

THE ROLE OF AUDITOR COMPETENCE AND INDEPENDENCE IN ENHANCING INTERNAL AUDIT QUALITY WITH AUDITOR ETHICS AS A MEDIATING VARIABLE



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Abstract

This research is motivated by the essential function that auditor competence and independence fulfill in enhancing the quality of internal audits. This improvement, in turn, significantly influences both organizational performance and compliance with regulatory standards. Good internal audit quality can strengthen accountability, and transparency, and foster continuous improvement within organizations. The objective of this study is to analyze the influence of auditor competence and independence on the quality of internal audits, with auditor ethics as a mediating variable. The method used is quantitative, with a population of internal auditors working in 223 Banks Perekonomian Rakyat (BPR) in West Java, and a sample of 86 auditors selected through purposive sampling. The analysis of the data was conducted utilizing Smart PLS techniques to establish the relationships between the variables and to evaluate the proposed hypotheses. The results of this research demonstrate that both the competence and independence of auditors have a substantial and direct effect on the quality of internal audits. Specifically, auditor independence plays a constructive role in fostering auditor ethics, while auditor competence serves to elevate ethical standards within auditing practices. Despite this, the direct impact of auditor ethics on the quality of internal audits is negligible, indicating that auditor ethics does not function as a mediating factor in this context. These findings underscore the essential importance of auditor competence and independence in improving the overall quality of internal audits.

Keywords: Competence of Auditors, Independence of Auditors, Ethics of Auditors, Quality of Audits, Internal Auditors

INTRODUCTION

The quality of internal audits relies not only on the methodologies employed but also significantly affects the performance and compliance of organizations (Atantri and Sopian 2014). By implementing robust audit processes, companies can ensure that their operations align with established standards and regulations, thereby enhancing transparency and accountability within the organization (Nugrahanti et al. 2023). Furthermore, as internal auditors possess a deeper understanding of corporate policies compared to external auditors, they are better positioned to identify inefficiencies and areas for improvement (Priyantini and Santoso 2024). This proactive approach fosters an environment where continuous improvement is prioritized, ultimately leading to increased trust and satisfaction among stakeholders (Santoso, Rukhviyanti, and Hayati 2023). Consequently, organizations that aspire to sustain a competitive advantage in today's ever-evolving business environment must prioritize their investment in high-quality internal audit practices. These practices are not just beneficial but essential for navigating the complexities and challenges that characterize the modern marketplace (Sera, Fitriana, and Santoso 2024). Internal audits play a crucial role in enhancing the quality of financial reporting. They ensure that financial statements are accurate and reliable, which is vital for informed decision-making by stakeholders (Jazadi, Santoso, and Fitriana 2024).

Competent auditors, who possess a deep understanding of technical skills and organizational policies, are better prepared to conduct thorough evaluations that lead to meaningful insights and recommendations (Santoso and Masitoh 2022). Additionally, auditor independence ensures that these evaluations remain objective and free from external pressures, which is critical for maintaining the integrity of the audit process (Kuswara et al. 2024). Fostering an organizational environment where auditors can operate without bias not only enhances the quality of audits but also promotes a culture of accountability and ethical practices throughout their operations (Manulang et al. 2024). This dual focus on skill development and autonomy ultimately contributes to more reliable audit outcomes, reinforcing stakeholder confidence in the organizational governance framework (Dwitami and Kuntadi 2023). Moreover, the integration of effective internal controls plays a vital role in enhancing audit quality by ensuring compliance with regulations and proactively

identifying risks that may hinder organizational performance (Sopian and Suwartika 2019). Research indicates that a strong internal control system not only enhances audit reliability but also contributes to overall corporate governance by fostering an environment where accountability is paramount (Santoso 2022). The synergy between internal audits and control mechanisms cultivates a culture of transparency, enabling organizations to navigate a complex regulatory landscape while driving operational improvements (Safitri et al. 2024). As organizations increasingly face dynamic challenges, investing in auditor competencies and strong internal controls becomes essential for sustaining long-term success and resilience in an ever-evolving business environment (Santoso and Rusdiansyah 2023).

The quality of internal audits is critical to organizational success, yet challenges such as inadequate resources and the need for ongoing professional development can hinder their effectiveness (Deviani et al. 2024). Addressing these challenges through appropriate resources and training can further enhance the impact of internal audits on financial reporting and governance (Mulyani et al. 2024). Auditor competencies and independence are crucial factors influencing auditor ethics, which in turn affect the quality and performance of audits (Amelia et al. 2024). Competence ensures that auditors possess the necessary skills and knowledge to conduct audits effectively, while independence allows them to remain unbiased and objective. Both attributes are essential for maintaining high ethical standards in audit practices (Nazara, Fitriana, and Santoso 2024). Compliance with ethical standards, including competence, accountability, and professionalism, positively influences audit outcomes (Lendi and Sopian 2017). These standards ensure that auditors perform their duties with integrity and transparency (Rankine et al., 2024). The relationship between these factors and auditor ethics is complex and diverse, drawing attention from various studies.

The impact of auditor competence and independence on the quality of internal audits is a complex subject that has been investigated through a variety of research studies. This multi-faceted issue highlights the critical interplay between these two elements and their collective effect on the overall efficacy and reliability of internal audit processes within organizations (Rankine et al. 2024). These studies generally agree that competence and independence are critical for enhancing audit quality, although the degree and nature of their influence may vary. This research also focuses on mediating variables such as auditor ethics,

which can affect this relationship (Saputra et al. 2024). Competence and independence are critical elements that significantly influence the overall quality of an audit. These two factors play a vital role in ensuring that auditors can perform their duties effectively, thereby enhancing the reliability and integrity of the audit process. Several studies indicate that competence positively influences audit quality (Septiana, Septiani, and Santoso 2024). This assertion is bolstered by research indicating a robust relationship between auditor competence and the quality of the audits performed, particularly evident within the internal supervision unit at Halu Oleo University (Hadisantoso, Mas'ud, and Aqilah 2022). However, independence does not always have a significant impact (Azhari, Junaid, and Tjan 2020). While independence is vital for providing unbiased assessments, its influence on audit quality is not consistently significant across studies (Kumalasari, Dimyati, and Rachmawati 2020). Some studies suggest that competence alone may not always significantly affect audit quality unless moderated by other factors such as auditor ethics (Azhari et al. 2020) or emotional intelligence (Kumalasari et al. 2020).

Independence is consistently recognized as an important factor affecting audit quality. It is often found to have a more substantial impact than competence, as evidenced by its dominant role in the internal supervision unit of Halu Oleo University (Hadisantoso et al. 2022). Nevertheless, some studies indicate that independence alone may not significantly impact audit quality, suggesting that other factors, such as competence and ethics, play a more substantial role (Darmayanti, Africa, and Mildawati 2021). The presence of auditor ethics as a mediating variable can further enhance the positive effects of independence on audit quality (Sondang Gloia and Hermi 2023). Auditor ethics can mediate the effects of competence and independence on audit quality, reinforcing their positive impact (Sondang Gloia and Hermi 2023). Auditor ethics can mediate the relationship between competence and independence with audit quality. In some studies, ethics strengthen the positive impact of these factors on audit quality (Sahrul, Ariadi, and Meliala 2024). However, other research suggests that auditor ethics does not always mediate the effects of competence and independence (Colette and Lukman 2024), indicating variability in its role as a moderator (Istutik 2023). Emotional intelligence is another moderating factor that can influence the

relationship between competence, independence, and audit quality, although its effects have been less consistently observed across studies (Kumalasari et al. 2020).

Variability in findings across studies may be attributed to differences in research contexts, such as sample populations and methodological approaches. For instance, some studies focus on professional auditors, while others involve junior auditors, which can affect the outcomes (Bahrul, Fitriana, and Santoso 2024). Additionally, the use of different statistical methods, such as moderated regression analysis and structural equation modeling, may contribute to the diverse results observed (Mayuri, Santoso, and Fitriana 2024).

REVIEW OF LITERATURE

Competence is a significant determinant of audit quality, as it equips auditors with the necessary knowledge, experience, and skills to accurately assess financial statements (Suandani, Dachlan, and Santoso 2024). Continuous learning and practice are recommended to enhance auditors' competence, thereby improving audit quality (Nugraha et al. 2024). Competence positively influences audit quality by enabling auditors to identify and address potential violations in financial reports (Saputra et al. 2024). Considering the theoretical arguments presented, this study puts forth the following hypothesis:

H1: Auditor competence positively contributes to improving internal audit quality.

Auditor Independence, as autonomy, is crucial for maintaining objectivity and avoiding conflicts of interest, which are essential for ethical auditing practices (Darmayanti et al. 2021). The hypothesis is:

H2: Auditor independence positively contributes to improving internal audit quality.

Ethics function as a moderating variable that can enhance the effects of competence and independence on audit quality (Manap et al. 2023). Adherence to ethical standards ensures that auditors act with integrity, objectivity, and professionalism, which is vital for gaining public trust (Surya et al. 2021). H3: Auditor competence positively contributes to enhancing auditor ethics. H4: Auditor independence positively contributes to enhancing auditor ethics.

H5: Auditor ethics positively contributes to enhancing auditor ethics.

Internal audit quality is a multifaceted concept that significantly impacts financial reporting, governance, and organizational efficiency (Fitriana, Saepudin, and Santoso 2021). High-quality internal audits increase the reliability of financial statements, support good governance, and can even influence external audit costs (Dwiyanti et al. 2024).

This research offers valuable insights into the interconnectedness of auditor competence, independence, and ethics as they relate to the quality of internal audits conducted at rural banks (BPR). By exploring these relationships, the study enhances our understanding of how each factor contributes to maintaining high standards of internal audit quality within these financial institutions. It also emphasizes the need for further investigation to clarify these relationships. Future research may utilize additional moderate variables or consider longitudinal designs to better understand the dynamics over time. Based on this understanding, we propose the following hypothesis:

H6: Auditor competence exerts a direct impact on the quality of internal audits, facilitated through the framework of auditor ethics.

H7: The independence of auditors directly impacts the quality of internal audits through the medium of auditor ethics.

RESEARCH METHOD

This research employs a quantitative methodology to investigate how auditor competence and independence influence the quality of internal audits. In this context, auditor ethics is considered a mediating variable that plays a critical role in shaping the dynamics of this relationship. The research focuses on a population of internal auditors employed at 223 rural banks (Bank Perekonomian Rakyat, or BPR) located in West Java. By examining this specific group, the study aims to provide valuable insights into how these factors interact and contribute to enhancing the overall quality of internal auditing practices within the banking sector. Through purposive sampling, 86 internal auditors who agreed to fill out the questionnaire were selected. The data obtained were analyzed using Smart PLS (Partial Least Squares), a statistical analysis technique suitable for modeling the relationships between latent variables and testing hypotheses both directly and indirectly.

RESULTS AND DISCUSSION

This study emphasizes the relationship between auditor competence and independence and the overall quality of internal audits, illustrating how these two factors play a critical role in enhancing audit effectiveness and organizational integrity, revealing that auditor ethics plays a mediating role in this relationship among rural banks (BPR) throughout West Java. These results were obtained from the testing of the following outer model:

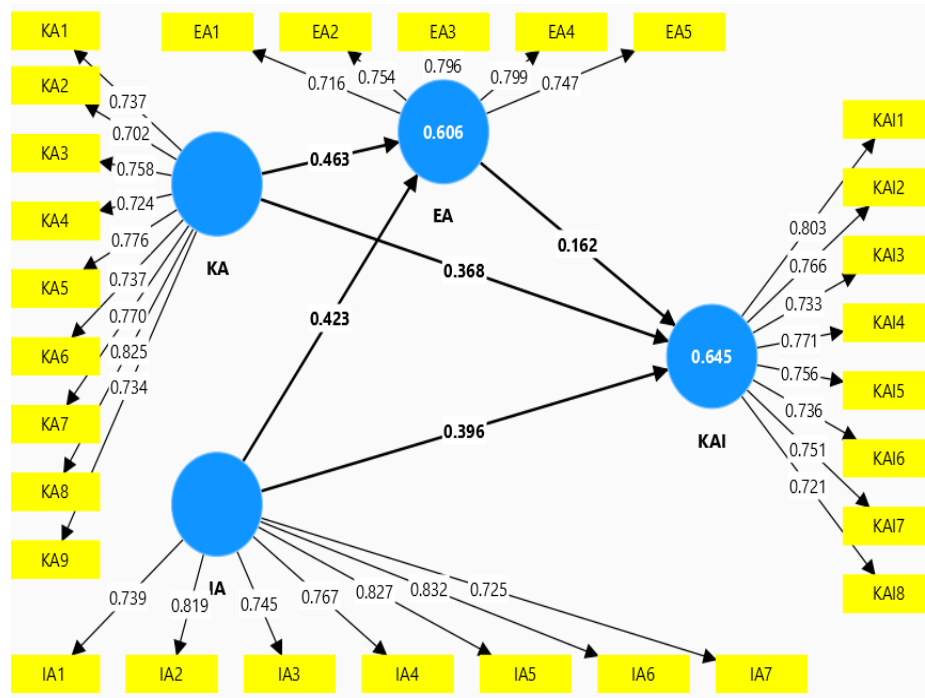


Figure 1
Outer Model

The outcomes of the evaluation concerning the measurement model reveal a notable relationship between Auditor Competence (KA) and Internal Audit Quality (KAI), reflected in a correlation value of 0.368. This suggests that a rise in auditor competence leads to a notable improvement in the quality of internal audits. Moreover, as auditors develop their skills and knowledge, it becomes evident that the standards of internal audits are positively impacted, further contributing to the overall effectiveness of the auditing process. Auditor Independence (IA) demonstrates a correlation with KAI, presenting a correlation value of 0.396. This suggests that a greater level of auditor independence significantly contributes to

the overall improvement of audit quality. Furthermore, KA has a positive relationship with Auditor Ethics (EA) at 0.463, indicating that better competence enhances the application of ethics in auditing. IA influences EA with a value of 0.423, suggesting that independence also promotes an increase in auditor ethics. Finally, EA plays a role in strengthening KAI with a correlation value of 0.162, demonstrating the role of ethics in supporting internal audit quality.

Based on the Outer Loadings test results for convergent validity using Smart PLS, all indicators for the variables of KA, IA, EA, and KAI show values above 0.7, indicating validity. For KA, the indicators range from 0.702 to 0.825, with KA8 being the strongest. IA has Outer Loadings values between 0.725 and 0.832, with IA6 as the most significant. EA values range from 0.716 to 0.799, indicating good convergent validity across all indicators. For KAI, the indicators range from 0.721 to 0.803, with KAI1 being the strongest. Overall, all indicators meet the criteria for convergent validity, allowing the model to proceed to the next testing phase.

Table 1
Construct Reliability

Category	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
KA	0.904	0.908	0.921	0.566
IA	0.892	0.896	0.916	0.609
EA	0.820	0.824	0.874	0.582
KAI	0.892	0.895	0.914	0.570

Source: Processed Primary Data (2024)

The findings from the Construct Reliability test in this study demonstrate that all variables exhibit excellent reliability. This is demonstrated by the observation that Cronbach's alpha values for each variable surpass the acceptable threshold of 0.70, indicating a robust level of internal consistency across the board. Specifically, the values are as follows: for KA, it is 0.904; for IA, it is 0.892; for EA, it stands at 0.820; and for KAI, it is 0.892.

These figures indicate strong internal consistency among the items within each construct, confirming that they reliably assess the same concept. With this high level of reliability, it can be concluded that each construction consistently measures the variables it represents.

Moreover, the Composite Reliability (ρ_c) values further confirm the results, with each construct showing values above 0.70: KA (0.921), IA (0.916), EA (0.874), and KAI (0.914). The fact that the ρ_c values exceed Cronbach's alpha suggests a higher degree of reliability, ensuring the constructs are both consistent and dependable in measuring the intended variables. Therefore, the reliability test results enhance the validity and reliability of all constructs, allowing the analysis to proceed to the structural phase.

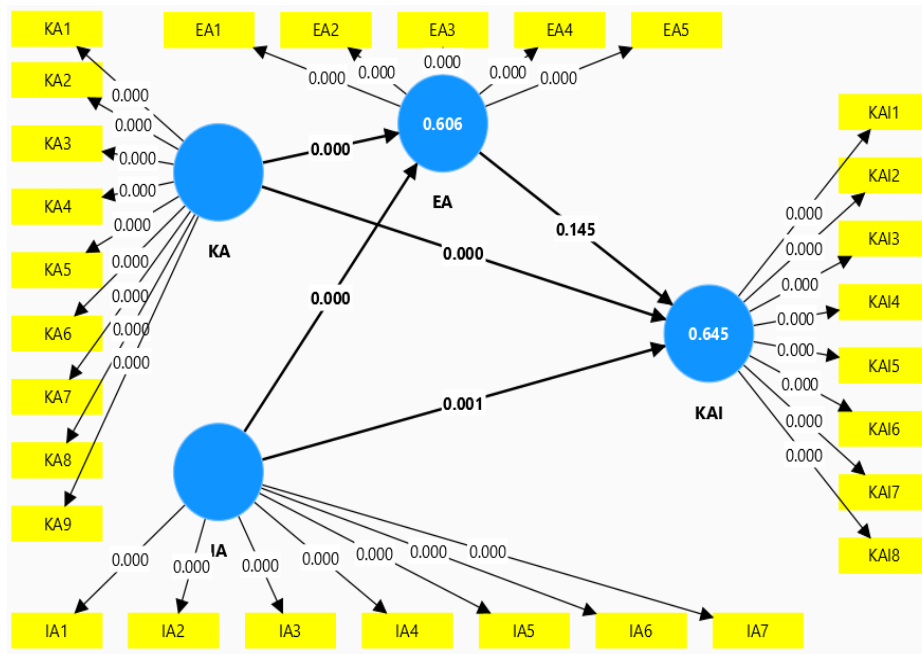


Figure 2
Hypothesis Testing Results

The outcomes of the hypothesis testing, as depicted in Figure 2, utilize the bootstrap resampling technique in conjunction with a p-value threshold established at less than 0.05. These results provide strong evidence supporting the validity of the alternative hypothesis (H_a), thereby necessitating the rejection of the null hypothesis (H_0). The statistical diagram generated through bootstrapping reveals a notable correlation among the variables of competency (KA), independence (IA), auditor ethics (EA), and internal audit quality (KAI). Additionally, it highlights the contributions of various indicators to these latent variables.

Overall, this significant relationship underscores the intricate interplay between auditor competency, independence, ethics, and the quality of internal audits.

Table 2
Path Coefficient

Category	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Value
KA-KAI	0.443	0.45	0.068	6.529	0,000
IA-KAI	0.464	0.465	0.087	5.347	0,001
KA-EA	0.463	0.463	0.1	4.635	0,000
IA-EA	0.423	0.419	0.094	4.515	0,000
EA-KAI	0.162	0.162	0.111	1.457	0.145
KA-EA-KAI	0.075	0.077	0.058	1.301	0.193
IA-EA-KAI	0.069	0.066	0.049	1.4	0.162

Source: Processed in the year (2024)

The analysis conducted through the total effects test aimed at understanding the impact of Auditor Competence (KA) and Auditor Independence (IA) on enhancing Internal Audit Quality (KAI), with Auditor Ethics (EA) acting as a mediating variable. The primary goal is to gain insight into how KA and IA contribute to improving KAI, as well as to assess the significance of EA in this mediation process. The findings of the study reveal that Auditor Competence significantly and positively affects the Quality of Internal Audits, as evidenced by an original sample (O) value of 0.443, a t-statistic of 6.529, and a p-value of 0.000. These statistics indicate that auditors with higher levels of competence are more skilled in performing internal audits of exceptional quality. Similarly, Auditor Independence is shown to be crucial, with an original sample (O) value of 0.464, a t-statistic of 5.347, and a p-value of 0.001. This data substantiates the assertion that auditors who maintain their independence are more likely to deliver audits of superior quality.

Moreover, the results of the study indicate a substantial relationship between Auditor Competence and Auditor Ethics. This is supported by an original sample (O) value of 0.463, a t-statistic of 4.635, and a p-value of 0.000. These metrics suggest that auditors who exhibit higher competence levels are more inclined to uphold strong ethical standards in their professional conduct. In a similar vein, the study also highlights that Auditor Independence has a favorable influence on Auditor Ethics, evidenced by an original sample (O) value of 0.423, a t-statistic of 4.515, and a p-value of 0.000. This implies that greater independence among auditors correlates with a stronger commitment to ethical practices. This suggests that auditors who possess greater independence tend to display stronger ethical behaviors. On the other hand, while Auditor Ethics does have a positive relationship with Internal Audit Quality, as reflected by an original sample (O) value of 0.162, a t-statistic of 1.457, and a p-value of 0.145, this effect is not statistically significant. This finding implies that, although ethical principles are important, they do not play a substantial role in directly improving the quality of internal audits.

In examining the indirect effects within the study, the analysis reveals that Auditor Ethics fails to serve as a mediator in the connections between Auditor Competence and Internal Audit Quality, as well as between Auditor Independence and Internal Audit Quality. Specifically, the indirect effect of Auditor Independence via Auditor Ethics presents an original sample (O) value of 0.069, accompanied by a t-statistic of 1.4 and a p-value of 0.162. Similarly, the indirect effect of Auditor Competence through Auditor Ethics shows an original sample (O) value of 0.075, with a t-statistic of 1.301 and a p-value of 0.193. These findings indicate that Auditor Ethics does not significantly mediate these relationships. Ultimately, the study emphasizes that, despite the significant impact of both Auditor Competence and Auditor Independence on Internal Audit Quality, Auditor Ethics does not play a meaningful mediating role in these dynamics.

CONCLUSION

The findings of this research unequivocally demonstrate that both Auditor Competence and Auditor Independence have a substantial and direct impact on the quality of internal audits. This indicates that enhancing these two key factors is essential for

improving audit quality within organizations. Auditor Independence has been found to make a strong positive contribution to Auditor Ethics, while Auditor Competence also plays a vital role in upholding ethical standards during audit processes. While Auditor Ethics demonstrates a positive influence on Internal Audit Quality, its direct impact is not statistically significant. Additionally, the analysis of indirect effects reveals that Auditor Ethics does not serve as a significant mediator between Auditor Independence and Internal Audit Quality, nor between Auditor Competence and Internal Audit Quality. In conclusion, this research emphasizes the vital importance of Auditor Competence and Independence in improving the quality of internal audits within rural banks in West Java, even in the absence of evidence supporting the mediating function of Auditor Ethics in this context.

The limitations of this study lie in the inability of Auditor Ethics to serve as a significant mediating variable in the relationship between Auditor Competence and Independence on Internal Audit Quality. Although the direction of the influence is positive, the statistically insignificant results indicate that the impact of Auditor Ethics on Internal Audit Quality may be affected by other unmeasured factors in this research. Therefore, the scope of the study could be expanded by considering additional variables or different analytical methods.

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