THE EFFECT OF AUDITOR COMPETENCE, SKEPTICISM, SELF-ESTEEM, ROLE CONFLICT, AND RELIGIOSITY ON AUDIT QUALITY

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Abstract
This study aims to examine and analyze the effect of auditor competence, skepticism, self-esteem, role conflict and religiosity on audit quality in public accounting firms in Indonesia. SPSS was used to process quantitative research based on primary data collected at public accounting firms in North Sumatra in 2019. Tests were conducted on 125 senior and junior auditor respondents in the province of North Sumatra. Multiple linear regression was used as the variable testing technique. The findings revealed that auditor competence, skepticism, role conflict, and religiosity all significantly positively affected audit quality, whereas self-esteem had no effect. The findings of this study are expected to contribute empirically to the notion that auditor competence, skepticism, role complications, and religiosity determine audit quality. The findings of this study are also expected to provide input to Public Accounting Firms on the importance of increasing the value of auditor competence, avoiding maximum role conflicts, and, most importantly, good quality religiosity by providing facilities, which must, of course, be explored by providing training and resources. The objective of this research is to develop professionals with the qualities of integrity, adaptability, and high performance, free of corruption, collusion, and nepotism, capable of providing full service to the public, neutrally, prosperously, and dedicatedly, and upholding the fundamental values and codes of conduct and ethics. This research contributes to public accounting firms completing religious activities and studies related to religiosity rather than focusing solely on code of ethics standards. Different methods and generalizing samples are expected to be used in future research.

Keywords: Audit Quality, Auditor Competence, Skepticism, Self-esteem, Role Conflict, Religiosity

JEL Classification: M41, M42

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INTRODUCTION

Public accounting is a profession that relies on the trust of management and third parties to demonstrate that the financial statements presented by management are free of material misstatement. An auditor is required to carry out his responsibilities properly in carrying out his duties, particularly in finding fraud, as stated in the Professional Standards of Public Accountants, SA 240 (Auditor Responsibilities Regarding Fraud in an Audit of Financial Statements) and Professional Standards of Public Accountants, SA 200 (Auditor Responsibilities Regarding Fraud in an Audit of Financial Statements) (Objectives of Overall Independent Auditor and Audit Implementation Based on Auditing Standards). Furthermore, the existence of a code of ethics allows the general public to assess the extent to which an auditor works by the ethical standards established by his profession. An auditor with professional expertise in facts, procedures, and experience can detect fraud, which is carried out on purpose to cause losses.

The Indonesia Stock Exchange (IDX) temporarily suspended stock trading in the case that occurred in Indonesia, namely the PT Innovation Infracom (INVS) matter in South Jakarta. This sanction was imposed due to numerous misrepresentations in the company's third-quarter 2014 financial performance report. In another instance, the Financial Services Authority (OJK) discovered examples of an auditor in Indonesia announcing the results of the 2018 financial statement examination of PT Garuda Indonesia (Persero) Tbk (GIAA); it was found to have made an error in the presentation of its Annual Financial Statements as of December 31, 2018. These are just a few of the numerous cases that occurred in Indonesia, and researchers examine various audit quality studies using these various phenomena.

According to Stephen (1996), maintaining honor will almost always sustain an auditor's self-esteem, a personality trait indicating an individual's degree of liking or disliking himself. Each individual has a unique sense of self-worth, whether they believe they are valuable, capable, and acceptable in their environment or not; this is most likely related to the auditor's level of religiosity. To ensure the audit quality, the auditor must be competent in its execution. Along with competence, auditors must be independent in their performance of their duties, as the public cannot trust audit results unless they are independent. Auditors must have a thorough understanding of the industry they are auditing. Each decision made during the audit is implementation is influenced by experience, and it is hoped that each decision is correct. This demonstrates that the longer the tenure of the auditor, the higher the quality of the audit. According to Charendra (2017) auditor competence refers to auditors possessing sufficient and explicit knowledge and experience to conduct audits objectively, thoroughly, and diligently. Auditors with sufficient knowledge and experience will be able to more fully comprehend and understand various issues and keep up with the increasingly complex developments in their client's audit environment. This method enables the auditor to produce a high-quality audit. However, many auditors continue to be incompetent in practice. This occurs because the auditor must perform his job professionally, but management expects good results by disregarding the standards and code of ethics. Researchers are motivated to conduct this research based on established theories and facts.
Numerous auditors also comply with management's desire to provide audit results that contradict the auditor's procedures, standards, and code of ethics, lowering the audit quality. As a result, auditors and management must work together to improve audit quality. When an auditor audits a client's financial statements, a violation of the accounting system is discovered and reported in the audited financial report, so reporting is contingent on the auditor's competence and management's wishes. As a result, an auditor's independence is critical, as is an accountant's honesty in analyzing and expressing opinions based on objective and impartial facts. An auditor's quality will be maximized if the auditor is independent. In this case, the public believes that the auditor's independence will be maintained if the auditor upholds religious values. 

Individuals with a high level of religiosity can uphold ethical standards and take responsibility for their work. Since auditors' religiosity stems from a commitment to religious teachings, their presence can help improve audit quality. Thus, religiosity can be defined as the capacity to improve behavior that deviates from religious norms in daily life (STARK, 2004)

According to Hadijah (2019), religiosity has a significant impact on audit quality. With religiosity embedded in the auditor's soul, it is possible to maintain independence while also improving the quality of the audited report. Omer et al. (2018) investigated the relationship between religiosity and the decision to report an audit opinion on going concern at public accounting firms in the metropolitan areas of the United States. The findings show that non-big four auditors' religiosity has an effect on the disclosure of business continuity in their audit opinion and has an accurate bankruptcy prediction. Robert and Angelo (2000) reported similar findings; auditors who are religious are likely to be cautious about maintaining their own honor or belief in self-worth based on overall self-evaluation.

Religion influences action control, according to Hommel et al. (2011). One of the intriguing reasons for conducting this research is that previous research Glover & Dixon (2002) did not have a positive effect on audit quality.

This research is particularly relevant in Indonesia, as the country has the world's highest level of religiosity or religious belief. Personal factors and religiosity are evaluated to the problem's context for auditors, society, and God to fulfill their functions and responsibilities. With the description provided above, the research question is whether auditor competence, skepticism, self-esteem, role conflict, and religiosity affect audit quality. Therefore, this study aims to analyze the impact of auditor competence, skepticism, self-esteem, role conflict and religiosity on audit quality.

LITERATURE REVIEW

Contract Theory

Contract theory explains how an accounting firm comprises contracts between various parties, including partnerships with clients, junior auditors, accounting firm employees, the government, and other related parties. According to contract theory, the auditor and the client, usually management, as agents, have a contractual relationship. As an independent third party, the auditor is responsible for monitoring management's performance and determining whether it acted in the principal's best interests when preparing the financial
statements. The auditor's role is to express an opinion on the financial statements of a business and to disclose any threats to the business's continuity if the auditor has doubts about the business's viability (Shintya et al., 2016).

**Audit Quality**

According to Dasmoran & Lukman (2018) audit quality refers to the likelihood that an auditor will not issue an unqualified opinion on financial statements that contain material errors. All possibilities exist when an auditor audits a client's financial statements, whereby the auditor may discover a violation in the client's accounting record system and issue an audited financial report, which must adhere to auditing standards and the applicable public accountant code of ethics (Wooten, 2003).

According to Knechel et al. (2012), Audit quality must be supported by a good quality of financial reports. Ningrum (2001) stated audit quality results from a well-designed systematic examination process that adheres to generally accepted standards and a competent and independent auditor's judgment (skepticism and professional judgment) in implementing the audit process to produce a high-quality audit. The high quality of financial reports is indicated by the manager's efforts to minimize the risk and reduce the cost to maximize the company's profits.

**Auditor Competency**

Competencies are either directly related to the role played or composite of personal and professional characteristics. Tyson (2006) asserts that the term competence has been used to refer to the characteristics necessary for effective performance. According to Mathius Tandiontong (2016), competence is the possession of expertise, knowledge, and experience; therefore, a competent auditor possesses the necessary knowledge, training, skills, and experience to complete his audit work successfully. Auditor competence refers to an auditor's ability to conduct an audit using broad knowledge and specialized expertise. These abilities are acquired through formal education and practical experience (AICPA, 2007). In addition, the audit committee competence also has an important role as research by Kusumabrata (2021) shows a significant positive correlation between public ownership, disclosure of financial reports, and the audit committee moderation.

**Skepticism**

According to Kee & Knox (1970), Skepticism is an attitude characterized by a critical mind and a critical evaluation of audit evidence. Professional skepticism, as defined in SA 200 Auditing Standards, is an attitude that includes a critical sense, being alert to conditions that may indicate possible misstatements, whether due to fraud or error, and a critical evaluation of audit evidence.

**Self-Esteem**

Self-esteem is a measure of a person's liking or disliking of himself (Robbins, 2001). Self-worth beliefs, according to (Gibson et al., 2010), are based on an overall self-evaluation.
Role Conflict
A role is the desired behaviour associated with a person's position, position, or status in an organization or society that reflects an individual's obligations and rights (Stephen, 2015). If the role is assigned to someone who does not reflect the expectations, this can result in role conflict; to meet these expectations, an individual will act in a certain manner. According to Schuler et al. (1977), compliance with role requirements is relative to a set of standards or conditions governing role performance standards.

Religiosity
To maintain audit quality, auditors must follow auditing standards and professional codes of ethics. Numerous examples demonstrate the prevalence of this contradictory, dysfunctional audit behaviour. Hartman (2011), as a result, advocate for the application of applicable principles and values. Meanwhile, Emerson & Mckinney (2010) emphasizes the importance of returning to religious beliefs in shaping business attitudes in light of the ethical failures discussed previously. According to Worthington et al. (2003), religious commitment is the degree to which an individual adheres to spiritual values, beliefs, and practices and incorporates them into daily life. In other words, religious commitment measures the amount of time spent on personal religious activities, religious affiliation, religious organization activities, and the importance of religious beliefs practised in daily life.

Conceptual Framework
The conceptual framework in this study, based on the theory, is described below:

Hypothesis Development
Based on the conceptual framework, thoughts, and descriptions provided above, the following hypotheses is proposed:

Figure 1. Research Conceptual Framework
The effect of Auditor Competence on Audit Quality

According to Arif et al. (2021), Professional skepticism enables the influence of auditor competence on audit quality. This is because competence affects an auditor's ability to detect fraud via professional skepticism.

According to Fahdi (2018), competence has a significant positive effect on audit quality. Thus, the greater an auditor's competence, the higher or better the quality of the audit he performs. The following hypothesis can be established based on the findings of the previous research and the conclusions drawn from the existing theoretical foundation:

\[ H_1: \text{Auditor competence has a significant effect on Audit Quality.} \]

The effect of Skepticism on Audit Quality

Their professional attitude influences an auditor's opinion on financial statements. The auditor must constantly question audit evidence; it is not always easy to believe the client's information. This mindset is referred to as professional skepticism. Lawrence & Bryan (1996) provide the following definition of professional skepticism: "professional skepticism is a choice that a professional auditor makes in order to fulfill the professional auditor's obligation to prevent or mitigate the harmful consequences of another person's behavior..."

According to Herbert (1970), auditors' professional skepticism is influenced by various factors, including their ethical convictions, contextual factors, and experience. When conducting audits, a professional auditor must always exercise caution and not always believe information derived solely from explanations. Professional skepticism has a positive and significant effect on audit quality, according to research conducted by Cudtia (2015). The following hypothesis can be established based on the findings of previous studies and the conclusions of the existing theoretical foundation:

\[ H_2: \text{Skepticism has a significant effect on Audit Quality} \]

The effect of Self-Esteem on Audit Quality

Self-esteem is a belief in one's worth based on an overall self-evaluation. Our circumstances and how others treat us shape our feelings of self-esteem. Positive and negative statements are used to assess self-esteem. The self-esteem survey included positive statements, "I feel like I am someone who is very important, like other people." In contrast, negative statements included "I do not have much to be proud of."

Everyone is unique; those who agree with positive and negative statements have high self-esteem, meaning that each individual sees himself as valuable, capable, and acceptable. Meanwhile, people who have low self-esteem will not feel good about themselves Kreitner (2014). Maslow's Hierarchy of Needs, developed by Abraham Maslow, consists of five levels of human needs. Maslow's theory is based on the idea that human needs are organized in a hierarchy. The physiological needs are at the lowest level, and the need for self-updating is the highest.

Self-esteem is a trait that can be developed at any stage of life unrelated to race, education, or social status. Self-esteem development takes time and requires perseverance and patience; the struggle to develop self-esteem is not easy, but it is worthwhile because the results can be enjoyed for the rest of one's life. According to Budiman (2013) research indicates that self-esteem affects audit quality. Auditors with healthy self-esteem
encourage others to strive for goals and are resilient in the face of obstacles. In contrast, auditors with low self-esteem are concerned with pleasing others and avoiding risks. Based on the findings of previous research and the conclusions of the existing theoretical foundation, the following hypothesis can be established: 

**H3: Self-esteem has a significant effect on Audit Quality**

**The effect of Role Conflict on Audit Quality**

According to Van Sell et al. (1981), role conflict is defined as "congruency and incongruency, compatibility and incompatibility in the requirements of the role, where congruency or compatibility is judged to a set of standards or conditions affecting role performance." Role conflict can be defined in terms of suitability or mismatch in role requirements, where usefulness or mismatch is relative to a set of standards or conditions governing role performance standards.

Role conflict occurs when a person has multiple conflicting roles, or a single position has conflicting potential expectations. Each role denotes an identity that establishes who and how employees should behave in specific circumstances (Hellmann, 2013).

Self-control mechanisms for task control may conflict with management-developed organizational control mechanisms. According to Van Sell et al. (1981), role conflict occurs when two conflicting demands exist. Meanwhile, Bamber, Snowball, & Tubbs (1989) discovered that role conflicts increase anxiety when performing tasks. According to the opinions expressed, role conflict occurs when the role presenter engages in two or more conflicting activities concurrently.

Internal auditor role conflicts were classified by Rizzo (1970) into three categories: inter-role conflict, intra-sender role conflict, and personal role conflict. Inter-role conflict occurs when there are too many role requests, as internal auditors encounter when the organization's requests conflict with the standard internal audit profession rules (Ahmad & Taylor, 2009). Complex bureaucratic problems frequently result in local government procedures, systems, and work practices deviating from professional government management standards. As a result, the government's inspectorate apparatus in the audit environment is very likely to act contrary to the government auditor profession.

Internal auditors serve in two organizational capacities or jobs, namely auditing and consulting or other models. This can result in an internal conflict between the sender's roles. Reynolds (2000) conducted a study and concluded that the internal auditor's conflict arises due to their audit and consulting roles. Internal auditors must maintain their independence as auditors by refraining from relying on management for audit judgments. Internal auditors, on the other hand, must cooperate with management and assist them in their role as management consulting services, which includes seeking approval from the audit committee (Ahmad & Taylor, 2009).

Personal role conflict indicates an incompatibility between management expectations and internal auditors' values (Ahmad & Taylor, 2009). This requires the auditor to perform tasks that are inconsistent with the auditor's values or beliefs, such as committing illegal or unethical acts (Hanif, 2013). Robert & Wolfe (1964), John, (1970); Caplan & Jones (1975) discovered that role conflict and ambiguity were caused by individuals' inability to fully comprehend the organizational complexities of their firms, interpersonal relationship
difficulties, formal and informal organizational practices, and the adequacy or inadequacy of communication processes.

According to Wiratama et al. (2019), role conflict has a positive but insignificant effect on the decline in audit quality when the auditor is not directly affected by the role conflict. The following hypothesis can be established based on the findings of the preceding research and the conclusions drawn from the existing theoretical foundation:

H$_4$: Role conflict has a significant effect on Audit Quality

The influence of religiosity on audit quality

Worthington et al. (2003) examined how religion affects individuals, positively and negatively, and under what conditions. Religious commitment is measured using a variety of variables, including membership, participation in religious activities, and religious observance. He hypothesized that individuals positively influenced by their religion are the most religiously committed. The role of religion in preventing deviant behavior was proposed by Cohen (1988) and Sulistiyo (2014).

According to Mccullough & Willoughby (2009) empirical research on the role of religion reveals at least six conclusions: religion increases self-control; directs the goals chosen, pursued, and organized by an individual; facilitates self-monitoring; encourages the development of self-regulatory powers; regulates and promotes the formation of a set of self-regulatory behaviours; and affects health, well-being, and social behavior as a result of self-regulation and self-monitoring.

Hommel et al. (2011) discovered that religion has an effect on action control in their experimental research. This pattern suggests that religion that emphasizes individualism or collectivism influences action control differently, possibly by reducing a chronic bias toward more "exclusive" or "inclusive' decision-making styles." Surprisingly, no evidence exists that religious practice influences skill inhibition.

McCullough & Carter (2013) found that more religious people monitor their progress toward their goals (self-monitoring) to a greater extent, which is related to self-control. Religious people are more likely to believe that a higher power (God) is watching over them, which is associated with increased self-monitoring and self-control.

The role of religion in organizational life has been studied in attitudes, organizational commitment, job satisfaction, and work productivity. Religion, as a source of ethical values, can also be used as a source of ethics in business and can influence businesspeople and professionals' attitudes. In his research, Ghozali (2002) discovered that the religious construct of belief, commitment, and behaviour has a positive effect on organizational commitment and work involvement, as well as an indirect impact on job satisfaction and productivity. In line with this, Nassir et al. (2004) have developed work ethics based on religious values, particularly those based on Islam. In general, the two authors are cited for similar research.

Individuals with a high level of religiosity avoid financial risks and are generally wiser with their money. According to the findings of Hess (2012), there is a significant positive relationship between religiosity and credit scores and a significant negative relationship between credit card balances, foreclosures, and bankruptcy. This implies that religiosity increases financial prudence. According to Eli (2014), religiosity is a new variable included in this study and it has a significant influence on audit quality. This finding
is intriguing because moral reasoning, which has been linked to religiosity in several studies and has a close and positive relationship (Glover, 1997; Ho and Chang, 2004; Scott et al., 2009), does not affect audit quality. This could imply that religiosity significantly impacts the audit quality of government auditors.

Discovered new evidence on the role of religion and social norms in US corporate financial reporting. Managers in companies with a high level of religious compliance exhibit fewer deviations from expectations. If there is a deviation, the presentation into cash flows tends to increase. Furthermore, companies with high religious compliance are less likely to engage in tax-sheltering activities and are more willing to disclose bad news voluntarily. The results presented above are comprehensive and can be viewed individually from Catholic and Protestant religious compliance perspectives.

Sean & Omer (2019) discovered that the level of religiosity reduces abnormal accruals, owing to an increase in the practice of disclosure of earnings management and accrual manipulation. It was also reported that religiosity improved financial reporting in firms with little external oversight.

Omer et al. (2018) investigated the role of religiosity in the decision to report an audit opinion on going concerns at public accounting firms in the metropolitan United States. Their findings show that non-big four auditors' religiosity influences the disclosure of business continuity in their audit opinion and has an accurate bankruptcy prediction.

Every religion makes ethics one of the central tenets of its teachings (Kholis, 2004). Religious values are derived from God and govern the interactions of humans with their God, humans with other humans, and humans with their environment. Religious values are generally absolute, governing the response of obedience to a prosperous life and disobedience to a miserable life, both in this world and after death. This study's religiosity will be measured using the Lung and Chai (2010) instrument, which was adapted from research (Mokhlis, 2006). The instrument divides religiosity into two dimensions: intrapersonal religiosity and interpersonal religiosity. This study has six questions about intrapersonal religiosity and four about interpersonal religiosity.

The role of religion is relevant to be used in answering the problem of dysfunctional audit behavior based on the descriptions and quotations made by the researcher, either directly or indirectly. The assumption is that religion contains truth and goodness values that can control auditors' attitudes, intentions, and behaviour. Auditors will have self-monitoring, self-control, and self-regulation skills, which will be very useful in their profession. With this ability, the auditor can easily carry out his profession while avoiding dysfunctional audit behaviour.

The following hypotheses can be established based on the findings of the preceding research and the conclusions of the existing theoretical foundation:

**H5: Religiosity has a significant effect on Audit Quality**

**METHODS**

This study makes use of primary data gathered by the researcher through the use of a questionnaire. Primary data were collected using a questionnaire set of questions or a
written statement prepared in advance and submitted to the respondent to be answered in writing Sugiyono (2010) The questionnaires were delivered to the respondent's workplace via an intermediary. This study's population consists of 125 senior and junior auditors from a public accounting firm in North Sumatra province. The SPSS software was used to analyze the research data, which included a multiple regression model and a residual test. The respondents were filtered based on the fact that they are public accountants working in North Sumatra, work at public accounting offices listed in the Indonesian Institute of Public Accountants directory, and have at least one year of work experience.

**Operational definition and measurement of variables**

The variables of this study were grouped into two categories, namely the dependent variable and the independent variable. This research variable's definition and measurement are as follows:

<table>
<thead>
<tr>
<th>Table. 1</th>
<th>Operation Variables</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Variable</strong></td>
<td><strong>Definition</strong></td>
</tr>
<tr>
<td>Dependent variable Audit Quality</td>
<td>When an auditor audits a client's financial statements, he or she may uncover a violation in the client's accounting record system and report it in the form of an audited financial report, which must adhere to auditing standards and the applicable public accountant code of ethics. (Wooten, 2003)</td>
</tr>
<tr>
<td>Auditor Competence</td>
<td>Auditor competence is the ability of an auditor to conduct an audit using broad knowledge and special expertise. According to AU Section 322 AICPA 2010, these competencies are obtained through education and experience.</td>
</tr>
</tbody>
</table>
### Variable Definition Indicator

<table>
<thead>
<tr>
<th>Variable</th>
<th>Definition</th>
<th>Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-esteem</td>
<td>Self-esteem is the belief in one's own worth based on an overall self-evaluation (G. Gibson et al., 1995)</td>
<td>1. Factors of ethical inclination; 2. Situational factors; and 3. Experience.</td>
</tr>
<tr>
<td>Role Conflict</td>
<td>Role conflict is conformity in role requirements, where compatibility or suitability is relative to a set of standards or conditions regarding role performance standards (John R. Rizzo, 1970).</td>
<td>1. Inter-role conflict; 2. Intra-sender role conflict; and 3. Personal role conflict.</td>
</tr>
<tr>
<td>Religiosity</td>
<td>Religious commitment indicates the amount of time spent in personal religious involvement, religious affiliation, activities of religious organizations, and the importance of religious beliefs that are practiced in everyday life. Religiosity is the extent to which a person adheres to religious values, beliefs, and practices and uses them in daily life (Worthington et al., 2003).</td>
<td>1. Intra-personal religiosity; and 2. Interpersonal religiosity.</td>
</tr>
</tbody>
</table>

### Data analysis method
The multiple linear regression method will be used to analyze the variables in this study. Multiple linear regression analysis is used to determine or obtain a picture of the effect of the independent variable on the dependent variable, with the goal of estimating and/or forecasting the population average or average value of the dependent variable based on the known value of the independent variable (Ghozali, 2002)
The model used in this study is:
\[ Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e \]
Y = Audit Quality
A = Constant
b_1, b_2, b_3 = Regression coefficient
X_1 = Auditor competence
X_2 = Skepticism
X_3 = Self-esteem
X_4 = Role Conflict
X_5 = Religiosity
e = galat (error)

**Classic Assumption Test**

**Normality Test**

The normality test is used when there are multiple variances that can be used to familiarize the calculated results. There are several ways to determine whether a variable is heteroscedastic or not, one of which is to examine the distributions of the dependent and independent variables' values using normal distribution residuals. The normality test was conducted in this study using the One Sample Kolmogorov-Smirnov Test, which examined significance numbers and normal probability plots. If the value exceeds the research significance level (0.05), there is no issue with normality.

**Multicollinearity Test**

According to Ghozali (2002), the multicollinearity test is used to determine whether each independent variable in a regression has a significant (direct) correlation. In a good regression model, there should be no correlation between the independent variables. This test can be performed using the Variance Inflation Factor (VIF). If the VIF value exceeds 10, the variable is considered to be multicollinear with the independent variable.

**Autocorrelation Test**

The autocorrelation test determines whether there is a correlation (relationship) between each series' residuals. To correct for autocorrelation, the Durbin-Watson method is used; if the value of d (Durbin-Watson) is close to 2, the assumption of no autocorrelation is met. The autocorrelation test is performed on time series data and is not required for cross-sectional data, such as those collected in a questionnaire, where all variables are measured concurrently. The autocorrelation test establishes the existence or absence of a relationship between a period \( t \) and the preceding period \( (t-1) \). In essence, regression analysis is used to determine the effect of independent variables on the dependent variable, which implies that there should be no correlation between the observed data and previous observation data.

**Heteroscedasticity Test**

Heteroscedasticity is a type of variance that can cause the calculated results to be distorted. Detecting the presence or absence of heteroscedasticity symptoms can be accomplished in a variety of ways, one of which is the visual method, which involves
examining the spread of residual values to predicted values. If the significance of the correlation result is less than 0.05, the regression equation contains heteroscedasticity, whereas the opposite means non-heteroscedasticity or, in other words, homoscedasticity.

**Hypothesis Testing Techniques**

Correlation coefficients R Square and Adjusted R Square are used to calculate the correlation (R) between the coefficient of determination (R square) and Adjusted R Square. Adjusted R Square is used to determine how much the value of all independent variables can explain the dependent variable (biased in testing multiple linear regression) that the logical or theoretical relevance of the independent variable to the dependent variable and statistical significance determine whether or not a model is good.

The F test is used to determine whether the regression model can be used for prediction or, alternatively, whether the independent variables have an effect on the dependent variable concurrently.

The T test is used to determine whether an independent variable has a real or no effect. The t-test or significance test can be used to see it. The significance level in this study is 5%, or 0.05.

**RESULTS**

**Analysis**

This study's population consisted of auditors at public accounting firms in the province of North Sumatra, and the sample consisted of auditors at a public accounting firm. The study collected data by distributing questionnaires to public accountants (auditors) in North Sumatra. They are employed by Public Accounting Firms (KAP) listed in the 2019 Indonesian Institute of Certified Public Accountants (IAPI) directory. The questionnaires were distributed during visits to KAP, and they were returned within 2-3 days of distribution. A total of 180 questionnaires were distributed, five to each KAP. Although 160 questionnaires were returned, only 125 could be processed due to questionnaires that did not meet the respondent's criteria (15 questionnaires) and incomplete questionnaires (20 questionnaires). The table below details the distribution of questionnaires and the maximum number of questionnaires that can be processed.

According to the general description of respondents related to gender, age, and position or position, male auditors outnumber female auditors by 35 people, with a percentage of 28 per cent in the sample proportion of auditors working in North Sumatra Province. It is hoped that these demographic factors will not bias the study's results, allowing the findings to provide good generalizations.

According to their position in KAP, up to 107 people, or 76.43 per cent of the respondents, are junior auditors. This demonstrates that the average respondent does not have extensive work experience. On the other hand, their minimum working period met the predetermined sampling requirements, which is a minimum of one (one) year of work experience. The following is a detailed description of respondents' demographics based on their position in KAP:
Table 2.
Demographics of Respondents by Position in KAP

<table>
<thead>
<tr>
<th>No</th>
<th>Position</th>
<th>Number</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Junior Auditor</td>
<td>80</td>
<td>64</td>
</tr>
<tr>
<td>2</td>
<td>Senior Auditor</td>
<td>45</td>
<td>36</td>
</tr>
<tr>
<td>3</td>
<td>Manager</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>Partner</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>125</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 3.
Reliability Test Results

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>N of Items</th>
<th>Cronbach's Alpha</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Auditor Competence</td>
<td>10</td>
<td>0.895</td>
<td>Reliable</td>
</tr>
<tr>
<td>2</td>
<td>Skepticism</td>
<td>6</td>
<td>0.727</td>
<td>Reliable</td>
</tr>
<tr>
<td>3</td>
<td>Self-esteem</td>
<td>14</td>
<td>0.873</td>
<td>Reliable</td>
</tr>
<tr>
<td>4</td>
<td>Role Conflict</td>
<td>7</td>
<td>0.840</td>
<td>Reliable</td>
</tr>
<tr>
<td>5</td>
<td>Religiosity</td>
<td>17</td>
<td>0.871</td>
<td>Reliable</td>
</tr>
<tr>
<td>6</td>
<td>Audit quality</td>
<td>16</td>
<td>0.864</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Table 3. shows that the reliability test is calculated by calculating the Cronbach's alpha value. If the Cronbach's alpha value is greater than 0.60, the questionnaire is said to be reliable Ghozali (2005). The results of each variable's reliability testing are shown above. According to the reliability test, the Cronbach's alpha value is greater than 0.60.

Correlation Coefficient results

A correlation coefficient greater than 0.50 indicates a strong correlation or relationship between Auditor Competence, Skepticism, Self-esteem, Role Conflict, Religiosity and Audit Quality. As shown in Table 4.1.2 above, the coefficient (r) is 0.657. The Adjusted R Square (determining coefficient) is 0.408, indicating that Auditor Competence can explain 40.8 per cent of the variation in audit quality, Skepticism, Self-esteem, Role Conflict, and Religiosity, with the remaining 59.2 per cent explained by other factors not included in this study.

Anova Test results

According to the regression analysis presented in Table 4.1.3, the F count using the ANOVA or F test is 18.066 (F table: 2.29) with a 0.000 significance level. Because the calculated F exceeds the F table and the probability is less than 0.05, indicating that Ha is accepted, it can be concluded that Auditor Competence, Skepticism, Self-esteem, Role Conflict, and Religiosity all affect Audit Quality.

T-test results

Based on Table 4.1.4, the equation for the multiple linear regression model in this study is as follows:
\[ Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4Y_4 + b_5X_5 + e \]

An explanation of the independent effects on the dependent variable partially based on Table 4.1.4 is described as follows:

1. The Auditor Competence variable has a significance level of 0.005 where the value is 0.005 < 0.05 and thus it can be concluded that the Auditor Competence variable has a significant effect on Audit Quality with a beta coefficient of 0.243, which means that every unit increase in the Auditor Competence variable increases Audit Quality by 0.243.

   \textbf{H1: Auditor competence has a significant positive effect on audit quality.}

2. The Skepticism variable has a significance level of 0.048, where the value is 0.048 < 0.05, and thus it can be concluded that the Skepticism variable has a significant effect on Audit Quality with a beta coefficient of 0.168, which means that every unit increase in the Skepticism variable increases Audit Quality by 0.168.

   \textbf{H2: Skepticism has a significant positive effect on audit quality.}

3. The Self-esteem variable has a significance level of 0.340, where the value is 0.340 > 0.05, and thus it can be concluded that the Self-esteem variable has no significant effect on Audit Quality, with a beta coefficient of 0.075, indicating that there is no increase in the Self-esteem variable.

   \textbf{H3: Self-esteem has no significant effect on audit quality.}

4. The Role Conflict variable has a significance level of 0.020, where the value is 0.020 < 0.05, and thus it can be concluded that the Role Conflict variable has a significant effect on Audit Quality with a beta coefficient of 0.213, which means that every unit increase in the Role Conflict variable increases Audit Quality by 0.213.

   \textbf{H4: Role conflict has a significant positive effect on audit quality.}

5. The Religiosity variable has a significance level of 0.001 where the value is 0.001 < 0.05 and thus it can be concluded that the Religiosity variable has a significant effect on Audit Quality with a beta coefficient of 0.253, which means that every unit increase in the Religiosity variable increases Audit Quality by 0.253.

   \textbf{H5: Religiosity has a significant positive effect on audit quality.}

\textbf{DISCUSSION}

\textbf{The effect of Auditor Competence on Audit Quality}

The results of the hypothesis test above demonstrate that Auditor Competence has a positive effect on Audit Quality. The findings of this study corroborate Arif et al., (2021) research, which demonstrated that professional skepticism can mitigate the effect of auditor competence on audit quality. According to Fahdi (2018) research, competence has a positive and significant impact on audit quality. Thus, the greater an auditor's competence, the higher or better the quality of the audit they perform.

\textbf{The effect of Skepticism on Audit Quality}
The study's findings empirically demonstrate that skepticism affects audit quality. The more cautious an auditor is, the higher the audit quality. The findings of this study corroborate previous research Cudtia (2015) indicating that Skepticism has a positive and statistically significant effect on Audit Quality.

The effect of Self-esteem on Audit Quality

The above hypothesis test results empirically demonstrate that self-esteem does not affect audit quality. The findings of this study contradict Budiman (2013) findings that self-esteem influences audit quality. Auditors with high self-esteem expand their desire to strive to achieve goals and are resilient in the face of obstacles, whereas auditors with low self-esteem are concerned with pleasing others and avoiding risks.

The effect of Role Conflict on Audit Quality

The results demonstrate empirically that Role Conflict has an effect on Audit Quality. The findings of this study are consistent with the findings of Rizzo (1970), who discovered that role conflict is caused by the presence of two competing demands.

The effect of Religiosity on Audit Quality

The study's findings demonstrate empirically that religiosity impacts audit quality. The results of this study are consistent with the findings of Religiosity, a new variable in this type of study that significantly impacts Audit Quality. Religious people are more likely to believe that a higher power (God) is watching over them, which is associated with increased self-monitoring and self-control.

CONCLUSION

The following conclusions can be drawn from the research data that has been processed and analyzed: The results of the multiple linear regression tests show that auditor competence, skepticism, role complications, and religiosity all have a significant impact on audit quality reliability. The results of the self-esteem variable are significant, indicating that the self-esteem variable has no significant effect on audit quality. Based on the findings of this study, we can conclude that auditor competence plays a critical role in improving audit quality, so regulators should be advised to improve auditor competence by providing training and education in increasing audit knowledge. Enhance audit quality Role conflicts do not always negatively impact, but there must be adequate system improvement in regulating each auditor's functions and responsibilities. Religiosity must be instilled and continually improved because the level of religiosity affects the auditor's honesty, independence, and responsibility to provide quality information.

The findings of this study contribute to increased confidence in audit quality improvement by demonstrating that a strong religious spirit develops professional potential that is clean and free of corruption, collusion, and nepotism, capable of providing the highest level of service to the public, dedicated and upholds basic values and a code of ethics.

Future research should be aware that, despite best efforts, there will always be limitations in generalizing the findings to all auditors in Indonesia due to the small sample size.
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