

The influence of professional ethics, competency, integrity, skepticism and experience on audit quality with independence and risk based audit as intervening variables and artificial intelligence audit as a moderation variable at financial and development supervisory board in East Kalimantan

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Abstract: Professional ethics has a positive and significant effect on independence. Professional ethics has a positive and significant effect on Risk Based Audit. Professional ethics has a negative and insignificant effect on audit quality. Competence has a positive and significant effect on independence. Competence has a positive and significant effect on risk based audit. Competence has a positive and significant effect on audit quality. Integrity has a positive and significant effect on independence. Experience has a positive and significant effect on independence. Experience has a positive and significant effect on risk based audits. Experience has a positive and insignificant effect on audit quality. Independence has a positive and significant effect on audit quality. Risk based audit has a positive and significant effect on audit quality. Audit Artificial Intelligence has a positive but not significant moderating effect on (Y1) Independence on (Y3) Audit Quality. Artificial Intelligence Audit has a positive but not significant moderating effect on (Y2) Risk Based Audit on (Y3) Audit Quality. Researchers provide advice to the East Kalimantan BPKP Representative to always maintain professional ethics, improve their competence, maintain integrity as an auditor, increase skepticism and increase their experience in auditing and be able to maintain their independence and be able to control risk-based audits.

Keywords: *Artificial intelligence audit, Competency, Integrity, Professional ethics, Skepticism and experience.*

1. Introduction

Audit quality is a very important part in presenting audit report results. In order for the government to be satisfied with the work of an auditor, good auditor attitudes are needed to produce good audit quality. Quality audit results will show good government financial management. Good government financial management must be supported by a good auditor in order to produce good audit quality, because if an auditor has low quality, it will allow errors or fraud to occur when auditing financial statements, thus a good auditor is needed to produce good audit quality. If it is possible that in examining the financial statements the auditor finds misstatements or finds fraud that occurs in the financial statements, the auditor must report it according to what actually happened.

To measure the concept of audit quality directly is very complex and complicated (DeAngelo, 1981). Therefore, research on audit quality is still very important to be carried out to determine the factors that affect audit quality and how to improve audit quality, especially for auditors at the provincial level. This study was conducted to determine the factors that can affect audit quality, as well as to assess the extent of the audit quality produced by the BPKP of East Kalimantan Province, so that it has implications for reducing the number of findings and deviations that occur.

This study is a development of research conducted by Afni et al . (2012), by combining research variables conducted by Sukriah et al . (2009), Maburri and Winarna (2010), Ayuningtyas and Pamudji (2012), and Badjuri's research (2012) which was also conducted at BPKP. The difference between this study and Afni et al . (2012) is by adding independent variables, namely integrity , objectivity and work experience and auditor ethics as moderating variables. This study adopts a contingency framework to evaluate the relationship between professional ethics, competence, integrity to independence and audit quality. This contingency approach is carried out by setting the Independence and Risk Based Audit variables as intervening variables and the *Audit Artificial Intelligence variable* as a moderating variable that may strongly or weakly influence the relationship between professional ethics, competence, integrity, skepticism and experience to audit quality .

Based on the background of the problem that has been described previously, the problems of this research can be formulated as follows:

- 1) Does professional ethics have a significant and positive influence on independence at the BPKP of East Kalimantan Province?
- 2) Does professional ethics have a significant and positive influence on risk-based audits at the BPKP of East Kalimantan Province?
- 3) Does professional ethics have a significant and positive influence on audit quality at the BPKP of East Kalimantan Province?
- 4) Does competence have a significant and positive influence on independence at the BPKP of East Kalimantan Province?
- 5) Does competence have a significant and positive influence on risk-based audits at the BPKP of East Kalimantan Province?
- 6) Does competence have a significant and positive influence on audit quality at the BPKP of East Kalimantan Province?
- 7) Does integrity have a significant and positive influence on independence at the BPKP of East Kalimantan Province?
- 8) Does integrity have a significant and positive influence on risk-based audits at the BPKP of East Kalimantan Province?
- 9) Does integrity have a significant and positive influence on audit quality at the BPKP of East Kalimantan Province?
- 10) Does skepticism have a significant and positive effect on independence at the BPKP of East Kalimantan Province?
- 11) Does skepticism have a significant and positive effect on risk-based audits at the BPKP of East Kalimantan Province?
- 12) Does skepticism have a significant and positive effect on audit quality at the BPKP of East Kalimantan Province?
- 13) Does experience have a significant and positive influence on independence at the BPKP of East Kalimantan Province?
- 14) Does experience have a significant and positive influence on risk-based audits at the BPKP of East Kalimantan Province?
- 15) Does experience have a significant and positive influence on audit quality at the BPKP of East Kalimantan Province?
- 16) Does independence have a significant and positive effect on audit quality at the BPKP of East Kalimantan Province?
- 17) Does risk-based audit have a significant and positive effect on audit quality at the BPKP of East Kalimantan Province?
- 18) Does independence have a significant and positive effect on audit quality moderated by artificial intelligence audits at the BPKP of East Kalimantan Province?
- 19) Does risk-based audit have a significant and positive effect on audit quality moderated by artificial intelligence audit at BPKP East Kalimantan Province?

2. Literature Review

2.1. Professional Ethics

According to Sukarman Purba et al. (2020) Ethics are values or norms related to good living habits, good ways of life, both in an individual or in society, while a profession is a job that is done as a mainstay to earn a living and rely on expertise, meaning that someone who pursues a profession with certain expertise is called a professional. So professional ethics is an attitude of life in the form of justice to provide professional services to the community with full responsibility and expertise as services in the context of carrying out tasks in the form of obligations to the community to be served. According to Arens et al (2015:199) ethics has 6 principles, namely: Responsibility, Public Interest, Integrity, Objectivity and Independence and Fairness.

2.2. Competence

BPKP (2008) states that " auditor competence is supported by the knowledge, expertise, experience and skills needed to carry out the task." All audit organizations are responsible for ensuring that each audit is carried out by auditors who collectively have the knowledge, expertise and experience needed to carry out the task . (Efendy, 2010). Linting et al . (2013) also stated that " *internal auditor* competence can be achieved if in carrying out the audit, the internal auditor has expertise, applies professional care, and improves his technical abilities through continuing education." Audits must be carried out by people who have sufficient technical expertise and training as auditors. Thus, APIP auditors have not met the requirements if they do not have adequate education and experience in the field of auditing (BPKP, 2008). Competency indicators according to Emron Edison, Yohny Anwar and Imas Komariyah (2017:140) include the following: Knowledge , Skill and Attitude

2.3. Integrity

BPKP (2008), the auditor's integrity attitude is an auditor when carrying out his duties with an honest, thorough, responsible and serious attitude and also has adequate competence. The principle of integrity according to (IAI et al., 2020), namely, being straightforward and honest in all professional and business relationships. In (BPKP, 2008) also explains an honest attitude and supported by a courageous attitude to uphold the truth in the sense of not being easily threatened with various threats, wise in the sense that the auditor carries out his duties without rushing but based on adequate evidence, and then the auditor is considered responsible if in the delivery of the results of supervision all evidence supporting the audit findings is based on sufficient, competent and relevant evidence. Sukrisno (2019) explains several indicators that underlie the integrity of an auditor, namely: Honesty, Courage and Having a wise attitude.

2.4. Skepticism

According to Yohanes (2020:63), Professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence. According to Arum Ardianingsih (2019:88), Professional skepticism is the auditor's obligation to use and maintain a vigilant attitude throughout the audit assignment against the possibility of fraud. According to Wibowo (2015:172), indicators for measuring the auditor's professional skepticism include the following: *Questioning minded, Suspension of judgment, Search for knowledge, Interpersonal understanding, Self-direction* and *Self-esteem*.

2.5. Experience

According to Salwa (2021) states that "experience brings out a person's potential. Full potential will emerge gradually over time in response to various experiences." So what is really important to pay attention to in this relationship is a person's ability to learn from their experiences, both sweet and bitter experiences. So, in essence, experience is an understanding of something that is internalized and by appreciating and experiencing something, experience, skills or values are obtained that are integrated into one's potential. People who are experienced at work have better work abilities than people who

have just entered the world of work, because these people have learned from the activities and problems that arise in their work. According to Susanto (2020) stated that there are several things to determine whether an employee is experienced or not, which also serve as indicators of work experience, namely: Length of time or period of work, Level of knowledge and skills mastered and Mastery of work and equipment.

2.6. Independence

According to the Public Accountant Professional Standards (SPAP), the definition of independent means that public accountants are not easily influenced. Public accountants are not allowed to side with anyone's interests. Public accountants are obliged to be honest not only to management and company owners but also to creditors and other parties who place their trust in the work of public accountants (SASEksi220, PSANo.4). According to Mautz & Sharaf, (1961:206-207) in Ardianingsih, (2021) there are several indicators, namely: *Programming independence*, *Investigative independence* and *Reporting independence*.

2.7. Risk Based Audit

Risk Based Audit or risk-based audit according to Randal J. Elder, Mark S. Beasley, Alvin A. Arens, Amir Abadi Jusuf (2013:268), is the possibility that the auditor will make a mistake. conclude after conducting an adequate audit that the report finances have been stated fairly while in reality contains material misstatements. Risk-based audits are inevitable because auditors collect evidence only on the basis of their testing and because the fraud is so well concealed that it is difficult to detect. detected. An auditor may comply with all auditing standards. but still failed to reveal material misstatements due to fraud." According to A rens., et al (2010) there are several indicators in risk based audits, namely: *Inherent Risk*, *Control Risk*, and *Detection Risk*

2.8. Audit Quality

According to Pratiwi et al., (2020) audit quality is the probability that the auditor will find and report violations in the client's accounting system that occur. Audit quality is the result obtained from the audit process by the auditor of the financial statements in detecting misstatements in the financial statements. An auditor must pay attention to the quality of his audit, because high audit quality will produce financial statements that can be trusted to be true.

2.9. Artificial Intelligence Audit

Artificial intelligence audit is the use of technology as a tool in the audit process that can reduce costs and human error by automating transactions through smart contracts. This can help auditors avoid manipulation and fraud and enable instant information sharing and improve information integrity (Bonson & Bednarova, 2019). According to Giarratano and Riley (2005) it has several indicators, namely: Reducing Development Costs, Increasing Expertise Availability, Saving Time and Stable and Complete Response.

3. Research Methods

The method used in this study is the survey method. Survey or complete *self-administrated survey* is a method of collecting primary data by giving questions to individual respondents. The population in this study were all APIPs working at the Financial and Development Supervisory Agency (BPKP) of East Kalimantan Province. The sampling technique used in this study was *nonprobability sampling* with a *purposive sampling type*. testing was conducted using the Structural Equation Model (SEM) approach using Warp PLS software. PLS is a structural equation model (SEM) based on components or variance. According to Latan and Ghozali (2012), PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based one. Covariance-based SEM generally tests causality/theory, while PLS is more of a predictive model.

4. Research Result

In this study, the Influence of Professional Ethics, Competence, Integrity, Skepticism and Experience on Audit Quality with Independence and Risk Based Audit as Intervening Variables and Audit Artificial Intelligence as Moderating Variables (Case Study at BPKP East Kalimantan Province) will be analyzed using SEM analysis using the WARP PLS tool.

Table 1.
Path coefficient testing.

Path coefficients and P values											
Path coefficients											
	X1	X2	X3	X4	X5	Y1	Y2	Y3	Z	Z*Y2	Z*Y1
Y1	0.921	3,062	1,994	0.19	0.609						
Y2	0.177	0.432	0.115	0.232	0.393						
Y3	-0.008	0.417	0.38	0.061	0.085	0.899	0.666			0.033	0.02
P values											
	X1	X2	X3	X4	X5	Y1	Y2	Y3	Z	Z*Y2	Z*Y1
Y1	<0.001	<0.001	<0.001	0.011	<0.001						
Y2	0.017	<0.001	0.086	0.002	<0.001						
Y3	0.462	<0.001	<0.001	0.235	0.158	<0.001	<0.001			0.349	0.41

Based on the table above, the results are interpreted as follows:

- 1) X1 has a positive effect on Y1 with a path coefficient value of 0.921, and is significant with a p-value of 0.001, which means <0.05.
- 2) X1 has a positive effect on Y2 with a path coefficient value of 0.177, and is significant with a p-value of 0.017, which means > 0.05.
- 3) X1 has a negative effect on Y3 with a path coefficient value of -0.008 and is not significant with a p-value of 0.462.
- 4) X2 has a positive effect on Y1 with a path coefficient value of 3.062, and is significant with a p-value of 0.001, which means <0.05.
- 5) X2 has a positive effect on Y2 with a path coefficient value of 0.432, and is significant with a p-value of 0.001, which means <0.05.
- 6) X2 has a positive effect on Y3 with a path coefficient value of 0.417 and is significant with a p-value of 0.001, which means <0.05.
- 7) X3 has a positive effect on Y1 with a path coefficient value of 1.994, and is significant with a p-value of 0.001, which means <0.05.
- 8) X3 has a positive effect on Y2 with a path coefficient value of 0.115, and is not significant with a p-value of 0.086, which means > 0.05.
- 9) X3 has a positive effect on Y3 with a path coefficient value of 0.38 and is significant with a p-value of 0.001, which means <0.05.
- 10) X4 has a positive effect on Y1 with a path coefficient value of 0.19, and is significant with a p-value of 0.011, which means <0.05.
- 11) X4 has a positive effect on Y2 with a path coefficient value of 0.232, and is significant with a p-value of 0.002, which means <0.05.
- 12) X4 has a positive effect on Y3 with a path coefficient value of -0.008 and is not significant with a p-value of 0.235 which means > 0.05.
- 13) X5 has a positive effect on Y1 with a path coefficient value of 0.609, and is significant with a p-value of 0.001, which means <0.05.
- 14) X5 has a positive effect on Y2 with a path coefficient value of 0.393, and is significant with a p-value of 0.001, which means <0.05.

- 15) X5 has a positive effect on Y3 with a path coefficient value of 0.085 and is not significant with a p-value of 0.158 which means > 0.05 .
- 16) Y1 has a positive effect on Y3 with a path coefficient value of 0.899 and is significant with a p-value of 0.001, which means < 0.05 .
- 17) Y2 has a positive effect on Y3 with a path coefficient value of 0.666 and is significant with a p-value of 0.001, which means < 0.05 .
- 18) Z does not significantly moderate the influence of Y1 on Y3 with a path coefficient value of 0.033 and is not significant with P-Value = 0.224 > 0.05 .
- 19) Z does not significantly moderate the influence of Y2 on Y3 with a path coefficient value of 0.02 and is not significant with a P-Value = 0.41 > 0.05 . This result can also be seen in the model image below:

Table 2.

Goodness of fit test.

Indicator	Mark	P-Value
Average path coefficient (APC)	0.563	< 0.001
Average R-squared (ARS)	3.430	< 0.001
Average adjusted R-squared (AARS)	3,540	< 0.001
Average block VIF (AVIF)= 316.376, acceptable if ≤ 5 , ideally ≤ 3.3		
Average full collinearity VIF (AFVIF)=6611.957, acceptable if ≤ 5 , ideally ≤ 3.3		
Tenenhaus GoF (GoF)=1.413, small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36		
Simpson's paradox ratio (SPR)=0.947, acceptable if ≥ 0.7 , ideal = 1		
R-squared contribution ratio (RSCR)=0.999, acceptable if ≥ 0.9 , ideally = 1		
Statistical suppression ratio (SSR)=0.895, acceptable if ≥ 0.7		
Nonlinear bivariate causality direction ratio (NLBCDR)=0.895, acceptable if ≥ 0.7		

Based on the results of the Goodness of Fit test, it can be concluded that:

- 1) Based on the APC indicator, the APC value is known to be 0.563, with P-Value = 0.001 < 0.05 , which means that the model fit test is fulfilled.
- 2) Based on the ARS indicator, it is known that the ARS value is 3,430, with P-Value = 0.001 < 0.05 , which means that the model fit test is fit.
- 3) Based on the AARS indicator, it is known that the AARS value is 3,540, with P-Value = 0.001 < 0.05 , which means that the model fit test is fit.
- 4) Based on the AFVIF indicator, it is known that the AFVIF value is 316.376 < 5 , which means that the model fit test is fit.
- 5) Based on the Gof indicator, it is known that the Gof value is 1.413 ≥ 0.25 , which means that the model fit test is classified as strong (large).

5. Conclusion

- 1) Professional ethics have a positive and significant effect on independence. This means that the higher the professional ethics, the better the audit quality. In other words, the higher the auditor's ethics, the better the audit quality. Audit quality is a condition where an auditor will find and report violations in the client's accounting system. In conducting an audit, the auditor must act as someone who is competent in the fields of accounting and auditing.
- 2) Professional ethics have a positive and significant effect on Risk Based Audit. This means that the higher the professional ethics, the higher the Risk Based Audit. Ethics are important because they maintain the integrity, reliability, and transparency of financial information. This protects the public interest, prevents fraud, and builds public trust in the accounting profession.
- 3) Professional ethics have a negative and insignificant effect on audit quality. This means that the higher the professional ethics, the better the audit quality. The issue of professional ethics is an issue

that is always interesting. Ethical violations committed by auditors have damaged the image and good name of the auditing agency itself. The increasing cases of auditor ethical violations have caused an auditor ethical crisis. This has resulted in reduced public trust in auditors.

- 4) Competence has a positive and significant effect on Independence. This means that the higher the competence, the higher the independence. To produce good audit quality, an auditor must have competence and independence. In addition to competence reviewed from knowledge and experience, an auditor must also have an independent attitude, have a high independent attitude.
- 5) Competence has a positive and significant effect on risk-based audit . This means that the higher the competence, the higher the risk-based audit . The technical competencies that must be possessed by an auditor are auditing, accounting, government administration and communication. In addition, an auditor must also have adequate knowledge in the legal field to prove the existence of fraud.
- 6) Competence has a positive and significant effect on audit quality. This means that the higher the competence, the better the audit quality. The broader the competence of an auditor and the deeper the independence in the field of auditing, the better the quality of the audit performed.
- 7) Integrity has a positive and significant effect on independence. This means that the higher the integrity, the higher the independence. Integrity is an important factor in ensuring the objectivity and impartiality of internal auditors in carrying out their duties. Internal auditors must work professionally and not take sides with any party in making decisions and submitting audit reports.
- 8) Integrity has a positive and insignificant effect on risk-based audit. This means that the higher the integrity, the higher the risk-based audit. Integrity in the work of internal auditors includes honesty, impartiality, and professionalism. Government internal auditors must have the ability to carry out their duties without siding with any party and avoid conflicts of interest that can harm the agency.
- 9) Integrity has a positive and significant effect on audit quality. This means that the higher the integrity, the better the audit quality. The higher the integrity of an auditor and the deeper the independence in the field of auditing, the better the quality of the audit performed.
- 10) Skepticism has a positive and significant effect on Independence. This means that the higher the skepticism, the higher the independence. By having a skeptical attitude, it is expected that auditors can carry out audit procedures effectively to uncover fraud.
- 11) Skepticism has a positive and significant effect on risk-based audit. This means that the higher the skepticism, the higher the risk-based audit. An auditor needs to apply his/her professional skepticism attitude during the audit, to obtain reasonable assurance that material misstatements or significant inaccuracies in the data will be detected, whether due to errors, fraud, unlawful acts or violations of regulations.
- 12) Integrity has a negative and insignificant effect on audit quality. This means that the lower the integrity, the lower the quality. Integrity in the work of government internal auditors includes honesty, impartiality, and professionalism. Government internal auditors must have the ability to carry out their duties without siding with any party and avoid conflicts of interest.
- 13) Experience has a positive and significant effect on independence. This means that the higher the experience, the higher the independence. Independence means a mental attitude that is free from being influenced, not controlled by other parties, not dependent on other people, independence also means honesty in the auditor himself to consider facts and the existence of objective considerations in formulating and stating his opinion.
- 14) Experience has a positive and significant effect on risk-based audit. This means that the higher the experience, the higher the risk-based audit. Basically, an auditor's experience is very influential in the audit world, the level of risk faced is also high, therefore, to find fraud that occurs, adequate experience is needed to carry out the task properly.
- 15) Experience has a positive and insignificant effect on audit quality. This means that the higher the experience, the better the audit quality. To improve audit quality, auditors must improve their professional education, maintain independence in mental attitude. In carrying out audit work, use

- their professional skills carefully and thoroughly, and plan carefully based on previous experience.
- 16) Independence has a positive and significant effect on audit quality. This means that the higher the independence, the better the audit quality. The broader the competence of an auditor and the deeper the independence in the field of auditing, the better the quality of the audit performed.
 - 17) Risk based audit has a positive and significant effect on audit quality. The higher the risk based audit, the better the audit quality. Risk Based Audit is very important to carry out because it can help fulfill management responsibilities effectively. The first step in conducting a Risk Based Audit is to identify risks that can affect the achievement of organizational goals. These risks can come from various aspects, such as operational, financial, and reputational. Audit risk refers to the auditor's inaccurate opinion on the financial statements regarding material misstatements. To reduce the level of risk accepted by the auditor, a risk-based audit needs to be carried out to achieve audit objectives and produce quality audit reports. AI can be described as the development of computer systems that can make better decisions, observe their environment, and act in a way that minimizes the risk of achieving a goal.
 - 18) Independence has a positive and significant effect on Audit Quality with Artificial Intelligence Audit Interaction not fully accepted where Artificial Intelligence Audit has a positive but insignificant effect moderating the influence of (Y1) Independence on (Y3) Audit Quality. The use of AI in the audit process, one of which is: producing a better understanding of client operations and audit risks. The use of AI in the audit process presents new risks that can affect audit quality.
 - 19) Risk Based Audit has a positive and significant effect on Audit Quality with the interaction of Artificial Intelligence Audit not fully accepted where Artificial Intelligence Audit has a positive but insignificant effect moderating the influence of (Y2) Risk Based Audit on (Y3) Audit Quality.

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