

The Role of Audit Fees in Moderating the Impact of Competency and Professionalism on Audit Quality

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ABSTRACT

Audit quality is an important aspect that is influenced by various factors, including internal and external auditors. The components of competence, independence, ethics, and professional concerns in auditors significantly impact the audit's quality. This investigation seeks to ascertain the influence of auditors' competency and professionalism on audit quality with audit fees as the moderator variable. The investigation applied associative research, which examines the relationship between factors. To gather data, questionnaires were distributed to respondents, particularly auditors working for public accounting firms in Medan City. Furthermore, the data was analyzed using descriptive analysis, multiple regression analysis test, classical assumption test, hypothesis test, and moderated regression analysis. This study's results show that auditors' competence and professionalism significantly affect audit quality, and audit fees cannot moderate the relationship between the competency of auditors and professionalism and quality of the audit.

Keywords: Audit Quality, Competence, Professionalism, Audit Fee.

INTRODUCTION

Each entity must submit financial reports for one accounting period as a means of accountability for all financial activities in the company. (Dunakhir, 2016) Therefore, an independent expert (public accountant) who can check the accuracy of the financial reports presented is necessary. (Singgih, 2009). Public accountants are a trusted profession that people can rely on to obtain accurate financial information. Auditors are responsible for providing persuasive financial information to various companies. For this reason, accountants use general standards, field implementation standards, and information standards in audit procedures to ensure the quality of financial statements (SPAP, 2011).

The quality of audits is crucial in maintaining public trust in an entity's financial reports. (Kusuma et al., 2019). High-quality audits can increase the credibility of financial information and assist stakeholders in decision-making. (Abytia & Gunawan, 2024) In practice, the quality of audits is affected by various factors, including the auditor's proficiency and professionalism. (Bramasto et al., 2021) (In & Fun, 2019) (Pratiwi et al., 2022). A competent auditor has the technical ability to detect material misstatements, while high professionalism helps the auditor remain independent despite client pressure. (Usman, 2022).

However, challenges in maintaining audit quality often arise from economic aspects, including the amount of audit fees. Audit fees, or compensation paid by clients to auditors, play a crucial part in assisting the resources needed to execute the audit. Fees that are too low can limit auditors in performing adequate audit procedures. At the same time, too high fees can create conflicts of interest that threaten auditor independence. (Sari et al., 2020).

In this context, audit fees are not only an economic element but can also moderate the connection between auditor ability and professionalism with the audit quality that results. For example, a highly competent auditor may not be able to show his/her optimal performance if the fee received is insufficient to support audit activities. Likewise, auditors with high professionalism may face challenges in maintaining independence if the audit fee is too large and risks creating pressure from clients. This is consistent with the previously conducted study (Fauzan et al., 2021), it says that audit fees affect inspection quality.

Studies carried out by Putu and I Dewi (2018) stated that audit fees increase the auditor's influence on the competence and quality of audits. However, Sadewa and Tri carried out research. (2019) determined that the variable for audit fees does not increase the auditor's influence and professionalism concerning the caliber of the audit produced.

LITERATURE REVIEW

A. Agency Theory

A contract in which one or more people (the principal) hire another person (the agent) to provide a service and then give the agent decision-making authority is known as an agency relationship, according to Jensen and Meckling's (1976) agency theory. When assessing the reliability of financial accounts provided by the management of a company, auditors serve as agents for capital owners, hence, agency theory can be used in auditing. The ability of the auditor to limit agency risk, which refers to management's tendency to deliver biased or incorrect information, has an impact on audit quality. Auditors can improve audit quality by knowing agency theory, which ensures independence, prudence, and objectivity in the assessment of financial information.

B. Attribution Theory

Attribution Theory is Harold Kelley's theory (1972-1973), which explains how people can conclude why someone does something in certain ways. About competence and audit

quality, this theory explains a person's reaction to an event around them by knowing the cause of their experience of the event or incident. Concerning competence, a professional, competent, and independent auditor will be able to improve or add value to the audit's quality. The more experienced, competent, and independent the auditor is, the easier it is for the auditor to identify and uncover fraud that can occur during the audit examination process in a company. Regarding the attribution theory, the auditor is entitled to compensation for client services. The compensation or fee is a reference for an auditor to improve their skills and competencies to support the quality of the audit.

C. Quality of the audit

The quality of an audit is when someone who audits reports audit results based on existing evidence to interested parties by auditing standards set by the Government Internal Audit Apparatus (APIP). According to the Indonesian Institute of Accountants (IAI), auditor-conducted audits are considered high-quality if they adhere to auditing and quality control requirements. As stated by Yadiati and Mubarak (2017) (Bramasto et al., 2021) states that "The correctness of the auditor's report information, including details on accounting irregularities in the company's financial accounts, is determined by the audit standards the auditor employs, this is known as audit quality. For various people, audit quality might signify different things. Auditors view audit quality as occurring when they work according to existing professional standards, can assess the auditee's business risk to minimize the risk of litigation, can minimize auditee dissatisfaction, and can prevent damage to the auditor's reputation. (Usman, 2022).

D. Auditor Competence

Audits must be carried out by an individual who has adequate special talents and prepares an evaluator. In directing the review, the evaluator is required to utilize his expert abilities carefully and appropriately. Therefore, each reviewer is required to have the ability to complete his obligations and commitments. Suitability is the capacity and experience of an evaluator to understand the rules, find evidence, and review archives as a kind of perspective for the dynamics in the review assessment. Therefore, fitness is often indicated by a true confession, for example, the knowledge of accomplices and the recognition of agreements such as the recognition of a trained professional (Alfiati, 2017)

E. Audit professionalism

Professionalism is defined as the mindset and conduct of an individual in his line of work (Futri & Juliarsa, 2014). A professional attitude is one of the primary prerequisites for anyone who wants to work as an auditor, along with possessing adequate expertise and a disciplined and consistent attitude when carrying out work as an auditor. (Sari et al., 2020). Furthermore, being professional is a duty placed on him, and it involves more than just carrying out his obligations; it also entails abiding by social norms and laws (Muslim et al., 2020). The key principle of professionalism is that a professional has the experience and the ability to recognize/understand a particular field higher than the auditee (Rahmadi et al., 2006, p.96) in (Dijan Mardiaty, 2019). General audit standards regulate attitudes that are characteristics of auditors and must be possessed by auditors, including auditors who are required to be competent, independent, carry out tasks under the applicable code of ethics, and have a professional skeptical attitude in carrying out audits. (SPAP, 2011)..

F. Fee Audit

Audit Fee An Audit fee is an incentive offered or received by a client or other party in the form of cash, merchandise, or other items to win their engagement (Sukrisno, 2014). Management Regulation No. 2 of 2016 issued by IAPI regarding the Financial Statement Audit Determination Service Fees, Service Fees are a reward received by an auditor from a client company after conducting an audit. This regulation also explains that when

the fee received for examining financial statements is too low, it will result in a threat that impacts personal interests, resulting in non-compliance with the auditor's code of ethics. Therefore, auditors must prevent non-compliance by implementing audit service fee provisions.

RESEARCH METHOD

Quantitative research is what this kind of study is. Primary data is utilized to ascertain the relationship between the independent and dependent variables. Respondents are given prepared questionnaires to complete to collect primary data. Auditors employed by the Medan City Public Accounting Office make up the population under study. Purposive sampling is the sampling technique employed in this investigation, in which the samples to be collected have satisfied the predefined requirements. Additionally, multiple linear regression is used to determine whether a dependent variable influences its independent variable, and moderating variable analysis is used to determine whether the independent variable's influence on the dependent variable is stronger or weaker. The following is a formulation of the equations for the multiple linear regression model and moderating variable regression.

Multiple models of the linear regression equation

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Regression equation model with a moderation variable

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 M + \beta_4 X_1 * M + \beta_5 X_2 * M + \varepsilon$$

Information :

Y: Audit Quality

α : Constant

β_1 - β_5 : Regression Coefficients

X1: Auditor competence

X2: Professionalism of auditors

M: Audit fees

ε : Error

RESULTS

1. Data Analysis Results

A. Descriptive Statistics

Table 1
Descriptive Statistics

	N	Minimum	Maksimum	Mean	The standard deviation
Auditor Competence	43	22.00	30.00	27.5116	2.08592
Auditor Professionalism	43	24.00	30.00	27.4651	1.94384
Audit Quality	43	20.00	25.00	22.9535	1.86386
Audit Fee	43	18.00	25.00	23.1628	2.13731

Valid N (listwise)	43				
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Primary Data Processed 2023

The auditor competency variable has a mean value of 27.5116, a minimum value of 22, a maximum value of 3, and a standard deviation of 2.08592, according to Table 4.6. This indicates that the auditors of Public Accounting Firms (KAP) possess adequate audit competence. The standard deviation of the auditor professionalism variable is 1.94384, and its mean value is 27.4651, with a minimum value of 24 and a maximum value of 30. This indicates that auditors employed by KAP (Public Accounting Firms) have adequate audit professionalism. With a minimum value of 20, a maximum value of 25, and a standard deviation of 1.86386, the audit quality variable has a value of 22.9535. This indicates that the audit quality of Public Accounting firm (KAP) auditors is adequate. The audit fee variable has a mean of 23.1628, a standard deviation of 2.13731, a minimum value of 18, and a maximum value of 25. This indicates that the auditors employed by KAP (Public Accounting Firms) have adequate audit fees.

B. Classical Assumption Test

B.1, Normality Test

In a regression model, the normality test determines whether the independent variable, the dependent variable, or both have a normal distribution.

Table 2
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		43
Normal Parameters,b	Mean	.0000000
	Std. Deviation	1.46997592
Most Extreme Differences	Absolute	.091
	Positive	.060
	Negative	-.091
Test Statistics		.091
Asymp. Sig. (2-tailed)c		.200d

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Processed primary data, 2023

The Asymp is known based on the preceding table. Given that the two-tailed sig value is 0.200 and that $0.200 > 0.05$, it may be said that the data is normally distributed.

B.2. Test of Multicollinearity

Table 3
Test of Multicollinearity

Coefficients					
		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics
Model		B	Std. Error	Beta	Tolerance VIF
1	(Constant)	1,054	4,555		

Auditor Competence	0.286	0.111	0.320	0.999	1,001
Auditor Professionalism	0.511	0.120	0.533	0.999	1,001

a. Dependent Variable: Audit Quality
Processed Primary Data, 2023

It may be inferred from the preceding table that every variable had a VIF < 10.00 and a tolerance value > 0.10 and that none of the variables above do not show symptoms of multicollinearity.

B.3. Test of Heteroscedasticity

The purpose of this test is to determine whether heteroscedasticity exists in a regression model. This assessment analysis's foundation is:

- 1) Heteroscedasticity happens if a specific pattern appears, such as points creating a regular pattern (wavy then narrowing).
- 2) Heteroscedasticity is not present if there is a distinct pattern and the points are dispersed above and below the Y-axis's zero value.

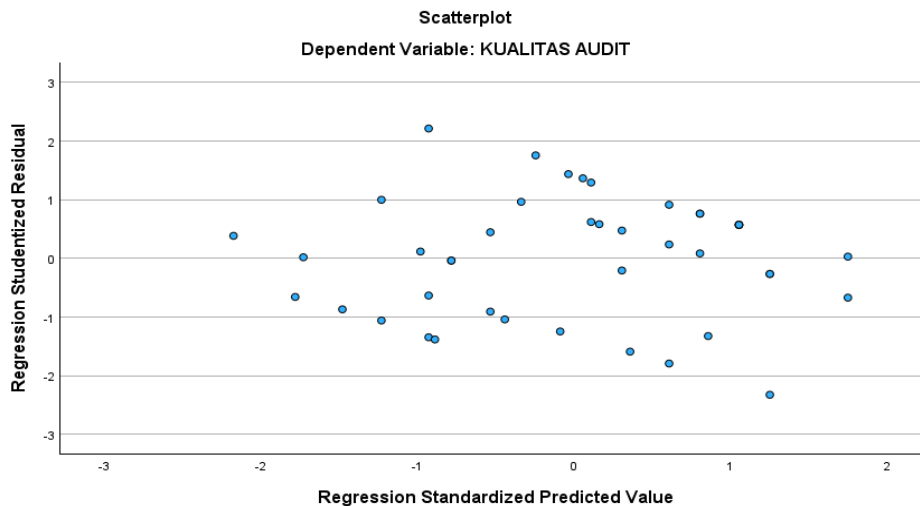


Figure 2. Test of Heteroscedasticity

It is evident from the above image that the spots are dispersed randomly. Additionally, the spots are dispersed above and below the Y-axis's zero. Therefore, it can be said that the regression model does not contain heteroscedasticity.

C. Hypothesis Testing

C.1. Multiple Analysis of Regression

Table 4
Multiple Linear Regression Analysis of the Results

Model	Coefficients		T	Sig.
	Unstandardized Coefficients	Standardized Coefficients		
	B	Beta		
	Std. Error			

1	(Constant)	1,054	4,555		0.231	0.818
	Auditor Competence	0.286	0.111	0.320	2,562	0.014
	Auditor Professionalism	0.511	0.120	0.533	4,275	0.001

a. Dependent Variable: Audit Quality
processed primary data, 2023

The results of multiple linear regression utilizing information from the processed questionnaire are displayed in the table above. The multiple linear regression formula is:

$$Y = a + b_1 x_1 + b_2 x_2$$

$$= 1.054 + 0.286 x_1 + 0.511 x_2$$

The following is the interpretation:

1. When the audit quality variable is unaffected by the auditor competency variable (X1) and the auditor professionalism variable (X2), the value of 1.054 is a constant or condition.
2. The audit quality variable is favorably influenced by the auditor competency variable, as indicated by the regression coefficient value X1 (B1) of 0.286. This indicates that the audit quality will be impacted by 28.6%, or 0.286, for every 1% rise in the auditor competency variable.
3. B2 (regression coefficient value X2) of 0.511 indicates a positive relationship between the audit quality variable and the auditor professionalism variable. This indicates that audit quality will be impacted by 51.1%, or (0.511), for every 1% rise in the auditor professionalism variable.

Additionally, it is evident from the above table that each independent variable (X) affects the dependent variable (Y). Each dependent variable's coefficient findings are examined to perform the t-test. According to the output coefficients above,

1. Hypothesis 1 is accepted because the t-value in the auditor competency variable (X1) is $2.562 > 2.02108$, and the sig. value is $0.014 < 0.05$.
2. The Auditor professionalism variable (X2) had a t-value of $4.275 > 2.02108$ and a sig. value of $0.000 < 0.05$ based on the output coefficients mentioned above. Thus, hypothesis number two is approved.

C.2. Coefficient of Determination (R²) Test

Table 5
Results Coefficient of Determination Test
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.615a	.378	.347	1.50628

a. Predictors: (Constant), Auditor Professionalism, Auditor Competence

b. Dependent Variable: Audit Quality

According to the preceding table, the corrected R Square value is 0.378, indicating that the independent variables of auditor professionalism and competency have a 37.8% influence on the dependent variable of auditor quality.

C.3. Moderated Regression Analysis (MRA) Test

Table 6
Test of Results-Moderated Regression Analysis
Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,977	5.179		.382	.705
	Auditor Competence	-.158	1.152	-.177	-.137	.892
	Auditor Professionalism	.884	1.135	.922	.779	.441
	Competence With Audit Fee	.018	.047	.838	.375	.710
	Professionalism With Audit Fee	-.016	.047	-.717	-.342	.734

a. Dependent Variable: Audit Quality
Processed primary data, 2023

It is evident from the data above that:

1. The interaction variable between audit fee (M) and auditor competence (X1) has a Sig. value of 0.710. Hypothesis 3 is rejected since it can be inferred that the audit fee variable is unable to mitigate the impact of the auditor competence variable on the audit fee variable.
2. The interaction variable between audit fee (M) and auditor professionalism (X2) has a Sig. value of 0.734. Thus, the impact of the auditor professionalism variable on the audit fee variable cannot be mitigated by the audit fee variable. Thus, hypothesis 4 is likewise disproved.

Furthermore, the R-square value is as described below :

Table 7
R-Square Value

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.618a	0.382	0.317	1.54039

Predictors: (Constant), X2Z, auditor competence, auditor professionalism, audit fee, X1Z(Primary data processed, 2023)

The influence of the auditor professionalism and competency variables on audit quality (Y) after the audit fee variable as a moderating variable (Z) is 61.8%, as indicated by the known R Square value of 0.618.

DISCUSSION

1. The Impact of Auditor Competence on Audit Quality

The test results obtained a t value for the auditor competency variable, showing a calculated t value of $2.562 > 2.02108$ and a significance value of $0.014 < 0.05$. Thus, it shows that auditor competence significantly influences audit quality. The results of this study indicate that auditor competence significantly influences audit quality, with

the high ability and experience of auditors. Auditors will easily apply their knowledge and experience in conducting audits so that auditors can conduct audits carefully, accurately, intuitively, and objectively. The results of this study are also in line with research conducted by Henny and Rika (2023), which concluded that the higher the auditor's competence, the better the audit quality produced.

2. The Effect of Auditor Professionalism on Audit Quality

The test results obtained a t value for the auditor professionalism variable showing a calculated t value $>$ t table value, namely $4.275 > 2.02108$ and significance value. $0.000 < 0.05$. Thus indicating that auditor professionalism has a significant effect on audit quality. The results of this study indicate that auditor professionalism has a significant effect on audit quality. The professional attitude of an auditor impacts the auditor's performance, which is improving so that it can produce good quality audit reports. The results of this study are also in line with previous research conducted by Mochammad Idris (2011), who concluded that professionalism has a simultaneous and significant effect on audit quality.

3. The Effect of Auditor Competence on Audit Quality Moderated by Audit Fees

According to the MRA test results, the auditor competency variable (X1) * audit fee (M) had a positive coefficient value of 0.050 with a significant value of $0.160 > 0.05$. The test results indicate that the audit fee variable is unable to moderate the auditor competency variable on the audit quality variable, thereby rejecting hypothesis 3, which states that the audit fee does not affect an auditor's skills when preparing their audit report. Without being swayed by the amount of the fee, the auditor will make an effort to provide an excellent audit report. This study is consistent with research by Sitanggang (2022), which found that audit fees did not affect auditor competency, and Kisnawati (2012), which found that audit quality is unaffected by auditor competency.

4. The Effect of Professionalism on Audit Quality Moderated by Audit Fees

The MRA test findings showed that the auditor professionalism variable (X2) * audit fee (M) had a positive coefficient value of 0.019, with a significant value of $0.531 > 0.05$. Hypothesis 4 is rejected because the test findings indicate that the audit fee variable is unable to mitigate the impact of the auditor professionalism variable on the audit quality variable. It is clear from the aforementioned statistics that an auditor will conduct the audit with a professional demeanor. The fee that will be paid to the auditor will not affect his professionalism. This study supports the findings of Novrilia et al. (2019), who found that audit fees had no discernible impact on audit quality, and Mayang Sari (2017), who demonstrated that professionalism has no discernible impact on audit quality.

CONCLUSION

According to the findings of the testing and analysis, audit quality is significantly and favorably impacted by the professionalism and competence of the auditors. The impact of auditor professionalism and skill on audit quality cannot be mitigated by the audit fee.

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DECLARATION OF CONFLICTING INTERESTS

The author affirms that there were no conflicts of interest during the research, writing, or publication of this paper. This article's facts and information are all based solely on impartial study findings that were not influenced by outside sources.

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