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The Effect of Auditor Competence and Auditor Independence on Audit Quality with Professional Skepticism as a Moderating Variable

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Abstract

This study aims to analyze the effect of auditor competence and auditor independence on audit quality, with professional skepticism as a moderating variable. The phenomenon of audit failures indicates that there are still problems in the quality of audits produced by auditors. This study employs a quantitative approach using a survey method by distributing questionnaires to 365 auditors working at public accounting firms in the DKI Jakarta and Tangerang areas. Data analysis was conducted using Moderated Regression Analysis with the assistance of SPSS version 26. The results show that auditor competence has a positive and significant effect on audit quality with a beta coefficient of 0.486, and auditor independence has a positive and significant effect on audit quality with a beta coefficient of 0.392. Professional skepticism is proven to moderate the relationship between auditor competence and audit quality with an interaction coefficient of 0.156, and to moderate the relationship between auditor independence and audit quality with an interaction coefficient of 0.142. The R-square value increases from 0.621 to 0.712 due to the moderating effect. This study implies that public accounting firms need to develop comprehensive strategies to enhance competence, maintain independence, and foster auditors' professional skepticism in order to achieve optimal audit quality.

Keywords: Auditor Competence, Auditor Independence, Audit Quality.

INTRODUCTION

Audit is a fundamental pillar in maintaining public trust in the integrity of corporate financial statements. In an era of economic globalization and increasing complexity of business transactions, the role of auditors has become increasingly crucial in ensuring

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that the financial information presented by companies is reliable for various stakeholders. High audit quality not only protects the interests of investors and creditors but also contributes to the stability of capital markets and overall economic growth (Independensi et al., 2022). The phenomenon of audit failures occurring at both global and national levels has raised serious questions regarding the factors that influence audit quality. Cases such as Enron, WorldCom, and more recent cases such as PT Garuda Indonesia and PT Hanson International demonstrate that audit failures can result in massive financial losses and undermine public trust in the public accounting profession. These scandals indicate weaknesses in auditor competence, violations of independence, or a lack of professional skepticism in the audit process (Agus & Lastanti, 2025).

Auditor competence is the foundation for the performance of high-quality audits. Competent auditors must possess adequate technical knowledge, relevant experience, and the ability to apply auditing standards in various complex situations (Santoso & Riharjo, 2020). However, competence alone is not sufficient to ensure audit quality if it is not accompanied by strong independence. Auditor independence, both in fact and in appearance, is a fundamental prerequisite for auditors to provide objective and unbiased opinions on the financial statements they audit. Although competence and independence have been widely studied as determinants of audit quality, empirical research results show inconsistencies that create research gaps. Several studies find a positive and significant effect of competence and independence on audit quality, while other studies report inconsistent or even insignificant results. These inconsistencies indicate the possible presence of other variables that moderate the relationship between competence and independence and audit quality (Syam et al., 2024).

Auditors' professional skepticism is suspected to be a moderating variable that can explain the inconsistencies in previous studies. Professional skepticism is a mental attitude of auditors characterized by a questioning mind and a critical assessment of audit evidence. Auditing standards emphasize the importance of professional skepticism as a key element in detecting material misstatements, whether caused by error or fraud (Erwin et al., 2023). Auditors with a high level of professional skepticism tend to be more alert and are not easily convinced by management explanations without sufficient evidence. The interaction between competence, independence, and professional skepticism in influencing audit quality represents an interesting area for further investigation. Competent and independent auditors may not produce high-quality audits if they are not supported by adequate professional skepticism. Conversely, high professional skepticism can strengthen the effect of competence and independence on audit quality, as auditors will be more careful in applying their knowledge and skills and more courageous in maintaining their independence (Wahyuni & Kahfi, 2025).

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The continuously evolving audit regulations in Indonesia, including the adoption of auditing standards based on the International Standards on Auditing (ISA) and stricter supervision by the Financial Services Authority (Otoritas Jasa Keuangan) and the Financial Profession Development Center (Pusat Pembinaan Profesi Keuangan), require auditors to continuously improve audit quality (Savira & Ramadhan, 2021). Nevertheless, challenges remain in the implementation of high-quality audit practices, particularly related to time pressure, inadequate audit fees, and increasing complexity of clients' businesses. This study is important to provide a more comprehensive understanding of how auditor competence and auditor independence affect audit quality, as well as the role of professional skepticism in moderating these relationships. By identifying the factors that influence audit quality and understanding the dynamics of interactions among variables, this study is expected to contribute theoretically to the development of auditing knowledge and to provide practical recommendations for public accounting firms, regulators, and other stakeholders in efforts to improve audit quality in Indonesia (Sihombing & Firmansyah, 2025).

This study aims to analyze and obtain empirical evidence regarding the effects of auditor competence and auditor independence on audit quality in public accounting firms. Furthermore, this study also aims to examine the role of professional skepticism as a moderating variable that strengthens or weakens the effects of auditor competence and independence on audit quality. Through the achievement of these research objectives, a deeper understanding of the dynamics of relationships among variables influencing audit quality is expected to be obtained. The results of this study are expected to serve as a basis for the development of a more comprehensive audit quality model by simultaneously considering aspects of competence, independence, and professional skepticism within the context of auditing practices in Indonesia

This study is expected to provide theoretical benefits by contributing to the development of auditing literature, particularly by enriching the understanding of factors influencing audit quality through the inclusion of professional skepticism as a moderating variable. The findings of this study may serve as a reference for future researchers in developing more comprehensive research models in the field of auditing and may strengthen or offer new perspectives on theories underlying auditing practices. Practically, this study is expected to provide input for public accounting firms in designing human resource development strategies, particularly in enhancing competence, maintaining independence, and fostering auditors' professional skepticism. For regulators such as the Indonesian Institute of Certified Public Accountants and the Financial Profession Development Center, the results of this study may serve as considerations in formulating policies related to competency standards, codes of ethics,

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and quality assurance systems for public accounting firms in order to improve overall audit quality in Indonesia

Objectives

Based on the background described above, this study seeks to address several fundamental research questions in the context of auditing

1. To analyze the effect of auditor competence on audit quality and to examine whether professional skepticism moderates the relationship between auditor competence and audit quality
2. To analyze the effect of auditor independence on audit quality and to examine whether professional skepticism acts as a moderating variable in the relationship between auditor independence and audit quality

This study adopts a quantitative approach using a survey method to examine the effect of auditor competence and auditor independence on audit quality, with professional skepticism as a moderating variable. Data were collected through questionnaires distributed to auditors working in public accounting firms. This approach was selected because it enables objective measurement of relationships among variables and allows the results to be generalized. The study employs a cross-sectional design, with data collected at a single point in time, and uses an explanatory research design to analyze causal relationships among variables.

The population of this study consists of all auditors working at public accounting firms in the DKI Jakarta and Tangerang areas. Based on 2024 data, there are 187 public accounting firms with approximately 2,340 auditors, ranging from junior auditors to partners. These regions were selected because they represent the largest concentration of public accounting firms in Indonesia. The sample was determined using proportionate stratified random sampling based on auditor position levels. Using the Slovin formula with a five percent margin of error, a sample size of 342 respondents was obtained. A total of 450 questionnaires were distributed, and 389 were returned. After data screening, 365 valid questionnaires were analyzed, resulting in a response rate of 81.1 percent, which is considered satisfactory for survey research

Data were collected from September to November 2024. The researcher visited public accounting firms after obtaining management approval, and questionnaires were distributed through contact persons at each firm with a maximum completion period of two weeks. Respondents completed the questionnaires anonymously and returned them in sealed envelopes to ensure confidentiality. Of the 450 questionnaires distributed to 68 public accounting firms, 389 were returned, resulting in a response rate of 86.4 percent. After data screening, 24 questionnaires were excluded due to incomplete or inconsistent

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responses, leaving 365 usable questionnaires (81.1 percent), which meet the minimum sample requirement for statistical analysis

Data analysis was conducted using descriptive and inferential statistics with SPSS version 26. Descriptive analysis summarizes respondent characteristics and research variables using mean, minimum, maximum, and standard deviation values to provide an overview of the data. Inferential analysis applies Moderated Regression Analysis to test the hypotheses in three stages: testing the effects of independent variables, adding the moderating variable, and examining interaction effects. Prior to regression analysis, classical assumption tests were performed, including normality, multicollinearity, heteroscedasticity, and linearity tests. Hypotheses are accepted when the significance value is less than 0.05

DISCUSSION

Most respondents hold a bachelor's degree (198 respondents or 54.2%), followed by a master's degree (141 respondents or 38.6%) and a diploma (26 respondents or 7.2%). In terms of position, the sample includes 47 partners, 68 managers, 94 supervisors, 103 senior auditors, and 53 junior auditors, indicating representation across organizational levels in public accounting firms. Respondents' work experience varies, with the majority having 6–10 years of experience (127 respondents or 34.8%), followed by 3–5 years (98 respondents), less than 3 years (72 respondents), and more than 10 years (68 respondents). Additionally, 234 respondents (64.1%) hold professional certifications such as CPA or CA, indicating that the respondents possess adequate qualifications for the study.

Auditor competence has a mean score of 49.73 with a standard deviation of 5.842 (range 36–60), indicating a high level, with 51.2% of respondents in the high category and 38.9% in the very high category. Auditor independence has a mean of 41.26 with a standard deviation of 5.124 (range 28–50). Professional skepticism shows a mean of 53.48 with a standard deviation of 6.237 (range 38–65). Audit quality has a mean of 61.84 with a standard deviation of 7.153 (range 42–75). Overall, all variables fall into the high category, indicating that auditors demonstrate strong competence, independence, professional skepticism, and produce high-quality audits.

Validity and reliability tests were conducted to ensure that the research instruments accurately and consistently measure the variables. The tests were performed on 30 respondents outside the main sample using Pearson correlation and Cronbach's Alpha

Table 1: Results of the Research Instrument Validity Test

Variable	Number of Items	Range of r-calculated	r table	Remarks
Auditor Competence	12	0,428 - 0,782	0,361	Valid

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Auditor Independence	10	0,456 - 0,801	0,361	Valid
Professional Skepticism	13	0,439 - 0,768	0,361	Valid
Audit Quality	15	0,412 - 0,795	0,361	Valid

The validity test results indicate that all statement items for the four research variables are valid. The calculated r-values for each item exceed the r-table value of 0.361, with significance levels below 0.05. Auditor independence shows the highest range of calculated r-values, with a maximum value of 0.801, followed by audit quality (0.795), auditor competence (0.782), and professional skepticism (0.768). These results indicate that the research instruments are able to accurately and consistently measure the intended variables and are therefore suitable for use in data collection

Table 2: Results of the Research Instrument Reliability Test

Variable	Cronbach Alpha	Cut Off	Remarks
Auditor Competence	0,891	0,700	Reliable
Auditor Independence	0,878	0,700	Reliable
Professional Skepticism	0,906	0,700	Reliable
Audit Quality	0,924	0,700	Reliable

The reliability test results show that all research variables have Cronbach's Alpha values above the minimum standard of 0.700, indicating that the instruments are reliable. Audit quality has the highest reliability score (0.924), followed by professional skepticism (0.906), auditor competence (0.891), and auditor independence (0.878). These high reliability values indicate good internal consistency and that the instruments can produce stable data when used repeatedly under similar conditions.

Classical assumption tests were conducted to ensure that the regression model meets the requirements of parametric statistical analysis. The tests included normality, multicollinearity, heteroscedasticity, and linearity, using SPSS version 26.

Table 3: Results of the Normality, Multicollinearity, and Heteroscedasticity Tests

Type of Test	Indicator	Value	Standard	Conclusion
Normality	Kolmogorov-Smirnov	0,178	> 0,05	Normal
Multicollinearity	VIF AuditorCompetence	1,854	< 10	No multicollinearity
Multikolinearitas	VIF AuditorIndependence	1,762	< 10	No multicollinearity
Multikolinearitas	VIF Professional Skepticism	1,691	< 10	No multicollinearity
Heteroscedasticity	Glejser Test	> 0,05	> 0,05	No heteroscedasticity

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The results of the classical assumption tests indicate that the regression model meets all requirements for further analysis. The normality test produced a significance value of 0.178, which is greater than 0.05, indicating that the residuals are normally distributed. The multicollinearity test shows that the VIF values of all independent variables are below 10, with tolerance values above 0.10, indicating no high correlation among independent variables. The heteroskedasticity test using the Glejser method resulted in significance values above 0.05 for all variables, indicating homoscedastic residual variance.

Multiple regression analysis was employed to examine the effect of auditor competence and auditor independence on audit quality. This first model tests the direct effects of the independent variables on the dependent variable without including the moderating variable

Table 4: Multiple Regression Analysis Results (Model 1)

Variable	Beta Coefficient	t-value	Significance	Remarks
Constant	8,542	3,217	0,001	-
Auditor Competence (X1)	0,486	9,834	0,000	Significant
Auditor Independence (X2)	0,392	8,126	0,000	Significant
R Square	0,621	-	-	-
Adjusted R Square	0,619	-	-	-
F-value	296,847	-	0,000	Significant

The results of the multiple regression analysis for the first model indicate that auditor competence and auditor independence simultaneously have a significant effect on audit quality, as shown by an F-value of 296.847 with a significance level of 0.000. Partially, auditor competence has a positive and significant effect on audit quality with a beta coefficient of 0.486 and a significance value of 0.000. Auditor independence also has a positive and significant effect on audit quality with a beta coefficient of 0.392 and a significance value of 0.000. The R-square value of 0.621 indicates that 62.1 percent of the variation in audit quality can be explained by auditor competence and auditor independence, while the remaining variation is influenced by other variables

The second regression model includes professional skepticism as an additional independent variable. This analysis aims to examine the direct effect of professional skepticism on audit quality before testing the moderating effect

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Table 5: Regression Analysis with the Moderating Variable (Model 2)

Variabel	Beta Coefficient	t-value	Significance	Remarks
Constant	6,328	2,891	0,004	-
Auditor Competence (X1)	0,412	8,754	0,000	Significant
Auditor Independence (X2)	0,348	7,623	0,000	Significant
Professional Skepticism (Z)	0,287	6,419	0,000	Significant
R Square	0,684	-	-	-
Adjusted R Square	0,681	-	-	-
F-value	259,476	-	0,000	Significant

The results of the second regression model, which includes professional skepticism, indicate an improvement in the model's predictive power. The R-square value increases from 0.621 to 0.684, meaning that the inclusion of professional skepticism enhances the model's ability to explain variations in audit quality by 6.3 percent. Professional skepticism has a positive and significant effect on audit quality with a beta coefficient of 0.287 and a significance value of 0.000. Auditor competence remains significant with a coefficient of 0.412, as does auditor independence with a coefficient of 0.348. The model is simultaneously significant, with an F-statistic of 259.476 and a significance value of 0.000, indicating that all three variables jointly influence audit quality

Moderated regression analysis was conducted to examine the role of professional skepticism in strengthening or weakening the effects of auditor competence and auditor independence on audit quality. The analysis was performed using two models with different interaction variables

Table 6: Results of Moderated Regression Analysis – Interaction X1*Z (Model 3a)

Variable	Beta Coefficient	t-value	Significance	Remarks
Constant	5,187	2,634	0,009	-
Auditor Competence (X1)	0,398	8,542	0,000	Significant
Auditor Independence (X2)	0,335	7,481	0,000	Significant
Professional Skepticism (Z)	0,271	6,127	0,000	Significant
X1*Z Interaction	0,156	3,428	0,001	Significant
R Square	0,712	-	-	-
Adjusted R Square	0,708	-	-	-

The results of the moderating regression analysis for the interaction between auditor competence and professional skepticism show a significant moderating effect. The interaction variable X1*Z has a beta coefficient of 0.156, a t-value of 3.428, and a

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significance of 0.001, which is below 0.05. This indicates that professional skepticism strengthens the positive effect of auditor competence on audit quality. The R Square value increased to 0.712, meaning that the model with the moderating variable can explain 71.2% of the variation in audit quality. These findings suggest that competent auditors produce higher-quality audits when they also exhibit a high level of professional skepticism

Table 7: Moderated Regression Analysis Results – Interaction X2*Z (Model 3b)

Variabel	Variable	Beta Coefficient	t-value	Significance
Constant	4,926	2,518	0,012	-
Auditor Competence (X1)	0,385	8,329	0,000	Significant
Auditor Independence (X2)	0,321	7,254	0,000	Significant
Professional Skepticism (Z)	0,264	6,018	0,000	Significant
X2*Z Interaction	0,142	3,187	0,002	Significant
R Square	0,698	-	-	-
Adjusted R Square	0,695	-	-	-

The results of the moderating regression analysis for the interaction between auditor independence and professional skepticism show a significant moderating effect. The interaction variable X2*Z has a beta coefficient of 0.142, a t-value of 3.187, and a significance of 0.002, which is below 0.05. This indicates that professional skepticism strengthens the positive effect of auditor independence on audit quality. The R Square value of 0.698 shows that 69.8% of the variation in audit quality can be explained by the model. These findings suggest that independent auditors produce higher-quality audits when they exhibit a high level of professional skepticism in carrying out audit tasks

The study results show that auditor competence has a significant positive effect on audit quality, with a beta coefficient of 0.486 and a significance of 0.000. This confirms that auditors with adequate knowledge, experience, and technical skills tend to produce high-quality audits, as competence enables them to understand complex client transactions, identify high-risk areas, and apply appropriate audit procedures (Mariyati & Sinarwati, 2023).

Auditor independence also has a significant positive effect on audit quality, with a beta of 0.392 and significance of 0.000. Independent auditors can provide objective, unbiased opinions, free from client or external influence, supporting the agency theory that highlights independence as a monitoring mechanism to reduce conflicts of interest (Indah, 2024).

Professional skepticism positively influences audit quality, with a beta of 0.287 and significance of 0.000. Auditors with a questioning mindset, critical evaluation, and

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alertness to audit evidence produce better-quality audits, as skepticism drives thorough evidence gathering and careful assessment of accounting estimates (Cahya, 2025).

Moderation analysis shows that professional skepticism strengthens the positive effect of auditor competence on audit quality (interaction beta = 0.156, significance = 0.001). Competence alone is insufficient; auditors also need skepticism to verify management explanations and control systems, improving predictive power (R^2 increased to 0.712) (Ramadhan et al., 2022).

Similarly, professional skepticism strengthens the effect of auditor independence on audit quality (interaction beta = 0.142, significance = 0.002). Independent auditors with high skepticism are better at detecting sophisticated financial manipulations and critically assessing transactions, ensuring objective audit opinions based on adequate evidence (Islamiati et al., 2024).

Overall, the findings provide empirical evidence on the importance of considering the interaction of competence, independence, and professional skepticism in influencing audit quality. R^2 increased from 0.621 in the basic model to 0.712 with moderation, showing the significant contribution of professional skepticism. Public accounting firms should not only enhance competence and maintain independence but also foster a culture of professional skepticism through training, performance evaluation, and management tone at the to (Fadhilni et al., 2024).

Practically, firms should develop comprehensive strategies to strengthen audit quality through the three pillars: competence, independence, and professional skepticism. HR development programs should focus on both technical skills and professional attitudes. Work environments should encourage auditors to question unusual matters without fear of being seen as uncooperative. Reward and punishment systems should recognize auditors demonstrating high skepticism in detecting errors or fraud. Regulators can use these findings to reinforce policies on minimum competence, stricter independence requirements, and emphasis on professional skepticism in auditing standards (Aziz et al., 2025).

CONCLUSION

This study demonstrates that auditor competence and independence have significant positive effects on audit quality in public accounting firms in DKI Jakarta and Tangerang. Competence has a stronger effect (beta = 0.486) than independence (beta = 0.392). Professional skepticism also positively influences audit quality (beta = 0.287) and moderates the relationships between competence and audit quality (interaction beta = 0.156) and independence and audit quality (interaction beta = 0.142). The R^2 value increased from 0.621 to 0.712 with moderation, indicating that high levels of competence, independence, and professional skepticism together lead to optimal audit quality. This

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suggests that competent and independent auditors produce higher-quality audits when supported by strong professional skepticism throughout all audit tasks.

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