

# The Influence of Auditor Ethics on Audit Quality in Pinrang District Inspectorate Office

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## ARTICLE INFO

Received, 1 April 2024

Revised, 1 May 2024

Accepted, 30 May 2024

Published, 31 May 2024

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## ABSTRACT

Audit quality is defined as the probability of an Auditor determining and reporting fraud that occurs in the client's accounting system. The higher the audit quality produced by the auditor, the higher the confidence of information users in using financial reports. This research aims to determine the influence of auditor ethics on audit quality at inspectorate offices. This type of research is quantitative research in the form of a questionnaire with uses an exploratory approach using data collection techniques, namely primary in the form of questionnaires and secondary data obtained indirectly which is tested using descriptive statistical analysis tests, validity tests, reliability tests, classical assumption tests, hypothesis tests. The results of this research show that: (1) Auditor integrity partially influences audit quality, this is proven by a significant value of 0.033, which is  $<0.05$ . (2) Objectivity partially influences audit quality; this is proven by a significant value of 0.000 where  $<0.05$ . (3) Partial competency has no effect on audit quality, this is proven by a significant value of 0.449, which is  $> 0.05$ . (4) Auditor confidentiality does not partially influence audit quality, this is proven by a significant value of 0.179, which is  $> 0.05$ . (5) The auditor's professional behavior partially influences audit quality, this is proven by a significant value of 0.000, where  $<0.05$ . Integrity (X1), Objectivity (X2), Competence (X3), Creativity (X4) and Professional Behavior (X5) simultaneously influence audit quality, this is proven by the F valuecount 47,563 > Ftable2.53 and a significant value of 0.000  $<0.05$ .

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**Keywords:** Auditor, Ethics, Audit Quality

## INTRODUCTION

Auditing is an examination carried out critically and systematically by a party independent, to the financial reports that have been prepared by management, along with bookkeeping records and supporting evidence, with the aim of being able to provide an opinion

regarding the fairness of the financial statements.<sup>1</sup>

The performance of a company can be shown through the presentation of financial reports. Financial reports are used by several parties such as: management, potential investors, investors, creditors and the government. Personal interests may influence financial reports, while users of financial reports really need them reliable financial reports. Users of auditor services can provide guarantee that the financial reports presented are relevant, so that increase the trust of all interested parties in the company.<sup>2</sup> Ethics plays a role in the level of public trust in a particular profession, including an accountant. The accounting profession is gaining attention, violation of applicable rules and standards related to the professional code of ethics. Accountants are one of the reasons. Ethics is the most basic requirement in the accounting profession. The large number of cases of ethical violations is also a cause reduced level of public trust in the accounting profession. Ethical violations that occur solely for the desire of prosperity and for his own interests which violates professional ethics. There will be many parties who will be affected by the emergence of problems affecting the professional field both individuals and groups who are preparing themselves to enter the profession, or those who are already involved in the profession the.

Cases of violations and audit failures cause many good problems for audited clients and Public Accounting Firms that carry out the audit process. These problems start from mild sanctions in the form of improving policies and procedures up to severe penalties in the form of lawsuits or revocation of permits by government. Another impact is the loss of public trust in Auditor's level of professionalism. The decline in society's view of levels Auditor professionalism will cause the reputation of the Auditor and the Firm to decline Public Accountant.<sup>3</sup>

Indonesia is also not free from cases of violations of professional ethics carried out by auditors. One of them is a case of violation of Professional Standards Public Accountant who conducts audits at PT. Muzatek Jaya in 2004. Sri Mulyani Indrawati as Minister of Finance, imposed sanctions in the form of freezing the license of Drs. Petrus Mitra Winata as Pulik Accountant from KAP Drs. Winata Partners and Partners for two (2) years, starting from March 15, 2007. These violations are related by carrying out an audit of the Financial Report of PT Muzantek Jaya for the 2004 financial year. Apart from that, Petrus also violated the restrictions on general audit assignments by conducting an audit of the Financial Reports of PT Muzatek Jaya, Nuansa Apartments Hijau, and PT Luhur Artha Kencana from 2001 to 2004.

The sanctions given are in the form of freezing permits for providing services and attestation, because they are good the auditor and KAP have violated the Professional Standards for Public Accountants (SAP). The auditor has also violated the fourth principle of professional ethics, namely objectivity. During the sanction period, the auditor is prohibited from providing services attestation includes general audits, reviews, work audits and special audits. Peter too prohibited from becoming a partner or branch leader of KAP, but he still is responsible for the attestation services that have been provided, and is obliged to fulfill them provisions for pursuing professional education.<sup>4</sup>

Another case occurred in 2017 involving alleged criminal acts of revenue corruption gifts or promises related to WTP opinions by BPK RI officials. Two BPK officials, namely BPK Echelon 1 official Rochmadi Saptogiri and BPK auditor Ali Sadli are suspects because he was suspected of receiving bribes from the Ministry of Villages and Regional Development Left Behind and

<sup>1</sup> Agoes, S (2019). *Auditing Practical instructions for Auditing Accountants by Public Accountants*. Jakarta: Salemba Empat. Pg 2.

<sup>2</sup> Juliantari, NWA, & Rasmini, NK (2013). Auditor Switching and the factors that influence it. *Udayana University Accounting E-Journal*, 3(3), 231-246.

<sup>3</sup> Astuti, AY, & Ahzar, FA (2020). *The Influence of Ethical Orientation, public Accountant's Code of Ethics, Moral Intensity on Ethical Judgment in Auditors*. Thesis Surakarta State Islamic Institute.

<sup>4</sup> Case of Code of Ethics for the Accountant Profession by Public Accountant Petrus Mitra Winata at PT. Muzatek Jaya. <<https://www.kompasiana.com>>.

Transmigration. In this case, two suspects from the Ministry of Villages are suspected giving bribes to BPK officials and auditors regarding providing unqualified opinions exceptions (WTP) to the financial report of the Ministry of Villages PDTT for the fiscal year 2016. The auditor has violated the first principle of professional ethics, namely integrity.<sup>5</sup>

There is a need for adequate and reliable financial reports accountable to society, bringing many companies dependent on the auditor services offered. Therefore, in order to maintain trust society, auditors should provide services of the best quality.<sup>6</sup> Audit quality is defined as the probability of an auditor determining and reporting fraud that occurs in the client's accounting system. The more the higher the audit quality that can be produced by the auditor, the higher it will be in information users' confidence in using financial reports Quality.

This audit is important because with high audit quality, it will produce results trustworthy financial reports as a basis for decision making. Audit quality has two components, namely the possibility of the auditor finding material misstatements and act appropriately when they are discovered. Audit quality is very important, because it will influence the opinion provided by the auditor which can be used as a basis for decision making. Users of financial statements may believe that high audit quality is meaningful there is no material misstatement. Audit quality can build the credibility of information and the quality of financial report information so that users of financial reports get useful and useful information. To ensure that audit quality can be produced well, the auditor in every audit assignment, you must adhere strictly to the established guidelines established, such as the Public Accountant Professional Code of Ethics. Considering the accounting profession the public is one of the professions that has the public's trust, then a public accountant should maintain professional ethics. Code of Ethics The Public Accounting profession states that there are five principles that must be possessed by auditors, namely the principles of integrity, objectivity, competence, confidentiality, and professional behavior. Auditor professional ethics is one of the factors affect audit quality. A public accountant is required to hold adhere to professional ethics as regulated in the code of ethics established by IAPI.<sup>7</sup>

Audit quality is influenced by the independent auditor's attitude in implementing the Code of Ethics Public Accountant Profession. This code of ethics sets out the basic principles and rules of ethics profession that must be applied by every individual in a public accounting firm (KAP) or KAP Network, both members of the Indonesian Public Accountants Association (IAPI) or those who are not members of IAPI, who provide services professional which includes assurance services and services other than assurance such as listed in professional standards and professional code of ethics. With a Code of Ethics in the Public Accounting profession, the public will be able to assess the extent of an auditor independent has worked in accordance with established ethical standards by his profession. The Code of Ethics for the Public Accountant Profession consists of two parts, namely section A and B. It is written that:

"Part A of this Code of Ethics establishes the basic principles of professional ethics and provides a conceptual framework for the application of these principles. Part B of This Code of Ethics provides an illustration of the application of this conceptual framework in certain situations".<sup>8</sup>

Professional ethics has received a lot of attention, due to the large number of cases involving it related to auditor ethics, these cases occur domestically and abroad country. The case that happened to KPMG and PWC in 2011 proves that there is still a lack of auditor ethics resulting in inappropriate audit reports with the actual situation. As well as cases that happened

<sup>5</sup> KPK summons 4 BPK employees in connection with BPK auditor bribery case <<https://nasional.kompas.com>>.

<sup>6</sup> Primaraha, B., & Handoko, J. (2011). The Influence of the Public Accountant's Code of Ethics on the Audit Quality of Independent Auditors in Surabaya. *Journal of Contemporary Accounting*. Vol. 3(1): 27-51.

<sup>7</sup> Muin, F. (2021). The Influence of Auditor Ethics on Audit Quality (Case Study of Auditors at the Enrekang District Inspectorate Office). Thesis Muhammadiyah University Makassar.

<sup>8</sup> Primaraha, B., & Handoko, J. (2011). The Influence of the Public Accountant's Code of Ethics on the Audit Quality of Independent Auditors in Surabaya. *Journal of Contemporary Accounting*. Vol. 3(1): 27-51.

to several auditors in Indonesia. The number of cases related to ethical violations shows that that auditors still do not meet the established professional standards, so from several related cases can affect the quality of the resulting audit will influence the decisions taken by users of audit result information.

The IAI theory regarding the code of ethics states that the professional ethics of auditors is one of the factors that influence audit quality and is disputed in Senia Rebecca's research with the research title The Influence of Competence, Independence, and Auditor Professional Ethics on Audit Quality that the research results are ethical the auditor's profession does not have a significant effect on audit quality.<sup>9</sup> Because these pros and cons made me interested in researching the title. Especially in Pinrang Regency, it is not yet known what the quality of auditors is there, therefore it is hoped that this research will be able to become an indicator of how to assess an auditor's work ethics in order to produce a report quality and accountable finance and this research will be useful for auditors, the public and can be developed by further researchers.

## METHOD

This type of research is a type of quantitative research in the form of a questionnaire with using an explanatory approach. According to Sugiyono research methods Quantitative can be interpreted as a research method that is based on Positivism is used to research certain populations and samples. Quantitative is data in the form of numbers or qualitative data that is summarized.<sup>10</sup> As for According to Sugiyono, explanatory research is an intentional research method explains the position of the variables studied and the influence between the variables one with other variables.<sup>11</sup>

Research location that will be used as a place for conducting research related to the problems raised in this research were carried out in Pinrang Regency Inspectorate Office and the object of research is Pinrang Regency Inspectorate Auditors.

In The population of this research is Inspectorate Auditors Pinrang Regency. The following is the number of auditors at the district inspectorate office Pinrang is the object of research. The sampling technique used is *Technique of census sampling* (saturated sampling) according to Sugiyono is a technique sample determination if all members of the population are used as sample namely auditors registered with the District Inspectorate Office Pinrang has 36 auditors.<sup>12</sup>

## RESULTS

### General Condition of the Research Location

The Pinrang Regency Regional Inspectorate is an agency in the Regency Pinrang, South Sulawesi Province, Indonesia. This agency is one of the agencies that carry out audits in Pinrang Regency, Inspectorate Pinrang is located in Macorawale, Watang Sawitto District.

#### 1. Vision and Mission

<sup>9</sup> Rebecce, S. (2021). The Influence of Competency, Independence and Professional Ethics of Auditors on Audit Quality (Empirical Study of Public Accounting Firms in the Central Jakarta Region). Thesis Indonesian College of Economics (STIEI) Jakarta.

<sup>10</sup> Sugiyono, PD (2019). *Educational Research Methods (Quantitative, Qualitative, Combination, R & D and Educational Research)*. Bandung: Alphabeta. P. 80.

<sup>11</sup> Sugiyono, PD (2019). *Educational Research Methods (Quantitative, Qualitative, Combination, R & D and Educational Research)*. Bandung: Alphabeta. P. 6.

<sup>12</sup> Sugiyono, D. (2010). *Understanding Qualitative Research*. Bandung: Alphabeta.

Vision of the Pinrang Regency Inspectorate, Realization of the Regency Inspectorate Professional Pinrang as Quality Guarantee and Working Partner in the Framework Realizing Good and Clean Governance. To achieve this vision, the Pinrang Regency Inspectorate formulated several missions as follows following:

- a) Increasing the Integrity and Dedication of Internal Supervisory Apparatus.
- b) Carrying out Fair, Equitable and Sustainable Supervision.
- c) Carry out Coaching and Capacity Development for Officials Supervision.

## 2. Organizational Structure

The Pinrang Regency Inspectorate is led by an Inspector who has the main task is to assist the Regent and supervise implementation regional government affairs, implementation of guidance on administration village government and implementation of village government affairs and implementation Inspectorate Secretariat. In carrying out his duties the Inspector is assisted by Secretariat and Assistant Inspector (IRBAN).

### Respondent Characteristics

The respondents in this research were 36 auditors at the Inspectorate Pinrang Regency, South Sulawesi Province, and in this section, it is explained several characteristics or characteristics of respondents according to gender and level education.

#### Gender

Characteristics of Respondents According to Gender

Information	Position			Amount
	First Auditor	Young Auditor	Middle Auditor	
Man	4	7	5	16
Woman	16	3	1	20
				36

Source: Data Processed

Based on table Characteristics of Respondents According to Gender, it appears that the auditors are of the same gender there are 20 women, of which 16 serve as Auditors First, 3 people served as Junior Auditors and 1 person served as Middle Auditor. Meanwhile, the auditors who are male consist of: of the 4 First Auditors, 7 Young Auditors and 5 Auditors Intermediate.

Based on the data that has been obtained, it can be clearly seen that the majority of Auditor respondents at the Pinrang Regency Inspectorate are of the same type female, namely as many as 20 who on average serve as Auditors First at the Pinrang Regency Inspectorate. Meanwhile, 16 people are of the same type men who on average serve as Young Auditors.

#### Educational Level

Characteristics of Respondents According to Educational Level

Information					Amount
	D3	S1	S2	S3	
Position					
First Auditor	-	19	1	-	20
Young Auditor	-	5	5	-	10
Middle Auditor	-	1	5	-	6
Amount	-	25	11	-	36

Source: Data Processed

Based on table Characteristics of Respondents According to Educational Level above, it can be concluded that the majority Inspectorate auditors have a bachelor's degree educational background, namely 25 people, consisting of 19 First Auditors, 5 Junior Auditors and 1 Middle Auditor. Meanwhile, those with a Masters educational background as many as 11 people, consisting of 1 First Auditor, 5 Auditors Young and 5 Middle Auditors. In the table it can be seen clearly that

there were no Inspectorate Auditor respondents who had a PhD background. From table Characteristics of Respondents According to Educational Level above, it shows that the Inspectorate Auditor is dominated by S1 educational level.

## Hypothesis Testing

### Multiple Regression Analysis Test

Multiple regression tests were carried out to see the ability of the variables independent in explaining the dependent variable. Based on the results of the analysis the results of the regression that have been carried out are as follows:

Multiple Regression Analysis Test Results

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	- 2,268	3,552		- . 639	. 528
	INTEGRITY	. 001	. 117	. 001	. 006	. 995
	OBJECTIVITY	. 326	. 086	. 285	3,807	. 001
	COMPETENCE	- . 061	. 101	- . 054	- . 600	. 553
	CONFIDENTIALITY	. 145	. 156	. 109	. 930	. 360
	BEHAVIOR PROFESSIONAL	1,107	. 115	. 726	9,663	. 000

a. Dependent Variable: AUDIT QUALITY

Data Source: SPSS Version 26 Output Results, Data Processed 2023

Based on table Multiple Regression Analysis Test Results above, the regression model obtained is as follows:

$$Y = \alpha + \beta X_1 + \beta X_2 + \beta X_3 + \beta X_4 + \beta X_5 + e$$

$$Y = -2.268 + 0.001 + 0.328 + -0.061 + 0.145 + 1.107 + 3.552$$

- The regression coefficient results show that the constant coefficient value is amounting to -2,268.  $\beta$  value 1 which is the regression coefficient of  $X_1$  (auditor integrity) of 0.001 means that it is higher auditor integrity or if there is an increase in auditor integrity by 1 level, there will be an increase in audit quality by 0.001 units assuming other variables are fixed or constant.
- $\beta$  value 2 which is the regression coefficient of variable  $X_2$  (objectivity auditor) of 0.328 means that if there is an increase auditor objectivity is 1 level, then there will be an increase Audit quality is 0.328 units assuming other variables remain constant or constant.
- $\beta$  value 3 which is the regression coefficient of variable  $X_3$  (competence auditor) of -0.061 means that if there is an increase If the auditor's competency is 1 level, there will be a decrease audit quality is -0.061 units assuming other variables or changed.
- $\beta$  value 4 which is the regression coefficient of variable  $X_4$  (confidentiality auditor) of 0.145 means that if there is an increase auditor confidentiality by 1 level will increase audit quality is 0.145 units assuming other variables remain constant or constant.
- $\beta$  value 5 which is the regression coefficient of variable  $X_5$  (behavior professional) of 1.107 means that if there is an increase the auditor's professional behavior is 1 level, then this will occur increase in audit quality of 1.107 units with variable assumptions others are fixed or constant.

### Statistical Test (T)

The t test is used to test the hypothesis partially to show the influence of each independent variable individually on the dependent variable.<sup>13</sup> The criteria used are as follows:

- 1) If the significant value is  $< 0.05$  then  $H_a$  is accepted.
- 2) If the significant value is  $> 0.05$  then  $H_a$  is rejected.

To find the t table, use the real level  $\alpha$  5% t table obtained as follows:

$$\begin{aligned} t &= (\alpha / 2); n - k - 1 \\ &= 0.025; 36 - 5 - 1 \\ &= 0.025; 30 \\ &= 2.042 \end{aligned}$$

Auditor Integrity t Test Results

Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	20,105	4,194		4,793	.000
	INTEGRITY	.424	.191	.356	2,221	.033
	S					

a. Dependent Variable: AUDIT QUALITY

Data Source: SPSS Version 26 Output Results, Data Processed 2023

Testing was carried out using the t test at level ease of 0.05 from the SPSS output results obtained, if t count  $>$  t table, then  $H_0$  is rejected and  $H_a$  is accepted, otherwise if t count  $<$  t table then  $H_0$  is accepted and  $H_a$  is rejected or if it is significant  $< 0.05$  then  $H_0$  is rejected and  $H_a$  is accepted and vice versa if it is significant  $> 0.05$  then  $H_0$  is accepted and  $H_a$  rejected.

Based on table Auditor Integrity t Test Results above, it shows that the variable The integrity value of t calculated is 2.221, which means that t calculated  $>$  t table (2.220  $>$  2.042) and a significant level of 0.033  $<$  0.05 thus it can be concluded that there is an influence of X1 on Y.

Auditor Objectivity t Test Results

Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	9,209	3,500		2,631	.013
	OBJECTIVITY	.805	.139	.704	5,782	.000
	S					

a. Dependent Variable: AUDIT QUALITY

Data Source: SPSS Version 26 Output Results, Data Processed 2023

Testing was carried out using the t test at level ease of 0.05 from the SPSS output results obtained, if t count  $>$  t table, then  $H_0$  is rejected and  $H_a$  is accepted, otherwise if t count  $<$  t table then  $H_0$  is accepted and  $H_a$  is rejected or if it is significant  $< 0.05$  then  $H_0$  is rejected and  $H_a$  is accepted and vice versa if it is significant  $> 0.05$  then  $H_0$  is accepted and  $H_a$  rejected.

Based on table Auditor Objectivity t Test Results above, it shows that the variable The objectivity of the calculated t value is 5.782, which means that t calculated  $>$  t table (5.782  $>$  2.042) and a significant level of 0.000  $<$  0.05 thus it can be concluded that there is an influence of X2 on Y.

Auditor Competency t Test Results

Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	33,107	4,870		6,799	.000

<sup>13</sup> Imam, G. (2011). Multivariate Analysis Application with the IBM SPSS 19 Program. Semarang: Diponegoro University.

COMPETENCE	-.147	.192	-.130	-.766	.449
a. Dependent Variable: AUDIT QUALITY					

Data Source: SPSS Version 26 Output Results, Data Processed 2023

Testing was carried out using the t test at level ease of 0.05 from the SPSS output results obtained, if t count > t table, then Ho is rejected and Ha is accepted, otherwise if t count < t table then Ho is accepted and Ha is rejected or if it is significant <0.05 then Ho is rejected and Ha is accepted and vice versa if it is significant > 0.05 then Ho is accepted and Ha rejected.

Based on table 4.23 above, it shows that the variable competency t value is -0.766, which means that t count < t table (-0.766 < 2.042) and a significant level of 0.449 > 0.05 thus it can be concluded that there is no influence of X3 on Y.

Auditor Confidentiality t Test Results

Model		Coefficients			
		B	Std. Error	Beta	t
1	(Constant)	25,18 6	3,086		8,163
	CONFIDENTIALITY N	.304	.222	.229	1,372

a. Dependent Variable: AUDIT QUALITY

Data Source: SPSS Version 26 Output Results, Data Processed 2023

Testing was carried out using the t test at level ease of 0.05 from the SPSS output results obtained, if t count > t table, then Ho is rejected and Ha is accepted, otherwise if t count < t table then Ho is accepted and Ha is rejected or if it is significant <0.05 then Ho is rejected and Ha is accepted and vice versa if it is significant > 0.05 then Ho is accepted and Ha rejected.

Based on table Auditor Confidentiality t Test Results above, it shows that the variable The confidentiality value of t calculated is 1.372, which means that t calculated < t table (1.372 < 2.042) and a significant level of 0.179 > 0.05 thus it can be concluded that there is no influence of X4 on Y.

Auditor Professional Behavior t Test Results

Model		Coefficients			
		B	Std. Error	Beta	
1	(Constant)	.804	2,348		.342
	BEHAVIOR PROFESSIONAL	1,376	.113	.902	12,203

a. Dependent Variable: AUDIT QUALITY

Data Source: SPSS Version 26 Output Results, Data Processed 2023

Testing was carried out using the t test at level ease of 0.05 from the SPSS output results obtained, if t count > t table, then Ho is rejected and Ha is accepted, otherwise if t count < t table then Ho is accepted and Ha is rejected or if it is significant <0.05 then Ho is rejected and Ha is accepted and vice versa if it is significant > 0.05 then Ho is accepted and Ha rejected.

Based on table 4.25 above, it shows that the variable professional behavior t calculated value is 12.203 which means that t calculated > t table (12.203 > 2.042) and a significant level of 0.000 < 0.05 with. Thus it can be concluded that there is an influence of X5 on Y.

The explanation shows that individually there are 5 variables auditor ethics, there are 3 variables that have a value smaller than 0.05, meanwhile 2 variables have values greater than 0.05. And the table above shows that of the 5 auditor ethics variables, 4 variables have a positive t value and 1 the variable has a negative t value.

## DISCUSSION

### Auditor Integrity towards Audit Quality

Integrity is a character element which is an underlying character element the emergence of a professional attitude at work. Integrity is important to underlie public trust and is one of the main factors for auditors in deciding which assurance to take.

The results of the t test show that the integrity variable has a significant effect on audit quality, meaning that the higher the value of the integrity variable, the more the better the audit quality produced by the auditor. This is because the integrity of an auditor is very important, where honesty and openness of information from auditors is the key to whether work results are good or not an auditor, especially in producing audit quality. Results of this research in line with the research conducted by Fathul Muin S in 2021 said there was significant positive influence between the integrity variable on the quality of the resulting audit. However, this research is in contrast to research conducted by Hairul Anam et al in 2021 stated that integrity has no effect on audit quality.

### Auditor's Objectivity regarding Audit Quality

An understanding within an auditor to maintain audit quality the value of the services or services provided is maintained. Neutral, honest attitude knowledge and avoiding conflicts of interest is an obligation contained in the principle of objectivity that must be applied by auditors. The principle of objectivity is a necessity that must be implemented by auditor when conducting an audit, meaning that every auditor must implement and work on it.

The results of the t test show that the objectivity variable has an effect significant to audit quality, meaning the higher the value of the objectivity variable the better the quality of the audit produced by the auditor. That matter because it is very important for an auditor to have the principle of objectivity or in other words, the auditor must have the principle of objectivity, namely carrying out judgment based on facts. The results of this study are in line with the research results Adly Yustar Afif, Shinta Widayastuti & Wisnu Julianto in 2021 and research which was carried out by Fathul Muin S 2021 which said there was an influence positive significance between the objectivity variable and audit quality produced. However, this research is in contrast to previous research conducted by Canisi et al 2022 which stated that objectivity is not influence on audit quality.

### Auditor Competence on Audit Quality

The auditor's ability to apply internal knowledge and experience carry out audits, so that auditors can carry out audits carefully, accurate and objective. Auditors must be qualified to understand anything used and the auditor must be competent to understand the type and amount evidence that will be audited to reach appropriate conclusions.

The results of the t test show that the competency variable is not has a significant effect on audit quality. It can be concluded that the competency variable has no positive effect. The results of this study are consistent with research by Adly Yustar Afif, Shinta Widayastuti & Vishnu Julianto 2021 that auditor competency cannot yet influence audit quality because the competence of an auditor is not a limitation for auditors in carrying out their duties in auditing to obtain good audit quality, there may be other factors besides competence can influence audit quality, such as the experience the auditor has enable auditors to produce quality audits. However, this research is in contrast to research conducted by Fathul Muin S 2021 which said there was a significant positive influence between the variables competence on the quality of the resulting audit.

### Auditor Confidentiality regarding Audit Quality

The auditor is obliged to maintain the confidentiality of the information obtained during carry out audits, and must not disclose this information to third parties without the consent of the client, unless there is an obligation to disclose in accordance with legal provisions or other regulations applies.

The results of the t test show that the confidentiality variable is not has a significant effect

on audit quality. The results of this study are consistent with research by Fathul Muin S 2021 which states that there is no auditor confidentiality has a significant effect on the quality of the resulting audit. However, this research is in contrast to research conducted by Kristofora Tamara and Senni Hariindahyani who said confidentiality had an influence significant impact on the quality of the resulting audit.

### Auditor's Professional Behavior on Audit Quality

Professionalism is a person's behavior in carrying out a profession, so professional behavior is a manifestation of a person's attitudes towards values behave and act professionally. The results of the t test show that the auditor's professional behavior has a significant effect on audit quality due to the length of time works to determine the level of an auditor's understanding of job desk as well as rules within the scope of work. The results of this study are in line with the results Nadilla Nirmala Dalimunthe's research in 2021 stated that professionalism Auditors influence the quality of the resulting audit. However, this research this is in contrast to research conducted by Fathul Muin S 2021 which states that the auditor's professional behavior has no effect on audit quality.

From the discussion above it can be seen that of the 5 ethical variables explained that there are 3 variables that have a significant influence on audit quality, namely integrity, objectivity and professional behavior of the auditor and 2 variables that do not have a significant effect on audit quality, namely auditor competence and confidentiality.

The auditor's integrity, objectivity and professional behavior have an influence simultaneous or partial impact on audit quality while competence and auditor confidentiality has a significant effect simultaneously but not simultaneously Partial. It is the task of the agency itself to improve ethics the auditor to maintain the quality of the audit because of the auditor's credibility of course it really depends on the trust of the people who use their services Moreover, this is an agency that carries out audits in government agencies area. Auditors who are deemed to have made mistakes will have repercussions loss of trust from the client, thus the client remains a party who have influence on the auditor.

From the research above, it shows that there are 2 variables that are not has a significant effect on audit quality, indicating that there is a lack of ethics of competence and confidentiality at the Pinrang Regency Inspectorate office and if referring to the theory which says that Competence and confidentiality has a significant effect on audit quality so that in my opinion Researchers need to improve and increase this because although from a theoretical perspective, the auditor's competence and confidentiality have an influence significant impact on audit quality, but looking at the facts in the field and applications shows different things.

## CONCLUSION

Based on the results of data analysis and hypothesis testing carried out in research, it shows that auditor integrity has a significant effect on audit quality. It means The better the auditor's integrity guarantees the quality of the audit produced because the integrity of an auditor is very important, where honesty is owned and openness of information from the auditor is the key to good whether or not the results of an auditor's work, especially in producing quality auditing. Based on the results of hypothesis testing in this study, it shows that Auditor objectivity has a significant effect on audit quality. Matter this is because it is very important for an auditor to have principles objectivity, namely making judgments based on facts.

It also shows that Auditor competency does not have a significant effect on audit quality. Auditor competency cannot yet influence audit quality because that the competence of an auditor is not a limitation for the auditor in carrying out its duties in auditing to obtain quality good audit, there may be factors other than competence that can affects audit quality, such as the experience the auditor has enable auditors to produce quality audits. Based on the results of hypothesis testing in

this study, it shows that Auditor confidentiality does not have a significant effect on audit quality. Auditor confidentiality here cannot yet affect audit quality, there are other factors besides confidentiality that influence audit quality, such as professional behavior where the principles of professional behavior are each auditor are obliged to comply with applicable laws and regulations. Now confidentiality itself may be disclosed to third parties unless there is an obligation to disclose in accordance with legal provisions or other applicable regulations. Furthermore, it shows that Professional behavior has a significant effect on audit quality A auditors who work with high professionalism and behavior good performance in carrying out an audit will produce an audit report quality. However, this does not mean that the auditor's competence and confidentiality are neglected although statistically competence and confidentiality have no effect. The quality of the audit must also continue to be evaluated in its implementation audit assignment.

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