperly and manipulate financial reports (Sukanto & Widaryanti, 2018). Statement by (W. K. Wardhani & Samrotun, 2020), (Hoesada & Pradika, 2019) shows that institutional ownership has an influence on

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financial statements. Not in line with the study (Ulfa & Challen, 2020), (Nurdiniah & Pradika, 2017), and (Irawati & Fakhruddin, 2016) providing institutional ownership results do not affect the financial statements.

In preparing financial reports, integrity from a public accountant is also needed. In the case of the financial statements of an auditor who has the right to give an opinion as well as a statement regarding the feasibility of the company's financial statements whether they are in accordance with the principles that apply to an accountant that are generally accepted. In giving statements or audit results, integrity is required. Auditor integrity can be seen from the application of vocational values as well as the ability to convey the real situation without anything being covered up or manipulated. Integrity is able to maintain high standards of performance in terms of the competencies possessed by public accountants, namely intelligence, education, as well as competency training which is an added value. The performance of auditors who apply the principle of integrity also requires auditors to have honest, courageous, wise personalities who are also responsible for building trust in order to provide a basis for making reliable decisions. Studies on integrity have been carried out before by (Pitaloka & Wijugaaputra, 2016) regarding the importance of integrity as a public accountant which comes from the idea that the profession is a calling also requires professionalism that focuses on the idea that they serve the public. In study (Mathematics, 2016) The results show that the integrity of the auditor has a positive effect on the quality of audit results in the local government environment. So are the results of the study (Ayuningtas, 2012), that integrity has a significant effect on the quality of examination results. So it can be concluded from this study the integrity of the auditor will encourage the auditor to act professionally as well as provide maximum performance in order to provide quality audit reports. Based on the quotation also the explanation about the novelty of this research can be determined integrity as a moderating variable. The study was conducted to determine the effect of Good Corporate Governance on audit quality, the effect of auditor performance on audit quality, as well as the moderation of GCG integrity in influencing the quality of audit reports.

### ***Agency Theory***

Agency theory (Agency theory) agency theory in which there is a relationship between one or more people to do some tasks based on a contract also involves several representatives who have an interest in making important decisions (Jensen & Meckling, 1976) GCG implementation is a form of corporate responsibility to stakeholders (stakeholders).

### ***The Influence of Corporate Governance on Audit Quality***

Good Corporate Governance (GCG), namely several principles of reference in a process as well as the management mechanism of a company that is based on billing regulations. Among them there are 7 crucial uses of GCG namely regulation, management, compliance, internal audit, steering, external audit, as well as supervision. In addition, one of the roles of GCG is also being able to increase company compliance, which in this case acts as a taxpayer so that they can carry out their tax obligations properly (Azzam & Subekti, 2019). The governance of an agency has an important role in creating a culture of awareness, transparency, as well as corporate openness (Kaura et al., 2019). (Mahrani & Soewarno, 2018) examines the direct effect of GCG mechanisms

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as well as CSR on financial performance and passes earnings management as a mediating variable. The results of the study show that the mechanism of GCG as well as CSR has a positive effect on financial performance. According to (AlQadasi & Abidin, 2018) and (Mohammad Zureigat, 2011) Companies that have a high concentration of ownership tend to demand negative audit quality than companies that have a low concentration of ownership. So that GCG is expected to have an impact on the quality of audit reports and the first hypothesis is:

H1: Good Corporate Governance affects Audit Quality

### ***Effect of Auditor Performance on Audit Quality (H2)***

Performance can be interpreted as a picture of the level of achievement of an activity or policy in order to achieve the goals as well as the vision and mission of the company or an organization which are placed in a strategic plan. Performance results in terms of quality as well as quantity achieved by employees in carrying out their duties to work based on jobdesk. The quality of this auditor can identify and closely monitor earnings management actions carried out by customers. The opinion given by the auditor to the company as unqualified is the opinion most needed by the company, because it can provide assurance that the quality of the audited financial statements is free from misstatement, either due to errors or fraud, and is also adjusted to financial accounting standards (Tambun et al., 2017).

There are things that can affect performance, namely ability as well as motivation. Auditor performance is an important role in audit quality to determine the quality of KAP performance. Auditor performance can also be measured through work results, job knowledge, initiative, mental skills, attitude as well as discipline, this can affect audit results (Anugrah et al., 2022). Audit results require detecting misstatements, reporting misstatements, and also choosing to exercise prudence which of course requires professionalism. Auditor professionalism in using audit techniques and procedures can improve audit quality as well as the resulting performance. The auditor has an important role in improving the performance of public accountants so that they become qualified. according to (Megayani et al., 2020) Study by (mahsun dkk, 2007) stating that the performance of an auditor has an important role, especially in the scope of audit quality to determine the performance of a quality public office, the auditor's ability to professionally use audit techniques and procedures fosters audit quality which affects the resulting performance. So, from the description above, namely previous studies to the existing arguments, several hypotheses were formulated in this study. Including the following :

H2: Audit performance influences audit quality

### ***Influence of Integrity on Audit Quality***

Integrity is able to accept honest dissent as well as accidental mistakes but cannot tolerate dishonest opinions or intentional mistakes, because with high integrity the auditor can improve the quality of his examination results (Ganda, 2009). Study by (V. K. Wardhani et al., 2015) demonstrating integrity positively influences audit quality. This means that an increase in the integrity of the auditor can improve the quality of the resulting audit. This has an effect on integrity on audit quality because auditors who hold high principles of integrity will behave ethically and also cannot accept fraud, therefore, the audit results are more reliable. With high integrity, quality audit results will add to the trust of audit report users. The results of the study are in line with the study (V. K. Wardhani et

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al., 2015), (Ilham et al., 2019), (Hidayat, Ridho & Ilham, 2014) and (Kuswara, 2020) which explains that integrity can have an impact on audit quality. So based on the explanation of the arguments as well as the statement above, it is determined:

H3: Integrity has a significant effect on audit quality

#### ***Moderation of Integrity on Good Corporate Governance on Audit Quality***

Integrity can produce maximum audit reports as seen from specialized auditors having a strong influence in increasing investor oversight carried out by institutional ownership as a representative of share ownership. But in study (Kusumawarjagai et al., 2021) and (Himawan, 2019) explains that audit quality cannot strengthen the relationship between institutional ownership and the integrity of financial statements. In Study (Himawan, 2019) results in the number of independent commissioners proxied by the number of independent commissioners divided by the existing boards of commissioners in the company, it turns out that it has no effect on report integrity, meaning that the existence of integrity as a moderating variable weakens the effect of good corporate governance on audit quality (Amelia et al., 2021). An audit is considered qualified when it has reached auditing standards. The auditing standards cover: professional quality; independent auditors; considerations used in the implementation of the audit; also preparation of audit reports (Manajerial, 2020). In accordance with the explanation from several previous studies as well as the arguments above, it is determined:

H4: Integrity Moderates the Influence of Good Corporate Governance on Audit Quality.

#### ***Integrity Moderation on Auditor Performance on Audit Quality***

The auditor's performance ultimately serves as the main focus, namely for the customer or when providing an assessment of the audit results. The scope of quality as well as the quantity of performance in the scope of the auditor's profession can certainly be achieved by the performance of the auditors who carry out their duties. So that ethical standards to technical standards are needed which act as a reference for carrying out the duties assigned to each. With high integrity, it can affect the auditor's performance because with high integrity, public accountants will provide maximum performance with full responsibility and honesty. Integrity has to do with individual behavior in accepting unintentional mistakes and honest dissent, but not accepting cheating on principles. Fraud in principle is considered to interfere with the relevance of the information reported in the financial statements. So if there is no integrity within the auditor, it will trigger permissive behavior towards the auditor's code of ethics which causes a decrease in the relevance of financial statements, this occurs due to the weak integrity of the auditor in examining the financial statements themselves. So that the evidence of this study is able to encourage and at the same time add new things from previous studies from (A. A. I. M. Dewi & Suryanawa, 2018). Integrity mediates the influence of audit quality to obtain quality audit reports. So, based on the description above, the next hypothesis can be formulated, namely:

H5: Integrity is able to moderate the effect of auditor performance on audit quality.

### **METHODS**

This study uses a study sample from a population of public accountants, to obtain a total of 100 respondents, with an indicator variable of 18. This study has 4 concentration variables. Among them, the variable Good Corporate Governance which is the principle

of company determination in order to maximize company value, increase performance as well as company contributions, while maintaining the sustainability of corporate institutions in the long term. With the adjudication of Good Corporate Governance, it is possible to analyze the extent to which the principles of corporate governance play a role. Good Corporate Governance variables can be calculated using 4 indicators namely Transparency, Accountability, Responsibility, Independence, Fairness. Second, Variables. auditor performance, namely the work behavior of the auditor in carrying out his duties in order to realize quality work results also objectively towards the financial statements of an organization or company. Auditor performance variables are measured by 3 indicators namely, quantity, quality, also on time. Third, the audit quality variable can be interpreted as a way to analyze audits to report material misstatements in the financial statements. Audit quality variables are measured by 5 indicators, namely Timely, Complete, Accurate, Objective, Convincing and also Clear. Fourth, the variable integrity, namely quality, nature, or circumstances that show a complete unity so that it has the potential as well as the ability to radiate authority or honesty. Integrity variables are measured by 4 indicators, namely, honest, transparent, responsible, brave and wise. The data for this study were obtained from the questionnaire distribution method which was also calculated using a Likert scale of 1 to 5. All material statements and questions followed the indicators of each of the variables studied. Then the results of the respondents' responses were processed and analyzed using (PLS), where this is a model of equations (SEM) based on variance or component-based SEM.

In this study, researchers used the Smart PLS software application to validate the existing hypotheses. Testing of the outer model is carried out through the MTMM by conducting a convergent as well as discriminant validity test. Meanwhile, the reliability test was carried out using 2 methods, namely with two Cronbach's Alpha as well as Composite Reliability. When Convergent Validity > 70 (which means high), then the loading value shows the numbers 0.50 to 0.60 (which means it is still acceptable). Discriminant validity makes comparisons between the square roots of  $\sqrt{AVE}$ .  $AVE > 0.50$  (good). Reliability: when the construct value is declared reliable, that is, if the composite reliability and Cronbach alpha values are > 0.70. Then for testing the structural model (inner model) states the relationship and the power of estimation between one latent variable which refers to the substantive theory. In this test the value is measured using 3 requirements namely R-Square, F-Square, Estimate For Path Coefficients. R-Square where of these three is a goodness-fit model test, RSquare values are 0.75, 0.50 and also 0.25 so that conclusions can be drawn when the model is strong, it can be concluded that the model is strong, moderate and also weak. F-square, f-square values of 0.02, 0.15 and 0.35 can be interpreted whether the latent variable predictors can influence from weak, medium, or large at the structural level. The Estimate For Path Coefficients shows a significant relationship that affects between variables by looking at the parameter coefficient values as well as the T statistical significance value, namely the bootstrapping method.

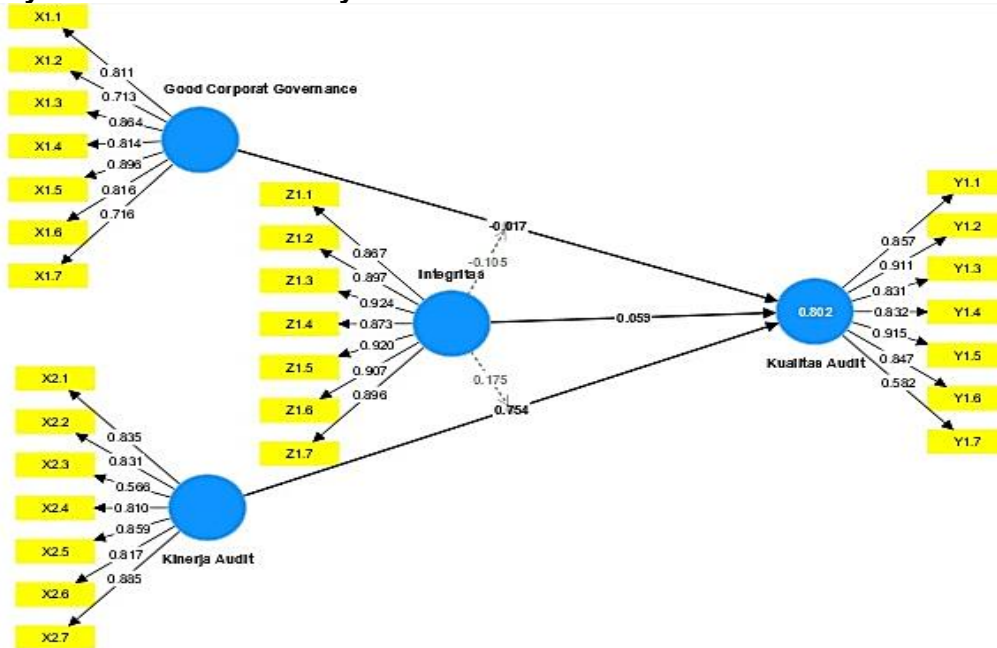
## **RESULTS AND DISCUSSION**

### **Description of the characteristics of the respondents**

From the explanation of the respondent's identity data achieved on the results of the questionnaire, the majority of respondents work as public accountants 58.7% No 41.3% Yes with work experience as a public accountant <5 years 87.5% and length of

profession >5 years 12.5%.

**Validity Test is also Reliability**



**Figure 1. Loading Factor**

Source: SmartPLS4, Processed Data (2023)

The implementation of the validity test aims to be a reflective indicator using the correlation between item scores and constructs. An indicator is said to be valid when it has a loading factor value above 0.5. Based on the description of the picture above, it states that the loading factor gives the appropriate value. This means that the indicators used in this study are valid, in other words, they have met convergent validity.

**Table 2. Construct Reability and Validity**

	Cronbach's Alpha	rho_A	Composite Reability	AVE	Decision
GCG	0,876	0,897	0,904	0,576	Accepted
KIA	0,899	0,919	0,921	0,631	Accepted
KA	0,923	0,926	0,942	0,794	Accepted
I	0,948	0,949	0,959	0,794	Accepted
Moderasi I *GCG	0,981	0,963	0,963	0,838	Accepted
Moderasi I *GCG	0,956	0,966	0,966	0,852	Accepted

Source: SmartPLS4, Processed Data (2023)

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Based on the explanation listed, it can be explained that the Cronbach's Alpha value also Composite Reliability has a result of 0.9 meaning that the results of the reliability test are also stated to be reliable while fulfilling the requirements. Trial validation of the structural and inner models was carried out to test the hypotheses of the variables seen from the P value as well as the T statistic. If the P value shows less than 0.05 / 5%, it means that it is accepted (significant). Then if the T statistic is more than/above 1.14, it means it is not significant. Thus, in order to validate the hypothesis, the implementation of the test is based on the path coefficients. In the following the authors present the results of the hypothesis validation:

**Table 3. Hypothesis Testingg**

Hyphothesis	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Decision
H1 GCG □ KA	0,127	0,236	0,098	2,373	<b>0,005</b>	Accepted
H2 KIA □ KA	0,762	-0,108	0,081	2,423	<b>0,000</b>	Accepted
H3 I □ KA	0,172	0,310	0,089	3,737	<b>0,001</b>	Accepted
H4 I * GCG □ KA	0,058	0,57	0,081	0,730	<b>00,321</b>	Rejected
H5 I* KIA □ KA	0,106	0,457	0,127	3,644	<b>0,000</b>	Accepted

Source: SmartPLS4, Processed Data (2023)

From the description of the table data on the results of the hypothesis test above, it is explained that the proof of the first hypothesis, Good Corporate Governance has a positive effect on audit quality. Good implementation of Good Corporate Governance can have a positive impact on the quality of the company's financial reports as well as audits. The effectiveness of corporate governance has been going well and meeting the standards, so it can be ensured that the goals and objectives of the company are achieved optimally. So that the risk of fraud by management as well as audit risk for independent auditors can be minimized. The resulting audit quality will also be more optimal (Fachriza, 2001)

Proof of the second hypothesis, auditor performance is proven to have a positive effect on audit quality. If the auditor's performance is good and does the work according to the principles, it will produce a quality audit. Auditor performance is something that is considered crucial in audit quality to determine quality and competent KAP performance. The auditor's ability is considered professional when using techniques and audit



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procedures to improve audit quality can have an impact on the performance to be achieved. According to (Sugiyono, 2011) explained that performance is defined as a description of the level of achievement of the implementation of an activity, program to policy in order to achieve goals to the company's vision and mission which is also contained in the strategic planning of a company.

Proof of the third hypothesis, integrity is proven to have a positive effect on audit quality. with the integrity of an auditor will improve audit quality. the influence of integrity on audit quality because an auditor who holds high principles of integrity will behave more ethically, also cannot accept fraud so that the audit report produced can be trusted to be true. Integrity can accept unintentional mistakes or honest dissent, but cannot accept principle fraud.

Proof of the fourth hypothesis, integrity does not have a significant effect nor can it moderate GCG on audit quality. Integrity does not affect GCG for audit quality. The possible cause is managerial ownership, meaning that the presence of integrity as a moderating variable weakens the effect of good corporate governance on audit quality (Himawan, 2019).

Proof of the fifth hypothesis, integrity has been shown to be significant and can also moderate the auditor's performance on audit quality. Integrity of an auditor. Auditors with integrity will produce maximum performance, so the resulting audit quality will be maximized. With high integrity, it can affect the auditor's performance because with high integrity, public accountants will provide maximum performance with full responsibility and honesty. Therefore, the validation of this study is expected to provide support to complement previous studies from (A. A. I. M. Dewi & Suryanawa, 2018).

## CONCLUSION

Based on the results of this study it can be concluded that Good Corporate Governance can affect audit quality. This explains that the maximum implementation of Good Corporate Governance will affect audit quality. Auditor performance can affect audit quality. It also explains that auditor performance which is based on principles as well as professionalism can maximize audit results as well as increase the quality of audit results. Integrity can affect audit quality. This states that auditors who work with high integrity are not influenced by others so that their reports are more accurate and can also be accounted for. Integrity cannot moderate the influence of Good Corporate Governance on audit quality. With this matter, it shows that even auditors with integrity cannot influence GCG, possibly because the audit committee has not met quality. Integrity can moderate the auditor's performance on audit quality, where this matter states the auditor's integrity as well as maximum performance that can affect audit quality.

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