

The Influence Of Competence, Due Professional Care, Integrity, And Auditor Independence On Audit Quality With The Implementation Of Quality Assurance As A Moderating Variable (Study On The Audit Unit Of The DGCE Regional Office Of East Java I)

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ABSTRACT

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This study aims to test and analyze the effect of competence, due professional care, integrity, and auditor independence on audit quality with the implementation of quality assurance as a moderating variable. The study population was functional auditors and executors of examiners assigned to assist in conducting audits at the Directorate General of Customs and Excise (DGCE) Regional Office of East Java I. The sampling technique used saturated samples, namely the entire population of 47 (forty-seven) people as research samples. This type of research is quantitative research, with data collection methods through questionnaires. The data analysis technique to test the hypothesis uses Partial Least Square - Structural Equation Modeling with the SmartPLS program. The results showed: 1) auditor competence has a significant and positive effect on audit quality, 2) due professional care has a significant and positive effect on audit quality, 3) auditor integrity has a significant and positive effect on audit quality, 4) auditor independence has no effect on audit quality, 5) implementation of quality assurance has a significant and positive effect on audit quality, 6) the implementation of quality assurance is able to moderate the effect of auditor competence on audit quality, 7) the implementation of quality assurance is able to moderate the effect of due professional care on audit quality, 8) the implementation of quality assurance does not moderate the effect of auditor integrity on audit quality, 9) the implementation of quality assurance does not moderate the effect of auditor independence on audit quality.

Keywords: Competence, Due Professional Care, Integrity, Independence, Quality Assurance and Audit Quality.

1. INTRODUCTION

Auditors are a profession that plays an important role in examining financial statements and is a profession of public trust. The public expects a free and impartial assessment of the information presented in the financial statements (Tandiontong, 2016). The existence and role of the auditor profession is increasing along with business development and global changes. Financial reports demand reliable and relevant financial reports, and are in accordance with generally accepted accounting principles so that they can be used as a basis for decision making (Yasin, E.F. et al.)

According to Arens et al. (2017: 4), auditing is the collection and evaluation of evidence about information to determine and report the degree of conformity between that information and predetermined criteria. In conducting an audit, it is important for the auditor to maintain audit quality so as not to mislead the users in making decisions.

DeAngelo (1981) explains that audit quality is the likelihood of an auditor to find and report existing violations. The possibility that the auditor will find errors depends on the auditor's understanding (competence) and professional skills in conducting a careful and thorough audit (due professional care), while reporting violations requires honesty and courage which are the principles of integrity, and also the auditor's independence. Therefore, to maintain audit quality, auditors are needed who are competent, have professional skills (due professional care), integrity, and independence.

Auditor competence is a qualification required by auditors to carry out audits correctly (Rai, 2008). Apart from competence, auditors are also required to use professional skills (due professional care) in carrying out their audit assignments so as to achieve good audit quality. Auditors who are careful and thorough will be easier and faster in uncovering various kinds of violations (fraud) (Basit, 2013). An auditor in carrying out his audit duties is also required to have integrity and independence. Auditors with integrity will always try to carry out audit tasks by upholding the applicable rules. The auditor's independence is very important to gain the trust of the public or the general public. If an auditor does not have integrity and independence, it will be difficult to prevent and detect fraud (Susilawati, 2014).

In addition to the factors above, such as competence, due professional care, integrity, and auditor independence, another factor that can also affect audit quality is the implementation of quality assurance. In general terms, quality assurance is a series of systematic processes to determine whether a product and service meets the specified requirements. Meanwhile, based on the Regulation of the Director General of Customs and Excise number Per-24 / BC / 2019 concerning Amendments to the Regulation of the Director General of Customs and Excise number Per-35 / BC / 2017 concerning Customs Audit Management and Excise Audit, what is meant by quality assurance is a review of the results of the List of Temporary Findings of the audit carried out in order to obtain assurance that the implementation of audit activities has been carried out based on audit standards. With the implementation of quality assurance, it is hoped that it can encourage the completion of quality audits, this is in line with Deis & Giroux's research (1992) which states that audit quality will increase if the auditor knows that the results of his work will be reviewed by a third party.

2. LITERATURE REVIEW

Auditing

The definition of auditing according to Mulyadi (2013: 9) is a systematic process of obtaining and evaluating the level of conformity of evidence regarding economic activities and events according to established criteria, and delivering these results to users. Meanwhile, the definition of auditing according to Arens et al. (2017: 4) is a collection and evaluation of evidence about information to determine and report the degree of conformity between that information and predetermined criteria. In auditing there are five basic concepts put forward by Mautz & Sharaf (1961), namely: the first is Evidence, the purpose is to gain understanding, as a basis for providing conclusions outlined in the auditor's opinion. Evidence must be obtained in certain ways in order to achieve maximum results as desired. The second is prudence in the examination, this concept is based on the existence of the main issue of the level of prudence expected in responsible auditors (prudent auditors). In this case what is meant by responsibility is the responsibility of a professional in carrying out his duties. the third is Fair presentation or disclosure, this concept requires financial statement information that is free (impartial), unbiased, and reflects the company's financial position, results of operations, and cash flow. the fourth is Independence, which is an attitude that auditors have to be impartial in conducting audits, and the last is Ethical behavior, relating to the concept of ideal behavior of an independent professional auditor in carrying out audits.

Customs and Excise Audit

In accordance with Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs, Customs Audit is an activity of examining financial statements, books, records, and documents that become basic evidence of bookkeeping and letters related to business activities, including electronic data, as well as letters related to activities in the field of customs, and / or supplies of goods in the context of implementing statutory provisions in the field of customs.

Meanwhile, the definition of Excise Audit according to Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise is a series of activities to examine financial statements, books, records, and documents that become evidence of the basis of bookkeeping and letters related to business activities, including those related to activities in the field of excise, and / or supply of goods in the context of implementing statutory provisions in the field of excise.

Attribution Theory

Attribution theory was first developed by Fritz Heider (1958), where this theory refers to how a person interprets an event and the causes of his behavior (Luthans, 1998 in Tandiontong, 2016). In Wahidahwati & N. F. Asyik (2022), it is stated that Fritz Heider states that a person's behavior is determined by internal forces and external forces. A person's performance and behavior can be influenced by his personal abilities that come from the internal forces that a person has, such as nature, character, attitude, ability, expertise and effort. Internal behavior is behavior that is believed to be under the personal control of the individual concerned while external behavior is seen as a result of external causes that force the individual to behave (Prasetyo, Aliyyah, Rusdiyanto, Syahrial et al., 2021; Utari, Iswoyo et al., 2021). Internally generated behavior is behavior that is believed to be under the personal control of the individual concerned, while external behavior is seen as a result of external causes that force the individual to behave (Abadi et al., 2021; Endarto, Taufiqurrahman, Indriastuty et al., 2021). The discussion of this attribution theory leads to factors that cause an event or event. The author uses attribution theory to determine the factors that influence auditors in conducting assignments so that they can produce quality audits, which are influenced by internal strength factors which are behaviors that originate from within the auditor including competence, due professional care, integrity, and independence, and the influence of external factors, namely the implementation of quality assurance or review by parties outside the Audit Team (third parties).

Audit Quality

DeAngelo (1981) defines audit quality as the probability of auditors finding violations and reporting these violations. To be able to find a violation, it requires auditors who are competent and have careful and thorough professional skills (due professional care). Meanwhile, reporting the violation depends on the auditor's encouragement to disclose the violation. From the understanding of audit quality above, auditors are required to fulfill four components that auditors must have, namely competence (expertise), due professional care, integrity and independence.

Auditor Competency

According to Abdolmohammadi and Wright (1987) in Pata'dungan's research (2021), it is stated that audit expertise can be grouped into two groups, namely: technical expertise and non-technical expertise. Technical expertise is the fundamental ability of an auditor in the form of procedural knowledge and other clerical skills in the scope of accounting and auditing in general. Meanwhile, non-technical expertise is an ability from within an auditor which is influenced by personal factors and experience. To be able to carry out audit tasks properly, an auditor in carrying out an examination must have expertise. Competence is an important qualification required by an auditor in order to carry out the audit process correctly. Competence is also called the ability of auditors to apply their knowledge, skills, and expertise, as well as their experience when conducting audit processes in order to produce quality audit reports.

Due Professional Care

According to Rahayu and Suhayati (2010: 42), the definition of due professional care is a professional skill that is careful and thorough in carrying out responsibilities in the field. Meanwhile, according to Agoes, S. (2017), what is meant by due professional care is an attitude that includes a mind that always questions and critically evaluates audit evidence. Due professional care is an important thing that must be applied by every auditor in carrying out his professional work in order to achieve adequate audit quality.

Auditor Integrity

Integrity, according to the Big Indonesian Dictionary (KBBI) has the meaning of quality, nature, and conditions that describe a complete unity, so that it has the potential and ability to radiate authority and honesty. While in the values of the Ministry of Finance, integrity has the meaning of thinking, saying, behaving, and acting properly and correctly and upholding the code of ethics and moral principles. Auditors with integrity will always strive to carry out audit tasks by upholding the applicable rules. The customs and excise audit standards require that in carrying out audit tasks, an auditor must meet general standards including behaving honestly and clean from reprehensible acts and always prioritizing the interests of the state.

Auditor Independence

Independence is a mental attitude that is free, not controlled and not dependent on other parties. Independence is the attitude expected of an auditor not to have a personal interest in carrying out his duties. An independent attitude for auditors is very important to gain the trust of the public or the general public. If an auditor cannot be independent, it will be difficult to prevent and detect fraud (Susilawati, 2014). Independence also means that there is honesty in the auditor in considering facts and there are objective and impartial considerations in the auditor in formulating and expressing his opinion. Independence is an important requirement for auditors in carrying out audit procedures that aim to complete the audit report. In order to maintain independence in the implementation of customs and excise audits, the provisions in article 19 of the Regulation of the Director General of Customs and Excise number Per-35 / BC / 2017 concerning Customs Audit Management and Excise Audit regulate that the audit in the next audit period must be carried out by a different Audit Team. This regulation aims to ensure that each Audit Team assigned to carry out customs and excise audits has independence, which is important so as to gain the trust of the public or the general public.

Quality Assurance Implementation

Quality Assurance is a series of systematic processes to determine whether a product and service meets the specified requirements. Based on the Regulation of the Director General of Customs and Excise number Per-24/BC/2019 concerning Amendments to the Regulation of the Director General of Customs and Excise number Per-35/BC/2017 concerning Customs Audit Management and Excise Audit, what is meant by quality assurance in customs and excise audits is a review of the results of the List of Temporary Findings (DTS) of the audit carried out in order to obtain assurance that the implementation of audit activities has been carried out based on audit standards. Quality Assurance Team (QA Team) is a team appointed by the Head of the Regional Office to carry out quality assurance activities based on a letter of assignment or warrant.

3. RESEARCH METHODS

- The type of research used is quantitative research with an associative approach. According to Sugiyono (2019: 16-17) quantitative research is a research method based on the philosophy of positivism, which is used to examine selected populations or samples, data collection using research instruments, data analysis is quantitative or statistical, with the aim of testing hypotheses. Quantitative research emphasizes its analysis of numerical data which is then processed by statistical methods. Meanwhile, research with an associative approach is research that seeks to examine how a variable has a relationship or relationship with other variables, whether a variable is influenced by other variables or whether a variable is the cause of changes in other variables (Juliandiet al., 2014). This study was conducted to see the extent of the influence of the independent variables, namely competence, due professional care, integrity and auditor independence on the dependent variable, namely audit quality which is moderated by the variable implementation of quality assurance.

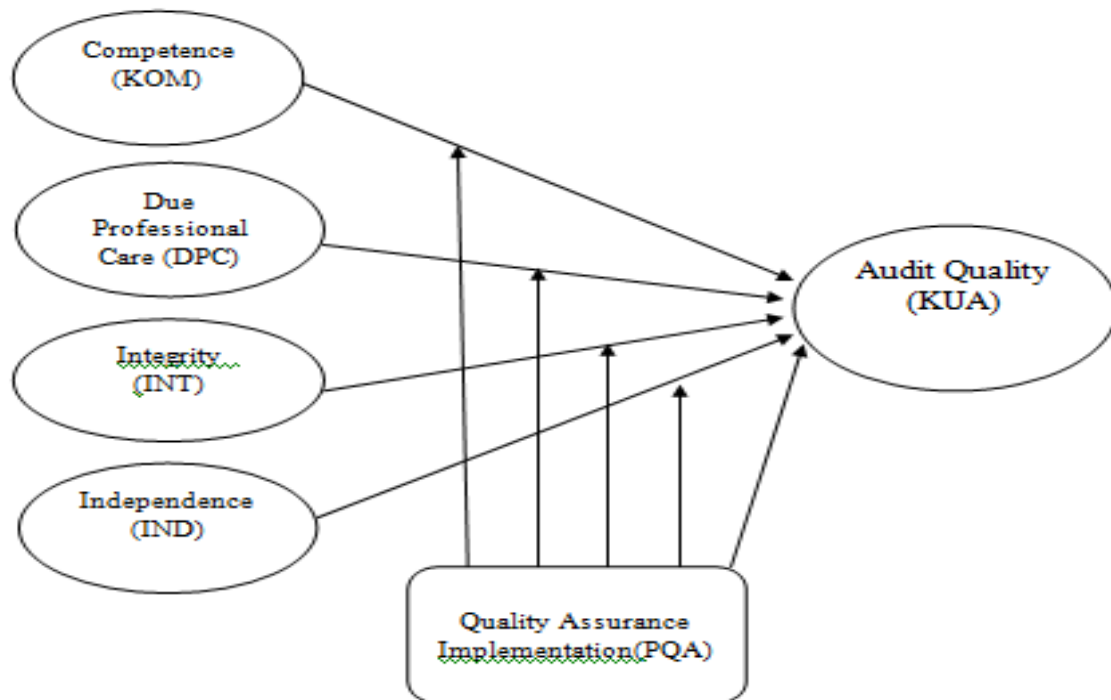


Figure 1
Conceptual Framework

H1: Auditor competence has a positive effect on audit quality

H2 : Due Professional Care auditors have a positive effect on audit quality

H3 : Auditor integrity has a positive effect on audit quality

H4 : Auditor independence has a positive effect on audit quality

H5 : The implementation of quality assurance has a positive effect on audit quality\

H6 : The implementation of quality assurance moderates the effect of auditor competence on audit quality

H7 : The implementation of quality assurance moderates the effect of due professional care auditors on audit quality

H8 : The implementation of quality assurance moderates the effect of auditor integrity on audit quality

H9 : The implementation of quality assurance moderates the effect of auditor independence on audit quality

4. RESULT AND ANALYSIS

Convergent Validity

Convergent validity relates to the principle that the measures (manifest variables) of a construct should be highly correlated. Convergent validity is assessed based on the loading factor and Average Variance Extracted (AVE) value. The rule of thumb used in the convergent validity test is that the loading factor value on the Outer Loadings is greater than 0.7 and the AVE value is greater than 0.5 (Ghozali & Latan, 2015).

The results of the AVE value and Outer Loadings in this study are presented in the following table below

Table 1
Average Variance Extracted Result

Variabel	Average Variance Extracted	Test Results
Competence (KOM)	0.593	Valid
Due Professional Care (DPC)	0.681	Valid
Integrity (INT)	0.709	Valid
Independence (IND)	0.662	Valid
Quality Assurance Implementation (PQA)	0.646	Valid
Audit Quality (KUA)	0.670	Valid

(Source: Data Processed, 2023)

Based on Table 1 above, it is known that the Average Variance Extracted (AVE) value for each variable is greater than 0.5. These results explain that all variables or constructs used are valid.

Table 2
Results of Outer Loadings between Variables

NO	Item Statement	KOM	DPC	INT	IND	PQA	KUA	Test Result
Competence (KOM)								
1	KOM1	0.857						Valid
2	KOM2	0.722						Valid
3	KOM3	0.784						Valid
4	KOM4	0.859						Valid
5	KOM5	0.728						Valid
6	KOM6	0.732						Valid
7	KOM7	0.746						Valid
8	KOM8	0.736						Valid
9	KOM9	0.751						Valid
Due Professional Care (DPC)								
1	DPC1		0.816					Valid
2	DPC2		0.846					Valid
3	DPC3		0.855					Valid
4	DPC4		0.827					Valid
5	DPC5		0.878					Valid
6	DPC6		0.841					Valid
7	DPC7		0.832					Valid
8	DPC8		0.802					Valid
9	DPC9		0.808					Valid
10	DPC10		0.741					Valid
Integrity (INT)								
1	INT1			0.793				Valid
2	INT2			0.908				Valid
3	INT3			0.793				Valid

4	INT4			0.925				Valid
5	INT5			0.911				Valid
6	INT6			0.852				Valid
7	INT7			0.766				Valid
8	INT8			0.871				Valid
9	INT9			0.833				Valid
10	INT10			0.744				Valid
Independence (IND)								
1	IND1				0.834			Valid
2	IND2				0.869			Valid
3	IND3				0.759			Valid
4	IND4				0.844			Valid
5	IND5				0.785			Valid
6	IND6				0.852			Valid
7	IND7				0.820			Valid
8	IND8				0.731			Valid
9	IND9				0.820			Valid
Quality Assurance Implementation (PQA)								
1	PQA1					0.708		Valid
2	PQA2					0.728		Valid
3	PQA3					0.856		Valid
4	PQA4					0.810		Valid
5	PQA5					0.883		Valid
6	PQA6					0.884		Valid
7	PQA7					0.822		Valid
8	PQA8					0.738		Valid
9	PQA9					0.784		Valid
Audit Quality (KUA)								
1	KUA1						0.904	1
2	KUA2						0.909	2
3	KUA3						0.775	3
4	KUA4						0.788	4
5	KUA5						0.733	5
6	KUA6						0.863	6
7	KUA7						0.774	7
8	KUA8						0.916	8
9	KUA9						0.766	9
10	KUA10						0.730	10

(Source: Data Processed, 2023)

Tabel 3
Results of Outer Loadings Moderation Effect

NO	Moderation	Moderating Effect				Test Result
		ME 1	ME 2	ME 3	ME 4	
1	KOM*PQA	0.792				Valid
2	DPC*PQA		1.133			Valid
3	INT*PQA			0.803		Valid
4	IND*PQA				0.814	Valid

(Source: Data Processed, 2023)

Based on Table 2 above, it is known that the loading factor value for each indicator is greater than 0.7, which explains that all indicators used to explain each latent variable are valid indicators. Similarly, based on Table 20, it shows that the loading factor value on the moderation effect is greater than 0.7, which means that the independent variable indicators moderated by the Implementation of Quality Assurance (PQA) variable are valid. The results of these Outer Loadings can also show that the research model built is fit, according to Haryono, S. (2017) which states that to find out whether the research model built is fit in SmartPLS, it can be seen from the loading factor value of each indicator by looking at the Outer Loadings output results. The model is considered Fit if all items or loading factors have a value greater than 0.7.

Discriminant Validity

Discriminant validity is a test of the extent to which the measurement results of a concept are able to distinguish themselves from the measurement results of other concepts. The rule of thumb used in the discriminant validity test is the cross loading value greater than 0.7 (Ghozali & Latan, 2015). The results of the discriminant validity test are presented in the following table:

Tabel 4
Cross Loading Result

NO	Item Statement	KOM	DPC	INT	IND	PQA	KUA	Test Result
competence (KOM)								
1	KOM1	0.857	0.497	0.787	0.767	0.728	0.815	Valid
2	KOM2	0.722	0.305	0.534	0.585	0.417	0.636	Valid
3	KOM3	0.784	0.427	0.717	0.716	0.652	0.722	Valid
4	KOM4	0.859	0.492	0.791	0.782	0.725	0.807	Valid
5	KOM5	0.728	0.312	0.562	0.565	0.445	0.643	Valid
6	KOM6	0.732	0.381	0.633	0.634	0.494	0.681	Valid
7	KOM7	0.746	0.414	0.704	0.677	0.557	0.687	Valid
8	KOM8	0.736	0.408	0.713	0.714	0.485	0.668	Valid
9	KOM9	0.751	0.348	0.667	0.651	0.585	0.702	Valid
Due Professional Care (DPC)								
1	DPC1	0.453	0.816	0.517	0.468	0.589	0.607	Valid
2	DPC2	0.266	0.846	0.316	0.329	0.401	0.395	Valid
3	DPC3	0.297	0.855	0.341	0.351	0.381	0.427	Valid
4	DPC4	0.524	0.827	0.562	0.547	0.397	0.588	Valid
5	DPC5	0.380	0.878	0.445	0.402	0.461	0.517	Valid
6	DPC6	0.509	0.841	0.542	0.518	0.443	0.568	Valid
7	DPC7	0.349	0.832	0.368	0.360	0.361	0.431	Valid
8	DPC8	0.490	0.802	0.549	0.503	0.402	0.587	Valid

9	DPC9	0.350	0.808	0.376	0.380	0.341	0.416	Valid
10	DPC10	0.547	0.741	0.514	0.569	0.384	0.554	Valid
Integrity (INT)								
1	INT1	0.791	0.482	0.793	0.787	0.645	0.771	Valid
2	INT2	0.748	0.449	0.908	0.791	0.598	0.812	Valid
3	INT3	0.779	0.555	0.793	0.736	0.600	0.738	Valid
4	INT4	0.794	0.517	0.925	0.833	0.662	0.874	Valid
5	INT5	0.788	0.474	0.911	0.816	0.657	0.865	Valid
6	INT6	0.746	0.388	0.852	0.790	0.537	0.777	Valid
7	INT7	0.633	0.507	0.766	0.627	0.649	0.760	Valid
8	INT8	0.655	0.436	0.871	0.712	0.554	0.776	Valid
9	INT9	0.786	0.499	0.833	0.788	0.638	0.819	Valid
10	INT10	0.729	0.455	0.744	0.676	0.513	0.732	Valid
Independence (IND)								
1	IND1	0.756	0.398	0.752	0.834	0.624	0.728	Valid
2	IND2	0.800	0.419	0.781	0.869	0.671	0.779	Valid
3	IND3	0.655	0.414	0.751	0.759	0.510	0.725	Valid
4	IND4	0.696	0.455	0.669	0.844	0.534	0.703	Valid
5	IND5	0.666	0.413	0.648	0.785	0.484	0.682	Valid
6	IND6	0.780	0.522	0.849	0.852	0.615	0.840	Valid
7	IND7	0.730	0.464	0.809	0.820	0.612	0.800	Valid
8	IND8	0.689	0.440	0.606	0.731	0.586	0.636	Valid
9	IND9	0.678	0.510	0.658	0.820	0.603	0.701	Valid
Quality Assurance Implementation (PQA)								
1	PQA1	0.402	0.387	0.472	0.494	0.708	0.565	Valid
2	PQA2	0.497	0.442	0.541	0.551	0.728	0.635	Valid
3	PQA3	0.692	0.420	0.566	0.599	0.856	0.701	Valid
4	PQA4	0.660	0.454	0.730	0.676	0.810	0.747	Valid
5	PQA5	0.593	0.388	0.602	0.585	0.883	0.651	Valid
6	PQA6	0.687	0.421	0.603	0.606	0.884	0.707	Valid
7	PQA7	0.631	0.557	0.525	0.509	0.822	0.629	Valid
8	PQA8	0.559	0.320	0.601	0.539	0.738	0.585	Valid
9	PQA9	0.617	0.300	0.543	0.608	0.784	0.570	Valid
Audit Quality (KUA)								
1	KUA1	0.807	0.555	0.814	0.754	0.816	0.904	Valid
2	KUA2	0.827	0.566	0.872	0.795	0.673	0.909	Valid
3	KUA3	0.695	0.479	0.702	0.760	0.588	0.775	Valid
4	KUA4	0.785	0.517	0.706	0.736	0.786	0.788	Valid
5	KUA5	0.624	0.512	0.690	0.682	0.486	0.733	Valid
6	KUA6	0.780	0.629	0.770	0.719	0.766	0.863	Valid
7	KUA7	0.730	0.454	0.763	0.750	0.547	0.774	Valid
8	KUA8	0.829	0.580	0.867	0.826	0.732	0.916	Valid
9	KUA9	0.728	0.436	0.725	0.696	0.576	0.766	Valid
10	KUA10	0.720	0.434	0.707	0.650	0.585	0.730	Valid

(Source: Data Processed, 2023)

Based on the data presentation in Table 4 above, it is found that the cross loading value is greater than 0.7, and each indicator on the research variable has a greater cross loading value on the variable it forms compared to the cross loading value on other variables. These results explain that each indicator used in this study has good discriminant validity in compiling each variable studied.

Reliability

Reliability testing can be done using two methods, namely Cronbach's alpha and composite reliability. Cronbach's alpha is used to measure the lower limit of the reliability value of a construct, while composite reliability is used to measure the true value of the reliability of a construct. The construct is declared reliable if the Cronbach's alpha and composite reliability values are above 0.70 (Ghozali & Latan, 2015). The results of the Cronbach's alpha and composite reliability tests in this study are presented in the following table:

Table 5
Reliability Test Result

Variabel	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>	Test Result
Competence	0.913	0.929	Reliable
Due Professional Care	0.948	0.955	Reliable
Integrity	0.954	0.960	Reliable
Independence	0.936	0.946	Reliable
Quality Assurance Implementation	0.931	0.942	Reliable
Audit Quality	0.944	0.953	Reliable

Source: Data Processing Results, 2023

Based on the data presentation in Table 5 above, it is found that the Cronbach's alpha and composite reliability values are greater than 0.7. These results indicate that the constructs in this study have good reliability or the questionnaire used as a tool in this study has been reliable and consistent.

Q-Square Predictive Relevance Test

Evaluation of the PLS model can also be done with Q-Square predictive relevance developed by Stone (1974) and Geisser (1975), where this value is used to see how well the observation value is done and to assess the fit of the structural relevance of the model. If the Q^2 value > 0 then the observation value is good or has good predictive relevance of the structural model. Conversely, if the Q^2 value < 0 then the observation value is not good or has poor predictive relevance of the structural model (Chin, 1998; Hair, et al., 2011; Ghozali and Latan, 2015). Based on data processing using the SmartPLS 3.0 program, the Q-Square value can be seen in the following figures and tables:

Tabel 6
Q-Square Value

Variable	<i>Q Square</i>	Test Result
Audit Quality	0.636	Has a Predictive Relevance value

(Source: Data Processed, 2023)

Based on the data presented in Table 6 above, it is known that the Q-Square predictive relevance value of the endogenous variable (audit quality) is 0.636, which when compared to the criteria is greater than 0 (zero), so these results indicate that the model has a predictive relevance value and it can be concluded that this study has a good / good observation value or has a good predictive relevance of the structural model.

Effect Size f-Square Test

The effect size f-Square test is a test used to assess the relative impact of an influencing variable (exogenous) on the influenced variable (endogenous). The criteria for drawing conclusions are if the f-Square value is 0.02, there is a small (low) effect of exogenous variables on endogenous, the f-Square value is 0.15, there is a medium (medium) effect of exogenous variables on endogenous, the f-Square value is 0.35, there is a large (high) effect of exogenous variables on endogenous (Chin, 1998; Hair, et al., 2011; Ghozali and Latan, 2015; Juliandi, 2018). Based on data processing that has been carried out using the SmartPLS 3.0 program, the f-Square value can be seen in the following figures and tables:

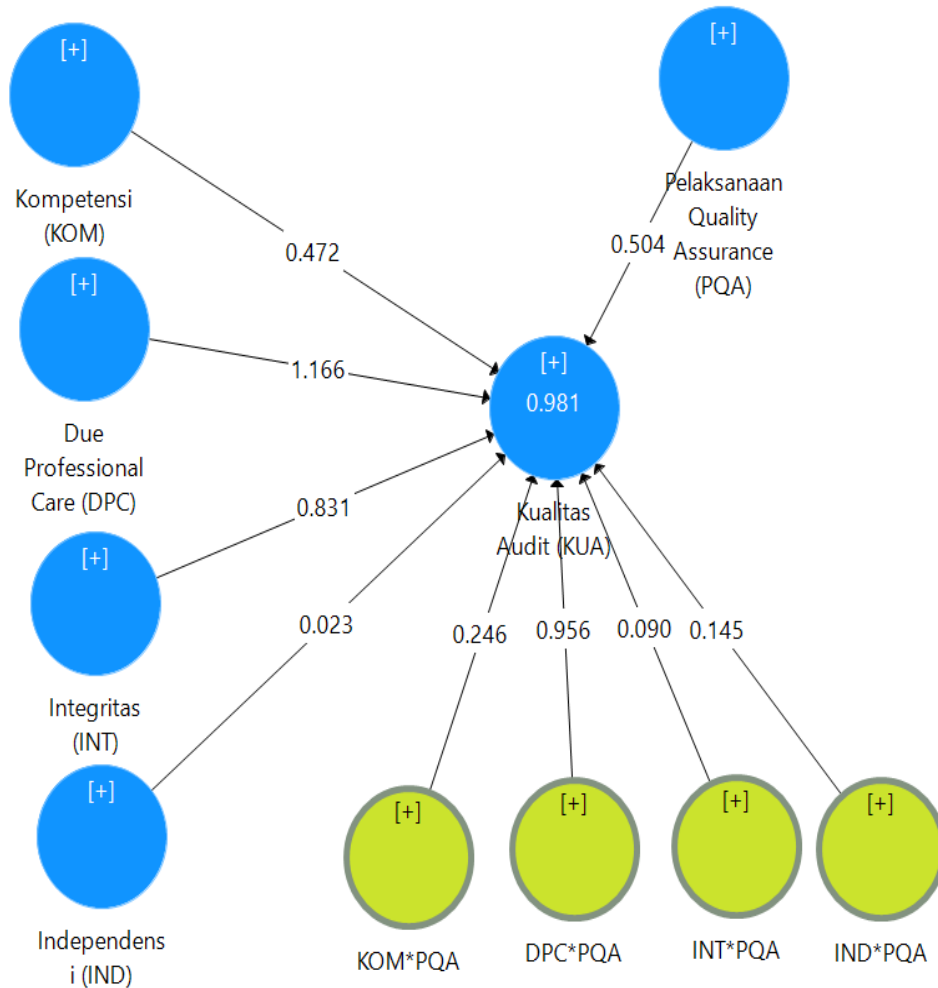


Figure 1
Output f-Square

Tabel 7
f-Square Value

Variabel	f Square	Effect
Competence (KOM) → Audit Quality(KUA)	0.472	Big
Due Professional Care (DPC) → Audit Quality (KUA)	1.166	Big
Integrity (INT) → Audit Quality (KUA)	0.831	Big
Independence (IND) → Audit Quality (KUA)	0.023	Small
Quality Assurance Implementation (PQA) → Audit Quality (KUA)	0.504	Big
KOM → Audit Quality (KUA) Moderated by PQA	0.246	Middle
DPC → Audit Quality (KUA) Moderated by PQA	0.956	Big
INT → Audit Quality (KUA) Moderated by PQA	0.090	Small
IND → Audit Quality (KUA) Moderated by PQA	0.145	Small

(Source: Data Processed, 2023)

Based on the data presented in Table 25 above, the effect size f-Squares test can be described as follows:

- a. The effect of auditor competence on audit quality has an f^2 value of 0.472, so it can be interpreted that the ability of the competency variable to explain audit quality is classified as large or high
- b. The effect of auditor due professional care on audit quality has an f^2 value of 1.166, it means that the ability of the due professional care variable to explain audit quality is classified as large or high
- c. The effect of auditor integrity on audit quality has an f^2 value of 0.831, it means that the ability of the integrity variable to explain audit quality is large or high
- d. The effect of auditor independence on audit quality has an f^2 value of 0.023, it means that the ability of the independence variable to explain audit quality is relatively small or low
- e. The effect of implementing quality assurance on audit quality has an f^2 value of 0.504, it means that the ability of the quality assurance implementation variable to explain audit quality is large or high.
- f. The effect of auditor competence on audit quality moderated by the implementation of quality assurance has an f^2 value of 0.246, it means that the ability of the competency variable moderated by the implementation of quality assurance in explaining audit quality is classified as medium or medium.
- g. The effect of due professional care auditors on audit quality moderated by the implementation of quality assurance has an f^2 value of 0.956, it can be interpreted that the ability of the due professional care variable moderated by the implementation of quality assurance to explain audit quality is relatively large.
- h. The effect of auditor integrity on audit quality moderated by the implementation of quality assurance has an f^2 value of 0.090, it means that the ability of the integrity variable moderated by the implementation of quality assurance to explain audit quality is relatively small or low.
- i. The effect of auditor independence on audit quality which is moderated by the implementation of quality assurance has an f^2 value of 0.145, it means that the ability of the independence variable moderated by the implementation of quality assurance to explain audit quality is small or low.

Hypothesis Testing

This test is conducted to determine the influence relationship between exogenous variables on endogenous variables and their moderation analysis, by looking at the significance of the relationship through the T Statistics value and P Values, as well as the direction of the relationship between variables through Path Coefficients or path coefficients of the structural model. Based on data processing that has been carried out using the SmartPLS 3.0 program, the results of hypothesis testing are obtained in the following figures and tables:

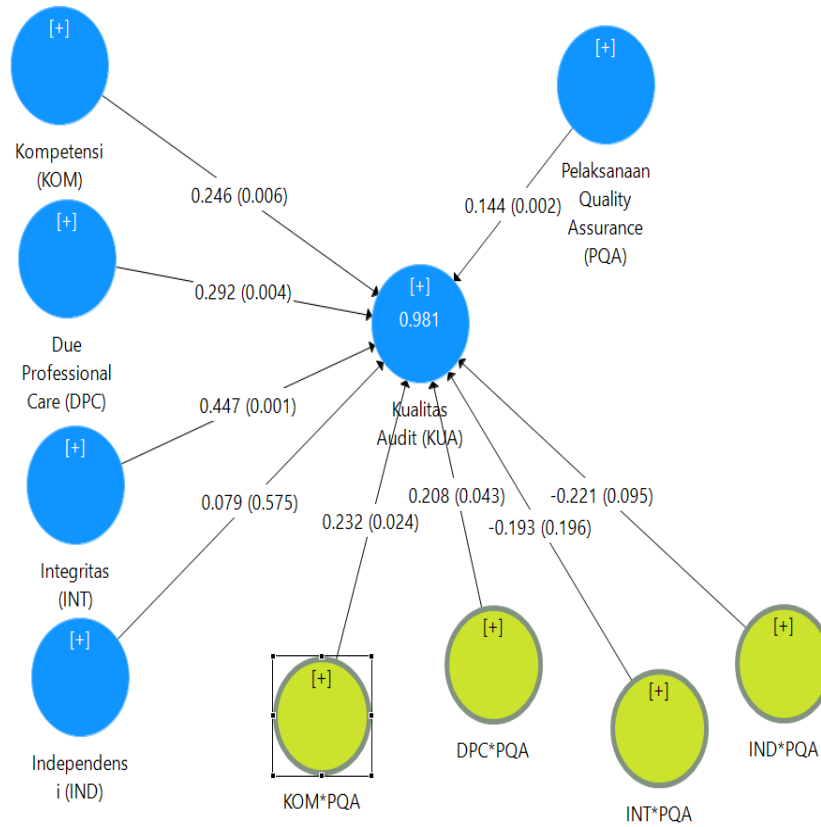


Figure 2
Output Path Coefficients dan P-Values

Tabel 8
Path Coefficients Value, T Statistics dan P Values

Hypothesis	Path Coefficients	T Statistics	P Values	Test Result
Competence (KOM) → Audit Quality (KUA)	0,246	2,734	0,006	H1 Accepted
Due Professional Care (DPC) → Audit Quality (KUA)	0,292	2,898	0,004	H2 Accepted
Integritas (INT) → Audit Quality (KUA)	0,447	3,272	0,001	H3 Accepted
Independensi (IND) → Audit Quality (KUA)	0,079	0,561	0,575	H4 Refuse
Quality Assurance Implementation(PQA) → Audit Quality (KUA)	0,144	3,094	0,002	H5 Accepted
KOM*PQA → Audit Quality (KUA)	0,232	2,259	0,024	H6 Accepted
DPC*PQA → Audit Quality (KUA)	0,208	2,029	0,043	H7 Accepted
INT*PQA → Audit Quality (KUA)	-0,193	1,295	0,196	H8 Refuse
IND*PQA → Audit Quality (KUA)	-0,221	1,673	0,095	H9 Refuse

(Source: Data Processed, 2023)

Based on the data presented in Table 26 above, hypothesis testing can be described as follows:

1. Hypothesis 1: Auditor competence has a positive effect on audit quality

The effect of auditor competence on audit quality shows a P Values value of 0.006, with a Path Coefficients value of 0.246. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive so it can be concluded that the first hypothesis is accepted. Based on these results, it can be interpreted that auditor competence has a positive effect on audit quality.

2. Hypothesis 2: Due Professional Care auditors have a positive effect on audit quality

The effect of due professional care auditors on audit quality shows a P Values value of 0.004, with a Path Coefficients value of 0.292. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive, so it can be concluded that the second hypothesis is accepted. Based on these results, it can be interpreted that due professional care auditors have a positive effect on audit quality.

3. Hypothesis 3: Auditor integrity has a positive effect on audit quality

The effect of auditor integrity on audit quality shows a P Values value of 0.001, with a Path Coefficients value of 0.447. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive, so it can be concluded that the third hypothesis is accepted. Based on these results, it can be interpreted that auditor integrity has a positive effect on audit quality.

4. Hypothesis 4: Auditor independence has a positive effect on audit quality

The effect of auditor independence on audit quality shows a P Values value of 0.575, with a Path Coefficients value of 0.079. The measurement results show that the P Values value is above 0.05, it can be concluded that the fourth hypothesis is rejected. Based on these results, it can be interpreted that auditor independence has no effect on audit quality.

5. Hypothesis 5: Quality Assurance implementation has a positive effect on audit quality

The effect of quality assurance implementation on audit quality shows a P Values value of 0.002, with a Path Coefficients value of 0.144. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive, so it can be concluded that the fifth hypothesis is accepted. Based on these results, it can be interpreted that the implementation of quality assurance has a positive effect on audit quality.

6. Hypothesis 6: The implementation of quality assurance moderates the effect of auditor competence on audit quality

The effect of auditor competence on audit quality moderated by the implementation of quality assurance shows a P Values value of 0.024, with a Path Coefficients value of 0.232. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive, so it can be concluded that the sixth hypothesis is accepted. Based on these results, it can be interpreted that the implementation of **quality assurance is able to moderate the effect of auditor competence on audit quality.**

7. Hypothesis 7: The implementation of quality assurance moderates the effect of auditors' due professional care on audit quality

The effect of due professional care auditors on audit quality which is moderated by the implementation of quality assurance shows a P value of 0.043, with a Path Coefficients value of 0.208. The measurement results show that the P Values are below 0.05, and the Path Coefficients are positive, so it can be concluded that the seventh hypothesis is accepted. Based on these results, it can be interpreted that the implementation of quality assurance is able to moderate the influence of due professional care auditors on audit quality.

8. Hypothesis 8: The implementation of quality assurance moderates the effect of auditor integrity on audit quality

The effect of auditor integrity on audit quality moderated by the implementation of quality assurance shows a P value of 0.196, with a Path Coefficients value of -0.193. The measurement results show that the P value is above 0.05, it can be concluded that the eighth hypothesis is rejected. Based on these results, it can be interpreted that the implementation of quality assurance is unable to moderate the effect of auditor integrity on audit quality.

9. Hypothesis 9: The implementation of quality assurance moderates the effect of auditor independence on audit quality

The effect of auditor independence on audit quality moderated by the implementation of quality assurance shows a P value of 0.095, with a Path Coefficients value of -0.221. The measurement results show that the P value is above 0.05, so it can be concluded that the ninth hypothesis is rejected. Based on these results, it can be interpreted that the implementation of quality assurance is unable to moderate the effect of auditor independence on audit quality.

DISCUSSION

The Effect of Auditor Competence on Audit Quality.

Based on the results of hypothesis testing, it is concluded that auditor competence has a significant positive effect on audit quality with a P value of 0.006 where the P value is below 0.05, and Path Coefficients of 0.246 (positive direction), so Hypothesis 1 is accepted. These significant results are also reflected in the results of the f-Square effect size test, which is a test to assess the relative impact or ability to explain an exogenous variable on the affected variable (endogenous). The results of the f-Square test for the competency variable with a value of 0.472 indicate that the effect or ability of the competency variable in explaining audit quality is relatively large or high.

Based on the results of Outer Loadings of each indicator, it is known that the average loading factor value of personal quality indicators is 0.788, the average loading factor value of general knowledge indicators is 0.773, and the average loading factor value of special expertise indicators is 0.744. The results of the loading factor value show the magnitude of the correlation between the indicator and the latent variable, where the loading factor of all competency indicators is above 0.7 so that all indicators measuring the competency variable are declared valid.

Based on the description of the competency variable from the respondents' questionnaire responses, it was found that the average response score for all indicators was very good (the score range was between 4.21 - 5.00), for personal quality indicators with an average score of 4.51, general knowledge indicators with an average score of 4.51 and special expertise indicators with an average score of 4.45. The respondent's response is worth 4.57, namely in the personal quality indicator on the statement item that an auditor has curiosity and broad-mindedness. This shows that auditors at the DGCE Regional Office of East Java I have very good personal quality, are not quickly satisfied with their competence and always improve their potential for the better. Meanwhile, the lowest score of the average respondent's response of 4.40 is in the special expertise indicator located in the statement item that an auditor must increase special expertise in computers and statistics to speed up completion and minimize testing errors. This shows that although the average score is still very good, there is still room for auditors at the DGCE Regional Office of East Java I to improve their special skills, especially in the fields of computers and statistics which are useful in processing and analyzing data, so as to speed up audit completion and minimize testing errors. From the results of descriptive statistical analysis, the average value (mean) of the competency variable is 40.40 obtained from 9 (nine) statement items, with a standard deviation of competence of 3.475 which is much smaller than the mean value which means that the data distribution is not far from the average value, which indicates that there is no high deviation from the data set so that the mean value can represent the entire data set well. From the results of the description of the respondents, it was found that the most respondents were Functional Audit sub-elements who already had auditor certificates, with Diploma IV / Strata-1 graduate education and had experience in customs and excise audit duties for between 6 - 10 years. Based on the results of this description and statistical analysis, it can be concluded that in general the auditors at the DGCE Regional Office of East Java I have sufficient competence in carrying out their audit duties.

The Effect of Due Professional Care Auditor on Audit Quality

Based on the results of hypothesis testing, it is concluded that auditors' professional care has a significant positive effect on audit quality with a P value of 0.004 where the P value is below 0.05, and Path Coefficients of 0.292 (positive direction), so Hypothesis 2 is accepted. The results of this significant effect are also reflected in the results of the f-Square effect size test, which is a test to assess the relative impact or ability to explain an exogenous variable on the affected variable (endogenous). The results of the f-Square test for the due professional care variable with a value of 1.166 indicate that the effect or ability of the due professional care variable in explaining audit quality is relatively large or high.

In this study, due professional manner is measured by three indicators, namely the use of skills carefully and thoroughly, alertness to risk (skepticism), and an attitude of determination, persistence, and energy. Based on the results of the Outer Loadings of each indicator, it is known that the average loading factor value of the indicator for careful and thorough use of skills is 0.839, the average loading factor value of the alertness to risk indicator is 0.845, and the average loading factor value of the determination, persistence, and energetic attitude is 0.784. The results of the loading factor value show the magnitude of the correlation between the indicator and the latent variable, where the loading factor of all due professional care indicators is above 0.7 so that all indicators measuring the due professional care variable are declared valid.

Based on the description of the due professional care variable from the respondents' questionnaire responses, it was found that the average response score for all indicators was very good (score range between 4.21 - 5.00), for the indicator of using skills carefully and thoroughly with an average score of 4.26, the indicator of alertness to risk with an average score of 4.24 and the indicator of a firm, persistent and energetic attitude with an average score of 4.25. The highest average score of respondents' responses is 4.28, which is found in the indicator of using skills carefully and thoroughly

on two statement items, namely the statement that during the implementation of an auditor's duties he always works with full care and thoroughness, and the statement that an auditor has the technical ability to carry out audit procedures correctly. This shows that auditors at the DGCE Regional Office of East Java I have used their skills and abilities during the audit carefully and thoroughly. Meanwhile, the lowest score of the average respondent's response of 4.21 is in the risk awareness indicator located in the statement item that an auditor must always be alert to significant risks that can affect the objectivity of the audit. This shows that although the average score is still very good, auditors at the DGCE Regional Office of East Java I need to increase vigilance against significant risks that can affect the objectivity of the audit, so that the results of the audit carried out in assessing service users' compliance with applicable laws and regulations can be properly accounted for and with increased risk mitigation this can have an effect on faster audit completion. From the results of descriptive statistical analysis, the average value (mean) of the due professional care variable is 42.49 obtained from 10 (ten) statement items, with a standard deviation of competence of 5.364 which is much smaller than the mean value which means that the data distribution is not far from the average value, which indicates that there is no high deviation from the data set so that the mean value can represent the entire data set well. From the results of the description of the respondents, it is found that most respondents are Functional Audit sub-elements who already have auditor certificates, with Diploma IV / Strata-1 graduate education and have experience in customs and excise audit duties for between 6 - 10 years. Based on the results of this description and statistical analysis, it can be concluded that in general, auditors at the DGCE Regional Office of East Java I have used their skills and abilities carefully and thoroughly in carrying out their audit duties.

The Effect of Auditor Integrity on Audit Quality

Based on the results of hypothesis testing, it is concluded that auditor integrity has a significant positive effect on audit quality with a P value of 0.001 where the P value is below 0.05, and Path Coefficients of 0.447 (positive direction), so Hypothesis 3 is accepted. The results of the significant effect of auditor integrity on audit quality are also reflected in the results of the f-Square effect size test, which is a test to assess the relative impact or ability to explain an exogenous variable on the affected variable (endogenous). The results of the f-Square test for the integrity variable with a value of 0.831 indicate that the effect or ability of the integrity variable in explaining audit quality is relatively large or high.

In this study, integrity is measured by three indicators, namely auditor honesty, auditor courage and auditor prudence. Based on the results of the Outer Loadings of each indicator, it is known that the average loading factor value of the auditor honesty indicator is 0.855, the average loading factor value of the auditor courage indicator is 0.843, and the average loading factor value of the auditor's wise attitude indicator is 0.816. The results of the loading factor value indicate the magnitude of the correlation between the indicator and the latent variable, where the loading factor of all integrity indicators is above 0.7 so that all indicators measuring the integrity variable are declared valid

Based on the description of the integrity variable from the respondents' questionnaire responses, it was found that the average response score for all indicators was very good (score range between 4.21 - 5.00), for the audit honesty indicator with an average score of 4.50, the auditor's courage indicator with an average score of 4.47 and the auditor's wise attitude indicator with an average score of 4.46. The highest average score of respondents' responses is 4.62, which is found in two statement items on two indicators, namely the indicator of auditor honesty in the statement that an auditor must behave and behave in accordance with applicable norms and regulations, as well as the indicator of auditor courage in the statement that an auditor must provide understanding to the auditee and reject his request if it is not in accordance with applicable rules. Meanwhile, the lowest score of the average respondent's response is 4.36, found in the auditor's courage indicator, the statement item that an auditor must have confidence in facing various difficulties. This shows that in general the integrity of the auditors at the DGCE Regional Office of East Java I is very good, including from the honesty, courage, and wisdom of the auditors. However, even though it is very good, there are still things that can still be improved by the auditors, namely self- confidence in dealing with various difficulties that arise during the audit, so that the audit carried out can guarantee the fulfillment of the audit objectives in order to assess the compliance of service users with applicable laws and regulations, and secure state financial rights. From the results of descriptive statistical analysis, the average value (mean) of the integrity variable is 44.79 obtained from 10 (ten) statement items, with a standard deviation of integrity of 4.344 which is much smaller than the mean value which means that the data distribution is not far from the average value, which shows that there is no high deviation from the data set so that the mean value can represent the entire data set well. From the results of the description of the respondents, it is found that most respondents are Functional Audit sub-elements who already have auditor certificates, with Diploma IV / Strata-1 graduate education and have experience in customs and excise audit duties for between 6 - 10 years. Based on the results of this description and statistical analysis, it can be concluded that in general, auditors at the DGCE Regional Office of East Java I have implemented integrity values in carrying out their audit duties.

The Effect of Auditor Independence on Audit Quality

Based on the results of hypothesis testing, it is concluded that auditor independence has no effect on audit quality with a P value of 0.575 where the P value is above 0.05, so Hypothesis 4 is rejected. The results of this test are also Reflected in the results of the f-Square effect size test, which is a test to assess the relative impact or ability to explain an exogenous variable on the affected variable (endogenous). The results of the independence variable f-Square test with a value of 0.023 indicate that the effect or ability of the independence variable in explaining audit quality is relatively small or low.

Based on the results of the Outer Loadings of each indicator, it is known that the average loading factor value of the independence indicator for selecting audit techniques and procedures is 0.821, the average loading factor value of the independence indicator for selecting areas, activities, and policies tested is 0.827, and the average loading factor value of the independence indicator in submitting facts or recommendations for testing results is 0.790. The results of the loading factor value show the magnitude of the correlation between the indicator and the latent variable, where the loading factor of all independence indicators is above 0.7 so that all indicators measuring the independence variable are declared valid.

Based on the description of the independence variable from the respondents' questionnaire responses, it was found that the average response score for all indicators was very good (score range between 4.21 - 5.00), for indicators of independence in the selection of audit techniques and procedures with an average score of 4.44, indicators of independence in the selection of areas, activities and policies tested with an average score of 4.41 and indicators of independence in the delivery of facts or recommendations on test results with an average score of 4.44. The highest score of the average respondent's response is 4.49, which is found in three statement items on three indicators, namely the independence indicator for the selection of audit techniques and procedures on the statement that an auditor or audit team has freedom from the intervention of other parties in the preparation of the audit program, the independence indicator for the selection of areas, activities, and policies tested on the statement that an auditor or audit team has freedom from personal interests that hinder audit testing. Meanwhile, the lowest score of the average respondent's response of 4.34 is found in the independence indicator for the selection of areas, activities, and policies tested by the statement item that an auditor or audit team has freedom of activity in obtaining audit evidence. From the results of descriptive statistical analysis, the average value (mean) of the independence variable is 39.87 obtained from 9 (nine) statement items, with a standard deviation of independence of 3.675 which is much smaller than the mean value which means that the data distribution is not far from the average value, which indicates that there is no high deviation from the data set so that the mean value can represent the entire data set well. From the results of the description of the respondents, it was found that the most respondents were Functional Audit sub-elements who already had auditor certificates, with Diploma IV / Strata-1 graduate education and had experience in customs and excise audit tasks for between 6 - 10 years.

Based on the results of this study and the explanation above, the independence variable is not a variable that affects audit quality at the DGCE Regional Office of East Java I. This is because this study does not measure independence derived from the mental attitude of auditors, besides that in customs and excise audits there are regulations or provisions on audit management that regulate the assignment of different audit teams in the next audit period to maintain the independence of the audit team, besides that it has also regulated in detail the preparation of work plans and audit programs, audit techniques and procedures, determination of audit periods, obtaining audit data or evidence, reporting audit results, and submitting conclusions and recommendations on audit results.

The Effect of Quality Assurance Implementation on Audit Quality

Based on the results of hypothesis testing, it is concluded that the implementation of quality assurance has a significant positive effect on audit quality with a P value of 0.002 where the P value is below 0.05, and Path Coefficients of 0.144 (positive direction), so Hypothesis 5 is accepted. The results of this significant effect are also reflected in the results of the f-Square effect size test, which is a test to assess the relative impact or ability to explain an exogenous variable on the affected variable (endogenous). The results of the f-Square test of the quality assurance implementation variable with a value of 0.504 indicate that the effect or ability of the variable implementation of quality assurance is 0.504.

In this study, the implementation of quality assurance is measured by four indicators, namely understanding the auditee's SPI, the suitability of the work plan, audit program and audit procedures, the accuracy of the criteria and rules that are the legal basis, and the recommendations for quality assurance results. Based on the results of the Outer Loadings

of each indicator, it is known that the average loading factor value of the SPI auditee understanding indicator is 0.718, the average loading factor value of the suitability of the work plan, audit program and audit procedures is 0.833, the average loading factor value of the accuracy of the criteria and rules that are the basis of law is 0.884, and the average loading factor value of the quality assurance result recommendation indicator is 0.781. The results of the loading factor value indicate the magnitude of the correlation between the indicator and the latent variable, where the loading factor of all competency indicators is above 0.7 so that all indicators measuring the quality assurance implementation variable are declared valid

Based on the description of the quality assurance implementation variables from the respondents' questionnaire responses, the average response score for all indicators is very good (score range between 4.21 - 5.00), for the indicator of understanding the audited SPI with an average score of 4.44, the indicator of the suitability of the work plan, audit program and audit procedures with an average score of 4.49, the indicator of the accuracy of the criteria and rules that form the legal basis with an average score of 4.47, and the indicator of quality assurance recommendations with an average score of 4.43. The highest average score of respondents' responses worth 4.53 was on the statement item that the appointed Quality Assurance Team has competence and is professional in the field of customs and excise. While the lowest score of the average respondent's response was 4.36, namely in the statement item that the Quality Assurance Team's recommendations had considered various aspects of the criteria or related regulations. From the results of the description of the respondents, it was found that most respondents were Functional Audit sub-elements who already had auditor certificates, with Diploma IV / Strata-1 graduate education and had experience in customs and excise audit duties for between 6 - 10 years. Based on the results of this description, it can be concluded that the implementation of quality assurance at the DGCE Regional Office of East Java I has been running very well, has fulfilled what is regulated in the provisions of the Customs Audit Management and Excise Audit, so that from the implementation of this quality assurance, it is certain that the implementation of audit activities has been carried out based on audit standards and can produce quality audits.

The results in the study concluded that the implementation of quality assurance has a positive effect on audit quality, where quality assurance activities are carried out in order to obtain assurance that the implementation of audit activities has been carried out based on audit standards. This is in accordance with what the Indonesian Institute of Accountants (2016) states that audits carried out by auditors are said to be of quality if they meet auditing standards and quality control standards.

The Effect of Auditor Competence on Audit Quality Moderated by the Implementation of Quality Assurance

Based on the results of hypothesis testing, it is concluded that the implementation of quality assurance is able to moderate the effect of auditor competence on audit quality with a P value of 0.024 where the P value is below 0.05, and Path Coefficients of 0.232 (positive direction), so Hypothesis 6 is accepted. These significant results are also reflected in the results of the f-Square effect size test which is a test to assess the relative impact or ability to explain an exogenous variable on the variable being influenced (endogenous). The results of the f-Square test for the competency variable moderated by the implementation of quality assurance with a value of 0.246 indicate that the effect or ability of the competency variable moderated by the implementation of quality assurance in explaining audit quality is classified as medium or medium.

The results in this study conclude that the implementation of quality assurance is able to moderate the effect of auditor competence on audit quality, in accordance with the concept of Attribution Theory where the implementation of quality assurance which is a reflection of external attributes encourages the behavior of an auditor to increase his competence so as to improve the quality of the resulting audit. The results of this study are also in line with research from Deis & Giroux (1992) which states that audit quality will improve if the auditor knows that the results of his work will be reviewed by a third party.

The Effect of Due Professional Care Auditor on Audit Quality Moderated by the Implementation of Quality Assurance

Based on the results of hypothesis testing, it can be concluded that the implementation of quality assurance is able to moderate the effect of auditors' due professional care on audit quality with a P value of 0.043 where the P value is below 0.05, and Path Coefficients of 0.208 (positive direction), so Hypothesis 7 is accepted. The results of this study indicate that with the implementation of quality assurance, the influence of auditors' due professional care on audit quality will increase. This significant result is also reflected in the results of the f-Square effect size test, which is a test to assess the relative impact or ability to explain an exogenous variable on the variable being influenced (endogenous).

The results of the f-Square test due professional care variable moderated by the implementation of quality assurance with a value of 0.956 indicate that the effect or ability of the due professional care variable moderated by the implementation of quality assurance in explaining audit quality is large or high.

Based on the results of Outer Loadings, it is known that the loading factor value of indicators on the due professional care variable that interacts with the quality assurance implementation variable produces a loading factor value of 1.133 so that according to the criteria the loading factor value with a value greater than 0.7 indicates that all indicators measuring the due professional care variable that interacts with the moderating variable of quality assurance implementation are declared valid.

The results in this study conclude that the implementation of quality assurance is able to moderate the effect of auditors' due professional care on audit quality, in accordance with the concept of Attribution Theory where the implementation of quality assurance which is a reflection of external attributes encourages the behavior of an auditor to increase his due professional care so as to improve the quality of the resulting audit. The results of this study are also in line with research from Deis & Giroux (1992) which states that audit quality will improve if the auditor knows that the results of his work will be reviewed by a third party.

The Effect of Auditor Integrity on Audit Quality Moderated by the Implementation of Quality Assurance

Based on the results of hypothesis testing, it is concluded that the implementation of quality assurance is unable to moderate the effect of auditor integrity on audit quality with a P value of 0.196 where the P value is above 0.05, so Hypothesis 8 is rejected. This result is also reflected in the results of the f-Square effect size test, which is a test to assess the relative impact or ability to explain an exogenous variable on the affected (endogenous) variable. The results of the f-Square test for the integrity variable moderated by the implementation of quality assurance with a value of 0.090 indicate that the effect or ability of the integrity variable moderated by the implementation of quality assurance in explaining audit quality is relatively small or low.

Based on the results of Outer Loadings, it is known that the loading factor value of indicators on the integrity variable that interacts with the quality assurance implementation variable produces a loading factor value of 0.803 so that according to the criteria the loading factor value with a value greater than 0.7 indicates that all indicators measuring the integrity variable that interacts with the moderating variable of quality assurance implementation are declared valid. Based on the description of the integrity variable from the respondents' questionnaire responses, it was found that the average response score for all indicators was very good (score range between 4.21 - 5.00), for the audit honesty indicator with an average score of 4.50, the auditor's courage indicator with an average score of 4.47 and the auditor's wise attitude indicator with an average score of 4.46. From the results of descriptive statistical analysis, the average value (mean) of the integrity variable is 44.79 obtained from 10 (ten) statement items, with a standard deviation of integrity of 4.344 which is much smaller than the mean value which means that the data distribution is not far from the average value, which indicates that there is no high deviation from the data set so that the mean value can represent the entire data set well.

The results in this study concluded that the implementation of quality assurance does not moderate the effect of auditor integrity on audit quality, which means that the presence of quality assurance implementation activities does not change the magnitude of the effect of auditor integrity on audit quality. These results indicate that auditors at the DGCE Regional Office of East Java I already have and always apply integrity values in every audit.

The Effect of Auditor Independence on Audit Quality Moderated by the Implementation of Quality Assurance

Based on the results of hypothesis testing, it can be concluded that the implementation of quality assurance is unable to moderate the effect of auditor independence on audit quality with a P value of 0.095 where the P value is above 0.05, so Hypothesis 9 is rejected. The results of this test are also reflected in the results of the f-Square effect size test, which is a test to assess the relative impact or ability to explain an exogenous variable on the affected variable (endogenous). The results of the f-Square test for the independence variable moderated by the implementation of quality assurance with a value of 0.145 indicate that the effect or ability of the independence variable moderated by the implementation of quality assurance in explaining audit quality is relatively small or low.

Based on the results of Outer Loadings The Moderation Effect, it is known that the loading factor value of the indicators on the independence variable that interacts with the quality assurance implementation variable produces a loading factor value of 0.814 so that according to the criteria the loading factor value with a value greater than 0.7 indicates that all indicators measuring the independence variable that interacts with the moderating variable of quality assurance implementation are declared valid.

Based on the description of the independence variable from the respondents' questionnaire responses, the average response score for all indicators is very good (score range between 4.21 - 5.00), for indicators of independence in the selection of audit techniques and procedures with an average score of 4.44, indicators of independence in the selection of areas, activities, and policies tested with an average score of 4.41 and indicators of independence in the delivery of facts or recommendations on test results with an average score of 4.44. From the results of descriptive statistical analysis, the average value (mean) of the independence variable is 39.87 which is obtained from 9 (nine) statement items, with a standard deviation of independence of 3.675 which is much smaller than the mean value which means that the data distribution is not far from the average value, which indicates that there is no high deviation from the data set so that the mean value can represent the entire data set well.

The results in this study concluded that the implementation of quality assurance does not moderate the effect of auditor independence on audit quality, which means that the presence of quality assurance implementation activities does not change the magnitude of the effect of auditor independence on audit quality. These results indicate that the implementation of customs and excise audits at the DGCE Regional Office of East Java I is in accordance with and fulfills the provisions of the customs audit and excise audit procedures stipulated in the Regulation of the Director General of Customs and Excise number Per-35/BC/2017 as amended by Per-24/BC/2019 concerning Customs Audit and Excise Audit Procedures, among others, related to the provisions of assigning a different audit team for the next audit period in order to maintain the independence of the audit team in charge, provisions for preparing work plans and audit programs, audit techniques and procedures, determining audit periods, obtaining audit data or evidence, reporting audit results, and submitting conclusions and recommendations on audit results. Thus, whether there are quality assurance implementation activities or not in the implementation of customs and excise audits at the DGCE Regional Office of East Java I, it does not change the independence values of each auditor or Audit Team in carrying out their duties.

5. CONCLUSION

Based on the data analysis and discussion that has been carried out in the previous chapter, the results of this study can be concluded as follows:

1. Auditor competence has a significant and positive effect on audit quality in the Audit unit of the DGCE Regional Office of East Java I
2. Due Professional Care auditor has a significant and positive effect on audit quality in the Audit unit of the DGCE Regional Office of East Java I
3. Auditor integrity has a significant and positive effect on audit quality in the Audit unit of the DGCE Regional Office of East Java I
4. Auditor independence has no effect on audit quality in the Audit unit of the DGCE Regional Office of East Java I
5. The implementation of Quality Assurance has a significant and positive effect on audit quality in the Audit unit of the DGCE Regional Office of East Java I
6. The implementation of Quality Assurance is able to moderate the effect of auditor competence on audit quality in the Audit unit of the DGCE Regional Office of East Java I
7. The implementation of Quality Assurance is able to moderate the effect of due professional care auditors on audit quality in the Audit unit of the DGCE Regional Office of East Java I
8. The implementation of Quality Assurance does not moderate the effect of auditor integrity on audit quality in the Audit unit of the DGCE Regional Office of East Java I
9. The implementation of Quality Assurance does not moderate the effect of auditor independence on audit quality in the Audit Unit of the DGCE Regional Office of East Java I

Limitation

This study uses quite a lot of variables, including 4 (four) independent variables, 1 (one) moderating variable, and 1 (one) dependent variable, but in this study the number of respondents studied was relatively small or limited because it was only conducted in the Audit unit in 1 (one) Regional Office of the Directorate General of Customs and Excise (DGCE) only.

SUGGESTION

- a. That during the implementation of customs and excise audits, auditors at the DGCE Regional Office of East Java I must have and improve their competence, always use their professional skills carefully and thoroughly, and uphold the values of integrity.
- b. In order for the ongoing audit implementation to always comply with the provisions of the customs and excise audit management, where the management has regulated the independence of auditors and Audit Teams, as well as the implementation of quality assurance in order to aim to produce quality audits.
- c. Suggestions for further research:
 - i. make modifications or adjustments to the independent variables or moderating variables, as well as the indicators used in explaining these variables
 - ii. expand the research object or population so that the number of respondents studied becomes larger and can provide better research results.

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