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Determination Of Audit Quality: Auditor Gender Stereotype Study In South Sulawesi Province, Indonesia

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Abstract

This study aimed to determine the effect of competence, independence, and integrity on audit quality with gender stereotypes as a moderating variable. This research was conducted at the representative office of the financial and development supervisory agency of South Sulawesi Province with 36 respondents. The statistical method used to test the hypothesis is using multiple linear regressions with the help of Smart PLS 3.0 software. The results show that: (1) competence has a positive and significant effect on audit quality; (2) independence has a positive and significant effect on audit quality; (3) integrity has a positive and significant effect on audit quality; and (4) gender stereotypes as moderating strengthen the influence auditor competence on audit quality (5) gender stereotype as moderating strengthens the effect of auditor independence on audit quality, while (6) gender stereotype as moderator weakens auditor integrity effect on audit quality.

Keywords: Competence; Independence; Integrity

Introduction

The spirit of reform is to create a government that is good governance and free from practices of corruption, collusion, and nepotism. Clean government or good governance is characterized by three main pillars which are interrelated basic elements. The three essential elements are participation, transparency, and accountability. To minimize the occurrence of deviant and unaccountable governments, a good public accountability system is needed. A good accountability system requires a well-systematic accountability channel to prevent irregularities in the government. One of the functions that must exist in the public accountability process is the auditing function (Halim & Kusufi, 2014).

Institutions tasked with conducting audits on public sector organizations in Indonesia can be categorized as follows: external audit, namely the supreme audit agency of the Republic of Indonesia, and an independent external auditor who works. The internal audit consists of the financial and development supervisory agency, the inspectorate general at state ministries and agencies, and the Provincial, Regency, and City Inspectorate. Internal auditors of the so-called government internal supervisory apparatuses are audit institutions that are under the government or are part of the government. While the external auditor is an audit institution outside the government that is independent and independent (Maddatuang et al, 2021).

³⁶ Presidential decree No. 166 of 2000 concerning position, duties, functions, authorities, organizational structure, and work procedures of non-departmental government agencies. The old paradigm of the function of the financial and development supervisory agency of the Republic of Indonesia as a government auditor has changed into and is embracing a new paradigm as a government evaluator (Karim et al, 2021). The financial and development supervisory agency functions as an auditor for audit requests from the central government and certain cases such as cases involving elements of criminal acts of corruption through forensic audits and investigative audits. With the wide scope and scope of supervision and inspection by the financial and development supervisory agency, it takes some determination related to the quality of the government's internal audit, namely aspects of competence, integrity, and independence. In general, ⁷⁹ audit quality is closely related to the individual quality of an auditor.

Along with the times, audit quality has become a relative thing, depending on which point of view will be examined (Lestari & Venusita, 2016). ³⁴ Good audit quality will result from reliable financial reports as a basis for decision-making. ²⁷ The probability that the auditor will find misstatements depends on the quality of the auditor's understanding while the act of reporting misstatements depends on the independence of the auditor. Audit quality is determined by two things, namely the competence and independence of SFAC, 2000 (Annisa & Kurniasih, 2012). Meanwhile, the measurement of audit quality requires a combination of process and results (Sutton, 1993). In the public sector, the Government Accountability Office (GAO) defines audit quality as adherence to professional standards and contractual obligations during an auditing (Lowensohn et al, 2005).

Literature Review

Competent auditors are ¹³ auditors who with sufficient and explicit knowledge and experience can conduct audits objectively, carefully, and thoroughly. Auditors who are ¹³ highly educated will have a lot of knowledge about the field they are involved in, so they can find out various problems in greater depth. In addition, with a piece of fairly broad knowledge, auditors will find it easier to follow increasingly complex developments. That way the auditor will be able to produce a high-quality audit (Svanberg, J., & Öhman, 2015). ³ Independence is an attitude that is not easily influenced and does not take sides with anyone. Public accountants are not allowed to side with anyone's interests. Public accountants are obliged to be honest not only with management and company owners but also with creditors and other parties who place their trust in the work of public accountants (Alderman, 2017).

Whatever the task performed by the auditor, what is needed is a quality work (Rahim, 2020) argues that if there is a decrease in audit quality, the impact will be a decrease in public confidence in the accounting profession, reduce the credibility of public accountants for the audit results they do and ultimately result in This decline in audit quality can kill the profession itself and will lead to excessive government intervention in this profession.

In the work environment, ethical dilemmas often occur when auditors face audit conflict situations due to professional practices that ignore auditing standards and even the established professional code of ethics. Siegel and Marconi (Herawati & Atmini, 2010) state that the response to the audit conflict situation may also be influenced by gender, which depends on one of the personality variables. Based on his research, it is stated that the personality variable (independence) can interact with cognitive style (competence) to influence decision making.

Whatever the task performed by the auditor, what is needed is quality work. A decrease in audit quality will result in a decrease in public

confidence in the accounting profession (Rahim, 2020). The decline in the credibility of public accountants for the results of the audits they do and ultimately the result of a decline in audit quality. This can kill the profession itself and will lead to excessive government interference in this profession. In the work environment, ethical dilemmas often occur when auditors face audit conflict situations due to professional practices that ignore auditing standards and even the established professional code of ethics. Response to the audit conflict situation may also be influenced by gender, which depends on one of the personality variables. Based on his research, it is stated that the personality variable (independence) can interact with cognitive style (competence) to influence decision making.

Based on this, this study intends to re-examine the differences in audit quality by gender. This is due to differences in the results of previous studies that indicate inconsistency. Besides that, this research is also motivated by the existence of gender issues that doubt the ability of women in the world of work, especially in the public accounting profession. This statement is supported by (Trisnaningsih & Isnawati, 2004) who revealed that the auditor profession is one of the fields that cannot be separated from gender discrimination, which so far has emphasized the role of men. The existence of differences in gender roles causes female auditors to be considered the subject of negative bias in the workplace as a consequence of the assumption that public accounting is a stereotyped profession of men. Based on data obtained from the directory of the Indonesian Institute of Accountants (IAI) in March 2003, out of 183 public accounting firms, only 10 or 5% had female managers and of 318 partners only 28 or 8.8% were female auditors (Trisnaningsih, 2007).

The involvement of women as auditors, but only a few achieve high positions, so it is known that the construction of different social values results in different conditions in opportunities,

achievements, and qualifications between men and women. This phenomenon has led to an interesting study to be studied so that in the end the authors are interested in analyzing the differences in audit quality based on gender stereotypes with a study on the auditors of the financial and development supervisory agency in South Sulawesi. This study aims to examine and analyze differences in audit quality as measured by competence variables through the dimensions of knowledge and experience and independence variables through the dimensions of a long relationship with clients, pressure from clients, motivation, and job satisfaction between male and female auditors.

Research Method

Sampling was carried out using the census technique, where the researcher took all employees who worked in the financial and development supervisory agency of South Sulawesi Province 36 employees were used as samples in this study. Data was collected by distributing questionnaires that have been structured in a structured manner regarding responses to Competence, Independence, Integrity, and gender stereotypes of auditors. The data collected and processed in this study are primary data and secondary data. Primary data was obtained from the auditor's answers and secondary data was obtained from written evidence and literature. To obtain the data needed in this study, an instrument in the form of a questionnaire was used, which was adopted from several previous studies and will be modified according to research needs.

The test method used to test the hypothesis in this study is to use the Partial Least Square (PLS) approach because this method can test the model hypothesis measured at the construct level or latent variable and develop the theory. Partial Least Square is a structural equation model (SEM) based on components or variances. (Hammad et al, 2013) revealed that PLS is an

alternative approach that shifts from a covariance-based SEM approach to a variance-based approach. Covariance-based SEM generally tests causality on theory, while PLS is a predictive model. PLS is also a powerful analytical method because it is not based on many assumptions. Besides being used to confirm the theory, PLS can also be used to explain whether there is a relationship between latent variables (Nasution et al, 2020).

In the path analysis for structural equation modeling with partial least squares (SEM-PLS), there are two models, namely the inner model and the outer model. The inner model shows the relationship between latent variables and the outer model shows the relationship between the manifest variable and the latent variable (Arikunto, 2010). Here are the measurement stages of the model:

A. Measurement model or outer

The testing stage carried out by the outer model has 2 stages to be carried out (Sugiyono, 2013), namely:

1. Validity test

In the validity testing stage, there are two criteria to be tested, namely:

a. Convergent Validity

At this stage, there are two values to be evaluated. First, an evaluation of the standardized loading factor (SLF) will be carried out. The standardized loading factor value > 0.7 is a value that is considered ideal and valid, which means that the indicator is valid to measure the construct. For the second stage, evaluate the average variance extracted (AVE) value. The average variance extracted > 0.5 is a value that is considered ideal, as it means that the construct can explain the majority of the variances contained in the indicators.

b. Discriminant Validity

For this section, some values will be evaluated. First, an evaluation of discriminant validity will be carried out by comparing the

AVE root value with the construct correlation value with other constructs. Discriminant validity is declared valid if the AVE root value $>$ correlation value. Second, an evaluation of the results of the cross-loading will be carried out by comparing the indicator correlation with its construct and other constructs. Cross loading is said to be valid if the correlation between indicators and their constructs is higher than the correlation between indicators and other constructs.

2. Reliability test

In the reliability testing stage, there are two criteria to be tested, namely (Sugiyono, 2013):

a. Cronbach's Alpha

In the Cronbach's Alpha section, it has a suitable boundary point. Cronbach's Alpha Guide (Hinton et al, 2014, p. 359):

- n 0.90 and above indicates excellent reliability;
- n 0.70 to 0.90 indicates high reliability;
- n 0.50 to 0.70 indicates moderate reliability;
- n 0.50 and below indicates low reliability.

b. Composite Reliability

In this criterion, the composite reliability value will be evaluated. The data is said to be reliable if it has a composite reliability value > 0.7 .

B. Structural model or inner model

At the inner model testing stage, there are two stages to be carried out, namely (Sugiyono, 2013):

1. R-square test

To perform the r-square test, by evaluating the value of R^2 which has three types of classification, namely the value of $R^2 > 0.67$ including the substantial classification, the value of $R^2 > 0.33$ including the moderate classification, the value of $R^2 > 0.19$ is including the weak classification.

2. Significance test

To perform a significance test, by evaluating the path coefficient value. If the t-statistic value is > 1.96 and the p-value is < 5 percent, then the

research hypothesis is declared valid or the construct has a positive and significant effect on other constructs.

Results

A. Test outer model

Three measurement criteria were used in the data analysis technique using Smart PLS to assess the model. The three measurements are convergent validity, composite reliability, and discriminant validity.

1. Convergent validity
 - a. Outer test of competency variable model

Table 1. Validity test of competency variable outer loading

	Competency	Description
X1	0.773	Valid
X2	0.900	Valid
X3	0.901	Valid
X4	0.850	Valid
X5	0.813	Valid
X6	0.853	Valid
X7	0.779	Valid
X8	0.778	Valid

Source: PLS output, 2022

Based on table 1 above, shows the estimation results of the outer loading test calculation using PLS for the competency variable indicator. The table shows that X1 to X8, which are reflective indicators, show a loading factor > 0.70 which means that all construct indicators are valid. It is

concluded that all indicators are valid for measuring the construct of competency variables and the most dominant reflecting indicator is objective (X3).

- b. Test variable outer model independence

Table 2. Test the validity of the outer loading variable independence

	Independence	Description
X1	0.785	Valid
X2	0.851	Valid
X3	0.866	Valid
X4	0.872	Valid
X5	0.830	Valid
X6	0.876	Valid
X7	0.811	Valid
X8	0.718	Valid

Source: PLS output, 2022

Based on table 2 above, shows the estimation results of the outer loading test calculation using PLS for the indicator of the independent variable. The table shows that X1 to X8, which are reflective indicators, show a loading factor > 0.70

which means that all construct indicators are valid. It is concluded that all indicators are valid for measuring the construct of independent variables and the most dominant reflecting

indicator ³⁴ is carrying out work for the public interest (X6).

c. Test the outer model of the integrity variable

Table 3. Outer loading validity test of integrity variables

	Integrity	³² Description
X1	0.860	Valid
X2	0.873	Valid
X3	0.895	Valid
X4	0.858	Valid
X5	0.824	Valid
X6	0.828	Valid
X7	0.738	Valid
X8	0.807	Valid

Source: PLS output, 2022

²Based on table 3 above, shows the estimation results of the outer loading test calculation using PLS for the integrity variable indicator. The table shows that X1 to X8, which are reflective indicators, show a loading factor > 0.70 ⁴⁵ which means that all construct indicators are valid. It is

concluded that all indicators are valid for measuring the integrity variable construct and the most dominant reflecting indicator is the responsibility (X3).

d. Test the outer model of gender stereotyped variables

Table 4. Test the validity of the outer loading of gender stereotype variables

	Stereotype gender	Description
M1	0.908	Valid
M2	0.935	Valid
M3	0.940	Valid

Source: PLS output, ³³2022

Based on table 4 above, shows the estimation results of the outer loading test calculation using PLS for the gender stereotype variable indicator. The table shows that M1 to M3, which are reflective indicators, show a loading factor > 0.70 which means that all construct indicators are

valid. It was concluded that all indicators were valid for measuring the construct of gender-stereotyped variables and the most dominant reflecting indicator was the conative aspect (M3).

e. Outer test of audit quality variable model

Table 5. Test of outer loading validity of audit quality variables

	Audit quality	Description
¹¹ X1	0.796	Valid
X2	0.849	Valid
X3	0.893	Valid
X4	0.895	Valid
X5	0.848	Valid
X6	0.757	Valid

X7	0.809	Valid
X8	0.744	Valid

Source: PLS output, 2022

Based on table 5 above, shows the estimation results of the outer loading test calculation using PLS as an indicator of the audit quality variable. The table shows that X1 to X8, which are reflective indicators, show a loading factor > 0.70 which means that all construct indicators are valid. It is concluded that all indicators are valid for measuring the construct of audit quality variables and the most dominant reflecting indicator is experienced (X4).

2. Reliability test

A reliability test is a tool to measure a questionnaire which is an indicator of a variable or constructs. A measuring instrument or instrument in the form of a questionnaire is said to be able to provide stable or constant measurement results if the measuring instrument

is reliable or reliable. Therefore, it is necessary to do a reliability test. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable from time to time. The reliability test was carried out using the internal consistency method.

The reliability of the research instrument in this study was tested using composite reliability and Cronbach's Alpha coefficient. A construct is said to be reliable if the value of composite reliability and Cronbach's alpha is above 0.70. The AVE measurement can be used to measure the reliability of the latent variable component score and the results are more conservative than composite reliability. It is recommended that the AVE value should be greater than 0.50 (Ghozali, 2014).

Table 6. Cronbach's Alpha, composite reliability, and AVE test results

	Cronbach's Alpha	Composite reliability	
Moderation effect 1	1.000	1.000	
Moderation effect 2	1.000	1.000	
Moderation effect 3	1.000	1.000	
M	0.921	0.949	Reliability
X1	0.936	0.947	Reliability
X2	0.934	0.945	Reliability
X3	0.939	0.949	Reliability
Y	0.933	0.945	Reliability

Source: PLS output, 2022

The test results based on Table 6 above show that the results of composite reliability and Cronbach's alpha show a satisfactory value, namely the value of each variable is above the minimum value of 0.70. The AVE value generated by all the above constructs is > 0.50 . This shows the consistency and stability of the instrument used are high. In other words, all the constructs, namely the variables of competence,

independence, integrity, gender stereotypes, and audit quality have become a fit measuring tool, and all the questions used to measure each construct have good reliability.

3. Discriminant validity

Discriminant validity relates to the principle that the manifest variables of different constructs should not be highly correlated. The way to test discriminant validity with reflection indicators is

by comparing each AVE square root to the correlation value between constructs. If the value of the square root of AVE is higher than the value

of the correlation between the constructs, then it is declared to meet the criteria of discriminant validity. (Ghozali, 2015).

Table 7. Discriminant validity cross loading

	Moderation effect 1	Moderation effect 2	Moderation effect 3	M	X1	X2	X3	Y
M.1	0.370	0.309	0.358	0.908	0.433	0.354	0.513	0.398
M.2	0.329	0.336	0.414	0.935	0.557	0.462	0.703	0.529
M.3	0.397	0.379	0.511	0.940	0.655	0.615	0.681	0.611
X1 * M	1.000	0.962	0.914	0.394	0.578	0.712	0.640	0.582
X1.1	0.431	0.445	0.378	0.565	0.773	0.680	0.700	0.751
X1.2	0.550	0.627	0.564	0.456	0.900	0.825	0.740	0.826
X1.3	0.569	0.605	0.534	0.452	0.901	0.895	0.791	0.884
X1.4	0.507	0.546	0.497	0.436	0.850	0.862	0.779	0.851
X1.5	0.483	0.601	0.646	0.482	0.813	0.755	0.640	0.685
X1.6	0.551	0.653	0.673	0.588	0.853	0.832	0.778	0.781
X1.7	0.438	0.524	0.542	0.560	0.779	0.736	0.745	0.649
X1.8	0.267	0.387	0.442	0.548	0.778	0.649	0.649	0.634
X2 * M	0.962	1.000	0.934	0.372	0.663	0.766	0.681	0.618
X2.1	0.489	0.512	0.474	0.550	0.822	0.785	0.681	0.783
X2.2	0.537	0.581	0.534	0.433	0.872	0.851	0.690	0.847
X2.3	0.508	0.578	0.519	0.341	0.847	0.866	0.761	0.834
X2.4	0.647	0.701	0.631	0.318	0.774	0.872	0.743	0.777
X2.5	0.629	0.679	0.652	0.454	0.721	0.830	0.740	0.723
X2.6	0.738	0.781	0.785	0.558	0.809	0.876	0.819	0.801
X2.7	0.589	0.618	0.648	0.475	0.713	0.811	0.740	0.744
X2.8	0.601	0.647	0.632	0.398	0.647	0.718	0.653	0.588
X3 * M	0.914	0.934	1.000	0.471	0.640	0.731	0.664	0.599
X3.1	0.551	0.582	0.592	0.627	0.797	0.812	0.860	0.811
X3.2	0.482	0.531	0.525	0.575	0.827	0.824	0.873	0.854
X3.3	0.488	0.546	0.522	0.580	0.834	0.845	0.895	0.856
X3.4	0.434	0.512	0.481	0.505	0.771	0.792	0.858	0.824
X3.5	0.660	0.651	0.660	0.646	0.686	0.694	0.824	0.673
X3.6	0.610	0.619	0.599	0.650	0.680	0.659	0.828	0.676
X3.7	0.539	0.555	0.536	0.514	0.561	0.552	0.738	0.584
X3.8	0.596	0.618	0.581	0.569	0.639	0.634	0.807	0.617
Y.1	0.342	0.365	0.334	0.555	0.724	0.652	0.682	0.796
Y.2	0.495	0.539	0.540	0.520	0.843	0.839	0.738	0.849
Y.3	0.541	0.576	0.497	0.394	0.859	0.856	0.759	0.893
Y.4	0.505	0.564	0.506	0.332	0.858	0.876	0.759	0.895
Y.5	0.294	0.355	0.322	0.389	0.758	0.762	0.755	0.848
Y.6	0.646	0.646	0.626	0.434	0.604	0.696	0.689	0.757

Y.7	0.523	0.516	0.572	0.649	0.705	0.721	0.790	0.809
Y.8	0.514	0.526	0.577	0.522	0.680	0.689	0.732	0.744

Source: PLS output, 2022

Based on table 7 above, shows that the diagonal is the square root value of AVE, and the value below it is the correlation between constructs. It can be concluded that the model is valid because it has met discriminant validity.

B. Structural model test or inner model

Inner model (inner relation, structural model, and substantive theory) describes the relationship between latent variables based on substantive

theory. The structural model was evaluated using R-square for the dependent latent variable. Assessing the model with PLS begins by looking at the R-square for each dependent latent variable. The interpretation is the same as the interpretation in the regression. Changes in the R-square value can be used to assess the effect of certain independent latent variables on the dependent latent variable and whether it has a substantive effect (Ghozali, 2011).

Table 8. R-square variable construct

	R-square	Adjusted R-square
Y	0.920	0.900

Source: PLS output, 2022

From table 8 above, it can be seen that the R-square value for the audit quality variable is 0.920, which means that it is included in the high category. The R-square value of audit quality of 0.920 or 92.0% indicates that the variable of audit quality can be explained by the variables of competence, independence, and integrity with gender stereotypes as the moderator variable is 92.0% while the remaining 8.0% can be explained by other variables not included in this research.

C. Hypothesis

Testing the proposed hypothesis is done by testing the structural model (inner model) by looking at the path coefficients which show the parameter coefficients and the t statistical significance value. The significance of the estimated parameters can provide information about the relationship between research variables. The limit for rejecting and accepting the hypothesis proposed above is significant values < 0.05 or t statistic > 1.96. The table below presents the estimated output for testing the structural model.

Table 9. Test the hypothesis

	Original sample (O)	Sample average (M)	Standard deviation (STDEV)	T Statistic ((O/STDEV))	P-Values
Moderation effect 1 -> Y	0.363	0.363	0.182	1.997	0.046
Moderation effect 2 -> Y	-0.502	-0.506	0.193	2.606	0.009
Moderation effect 3 -> Y	0.016	0.030	0.133	0.123	0.902
M -> Y	-0.108	-0.120	0.106	1.018	0.309
X1 -> Y	0.380	0.374	0.187	2.032	0.043
X2 -> Y	0.474	0.445	0.187	2.538	0.011

X3 -> Y	0.361	0.390	0.137	2.646	0.008
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Source: PLS output, 2022

35 1. Testing the first hypothesis (H1)

The first hypothesis is a positive and significant effect on auditor independence on audit quality. Table 9 shows that there is a coefficient value in the original sample column (O) showing a positive effect of 0.380 with the test results showing the t statistic value of 2.032. The value of the t statistic is greater than 1.96. Then, the resulting probability value (P Values) is 0.043, which is smaller than 0.05, so the first hypothesis (H1) in this study is accepted.

2. Second hypothesis testing (H2)

The second hypothesis states that there is a positive and significant effect between auditor independence on audit quality. Table 9 shows that there is a coefficient value in the original sample column (O) showing a positive effect of 0.474 with the test results showing the t statistic value of 2.538, which is greater than 1.96. Then, the resulting probability value (P Values) is 0.011, which is smaller than 0.05, so the second hypothesis (H2) in this study is accepted.

3. Third hypothesis testing (H3)

The third hypothesis states that there is a positive and significant effect between auditor integrity on audit quality. Table 9 shows that there is a coefficient value in the original sample column (O) showing a positive effect of 0.361 with the test results showing the t statistic value of 2.646, which is greater than 1.96. Then, the probability value (P Values) generated is 0.008, which is smaller than 0.05, so the third hypothesis (H3) in this study is accepted.

4. Fourth hypothesis testing (H4)

51 The fourth hypothesis states that there is a positive and significant effect between auditor integrity on audit quality and the moderation of gender stereotypes. Table 9 shows that there is a coefficient value in the original sample column (O) showing a positive effect of 0.363 with the test results showing the t-statistical value of

1.997, which is greater than 1.96. Then, the resulting probability value (P Values) is 0.046, which is smaller than 0.05, so the fourth hypothesis (H4) in this study is accepted.

5. Fifth hypothesis testing (H5)

The fifth hypothesis says that there is a negative and significant effect between auditor independence on audit quality and the moderation of gender stereotypes. Table 9 shows that there is a coefficient value in the original sample column (O) showing a negative effect of -0.502 with the test results showing the t-statistical value of 2.606-0.009, which is smaller than 0.05. Then the fifth hypothesis (H5) is that it is greater than 1.96. Then, the probability value (P Values) generated for this research is accepted.

35 6. Testing the sixth hypothesis (H6)

The sixth hypothesis says that there is a positive and insignificant effect between auditor integrity on audit quality and the moderation of gender stereotypes. Table 9 shows that there is a coefficient value in the original sample column (O) showing a positive effect of 0.016 with the test results showing the t-statistical value of 0.123, which is smaller than 1.96. Then, the resulting probability value (P Values) is 0.902, which is greater than 0.05, so the sixth hypothesis (H6) in this study was rejected.

Discussion

1. The effect of auditor competence on audit quality

49 The results of the hypothesis test indicate that the auditor's competence variable has a positive and significant effect on audit quality. In this case, it is intended that the t statistic value is 2.032 (> 1.96). The original sample estimate value is positive, which is 0.380. The P-Value is 0.043 < 0.05, so the first hypothesis (H1) is accepted. Per the attribution theory, there are internal factors

that can influence the behavior of an auditor in carrying out an audit. Auditors who are highly educated will have a lot of knowledge about the field they are involved in, so they can find out various problems in greater depth (Karim et al, 2022). With a fairly broad knowledge, auditors will find it easier to follow increasingly complex developments. In addition, auditors who have a lot of experience will find it easier to find errors in financial statements so that auditors can complete their tasks more quickly and precisely (Prihartini et al, 2015).

44 According to the Indonesian Institute of Certified Public Accountants (2018) An auditor is said to have special skills if 1) has the expertise to conduct interviews; 2) can read quickly; 3) has the ability in statistics; 4) has the skills to operate a computer; 5) and have the ability to write and present reports well. Based on the Public Accountant Professional Standard (Indonesian Institute of Accountants, 2001) the audit carried out by the auditor is said to be of good quality, if it meets auditing requirements or standards, namely general standards, fieldwork implementation standards, and reporting standards. In this case, the standards related to competence are contained in the General Standards point (a), namely the audit 40 must be carried out by one or more persons who have sufficient technical expertise and training as auditors as well as fieldwork implementation standards which include audit planning and supervision, an adequate understanding of internal control structure, and sufficient and competent audit evidence.

An auditor is said to have competence if the auditor has qualifications that include knowledge, skills, or abilities, as well as experience regarding audit techniques or another relevant knowledge needed by the auditor to carry out the audit properly (Giovani et al, 2011). Auditor is said to have good competence if he has adequate education and experience in auditing and accounting. The same thing was also conveyed

(Gaol, 2017) that auditor competence is obtained not only through education and training, but must be obtained from sufficient experience so as to ensure that the quality of audit services provided meets a high level of professionalism. Auditors with sufficient and explicit knowledge and experience can audit objectively, carefully and thoroughly (Santoso et al, 2020).

Auditor competence is the professional ability of individual auditors 26 to apply knowledge to complete an engagement either jointly in a team or independently based on the Professional Standards of Public Accountants, code of ethics, and applicable legal provisions. 52 Auditor competence can be obtained through education at tertiary institutions in the field of accounting, professional development, and training activities in the workplace, which is then proven through the application of practical work experience. A professional certification is a form of IAPI's acknowledgment of auditor competence. Auditors must always maintain and improve competence through continuous training activities.

Measurement of the competence of an auditor is not easy. In general, auditors are graduates of accounting education programs from universities in Indonesia or abroad. Auditors who have professional certification are an indicator that their competence is measured and recognized by the association, so ideally every auditor has a professional certification from IAPI. Likewise, the provisions of the Act require that every public accountant and IAPI member must take continuing professional education activities at least 40 participatory credit units which are equivalent to 40 hours of training every year. Based on this, 47 it can be concluded that to produce a quality audit, auditors who have educational background, knowledge, and special skills are needed that are supported by sufficient and abundant experience so that the competencies possessed by auditors can be used in producing quality audits.

2. The effect of auditor independence on audit quality

The results of hypothesis testing indicate that the auditor's independence variable has a positive and significant effect on audit quality. In this case, it is intended that the t statistic value is 2.538 (> 1.96). The original sample estimate value is positive, which is 0.474. The P-Value is $0.011 < 0.05$, so the second hypothesis (H2) is accepted. In this study, independence is measured by five indicators, namely not being easily influenced, carrying out work in the public interest, not taking sides with anyone, maintaining freedom of opinion, and being honest with anyone.

An auditor who has high independence in auditing, verification, and reporting programs will not be easily influenced by other parties in considering the facts encountered during the examination and in formulating and expressing his opinion so that it will affect the level of achievement of the implementation of a job that is getting better or better. In other words, the performance is getting better. An auditor who has a high attitude of independence, then the quality of the resulting audit will be of good quality. The results of the audit will be made based on the findings obtained and collected without being influenced by parties with an interest in the financial statements. So, it can be concluded that audit quality is determined by the independence of an auditor because independence has a direct effect on audit quality (Financial Accounting Standard Committee, 2000).

According to the Indonesian Institute of Certified Public Accountants (2018), An auditor is said to be independent if he 1) has a mental attitude that cannot be easily influenced; 2) is not controlled by another party, and 3) the existence of impartial objective considerations within the auditor in formulating and expressing his opinion to produce a quality audit. The independence of an auditor must be completely honest and an auditor must be free from any obligations or free

from any interests of the client. The interests of management or the interests of the owners of a company or organization must be completely avoided by an auditor. In simple terms, auditor independence can be based on two things that cannot be separated, namely integrity and rationality. Integrity is not just a concept concerned with consistency in actions, values, methods, standards, principles, and outcomes.

Thoughts and actions that are tied to evidence or data to present strong evidence. Rationality is not only based on thoughts and actions only with evidence but also that evidence or data can be explained. Thus, the independence of an auditor is very necessary to gain client trust, especially in terms of financial statements. With independence, it will increase the credibility of the financial statements presented by the management. The results of the audited report must be free from misstatement, can be accounted for, and can also be trusted to be true. This is the basis for making decisions that of course are by applicable accounting standards.

The effect of independence on audit quality can be explained by attribution theory. Based on attribution theory, independence is an internal factor or internal attribute that drives auditor behavior because basically attribution theory states that a person's behavior is driven by two factors, namely internal factors or internal attributes and external factors or external attributes. The results of this study indicate that the higher the independent attitude of the auditor, the higher the audio quality produced by the auditor. (Nabir, 2019) states that the audit quality provided by an auditor in the published audit report is largely influenced by the independence of the auditor. Clients will be more confident with audit reports made by an independent auditor.

3. The effect of auditor integrity on audit quality

The results of the hypothesis test indicate that the auditor's integrity variable has a positive and

significant effect on audit quality. In this regard, the T-statistic value is 2.646 (> 1.96). The original sample estimate value is positive, which is 0.361. The P-Value is $0.008 < 0.05$, so the third hypothesis (H3) is accepted. Integrity in this study refers to a personality that is based on an honest, brave, wise, and responsible attitude to build trust to provide a basis for reliable decision making (Komalasari et al, 2019). An auditor must have good personal qualities, general knowledge, and special expertise in his field (Pasanda & Paranoan, 2013). Furthermore (Adryani et al, 2019) states that an auditor is said to have good competence if he has adequate education and experience in the field of auditing and accounting. The auditor is a profession that demands trust from the public, so it requires a high level of integrity. Integrity requires auditors who are not easily influenced by conflicts of interest of certain parties.

Auditors must be honest and forthright in all professional relationships; this is to maintain the auditor's trust by public opinion to provide a basis for reliable decision making (Dewi et al, 2022). Integrity is a quality that underlies public trust and is a benchmark for members in testing all decisions they make (Maulana, 2020). A competent auditor must be supported with high integrity so that the quality of the audit produced is quality and trustworthy. The higher the integrity of an auditor, the more significant it will be in increasing the influence of his competence on the quality of the resulting audit. On the other hand, if an auditor is not supported with high integrity, he only relies on his competence, then the quality of the audit produced will not be trusted and accounted for. For this reason, high integrity is needed as a basis for reliable decision-making so that the quality of the audit produced is of high quality and can be trusted.

Integrity is a character that shows a person's ability to realize what has been agreed and believed to be true into reality. Auditors with integrity are auditors who can manifest what is

believed to be true into reality. Integrity is a basic character element for professional recognition which is a quality that builds public trust, thus requiring auditors to be honest and forthright within the limits of confidentiality (Misbahuddin et al, 2018). Integrity can accept unintentional mistakes and honest differences of opinion, but it cannot accept cheating on principle. In the face of rules, specific guiding standards, or facing conflicting opinions, members must examine their decisions or actions by asking whether members have maintained their integrity. Where integrity requires its members to comply with technical and ethical standards. In addition, it also requires members to follow the principles of objectivity and professional prudence (Kuntari et al, 2017).

4. The effect of auditor competence on audit quality by moderating gender stereotypes

Based on data analysis from the results of hypothesis testing, the results of Smart PLS in this study indicate that the auditor's competence variable has a significant level of 0.046. This means that it is below the significant value of 0.5. This means that gender stereotypes (M) strengthen the effect of auditor competence (X1) on audit quality. This means that men and women have the same competence in carrying out their responsibilities and achievements as auditors. The gender of an auditor cannot affect the attitude or ability of the auditor in carrying out auditing duties. This statement is supported by research (Maulana, 2020) which shows that competence has a significant effect on audit quality through gender stereotypes as a moderating variable. However, there are differences in the results carried out by (Herdjiono & Sari, 2017) that competence has a negative and insignificant effect on audit quality through gender stereotypes as a moderating variable.

5. The effect of auditor independence on audit quality by moderating gender stereotypes

Based on data analysis from the results of hypothesis testing, the results of Smart PLS in this study showed that the auditor independence variable had a significant level of 0.009. This means that it is below the significant value of 0.5. This means that gender stereotypes (M) strengthen the effect of auditor independence (X2) on audit quality. This means that men and women in the BPKP office have the attitude of an impartial auditor, have no personal interest, are not easily influenced by interested parties in providing professional services as auditors, and uphold honesty so that the opinion or conclusion provided by the auditor based on high integrity and objectivity.

The results of this study are in line with the results of research (Alabdullah & Ahmed, 2020) which found that independence had a significant effect on audit quality through gender stereotypes as a moderating variable (Rahim et al, 2019). This states that the office of the financial and development supervisory agency of South Sulawesi Province on gender stereotypes of men and women includes three aspects including independence in facts, independence in appearance, and independence from the point of view of expertise.

Independence in facts means that the accountant is honest in considering the facts and there is an impartial objective consideration in the accountant in expressing his opinion. Appearance independence means that there is a public impression that public accountants act independently so public accountants must avoid factors that can cause people to doubt their freedom. Appearance independence is related to public perception of the independence of public accountants. In addition to independence in fact and independence in appearance, the independence of public accountants also includes independence from the point of view of expertise (Alqudah et al, 2019). Expertise independence relates to the ability of individual practitioners to maintain a fair or impartial attitude in program

planning, carrying out verification work, and preparing audit reports.

6. The effect of auditor integrity on audit quality by moderating gender stereotypes

Based on data analysis from the results of hypothesis testing, the Smart PLS results in this study showed that the auditor integrity variable had a significant level of 0.902. This means that it is above the significant value of 0.5. This means that gender stereotypes (M) weaken the influence of auditor independence (X3) on audit quality. The higher the integrity of the auditor, moderated by gender stereotypes, the audit quality will increase. Based on the data in table 9, it can be concluded that the sixth hypothesis in this study was rejected so that it can be said that integrity has a positive but not significant effect on audit quality moderated by gender stereotypes.

The results of this study are not in line with the results of research (Astami et al, 2017) which found that integrity has a significant effect on audit quality through gender stereotypes as a moderating variable. This states that at the office of the financial and development supervisory agency of South Sulawesi Province honesty, wisdom and responsibility are not measured by gender stereotypes because they are by the professional ethics principles of the Indonesian Institute of Accountants.

Conclusion

The results of this study found that competence has a positive and significant effect on audit quality at the financial and development supervisory agency of South Sulawesi Province. This shows expertise, knowledge, experience, and objective and procedural skills, plays a very important role in the quality of auditors. independence has a positive and significant effect on audit quality at the financial and development supervisory agency of South Sulawesi Province. This shows that they are not easily influenced, carry out work in the public interest, do not take

sides with anyone, maintain freedom of opinion, be honest with everyone, and play an important role in the quality of auditors. Integrity has a positive and significant effect on audit quality at the financial and development supervisory agency of South Sulawesi Province. This shows that honesty, courage, wisdom, and responsibility play an important role in the quality of auditors. Gender stereotypes strengthen the influence of competence on audit quality in the financial and development supervisory agency of South Sulawesi Province.

This shows that the office of the financial and development supervisory agency does not affect the perception and interpretation of the data that has been received. Gender stereotypes strengthen the influence of independence on audit quality in the financial and development supervisory agency of South Sulawesi Province. This shows that male and female gender stereotypes do not affect: independence in facts, independence in appearance, and independence from the point of view of expertise. Gender stereotypes weaken the influence of integrity on audit quality in the financial and development supervisory agency of South Sulawesi Province. This shows that honesty, wisdom, and responsibility are not measured by gender stereotypes because they are by the ethical principles of the Indonesian Institute of Accountants.

The results of this study are expected to provide input and considerations on the competence variable. Auditor competence in this study is included in the medium category. To improve this, auditors are advised to take part in special pieces of training in the field of auditing to increase their expertise and increase their experience, so that it is hoped that their competence will also increase. On the independence variable. Auditor independence in this study is included in the medium category. To improve this, the auditor is advised to be able to improve his independence by communicating openly with fellow auditors if he feels some

indications force the auditor to reduce his independence, or it could be by notifying superiors if the auditor feels there is a disturbance in his independence so that auditor independence is expected. stay awake.

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Table 6. Cronbach's Alpha, composite reliability, and AVE

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