

The Influence of Professional Code of Ethics, Independence, and Auditor Accountability on Audit Quality with Professional Skepticism as a Moderating Variable

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Abstract

This study aims to analyze the influence of professional code of ethics, independence, and auditor accountability on audit quality, as well as to examine the role of professional skepticism as a moderating variable. The research background is based on the importance of auditors' professional behavior in ensuring audit quality amid the increasing complexity of financial statements and the pressures of the audit environment. This study uses a quantitative approach with a survey method through questionnaires distributed to auditors working at Public Accounting Firms in South Jakarta. The data were analyzed using Structural Equation Modeling-PLS (SmartPLS). The results of the study show that professional code of ethics, independence, accountability, and professional skepticism have a significant effect on audit quality. In addition, the findings also show that professional skepticism positively moderates the relationships between accountability, independence, and professional code of ethics on audit quality. Such moderation reinforces the influence of the independent variables, which means that the application of ethics, independent attitudes, and auditors' sense of responsibility will have a more optimal impact when auditors have a high level of skepticism. This study confirms that the combination of ethical aspects, professional behavior, independence, and skepticism are important factors in forming reliable audit quality. These findings provide implications for Public Accounting Firms to strengthen ethics training, independence policies, and the development of professional skepticism as part of efforts to improve audit quality.

Keywords: professional code of ethics; independence; auditor accountability; professional skepticism; audit quality.

INTRODUCTION

Audit quality is the foundation of public trust in financial statements. In recent years, a number of cases in Indonesia have shown that audit quality still faces serious challenges. The case of the restatement of PT Garuda Indonesia's financial statements (2018) which triggered sanctions against management and auditors is a stark warning that reasonable opinion without exception does not always reflect the real condition (Idawati and Putri 2020). A similar incident can be seen in the cases of Jiwasraya, ASABRI, and Indofarma, where the role of external auditors was again questioned for failing to detect significant indications of misstatements (Primary, 2020; Siregar, 2020).

In line with increasing business complexity and pressures on the audit profession, regulators such as the IAPI and IFAC are updating the profession's standards and codes of conduct to strengthen audit integrity and quality. Code of Ethics for the Public Accountant Profession Ramadhea Jr, (2022) affirms five

fundamental principles: integrity, objectivity, professional competence and prudence, confidentiality, and professional conduct. The update is in line with International Code of Ethics for Professional Accountants (Muria and Alim 2021).

The phenomenon behind the selection of professional code of ethics topics, independence, auditor accountability, and professional skepticism on audit quality arises from increasing public attention to the integrity of financial statements and the effectiveness of external audits in Indonesia. In recent years, there have been a number of cases of audit failure involving large companies and well-known Public Accounting Firms (KAP) domiciled in Jakarta, especially South Jakarta, as the center of audit activities of high-profile companies.

One of the most prominent phenomena was the case of PT Garuda Indonesia in 2018, when auditors failed to detect revenue recognition that was not in accordance with economic substance. The Financial Services Authority (OJK) stated that the findings indicate weaknesses in the professional skepticism and independence of auditors who handle the entity's financial statements (Febriansyah and Novitasari 2021). A similar case was also seen in PT Asuransi Jiwasraya, where the auditor did not disclose significant weaknesses in the technical reserves despite the material amount (Haryanti, 2023). The findings of the investigation show that the audit process is not able to capture the high risk of misstatements of financial statements (Scott, 2016). Recently, the Indofarma scandal (2020–2022) reaffirmed the existence of gaps in audit quality after the BPK found significant irregularities even though the company's financial statements received a reasonable opinion (Primary, 2020).

The phenomenon of audit quality weaknesses shows that the problem lies not only in the technical standards of auditing, but also in the behavior, morality, and professional quality of auditors. Regulations such as the Code of Ethics for the Public Accountant Professional (Indonesian Institute of Public Accountants, 2021b) has affirmed the principles of integrity, objectivity, competence, and professional prudence. However, various studies have found that the implementation of the code of ethics in the field is still inconsistent. Some auditors adhere to codes of ethics only formally, but are not fully reflected in the professional decisions they make (Sarifudin and Asmara 2023).

The next phenomenon has to do with auditor independence, especially in KAP that faces economic pressure and long-term relationships with large clients. Auditors in South Jakarta, which handles many state-owned and public company clients, often face fee pressures, tight deadlines, and potential conflicts of interest that can reduce audit objectivity (Lestari et al. 2021). Some empirical studies suggest that auditor independence can be weakened as the economic and personal relationship between auditors and clients increases, especially when KAP operates in a fiercely competitive environment.

In addition, auditor accountability is a phenomenon that needs to be considered. Auditors are required to carry out inspections carefully and responsibly. However, high time pressures, tight hierarchical structures, and large documentation burdens often cause auditors to perform only minimal procedures without in-depth analysis (Wijayanti et al. 2022). This lack of accountability also contributes to the low quality of audits.

The most crucial phenomenon is the low skepticism of auditor professionals, which is often cited as the root cause of audit failure. Professional skepticism is required to critically assess audit evidence and is not easy to accept management explanations without verification. However, some studies reveal that auditors in Indonesia still show varying levels of skepticism and tend to be low in high-pressure situations (Salsabil, 2020; Yunianti et al. 2021). In fact, it is this skepticism that can strengthen the relationship

between independence, accountability, and the code of ethics to audit quality (Landarica and Arizqi 2020; Panggabean and Pangaribuan 2022).

These phenomena show that audit quality is a multidimensional issue, not only related to technical standards, but also to the ethics, independence, accountability, and professional skepticism of auditors. This condition becomes more relevant when associated with audit practices in KAP South Jakarta, an area with high audit work intensity and complex clients. Thus, research on the influence of professional code of ethics, independence, and auditor accountability on audit quality with professional skepticism as a moderation variable is an academic and practical urgency in understanding contemporary audit quality challenges.

A number of previous studies have analyzed factors that affect audit quality, particularly related to professional codes of ethics, independence, auditor accountability, and professional skepticism. However, the results of the study show that the findings are not always consistent, thus reinforcing the urgency of this research. Research by Afif et al. (2021); Hendang Tanusdja, (2021); Shafira and Agha (2022); Suhendri and Karina (2021), found that auditors' compliance with the code of ethics had a positive effect on audit quality. Auditors who uphold integrity, objectivity, and professional prudence tend to produce more quality audits. However, the study did not test how the actual conditions of auditor skepticism could strengthen the relationship.

Furthermore, (Feriyanto and Kurniasih 2022; Maisyarah, Salsabila. Astuty 2021; Nulhakim 2019 Robayany et al. 2022), emphasized that auditor independence is a key factor in maintaining audit quality, especially in an environment facing economic pressure and conflicts of interest. However, other research suggests that auditor independence can be weakened when auditors have significant economic attachments to clients. These findings point to research gaps on how moderation variables such as professional skepticism can strengthen auditor independence in high-risk conditions.

Research related to auditor accountability was conducted by (Anam 2021; Ningsih et al. 2020; Nurfadillah and Nurhuda 2020), which concludes that auditors with a high sense of accountability are more careful, more thorough, and more responsible in evaluating evidence, resulting in better audit quality. However, the study has not examined the role of professional skepticism as a contextual factor that might reinforce the effect of accountability. On the other hand, several special studies on professional skepticism show that the level of auditor skepticism in Indonesia is uneven and often decreases under conditions of high work pressure (Salsabil, 2020). Explained that low skepticism is the main cause of audit weaknesses, as auditors often receive information from clients without additional testing. In line with this, Yunianti et al. (2021) revealed that professional skepticism can strengthen the relationship between independence and audit quality, but their research did not include professional codes of ethics and accountability as key variables.

Several other studies have emphasized the importance of implementing a code of ethics and auditor independence in actual cases. Siregar, (2020) found that the audit failure in the Jiwasraya scandal was influenced by weak skepticism and auditors' accountability in assessing high-risk transactions. This research supports the view that audit quality depends not only on technical standards, but also on auditor behavioral factors.

Some studies also highlight the role of auditors' work environment pressures. Mutmainah, (2022) noted that auditors who work in KAP with high client intensity such as in South Jakarta experience greater fee and deadline pressure, making independence and skepticism more vulnerable.

From all the above studies, it can be seen that although the variables of code of ethics, independence, accountability, and professional skepticism have been studied separately, there have not been many studies

that have tested these four variables simultaneously with professional skepticism as a moderation variable, especially in the context of South Jakarta KAP auditors who handle complex clients. This creates a research gap that is an important basis for this research.

Research Gap That Drives Title Selection: 1) The results of the study have not been consistent regarding the influence of the code of ethics, independence, and accountability on audit quality. 2) There is a lack of research that includes professional skepticism as a moderation variable on all three variables simultaneously. 3) The context of the South Jakarta KAP is rarely the focus, even though this area has a high level of assignment complexity. 4) There have not been many studies that include the impact of actual cases (such as Garuda, Jiwasraya, Indofarma) on contemporary audit practices.

Therefore, this study seeks to answer how the professional code of ethics, independence, and accountability of auditors affect audit quality, and whether professional skepticism strengthens this relationship, especially within the South Jakarta KAP environment. This research is supported by two relevant behavioral theories, namely Theory of Planned Behavior (TPB) and Attribution Theory, both of which explain how auditors make professional decisions in the audit process. First, Theory of Planned Behavior Ajzen, (2020) is the main theory used in this study. TPB explains that a person's behavior is influenced by three main factors, namely attitude (attitude), subjective norms (subjective norms), and perceived behavioral control (perceived behavioral control).

In the context of the audit profession, the professional code of ethics reflects subjective norms that direct auditors to act in accordance with the principles of integrity, objectivity, and professional conduct (Indonesian Institute of Public Accountants, 2021a). Auditor independence is related to the auditor's professional attitude in maintaining objectivity, while accountability reflects the auditor's perception of responsibility and consequences for his audit decisions. These three factors contribute to shaping the actual behavior of auditors, namely the quality of the audits produced. As such, the TPB provides a robust framework to explain how these variables affect audit quality.

Second, this study strengthens its theoretical framework by using Attribution Theory Cook and Kelley (1988); Newcomb and Heider (1958), which describes how individuals interpret the cause of an event or behavior. This theory is particularly relevant on the professional skepticism aspect of the auditor, because skepticism arises when the auditor assesses whether a client's evidence or statement comes from internal factors, such as potential management fraud, or external factors, such as system weaknesses. Auditors with high skepticism are less likely to accept the client's explanation right away and will evaluate each piece of evidence more critically. Therefore, Attribution Theory is used to explain the role of professional skepticism as a moderation variable that strengthens the relationship between codes of conduct, independence, and accountability to audit quality.

The combination of the two theories not only provides a solid basis for explaining auditor behavior, but also confirms that audit quality is influenced by ethical values, professional attitudes, moral responsibility, and auditors' ability to critically attribute audit information and evidence. Thus, the use of Theory of Planned Behavior and Attribution Theory makes this study comprehensive in analyzing auditor behavior factors in KAP, especially in the South Jakarta area which has a high level of audit complexity and greater risk of independence.

The researcher was interested in choosing a sample in the South Jakarta area because there are several KAP in the above phenomenon related to the weak level of professional code of ethics, independence, accountability and skepticism in the region. The South Jakarta area has the highest number of KAP among other DKI Jakarta areas, so the researcher uses South Jakarta as a sample area, this can be seen according

to the database of the Directory of Public Accountants (IAPI) where the total number of KAP in South Jakarta is 102.

Based on the description above, the research objectives conducted by the researcher are as follows: 1) To find out the influence of the professional code of ethics on audit quality. 2) To find out the influence of independence on audit quality. 3) To find out the influence of accountability on audit quality. 3) To find out professional skepticism can moderate the relationship between professional codes of ethics and audit quality. 4) To find out professional skepticism can moderate the relationship between independence and audit quality. 5) To find out professional skepticism can moderate the relationship between accountability and audit quality.

RESEARCH METHODS

This research was an associative study using a quantitative descriptive method. Quantitative research was conducted on a specific population or sample, with the sampling procedure performed randomly. Data were collected using a research instrument in the form of closed-ended questionnaires distributed to auditors working at Public Accounting Firms (KAPs) in South Jakarta. The population in this study comprised external auditors working at KAPs in South Jakarta, totaling 510 auditors from 102 KAPs. The sample was drawn using a stratified random sampling technique, and the sample size was calculated using the Slovin formula with a 10% error rate, resulting in 84 respondents.

Data were collected through questionnaires shared directly with respondents and returned for further analysis. This data collection method ensured that the information gathered was relevant primary data. To analyze the data, this study employed the Partial Least Squares (PLS) technique and the Structural Equation Modeling (SEM) method with WarpPLS software. Data analysis was carried out in two stages: external model analysis to assess the validity and reliability of the measurement instrument, and inner model analysis to test the hypotheses and causality between variables. Model evaluation included convergent validity, discriminant validity, and composite reliability. Hypothesis testing was conducted by examining the probability values to accept or reject the proposed hypotheses.

RESULTS AND DISCUSSION

Data Analysis

The results of statistical data analysis using the Smart PLS program, especially testing external models and internal models. Least Partial Square (PLS) is a component-based or variant-based equation (SEM) model. According to Ghazali, I., & Latan (2021) PLS is an alternative approach that moves from a covariance-based SEM approach to a variation-based approach. Covariance-based structural equation modeling (SEM) usually tests causality/theory, while PLS is a more predictive model.

The SmartPLS software was created as a project at the Institute of Organization and Operations Management (Business school) of the University of Hamburg, Germany. SmartPLS uses Java Webstart technology Ghazali, I., & Latan (2021). Analyzing the SEM model with the SmartPLS program involves several steps, including:

- Development of Theoretical Models

Based on the hypothesis built in this study, the research model will be further analyzed with SEM analysis as follows:

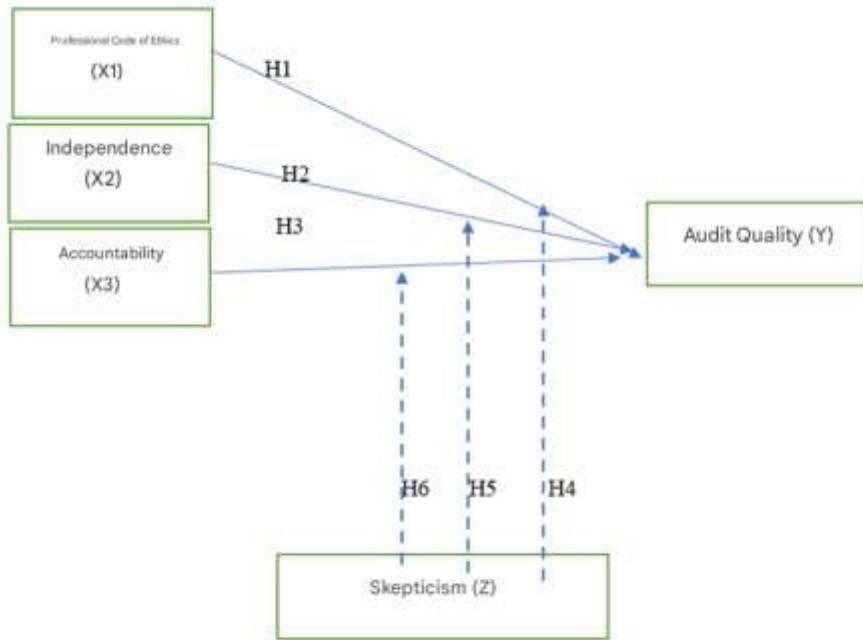


Figure 4.1 Theoretical Model Image

Figure 1. Theoretical Model Image

b. SEM Model Development

In this second step, the theoretical model built in the first step will be described in the diagram of the SEM model will facilitate the relationship between the causal relationships to be tested. In this diagram, the relationships between constructions will be determined by arrows. The straight arrow indicates a direct causal relationship between.

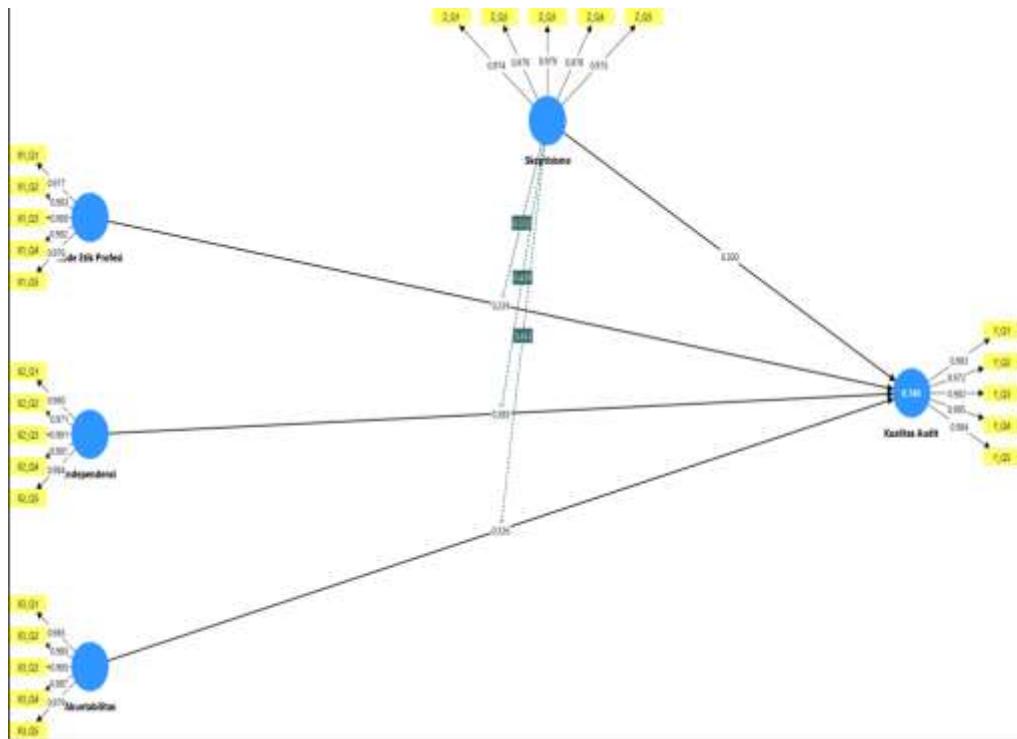


Figure 2. Modeling of Causal Relationships Between Variables

c. Outer Model Test

It is used as a tool to determine whether or not it is feasible as a measurement, namely the latent relationship between variables and indicators that it has consists of three types, namely Convergent validity, Reliability, and Discriminant validity.

1) Convergent Validity Test

That is the number of loading factors that have latent variables to the indicator that function to determine the validity of a construct. Based on the theory, the loading value of the indicator factor ≥ 0.7 is considered valid. However, in model development, an agreement of loading factor values between 0.5 - 0.6 is still tolerable (Abdillah and Jogiyanto 2015). In this study, a limit of 0.5 was used, so the indicator that the loading factor above 0.5 is declared valid. All items have a loading factor value above 0.5, so they are declared valid.

2) Reliability Test (Composite Reliability and Cronbach Alpha) and Average Variance Extracted (AVE) Test

a) Reliability Test

The test is used to measure the measurement results that are stable or constant, as well as reliable/reliable. It is indicated from a person's answer to the question that it is consistent or stable from several tests, through the Internal consistency method through the composite reliability feature and Cronbach's Alpha coefficient.

According to Ghazali, I., & Latan, (2021) The values used to obtain reliability consisting of Cronbach's Alpha and Composite Reliability must exceed 0.70 for confirmatory studies and 0.60 - 0.70 is still acceptable for exploratory studies. The results of this test are as follows:

The conclusion of the data processing showed satisfactory numbers, all variables above the threshold of 0.60 based on composite reliability (ρ_c) showed high consistency and stability of

the instruments used. It is concluded that all constructs of this research have become a fit measuring tool, and have good reliability.

b) Uji Average Variance Extracted (AVE)

Showing how much the variant of diversity of manifest variables has in the latent construct, the standard number of 0.5 means that convergent validity can also be interpreted as an average above the indicator variant. A number of 0.50 or above becomes the standard value of the variable AVE (Ghozali, I., & Latan 2021). The results of the research data processing showed that all variables had a good validity construct.

Table 1. Reliability Test Results & Average Variance Extracted (AVE) Value

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (ave)
Accountability	0,68888889	0,69166667	0,691077778	0,67291667
Independent	0,68680556	0,68819444	0,688888889	0,66597222
Professional Code of Ethics	0,68680556	1.004	0,688888889	0,66597222
Quality	0,6875	0,68819444	0,688888889	0,66805556
Skepticism	0,68611111	0,6875	0,688194444	0,66319444

Source: data processed with SmartPLS 4.1.1.6

c) Discriminant Validity Test

Whether or not the construct is sufficient as a function of the cross loading factor value. The stages to determine Discriminant validity are as follows:

i) View cross loading values

Conditions determined by it cross loading If the correlation coefficient is above each construct value, it is paired with the coefficient of the indicator relationship in other construct columns, so that a conclusion can be drawn that each indicator in the block is the constituent construct in that column (Ghozali, I., & Latan, 2021).

ii) Comparing AVE root values

In this test, it is the result of comparing the root ave with other construct models, if the number is greater than the correlation value between constructs and others, it can be concluded to have good discriminant validity.

From the results of the data processing above, it is possible to get an overview of almost some indicators having a higher correlation coefficient number for each variable itself compared to the number of correlation coefficients of indicators with other variables, so that in the end it is summarized that each indicator in the block is as a constituent of the variable or construct in the column. Meanwhile, Discriminant validity is assessed by comparing the root value of AVE per variable to the relationship between variables and other variables. The root number of AVE can be seen from the output, namely Discriminant Validity in the Fornell Larcker Criterion column. It can be known the root value of AVE and the correlation of the construct with other constructs as follows:

Referring to the results of data processing above, it can be concluded that according to the test with the root of the AVE model, the model has good discriminant validity.

d) Inner Model test

This model test was taken to see the values of R Square, Q2, GoF, and test the influence between variables.

1.) R Square Review

This analysis is to find out the percentage of endogenous construct variability that may be explained by exogenous construct variability. This analysis is also to find out the merits of the structural equation model. The higher the R-square value indicates that the larger the exogenous variable can explain the endogenous variable, so the better the structural equation. Attached is the output value of the value of R Square as follows:

Table 2. R Square Value Results

	R-Square	R-Square Adjusted
Audit Quality	0,513889	0,5013388889

Source: data processed with SmartPLS 4.1.1.6

Based on the table above, the results can be known as follows:

a.) The R-square value of the audit quality variable is 0.513, interpreted as the variability of the audit quality construct which can be explained by the variability of the construct of the professional code of ethics, independence, accountability of 51.3% while the rest is explained by other variables outside the one being studied. According to what was conveyed Ghazali, I., & Latan (2021), it can be concluded that the model is strong, moderate, and weak. The final conclusion of the influence is high.

2.) Effect size (f2)

This formula is to explore whether or not endogenous latent variables are strongly influenced by exogenous latent variables. The following can be processed:

$$f2 = R2 \text{ include} - R2 \text{ exclude}$$

$$1 - R2 \text{ include}$$

If the number f2 produces a value of 0.02 then the effect is small, the value of 0.15 is medium and the value is 0.35, then the influence of the exogenous latent variable is declared large (Ghazali, I., & Latan 2021). The output results are as follows:

Table 3. Results of f Square Values

	Kualitas Audit
Accountability	0,259722
Independence	0,372222
Professional Code of Ethics	0,140972
Audit Quality	
Skepticism	0,229861
Skepticism x Professional Code of Ethics	0,276389
Skepticism x Independence	0,446528
Skepticism x Accountability	0,415972

Source: data processed with SmartPLS 4.1.1.6

From the above output, it can be seen as follows: The variable of accountability for audit quality f-square value of 0.259 had a medium effect. The independence variable on the quality of the audit of the f-square number of 0.372, had a big influence. The variable of the professional

code of ethics on the audit quality of the f square number of 0.140, had a medium effect. The variable of skepticism about the audit quality of the f-square number was 0.229, having a medium effect. The variable of the professional code of ethics moderated by skepticism of audit quality was 0.276, having a medium effect. The independence variable moderated by skepticism about audit quality of 0.446, had a major effect. The accountability variable moderated by skepticism about audit quality of 0.415, had a big effect.

3.) Goodness of fit Index (GoF)

The GoF index is a single measure used to validate the combined performance between the measurement model and the structural model. The purpose of this assessment is to assess the performance of the PLS model by focusing on the overall performance prediction of the model which can be searched through the following equations:

Value criteria are 0.10 (GoF small), value 0.25 (medium GoF), and value 0.36 (GoF large) (Ghozali, I., & Latan 2021).

- Test Model Fit

It is taken through the examination of the results of the SmartPLS output estimation on the SRMR value. Standardized Root Mean Square Residual (SRMR) is the average of covariance residues, based on the transformation of the sample covariance matrix and the predicted covariance matrix into a relationship matrix. If the number obtained is less than 0.10, it is considered appropriate (Ghozali, I., & Latan 2021). The output results are as follows:

Table 4. Test results of the fit model

Variabel	Saturated Model	Estimated Model
SRMR	0.026	0.026
d_ULS	0,15	0,154166667
d_G	0,443055556	0,574305556

Source: data processed with SmartPLS 4.1.1.6

From the output above, it can be seen that the SRMR value is 0.026 so that the model is in accordance with or has met the criteria of goodness of fit model.

4.) Hypothesis testing (Intervariable Influences)

It is intended to look for a significant influence between independent variables on dependent variables by examining path coefficients that show parameter coefficients and statistical significance value T. The significance of the parameters is estimated to give an idea of the correlation between the research variables. The standard for rejecting and accepting the proposed hypothesis is to use a probability of 0.05. The table below presents the estimated output for structural model testing:

Hypothesis formulation:

1. Ho: there is an effect of accountability on audit quality
Ha : there is an effect of accountability on audit quality
2. Ho: there is an influence of independence on audit quality
Ha : there is an influence of independence on audit quality
3. Ho: there is an influence of the professional code of ethics on audit quality
Ha : there is an influence of the professional code of ethics on audit quality

4. Ho: Skepticism can moderate the relationship between accountability and audit quality
Ha: skepticism can moderate the relationship between accountability and audit quality
5. Ho : skepticism can moderate the relationship between independence and audit quality
Ha: skepticism can moderate the relationship between independence and audit quality
6. Ho: Skepticism can moderate the relationship between professional codes of ethics and audit quality
Ha: skepticism can moderate the relationship between professional codes of ethics and audit quality

Basis for decision-making: (based on T Statistics value with a significance level of 0.05) (Sigh, 2011).

- Ho is accepted when T Statistics < 1.96 (Not affected)
- Ho is dismissed when T Statistics ≥ 1.96 (Influential)

Basis for decision-making: (based on significance value) (Sigh, 2011).

- If the PP Value value > 0.05 then H0 is accepted (No effect)
- If the PP Value ≤ 0.05 then H0 is rejected (There is an effect)

The effect of accountability on audit quality

The test results showed that accountability had a positive and significant effect on audit quality with a path coefficient value of 0.226 and a t-statistic of 4.825 (P-value $0.000 < 0.05$). This means that the higher the auditor's accountability, for example, a sense of responsibility for each procedure, willingness to account for decisions, and compliance with standards, the higher the quality of the audit produced.

These findings are in line with Attribution Theory, which explains that individual behavior is influenced by internal attributes such as a sense of responsibility, commitment, and personal value. Auditors with high accountability tend to attribute audit results as a reflection of their competence and integrity, so they are encouraged to work more carefully and not just "finish the procedure" in a formality Utami et al. (2022) found that accountability and independence have a positive effect on audit quality simultaneously, with Attribution Theory as a conceptual foundation to explain how internal factors shape auditors' professional behavior. These results are also consistent with several previous studies that concluded that auditor accountability increases accuracy, documentation, and prudence, leading to better audit quality (Basri et al. 2022; Syaviq and Apollo 2024).

The effect of independence on audit quality

The coefficient of the independence path to audit quality was 0.267 with a t-statistic of 5.801 and a P-value of 0.000. This shows that auditor independence, both independence in facts and appearance, significantly improves audit quality. Auditors who are not bound by the interests of certain parties will be more objective in evaluating the evidence and dare to convey findings that are unpleasant to the client.

From the point of view of Attribution Theory, independence can be seen as both situational and dispositional factors at the same time. The KAP's policy structure, rotation rules, and restrictions on economic relations with clients are external factors that support independence, while the auditor's ethical commitment represents internal attribution. When auditors attribute audit decisions to professional standards, rather than to client pressure, the quality of the audit improves.

These findings support previous studies showing that independence has a positive and significant influence on audit quality (Damayanti et al. 2025; Sarah Fakhirah and Fachriyah 2023; Wulandari and Yenni Latrini 2024). It also found that independence, integrity, and skepticism had a positive effect on audit quality. Professional ethics reinforce the influence of independence, integrity, and skepticism on audit quality.

The influence of the professional code of ethics on audit quality

The influence of the professional code of ethics on audit quality is shown by a coefficient of 0.166, t-statistic 3.660, and a P-value of 0.000. This means that the application of the code of ethics including integrity, objectivity, confidentiality, professional competence, and professional conduct significantly improves the quality of audits.

In Theory of Planned Behavior (TPB), the professional code of ethics serves as the basis for the formation of attitude toward behavior (attitudes towards behavior), subjective norm, and perceived behavioral control. Auditors who understand and agree with the content of the code of ethics will have a positive attitude towards ethical behavior, feel social pressure (norms) to behave according to professional standards, and feel able to control themselves from pressure that violates ethics. The combination of these three components reinforces the intention to behave ethically, which is ultimately reflected in the quality of the audit. Aminah and Yuniarto (2024); Sarifudin and Asmara (2023), suggests that TPB is effectively used to explain how attitudes, subjective norms, and behavioral controls affect auditors' intentions to act skeptically and ethically.

Research also supports these results. Shafira and Agha (2022); Sysilia Tri Hapsari et al. (2025), found that auditor ethics had a significant positive effect on audit quality. Popular articles and the latest code of ethics standards in Indonesia also affirm that the auditor's code of ethics is created to ensure auditors act objectively, independently, and professionally so that audit results can be trusted (Ramadhea Jr, 2022).

The Effect of Accountability on Audit Quality with Moderate Skepticism

The interaction between skepticism and accountability had a coefficient of 0.315, t-statistic of 6.690, and a P-value of 0.000. These results suggest that professional skepticism reinforces the influence of accountability on audit quality. In other words, high accountability alone is not enough; When auditors also have high skepticism, that sense of responsibility translates into more critical and in-depth audit actions.

From the perspective of Attribution Theory, accountable and skeptical auditors tend to attribute audit findings not simply to "system errors" or "errors", but to consider the possibility of internal causes such as negligence or management's intentions. This encourages auditors to expand procedures, test additional evidence, and draft more comprehensive documentation, so that the quality of audits is improved. Anam et al. (2021); Hantono, (2024) and several other research also emphasizes that accountability and perception of the cause of an event affect auditors' prudence in decision-making.

The Effect of Independence on Audit Quality by Moderating Skepticism

The coefficient of interaction of skepticism and independence was 0.305, with a t-statistic of 6.817 and a P-value of 0.000. This indicates that professional skepticism reinforces the influence of independence on audit quality. Auditors who are independent but less skeptical are still likely to miss indications of misrepresentation, while independent and skeptical auditors will be more likely to question management's assumptions, reject explanations that are not supported by evidence, and review subjective accounting estimates.

Theoretically, the combination of independence and skepticism describes the intention to behave professionally as described in Theory of Planned Behavior (SDGs): a positive attitude towards standard enforcement, support for organizational norms, and a strong perception of control over their work. Research Agustin and Agoes (2023) found that Independence had an effect on Audit Quality, in addition to Independence to Audit Quality moderated by Professional Skepticism in line with grand theory, i.e. theory

of planned behavior, and research Salsabil, (2020) Professional skepticism can reinforce the influence of independence and work-time pressure on auditors' ability to detect fraud.

The Effect of the Professional Code of Ethics on Audit Quality with Skepticism Moderated

The interaction between skepticism and the professional code of ethics has a coefficient of 0.231, t-statistic 5.639, and a P-value of 0.000. This means that professional skepticism also strengthens the influence of professional codes of ethics on audit quality. Auditors who understand and accept the code of ethics, when combined with a skeptical attitude, will be more consistent in resisting unethical pressures and more critical of management's efforts to "smooth" the financial statement numbers. In the framework Theory of Planned Behavior (SDGs), codes of ethics help shape subjective attitudes and norms, while skepticism reflects a strong intention to apply those principles in practice. Research Sari et al. (2024); Wicaksono Agus and Sri Lastanti (2025); Yulanda et al. (2023), Both show the importance of ethics and skepticism in ensuring audit quality.

CONCLUSION

This study examined the influence of professional code of ethics, independence, and accountability on audit quality, with auditor skepticism as a moderating variable, finding significant positive direct effects from each factor: ethical compliance fosters integrity and objectivity for reliable audits; independence ensures credible, unbiased outcomes; and accountability promotes careful, procedure-driven work with adequate evidence. Auditor skepticism positively moderated these relationships, enhancing the impact of ethics through thorough evidence evaluation and misstatement sensitivity, bolstering independence against client pressures and irregularities, and amplifying accountability by reducing unverified acceptances and error oversight, ultimately yielding superior audit quality. For future research, scholars could explore these dynamics in different cultural or regulatory contexts, such as non-Western emerging markets, or incorporate additional moderators like technological tools (e.g., AI-driven analytics) to assess their interplay with human factors in evolving audit environments.

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