

FINDING THE AUDITOR BALANCE: INTEGRITY, PROFESSIONALISM, WORKLOAD, AUDIT QUALITY, AND AUDIT JUDGMENT

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ABSTRACT

This research aims to analyze the influence of integrity, professionalism, and workload on audit quality, with audit judgment as a moderating variable. The sample in this study consists of senior auditors and supervisors working in an audit firm located in DKI Jakarta. The research method used is a survey with questionnaires distributed to predetermined respondents. The collected data were analyzed using multiple linear regression and moderation analysis. The results of the analysis show that integrity and professionalism have a positive and significant influence on audit quality. This indicates that higher integrity and professionalism of auditors lead to improved audit quality. However, the influence of workload on audit quality is not statistically significant, suggesting that workload does not have a clear impact on audit quality. Furthermore, audit judgment as a moderating variable demonstrates that it weakens the influence of integrity on audit quality. This finding suggests that when audit consideration is taken into account, the influence of integrity on audit quality diminishes. This research contributes to understanding the factors influencing audit quality, particularly in the context of senior auditors and supervisors in audit firms in DKI Jakarta. The practical implications of this study emphasize the importance of enhancing integrity and professionalism in conducting audit tasks to ensure optimal audit quality. Additionally, attention should be given to workload factors that can affect auditor performance. Audit judgment should also be taken into account when evaluating the influence of integrity on audit quality.

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1. INTRODUCTION

The audit is a series of procedures performed by an independent auditor in evaluating and verifying the company's finances. The goal is to ensure that the financial reports submitted by the company are accurate and reliable. In other words, when the auditor has finished examining the financial statements, the auditor must provide an opinion that is in line with the facts [1].

Good audit quality is essential to ensure the trust and reliability of financial information for stakeholders, including shareholders, creditors, and the government. Shareholders trust audited financial reports as a basis for making investment decisions and assessing company performance. Lenders, such as banks or moneylenders, utilize monetary data confirmed by auditors to survey a company's credit risk and capacity to meet budgetary commitments. In addition, the government also relies on audited financial reports in the process of tax control and regulation. Reliable audit quality ensures that the independent auditor has carried out audit activities in an objective, professional manner and follows relevant auditing standards. Thus, the financial information presented by the company becomes more transparent, accurate, and reliable, which in turn increases the trust and confidence of all stakeholders in the company.

The issue of audit quality has increased in recent years due to several major accounting scandals involving large companies that were not properly audited. Auditors are required to maintain their performance by carrying out work following applicable auditing standards to increase public trust in the auditor profession [2]. This is based on the fact that management has the potential to manage earnings [3]. Earnings management is an action taken by management to influence the information contained in the company's financial statements in a certain period [4]. As a result, audit supervisory bodies in several countries have tightened auditing requirements and regulations to oversee this.

Accounting fraud case that occur in various companies in the world become an important phenomenon that underlies research on matters affecting audit quality. This phenomenon indicates that there are still challenges in maintaining integrity and honesty in financial management in various companies, and this is often an critical part for the auditor in preventing and reducing the risk of accounting fraud.

Several cases *accounting fraud* What happens in large companies has become the media and public spotlight. Examples include the cases of Enron, WorldCom, and Satyam, where unethical accounting practices and financial fraud were committed to cover up losses and maintain corporate credibility. This case shows that accounting practices *fraud* can affect public confidence in the company's financial statements, and worsen the financial condition of a company.

In some cases, auditors have been criticized for not being able to detect or report *accounting fraud*. This appears that the audit quality created by auditor is exceptionally critical in preventing and reducing accounting risk *fraud*. The auditor must have adequate integrity in conducting the audit, including the integrity to detect signs *accounting fraud*.

There are still many challenges in conducting high quality audits. Several factors such as the pressure and workload experienced by auditors, rapid changes in the business environment, as well as the important role of professionalism and integrity in auditing practices can affect the quality of the audits conducted. On this basis, auditors and companies need to pay attention to these factors in improving audit quality.

In order to prevent and reduce the risk *accounting fraud*, the auditor must also understand the applicable accounting standards and professional ethics. Auditors must be able to ensure that the company's financial statements are accurate, transparent, and trustworthy. Thus, the quality of an audit conducted by an auditor plays an important role in maintaining public confidence in a company's financial statements and ensuring transparency and accountability in the financial sector.

The reason of this research is to identify the effect of integrity, professionalism, and auditor workload on audit quality, and to understand whether audit judgment can moderate the relationship between the independent and dependent variables. In today's increasingly complex business context, audit quality is very important to prevent and reduce accounting risk *fraud*. Therefore, better knowledge about the factors that influence audit quality and how these factors interact can help improve auditor performance and the resulting audit quality. By considering the influence of moderating variables, it is hoped that this research will be able to provide more complete insight into matters that affect audit quality and contribute to the development of audit theory.

2. LITERATURE REVIEW

Audit Quality

The probability that the auditor can find and report fraud in the client's accounting system is audit quality [5]. It is an important factor in business and finance. The purpose of the audit is to provide assurance on *stakeholders* related to the company's performance and the reliability of its financial statements. Thus, audit quality is crucial in ensuring that the financial reports issued by companies are accurate and reliable.

While carrying out their duties, the auditor must remain independent and objective. This is important so that the auditor is not involved in a conflict of interest and can provide an honest and accurate audit opinion. In addition, an auditor must have high integrity and adhere to strict professional ethical standards. This helps maintain integrity and transparency in the company's financial reports.

The auditor's ability to evaluate evidence accurately is a very important determinant. The auditor must be able to evaluate the available evidence and ensure that it is sufficient and relevant for the audit. That way, the auditor can provide a higher quality audit opinion. In addition, the auditor must also have the right skills and competencies to carry out audit tasks effectively. This includes an understanding of audit procedures, legal and regulatory requirements, and the industry being audited. The auditor's ability to understand these matters will assist them in evaluating audit risk and making recommendations to minimize these risks.

Auditor communication quality is part of audit quality. The auditor must be able to communicate well with the client regarding the audit. The auditor must be able to clearly explain the results of the audit and provide useful recommendations to correct problems identified during the audit. That way, the company can fix the problem and improve its performance in the future.

Integrity

Integrity can be defined as being honest, transparent, brave, wise, and responsible in carrying out an audit [6]. In addition, integrity also refers to trust in and adherence to high moral principles and

professional ethics. The auditor will produce an audit opinion that is honest and accurate and can be trusted by *stakeholders* if you have high integrity.

The high integrity possessed by the auditor will show an impartial attitude during the audit. They will not be affected by pressure from company management, investors, and groups that may have certain interests. An auditor who has integrity will always prioritize the public interest and protect the interests of all stakeholders.

Auditors who have integrity will always adhere to professional ethical standards and maintain the confidentiality of information provided by their clients. They will not disseminate information that is not supposed to be known by other parties and will not engage in practices that are detrimental to clients or other stakeholders. In addition, auditors will admit errors or uncertainties in the audit process if they have high integrity. They will not try to hide errors or correct financial reports unethically. Auditors who have integrity will ensure that all audit findings and recommendations provided are truly based on valid and accurate evidence.

When the integrity of the auditor is questioned, this can affect the credibility of the audit results and affect the public's perception of the company and industry being audited. Thus, an auditor needs to maintain their integrity so that they can provide truly reliable audit opinions and provide benefits to stakeholders.

Professionalism

Responsible attitude towards what has been assigned [7]. Auditor professionalism includes the quality of an auditor who has high standards in carrying out his duties. Professional auditors must have satisfactory information, skills, and ethics to carry out audits effectively and efficiently.

A professional auditor must have proper knowledge of applicable auditing standards and accounting principles. This helps them to apply these standards in conducting audits and ensure that audit procedures are carried out in accordance with these standards. A professional auditor must also understand the industry and business of the client being audited and have a sufficient understanding of the information systems used in the business. Then, a professional auditor must have adequate technical skills in conducting an audit. They must be able to analyze financial information carefully, and test existing internal controls. In addition, they must also be able to understand the business processes being audited and consider the risks that may occur.

A professional auditor must be able to work independently and objectively. They must ensure that the audit is not influenced by any party and does not favor the interests of anyone. The auditor must remain focused on the audit objectives and ensure that all audit procedures carried out are based on valid facts and evidence.

Workload

The workload of an auditor is assessed by the number of clients and the demands of tasks that need to be completed within a certain period of time during the audit process [8]. Auditor workload is an important issue in the auditing profession. Auditors are often assigned the task of conducting audits of complex and large entities inside a restricted period of time. Excessive workload can cause auditors to be less focused and make mistakes in the audit process, which has the potential to damage the audit quality and accuracy of financial statements. Thus, auditor needs to ensure the workload is optimally managed.

Excessive workload can cause the auditor to rush in conveying out audit assignments. An auditor may be forced to complete the audit within a limited time which may result in a lack of time to thoroughly examine all documents and related information. This can result in the auditor missing important information and ignoring problems that might affect the quality of the financial statements. Moreover, excessive workload can affect the auditor's mental and physical health. Auditors who constantly work under stressful conditions may experience health problems, such as headaches, fatigue, and depression. This can reduce the productivity of auditors and interfere with their performance in the audit process.

Auditors feel dissatisfied with their work when they feel burdened. Auditors may feel they lack the time to perform their audit tasks well, and this can affect their motivation and job satisfaction. Auditors who are dissatisfied with their work may experience a decrease in performance and make inappropriate decisions in the audit process.

The workload can damage the connections among the auditor and the client. An auditor may not have sufficient time to meet and communicate with the client to ensure that the information required for the audit is available. This can result in a mismatch between the client and the auditor, which can affect audit quality and produce inaccurate results.

An auditor who works as an auditor also has a life outside the office. Auditors who work too hard and constantly can result in lack of time to rest and socialize with family and friends. This can affect their “work-life” balance and reduce their overall quality of life. Therefore, audit organizations need to pay attention to the workload of auditors and ensure that the workload is optimally managed to maintain the health and productivity of auditors.

Audit Considerations

Audit considerations are the auditor's objective considerations of information obtained from audit evidence and are also influenced by the auditor's individual aspects to generate thoughts or decisions regarding previously obtained information [9]. Audit considerations are one of the important aspects of the audit process. It is performed by the auditor to assess audit risk and determine the type and extent of testing required to ensure compliance and reliability of financial statements. Audit considerations include several things, such as understanding the business environment, risk identification, and evaluating the effectiveness of the internal control system.

Understanding the business environment is one of the important audit considerations. The auditor needs to understand the client's business environment, including the industry and market in which the client operates, in order to be able to determine the risks that may affect the financial statements. A good understanding of the business environment can also assist the auditor in evaluating client compliance with accounting regulations and standards.

The auditor needs to identify the risks that may be associated with the client. These risks can come from various factors, such as the failure of the internal control system, *fraud*, or non-compliance with regulations. The auditor needs to consider these risks to determine the type and extent of testing needed to reduce audit risk.

Evaluation of the internal control system is one of the important audit considerations. The auditor needs to assess the usefulness of the client's internal control system to decide the level of risk of material misstatement in the financial statements. If the client's internal control system is deemed ineffective, the auditor needs to carry out more extensive checks to strengthen the compliance and reliability of financial statements.

The auditor needs to consider the materiality of the information in the financial statements. The auditor needs to assess the information data disclosed in the financial statements and determine whether the information data is material or not. Consideration of the materiality of information is important because the decisions of users of financial statements can be influenced by material information data.

Views on accuracy and compliance with accounting standards must be considered by the auditor. The auditor needs to ensure that the client follows the applicable accounting standards, and that the information disclosed in the financial statements complies with those standards. Consideration of accuracy and compliance with accounting standards is important to ensure the reliability and quality of financial reports.

Thinking Framework and Research Model

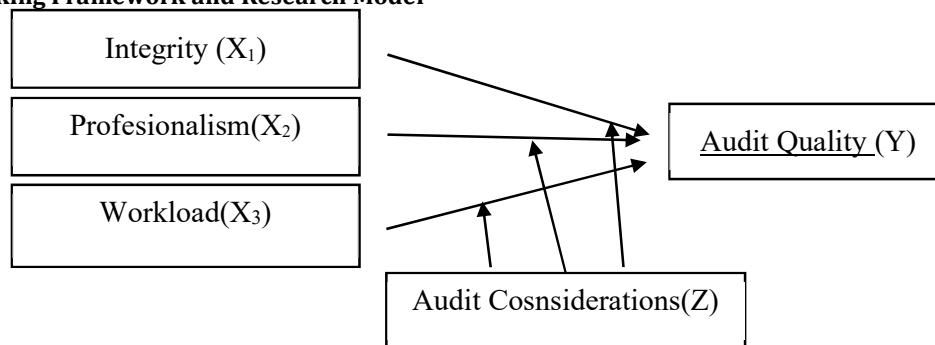


Figure 1. Theoretical thinking framework

Research Model

There are 2 models in this study, namely:

1. Testing hypotheses 1-3
 $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \text{and}$
2. Testing hypotheses 5-7

$$Do = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4Z + b_5X_1.Z + b_6X_2.Z + b_7X_3.Z + e$$

Research Hypothesis

Integrity has an influence on Audit Quality

Research from [10], [11], and [12] shows that integrity has a significant influence on audit quality, so the hypothesis is:

H1: integrity has a significant positive effect on audit quality

Professionalism has an influence on Audit Quality

Research from [13], [14], and [15] shows that professionalism has a significant influence on audit quality, so the hypothesis is:

H2: professionalism has a significant positive effect on audit quality

Workload has an influence on Audit Quality

Research from [16], [17], and [18] shows that workload has a significant influence on audit quality, so the hypothesis is:

H3: workload has a significant positive effect on audit quality

Integrity, Professionalism, and Workload have an influence on Audit Quality

[19] shows that integrity, professionalism, and workload have an influence on audit quality, so the hypothesis is:

H4: integrity, professionalism, and workload affect audit quality

Audit Considerations Moderate the Effect of Integrity on Audit Quality

Audit considerations include evaluations and policies applied in the audit process. The application of strong and appropriate audit judgment is expected to strengthen the effect of integrity on audit quality. Good audit judgment provides clear guidelines and supports the integrity of the auditor in carrying out audit assignments. Thus, integrity will be more effective in improving audit quality if adequate audit considerations exist. Thus, the hypothesis is:

H5: audit judgment moderates the influence of integrity on audit quality

Audit Considerations Moderate the Effect of Professionalism on Audit Quality

Audit judgments have the potential to limit or influence the auditor's professional implementation in some situations. If good and supportive audit judgment is applied, this can strengthen the influence of professionalism on audit quality. Adequate audit judgment enables the auditor to more effectively apply the principles of professionalism in auditing practice. However, if audit judgment is poor or inadequate, this can limit or weaken the effect of professionalism on audit quality. Inappropriate audit considerations or not considering relevant aspects can hinder the implementation of professionalism and have an impact on the resulting audit quality. Thus, the hypothesis is as follows:

H6: audit judgment moderates the effect of professionalism on audit quality

Audit Considerations Moderate the Effect of Workload on Audit Quality

Audit considerations have the potential to influence how the workload is faced and managed by the auditor in carrying out audit assignments. Good audit judgment will consider the workload faced by the auditor and take appropriate action to ensure that the workload remains within manageable limits. If good audit judgment is applied, it can help manage high workloads in an effective way. Adequate audit judgment can identify overload risks and take necessary actions, such as rearranging schedules, assigning appropriate teams, or reducing workload in critical areas. However, if audit judgment is poor or inadequate, this can exacerbate the impact of workload on audit quality. Lack of attention to workload can result in auditors becoming overburdened, compromising audit quality in an effort to complete tasks quickly. Thus, the hypothesis is as follows:

H7: audit considerations moderate the effect of workload on audit quality

3. METHOD

This research is using quantitative research method. The population is senior auditors and supervisors at KAP DKI Jakarta area. Samples are taken by *purposive sampling*. There are 108 auditors with senior auditors and supervisors who sample and respond.

4. RESULT AND DISCUSSION

Descriptive statistics

Table 1: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Integrity	108	19	46	32,69	7,289
Professionalism	108	20	50	32,45	7,257
Workload	108	21	46	33,67	7,042
Audit Consideration	108	16	45	29,58	7,559
Audit Quality	108	28	33	30,24	1,034
Valid N (listwise)	108				

This research involved 108 senior auditors and supervisors in DKI Jakarta. The results of the descriptive statistical analysis obtained are as follows.

1. Integrity has a minimum score of 19, a maximum of 46, and an average of 32.69. The standard deviation of 7.289 indicates that out of 108 respondents, the level of distribution of integrity variable data is 7.289.
2. Professionalism has a minimum score of 20, a maximum of 50, and an average of 32.45. The standard deviation of 7.257 indicates that out of 108 respondents, the level of data distribution from the professionalism variable is 7.257.
3. Workload has a minimum value of 21, a maximum of 46, and an average of 33.67. The standard deviation of 7.042 indicates that out of 108 respondents, the level of distribution of data from the workload variable is 7.042.
4. Audit consideration has a minimum value of 16, a maximum of 45, and an average of 29.58. The standard deviation of 7,559 indicates that out of 108 respondents, the level of data distribution from the audit consideration variable is 7,559.
5. Audit quality has a minimum value of 28, a maximum of 33, and an average of 30.24. The standard deviation of 1.034 indicates that out of 108 respondents, the level of data distribution from the audit quality variable is 1.034.

Validity test

Table 2. Validity Test Results

		Questions									
		1	2	3	4	5	6	7	8	9	10
Integrity	R count	,511	,481	,489	,604	,439	,533	,620	,591	,491	,510
	R table	,189	,189	,189	,189	,189	,189	,189	,189	,189	,189
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Professionalism	R count	,547	,612	,393	,605	,553	,480	,509	,489	,498	,530
	R table	,189	,189	,189	,189	,189	,189	,189	,189	,189	,189
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Workload	R count	,476	,538	,508	,643	,518	,469	,583	,453	,551	,471
	R table	,189	,189	,189	,189	,189	,189	,189	,189	,189	,189
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Audit Considerations	R count	,648	,614	,554	,511	,391	,484	,518	,514	,593	,591
	R table	,189	,189	,189	,189	,189	,189	,189	,189	,189	,189
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid
Audit Quality	R count	,540	,522	,523	,504	,431	,544	,571	,635	,466	,501
	R table	,189	,189	,189	,189	,189	,189	,189	,189	,189	,189
		Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid

The results from table 2 show that the calculated R value is greater than the R table for each question. This shows that each question for each questionnaire is valid.

Reliability Test

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	N
Integrity	0,711	10

Professionalism	0,703	10
Workload	0,701	10
Audit Considerations	0,733	10
Audit Quality	0,707	10

The table above shows that Cronbach's Alpha calculation value for each variable is greater than 0.7. This indicates a questionnaire for each reliable variable.

Classic assumption test

Normality test

Table 4. Normality Test Results (Kolmogrov-Smirnov)

N		Unstandardized Residual
Normal Parameters ^{a,b}	Mean	108
Most Extreme Differences	Std. Deviation	0
	Absolute	0,96354622
	Positive	0,069
	Negative	0,047
Test Statistic		-0,069
Asymp. Sig. (2-tailed)		0,069
		,200 ^{c,d}

Table 4 is the normality test using the Kolmogorov-Smirnov method which shows a significance value of 0.200. From these results, the data in this study is normal (0.200 > 0.05).

Multicollinearity Test

Table 5. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	Integrity	,928	1,078
	Professionalism	,928	1,078
	Work load	,991	1,009
	Audit Considerations	,983	1,017

Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Model	B	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
		Std. Error	Beta		
1	(Constant)	,985	,449	2,192	,031
	Integrity	-,002	,007	-,034	,74
	Professionalism	,001	,007	,018	,863
	Workload	-,003	,007	-,035	,727
	Audit Considerations	-,002	,007	-,028	,781

Table 6 shows the significance value of each variable is greater than 0.05, namely 0.740, 0.863, 0.727, and 0.781. These results indicate that the problem of heteroscedasticity is not indicated by the data.

Autocorrelation Test

Table 7. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,364 ^a	,132	,099	,98208	2,178

Table 7 produces a Durbin-Watson number of 2.178. The du value for this research is 1.7637. Because 1.7637 < 2.178 < 2.2363 (4-du), this indicates that the problem of autocorrelation in the data does not exist.

Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression Results

Model	B	Unstandardized	Standardized	t	Sig.
		Coefficients	Coefficients		
		Std. Error	Beta		
1 (Constant)	28,927	,699		41,362	,000
Integrity	,027	,013	,192	2,028	,045
Professionalism	,034	,013	,236	2,491	,014
Workload	-,020	,013	-,135	-1,475	,143

Regression equation $Y = 28.927 + 0.027X_1 + 0.034X_2 - 0,020X_3 + \text{and}$

First, the constant of this multiple linear equations is 28.927 which indicates the value of audit quality when integrity, professionalism, and workload have constant values. Second, the integrity regression coefficient is 0.027 with a positive sign indicating that each increase in the value of the integrity variable will increase the audit quality value by 0.027. Third, the professionalism variable regression coefficient is 0.034 with a positive sign. This shows that every increase in the value of professionalism will increase the value of audit quality by 0.034. Fourth, the workload regression coefficient is 0.020 with a negative sign. This indicates that any increase in the value of the workload variable will decrease the value of audit quality by 0.020.

These results also provide conclusions on hypothesis testing. T count integrity 2.028 (positive), significance 0.045, then H1 is accepted. Then, t count professionalism 2.491 (positive), significance 0.014, then H2 is accepted. Finally, t calculates workload -1.475 (negative), a significance of 0.143, then H3 is rejected.

Moderation Regression Analysis

Table 9. Moderation Regression Results

Model	B	Unstandardized	Standardized	t	Sig.
		Coefficients	Coefficients		
		Std. Error	Beta		
1 (Constant)	33,952	2,877		11,799	,000
Integrity	-,100	,055	-,707	-1,837	,069
Professionalism	,111	,055	,778	2,032	,045
Workload	-,121	,057	-,822	-2,115	,037
Audit Considerations	-,168	,097	-1,226	-1,731	,087
Integrity * Audit Considerations	,004	,002	1,297	2,396	,018
Professionalism * Audit Considerations	-,002	,002	-,802	-1,376	,172
Workload * Audit Considerations	,003	,002	1,032	1,786	,077

Moderated regression $Y = 33.952 - 0.1X_1 + 0,111X_2 - 0,121X_3 - 0,168Z + 0,004X_1*Z - 0,002X_2*Z + 0,003X_3*Z + e$

The regression coefficient for integrity moderated by audit judgment is 0.004 and the result is positive. With these results, it can be indicated that the variable "integrity x audit considerations" which increases will result in the audit quality variable increasing by 0.004. In addition, the regression coefficient for professionalism moderated by audit judgment is 0.002 and the result is a negative number. These results indicate that an increase in the variable "professionalism x audit considerations" will make the audit quality variable decrease by 0.002. Finally, the workload regression coefficient moderated by audit considerations is 0.003 and shows a positive number. This indicates that an increase in the variable "workload x audit considerations" will result in an increase in the audit quality variable by 0.003.

Coefficient of Determination

Table 10. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,364 ^a	,132	,107	,97738

Table 10 shows the number 0.364 for the correlation coefficient (R). From the resulting figures, it can be concluded that the degree of relationship (correlation) between the independent variables and the dependent variable is 36.4%.

The number 0.107 is the adjusted R square coefficient of determination, which means that the integrity variable can explain 10.7% of the audit quality, professionalism, and workload variables. The remaining 89.3% comes from other variables not examined in this study

Table 11. Coefficient of Determination After Moderation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,464 ^a	,216	,161	,94761

After moderation, the results of the adjusted R square analysis are 0.161 which means that the integrity variable can explain 16.1% of the audit quality, professionalism, and workload variables which are moderated by the audit consideration variable. The residual value of 83.9% comes from other variables not examined in this study.

F Test (Simultaneous)

Table 12. F Test Results (Simultaneous)

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	15,149	3	5,050	5,286	,002 ^b
	Residual	99,348	104	,955		
	Total	114,497	107			

The results of the analysis in table 12 produce a significance value of 0.002 or less than 0.05. Thus, the conclusion obtained is to accept H4.

DISCUSSION

Influence of Integrity on Audit Quality

The analysis carried out resulted in the conclusion that integrity influences audit quality positively and significantly (H1 is accepted). That is, the high level of auditor integrity indicates the quality of the resulting audit will be higher. These results are in line with expectations and previous literature, such as [10], [11], and [12].

Integrity reflects the seriousness and honesty of the auditors in carrying out their duties. An auditor with high integrity is considered more reliable in carrying out an audit with high professional and ethical standards. They tend to be able to disclose relevant facts, perform objective analysis, and present audit findings in an accurate and transparent manner. This directly contributes to improving the resulting audit quality.

The importance of integrity in the context of audit quality can also be understood from the perspective of public trust. The public expects that the auditor will act with high integrity to ensure that the financial statements reported by the auditing company or entity are accurate and trustworthy. A high level of integrity in auditing practice also helps build the auditor's trust and reputation as a custodian of the public interest.

The positive and significant influence of integrity on audit quality indicates the importance of the attention given to the development of integrity in the audit work environment. Public accounting firms need to ensure that integrity is a core value that is instilled and practiced by auditors. This can be achieved through developing policies and practices that promote integrity, providing training that strengthens awareness of the importance of integrity, and monitoring and strengthening actions that promote integrity at every stage of the audit.

The Effect of Professionalism on Audit Quality

In this study, there are findings that professionalism has a positive and significant effect on audit quality (H2 is accepted). That is, a high level of professionalism from an auditor will provide higher audit quality. This finding is the same as that of [13], [14], and [15].

Professionalism refers to the ability and attitude of auditors in carrying out their duties following applicable auditing ethical and professional standards. the tendency of an auditor who has a high level of

professionalism will be more careful, thorough, and following applicable rules and guidelines in conducting audits.

A high level of professionalism results in a more accurate, consistent, and objective audit. Auditors who carry out their duties with high professionalism will be more careful in collecting, analyzing, and interpreting audit data. They will also apply appropriate audit methods and make an objective assessment of audit findings. This directly contributes to improving the resulting audit quality. In addition, professionalism also has an impact on public trust in audit results. Auditors who show a professional attitude in carrying out their duties are actually building trust and a good reputation for themselves. This assures users of financial statements that the audit was carried out to a high standard and that the financial reports presented are of reliable quality.

The Effect of Workload on Audit Quality

The research findings show that workload has a negative effect on audit quality, but this effect is not statistically significant (H3 is rejected). That is, even though the relationship between workload and audit quality is negative, there is not enough real evidence to explain that this effect is statistically significant. This finding is in line with the research of [20], [21], and [22].

Workload refers to the number of tasks or work performed by an auditor in a certain period. The higher the workload handled by an auditor, the greater the likelihood of burnout, time pressure, or decreased focus, which can have a negative impact on the quality of the audit that can be produced. Although in this study no significant effect was found between workload and audit quality, it is important to pay attention to workload factors in auditing practices. Excessive workload can interfere with audit quality in the long term, because auditors may have limited time and resources to carry out audit tasks carefully and thoroughly.

Public accounting firms need to pay attention to workload and manage it wisely to maintain optimal audit quality. Efforts can be made to ensure adequate resource allocation, good planning, efficient scheduling, and monitoring of the auditor's workload. This can help reduce the risk of decreased audit quality due to excessive workload.

The Influence of Integrity, Professionalism, and Workload on Audit Quality

In the F test, the resulting significance is 0.002, meaning that the value is smaller than the specified significance level, which is 0.05. In this context, these results indicate that there is a statistically significant effect of the variables integrity, professionalism, and workload (together) on audit quality (H4 is accepted).

The Effect of Integrity on Audit Quality with Audit Considerations as a Moderating Variable

The analysis shows a significance value of 0.018 for the effect of integrity on audit quality moderated by audit considerations, which means the results are statistically significant. This shows that audit considerations affect integrity to audit quality (H5 is accepted).

Integrity beta produces a value of 0.004 which indicates the effect of integrity on audit quality after being moderated by audit considerations. In this case, the beta value is smaller than the integrity beta before being moderated, which is 0.027, indicating that audit considerations weaken the effect of integrity on audit quality. In other words, audit judgment acts as a moderating variable that changes or influences the relationship between integrity and audit quality. Then, the influence of integrity on audit quality becomes weaker when there is audit judgment involved.

The finding of audit judgment weakening the influence of integrity indicates that factors related to audit judgment have the effect of reducing or limiting the effect of integrity on audit quality. Audit judgment includes aspects such as audit rules or policies to follow, the interests of other parties to consider, or other considerations that might influence the auditor's decisions or actions.

There are situations where existing audit judgments may influence or hinder the auditor from acting optimally following their integrity. If the auditor is bound by the interests of other parties or considers factors that are not only related to integrity, then this can influence the auditor's decisions or actions that should be based on integrity. This results in the effect of integrity on audit quality being weaker or insignificant when there are audit consideration factors that moderate the relationship.

The Effect of Professionalism on Audit Quality with Audit Considerations as a Moderating Variable

The significance value of the analysis is 0.172 for the effect of professionalism on audit quality which is moderated by audit considerations, which means that the result is not statistically significant. This

indicates that audit considerations influence the effect of professionalism on audit quality but not significant (H6 is rejected).

This means that in a situation where the auditor shows a high level of professionalism, audit consideration factors do not affect the positive effect of professionalism on audit quality. In this context, the professionalism of the auditor remains an important factor and has a direct effect on audit quality, regardless of the existing audit considerations.

The Effect of Workload on Audit Quality with Audit Considerations as a Moderating Variable

The analysis shows a significance value of 0.077 for the effect of workload on audit quality moderated by audit considerations, which means the results are not statistically significant. This indicates that audit considerations have an insignificant effect of workload on audit quality (H7 is rejected).

The results of this study indicate that audit consideration factors do not have a strong impact on changing the effect of workload on audit quality. If the KAP has strict and consistent procedures in determining the workload for the auditor, then audit considerations may not have contributed to changing the effect of workload on audit quality. In this case, an auditor may not have the flexibility to adjust their workload based on existing audit considerations.

5. CONCLUSION

From the results of the analysis performed and the findings of the research, it is concluded that integrity has a significant positive effect on audit quality. Therefore, integrity is important in determining high audit quality. Professionalism has a significant positive effect on audit quality. This can confirm the importance of the professional level of the auditor in influencing the resulting audit quality. The workload does not significantly affect audit quality. Although workload is a factor that is often a concern in the audit context, this study shows that workload does not significantly affect the resulting audit quality. Integrity, professionalism, and workload simultaneously influence audit quality. Significantly audit judgment can moderate the effect of integrity on audit quality. This means that audit considerations weaken the effect of integrity on audit quality. Audit judgment does not significantly moderate the effect of professionalism on audit quality. That is, the professionalism of audit quality is not substantially affected by existing audit considerations. Audit considerations do not significantly moderate the effect of workload on audit quality. This means that the effect of workload on audit quality is not substantially affected by existing audit consideration factors.

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