

The Influences of Competence, Independence, Due Professional Care, and Time Budget toward Audit Quality: Psychological Condition As The Moderating Variables

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Abstract: This research proposed to measure the influences of competence, independence, due professional care, and time budget toward audit quality, using Physical Condition As The Moderating Variables. It is quantitative research, by use spreading questionnaire to the auditor working at Surabaya Public Accounting Firm. From the questionnaire using purpose sampling method, revealed 15 respondents who working as an auditor. Including as partner, manager, supervisor, auditor (senior-junior). Data analysis was done by validity and reliability test, classic test assumption, and hypothesis testing with multiple regression analysis to test the moderating variable. The results show that competence, independence, due professional care, and time budget have a positive effect on audit quality. This study shows that psychiatric conditions moderate positively influence competence, independence and time budget on audit quality, but do not moderate in due professional care to audit quality because an auditor who already has work experience is not affected by personal behavior in the form of emotions or problems Experienced. In a depressed time and unbalanced condition between the physical and psychological of an auditor, it makes the auditor will think carefully and thoroughly in the audit, so that the audit will produce a quality.

Keywords: Independence, Due Professional Care, Time Budget, Physical Condition.

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I. Introduction

The auditor's profession has been in the spotlight for the past few years. Enron's case in America involving the public accounting firm *Arthur Andersen* found manipulated financial statements. The company has a loss, but in the financial statements, there is a profit of 600 million US Dollars. Based on the results of the examination, it turns out there are some officials, such as managers and accounting staff Enron, is a former auditor at the Office of Andersen's Public Accountants. Finally, Andersen was found guilty of obstructing the court process (Hutabarat, 2012).

In Indonesia there are cases, such as the findings of investigative auditors from Capital Market Supervisory Agency (Bapepam) toward PT Great River International, Tbk, which indicated made inflation on sales accounts, receivables, and assets up to hundreds of billions rupiah which causing the company to end up cash flows and failing to repay debt. Based on the investigation, Bapepam stated that the public accountant who checks the financial statements of PT Great River Internasional, Tbk make a guilty.

Furthermore, the same cases bearing down upon PT Kimia Farma and PT Bank Lippo. PT Kimia Farma reported made a profit of Rp 132 billion. Though the company should only earn a profit of Rp 99 billion. Meanwhile, PT Bank Lippo reported profit to the public of Rp 98 billion. However, the next few months in the financial statements submitted to the Jakarta Stock Exchange mentioned that the company lost up to Rp 1.3 trillion. Based on the cases as mentioned above, If the audit report results in problems such as Enron's problems, PT Great River International, Tbk, PT Kimia Farma and PT Bank Lippo, certainly it brings the raising doubts about audit quality reported by the auditor. Thus, it is important to conduct research that explores the variables affecting audit quality (Halim et al., 2014).

This research is a development of Saputra (2015) research on The Impact of Auditor's Independence on Audit Quality: A Theoretical Approach. The results concluded that audit quality is influenced by auditor independence. independent Auditors would bring the audits quality more increase. The difference with this research lies in the independent variables, and also adds competence variables, due professional care and time budget. In addition, in this study added psychiatric variables as a moderating variable.

Audit quality generated by the auditor may be influenced by several factors, including auditor Competence, Auditor Independence, and Due Professional Care (Arisanti et al., 2013). Audit quality is also influenced by Time Budget (Halim et al., 2014). Time budget can cause the pressure of individual psychiatric conditions, therefore researchers are interested in adding psychiatric variables as a moderating variable. Psychiatric conditions essentially refer to psychiatric conditions that may affect individuals, including their performance (Kartono and Andari, 1989).

This research chose independence as one of the independent variables that affect the quality of audit, because; *first*, in previous studies, there are inconsistencies in the results of research conducted. Research Agusti and Pertiwi (2013) shows that independence has an effect on audit quality. *Second*, because independence is a mental attitude free from influence, not controlled by others, not dependent on others (Mulyadi, 2002). With that mental attitude, meaning in considering facts, it is necessary to have an auditor's honesty and objective consideration to be impartial in formulating and expressing opinions. This research is in line with research by Dewi and Budiarta (2015), Samsi (2013), Saripudin et al. (2012), Kharismatuti and Hadiprajitno (2012) as well as research by Singgih and Bawono (2010). In contrast to research by Kovinna and Betri (2014) which shows that independence has no effect on audit quality.

Due Professional Care or careful professional proficiency, is an important self-requirement to be implemented in audit field. Research done by Singgih and Bawono (2010) provide empirical evidence that due professional care is a factor that affects the quality of the audit. This research is also supported by research by Ratha and Ramantha (2015). There are also different studies with the study, conducted by Badjuri (2011) which shows empirical evidence that due care has no effect on audit quality.

Selection of Time Budget variable, revealed by Halim et al. (2014) in his research, found that the audit time budget affects the auditor's competence on audit quality. This research is in line with Prabowo and Samsudin (2010) indicating that time budget pressure has no significant effect on independence. Suprianto (2009) in his study showed empirical evidence that time budget pressure had a positive effect on the dysfunctional behavior of auditors. In contrast to the Hutabarat (2012) study that resulted in time budget pressure having a significant positive effect on audit quality, meaning that the higher the time budget pressure, it will affect the decrease of audit quality. The planned budget time of the auditor is shorter and harder to achieve, it will bring a great degree of pressure to the auditor so that the auditor will perform any behavior he deems to be able to complete his tasks on time.

The psychological condition is a condition related to psychiatric affected on individual behavior. Any behavior expression of individual movements is a stimulus and a reflection of the psychological condition (Kartono and Andari, 1989). Moreover, Psychiatric conditions can be classified into two forms: a positive psychiatric condition and a negative psychiatric condition. Panjaitan and Jatmiko's research (2014) showed that stressful psychiatric condition had a negative and significant effect on auditor's performance, which means that the pressure of psychiatric condition increased, resulting in decreased performance of the auditor. By contrast, Chen et al. (2006) state that the auditor's psychiatric condition at some level actually shows better performance. The reason why psychiatric conditions are used as moderating variables in this study is to create a new concept of research on the factors that affect audit quality. The second reason why making psychiatric conditions a moderating variable because a negative psychiatric condition can cause an individual emotional stability disorder, resulting in uncontrolled individual behavior (Lawrence and Robinson, 2007). A depressed mental condition that appears called stress (Goliszek, 2005).

This study proposed to test and reveal empirical evidence about: (1) The influence of auditor competence on audit quality; (2) The influence of auditor independence on audit quality; (3) Influence of due professional care to audit quality; (4) The influence of time budget on audit quality; (5) The ability of the psychiatric condition to moderate the influence of the auditor's competence on audit quality; (6) The ability of psychiatric conditions in moderating the influence of auditor independence on audit quality; (7) The ability of psychiatric conditions in moderating the influence of due professional care on audit quality; And (8) The ability of the psychiatric condition to moderate the influence of time budget on audit quality.

II. Theoretical framework

Agency Theory

Jensen and Meckling (1976) define agency relations as contract term, in which one or more owners use agents to hold some services for their benefit by delegating some authority to make decisions on the part of the agent. Agency theory explains the conflict between management as an agent and owner as the principal. The principal wants to know all the information including management activities, related to investment or the funds in the company. This is done by requesting an accountability report on the agent (management). To minimize fraud committed by management as well as make financial reports made by management more reliable, testing is required. This test is conducted by an independent party, namely independent auditor.

Expectancy theory

The expectancy theory states that motivation depends on two things, there are how strong the ambition and how likely we get it (Griffin, 2002). The expectancy theory is based on four basic assumptions: *first*, behavior determined by a combination of factors within the individual and the environment; *second*, Individuals make decisions about their own behavior within the organization; *third*, Different individuals have different types of needs, wants, and goals; and *four*, individuals make behavioral choices from many behavioral alternatives, based on their perception of the extent to which a particular behavior produces the expected outcomes. Based on this theory, the auditor's motivation is to complete the audit task exactly in accordance with the time already set.

III. Hypotheses Development

Effect of Auditor's Competence on Audit Quality

Alim et al. (2007) in his research showed that competence has a positive effect on audit quality. This research is supported by Tjun et al. (2012), Kharismatuti and Hadiprajitno (2012), and Ningsih and Yaniartha (2013). Supportive research is also conducted by Arisanti et al. (2013), Kurnia et al. (2014), Halim et al. (2014), and Triarini and Latrini (2016). Thus the hypothesis of this study are:

H1 = Auditor competence has a positive effect on Audit Quality.

Effect of Auditor Independence on Audit Quality

Alim et al. (2007) in his research showed that independence has a significant effect on audit quality. Similarly, Badjuri research (2011), Singgih and Bawono (2010), Kharismatuti and Hadiprajitno (2012), Saripudin et al. (2012), Ningsih and Yaniartha (2013), Agusti and Pertiwi (2013), Samsi (2013), Halim (2014), Kurnia et al. (2014), Prasetyo and Utama (2015), Dewi and Budiarta (2015), and Made and Aryanto (2016). Based on the above research, the hypothesis of this research are:

H2 = Auditor Independence has a positive effect on Audit Quality.

Effect of Due Professional Care on Audit Quality

Due Professional Care is another requirement that an auditor must have in doing his job. Research Singgih and Bawono (2010) provide empirical evidence that due professional care is the most influential factor on audit quality. Due professional care involves two aspects, namely professional skepticism, and adequate confidence. Whereas, professional auditor skepticism is an attitude in performing audit assignments. Hence, professional skepticism needs to be owned by the auditor primarily when obtaining and evaluating audit evidence (Arens et al., 2001).

Louwers et al. (In Singgih and Bawono, 2004) concluded that the failure of the audit in the fraud case transaction was due to a lack of skepticism and due professional care auditors rather than deficiencies in auditing standards. Singgih and Bawono (2010) in his research showed that partially due professional care had a significant effect. This research is supported by Arisanti et al. (2013), as well as Ratha and Ramantha (2015). Therefore, this research hypothesis is:

H3 = Due Professional Care positively influence to Audit Quality.

The influence of Time Budget on Audit Quality

During the audit process, the auditor should have adequate planning on the work stages to be undertaken during the field work. In this plan, a time budget prepared by the Public Accounting Firm (KAP) with the client's consent. time budget proposed to assist the auditor in performing audit steps for each audit program. Time budget will be the basis of the argument about, why the audit cost should be reduced due to the short duration of the audit ?. If there is time budget pressure, it will have a less effective impact on audit implementation. In practice, time budget is also useful in measuring the efficiency level of auditors in performing their audit (Primary and Merkusiwati, 2015). This research was supported by Pratama and Merkusiwati (2015), Khadilah et al. (2015) and Ratha and Ramantha (2015). Thus the hypothesis of this study are:

H4 = Time Budget has a positive effect on Audit Quality.

Conditions of Psychology Moderate the Influence of Auditor Competence on Audit Quality

The Research conducted by Abdullah et al. (2012) indicates that psychiatric conditions affect the performance of the Aceh Government auditor. Moreover, according to Robinson (in Abdullah et al., 2012), auditor performance can be measured by several indicator components, one of them is competence. Therefore, this research hypothesis is:

H5 = Psychological Condition moderates positive influence of Competence to Audit Quality.

Psychological Conditions Moderate the Effect of Auditor Independence on Audit Quality

The research done by Abdullah et al. (2012) indicates that psychiatric conditions affected the performance of the Aceh Government auditor. Auditor performance is a manifestation of work done in achieving better performance results or more prominent toward the achievement of organizational goals. Based on the description, then formulated the following hypothesis:

H6 = Psychological Condition moderates positive influence of Independence on audit quality

Psychiatric Conditions Moderate the Effect of Due Professional Care on Audit Quality

The high-quality audit demands to cause the auditor feeling unable to hold the demands of the job resulting in a depressed psychiatric condition (Ugoji and Isele, in Rustiarini, 2014). Kartono and Andari (1989) mentions, that the psychiatric condition is actually a condition related to psychiatric that could affect individual behavior. The study of Abdullah et al. (2012) indicates that psychiatric conditions, affecting the performance of Aceh Government auditor. Thus the hypotheses that can be formulated are:

H7 = Psychological Condition moderates the positive effect of Due Professional Care on Audit Quality.

Psychological Condition Moderating Time Budget Influence on Audit Quality

Psychiatric conditions are psychiatric conditions, which can affect individual behavior (Kartono and Andari, 1989). A depressed mental condition that appears called stress (Goliszek, 2005). Stress could occur when individuals are physically and emotionally unable to handle workplace demands that transcend their ability to perform the job and are unable to adapt to the situation and environment (Ugoji and Isele, 2009).

Research conducted by Abdullah et al. (2012) indicates that psychiatric conditions, affecting the performance of Aceh Government auditor. The findings of this study, in line with the findings of Nababan (2014) which shows that psychiatric conditions significantly affect the level of auditor performance. Suprianto (in Ningsih and Yaniartha, 2013) states how important it plan a good audit time. Good time allocation would lead better performances and better results, and vice versa. Thus formulated research hypothesis is:

H8 = Psychological Condition moderately moderates the influence of Time Budget on Audit Quality.

Research Method

The Types of Research and Population Overview used in this research is quantitative research with the research approach used is causality research, it is proposed to explain the phenomenon in the form of influence between variables (Mustafa et al., In Samsi, 2012) that is explaining the influence of competence, independence, due professional care and time Budget to audit quality, with psychological condition as moderating variable.

The population used in this research are the auditors who work at several public accounting firms in Surabaya, in all levels from partners, managers, senior or junior. The objectives of this research are to provide competence, independence, due professional care, time budget, psychological condition and audit quality.

IV. Sampling Technique

The sampling technique used in this research is purposive sampling method. The respondent is the auditors who work at the KAP in Surabaya City, with criteria that are used based on a judgment that is the auditor who has working experience at least one year on April 30, 2016. Selected to have one-year working experience because it already has the time and experience To adapt and assess the condition of its working environment (Samsi, 2012).

V. Data Collection Technique

This research used primary data. The research subjects chosen are auditors at the KAP where the auditor worked consisting of five positions (Guy et al. In Marfuah, 2011), ie junior auditor, senior auditor, supervisor, manager, and partner.

Dependent Variables

Quality of audit (KUA) is the quality of auditor work which is indicated by based-reliable test report result on predefined standard (Sukriah, in Samsi, 2012)

Independent Variables

1. Competence (KOA) in auditing is the knowledge, expertise, and experience that the auditor needs to be able in conducting audits objectively, meticulously, and thoroughly. Auditor competence is measured using 8 statement items that describe the knowledge, experience, and quality improvement of the auditor (Efendy, 2010).
2. Independence (INA) is the freedom of the auditors' position both in attitude and appearance related to other parties toward their audit tasks performs (Sukriah (in Samsi, 2012)). This variable is measured by

indicators: (1) independence of programming; (2) independence of work implementation; And (3) reporting independence, Samsi (2012).

3. Due Professional Care (DPC) has a meaningful as the attitude carefully and thoroughly. This attitude requires the auditor to exercise professional skepticism and adequate confidence (IAPI, 2011). Professional skepticism is the auditor's perception of critical attitudes in the collection of persuasive audit evidence and objective assessment evidence by the auditor.
4. Time Budget (TIB) according to DeZoort (in Halim et al 2014) is the allocation time created due to limited resources in conducting audits. An audit conducted by an auditor has limit time which is sometimes it considered by the auditor to be inadequate, less realistic, and need to be reconsidered given the number and degree of difficulty of work to be done (Tjun et al., 2012).

Moderating Variables

Moderating variables in this research is the Psychological Condition (KOK), which is defined as a condition related to psychiatric that could affect individual behavior. Any behavior and expression of individual movements is a stimulus and a reflection of his psychological condition (Kartono and Andari, 1989). According to Rivai (in Wibowo, 2014), the stressing psychiatric condition is a tension condition that creates a physical and psychological imbalance, affecting the emotions, thought processes, and conditions of an employee.

VI. Data Analysis Technique

Data Quality Test - Validity Test

Validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions are able to reveal something will be measured by the questionnaire. Test validity using Pearson Correlation value. If the correlation coefficient (R) is positive and greater than R table, it is stated that the statement items are valid.

Data Quality Test - Reliability Test

Reliability test is used to measure the variable or construct an indicator of a questionnaire. A questionnaire is called reliable or reliable if has the consistent or stable answer over time. Reliability test using *Cronbach Alpha* value. If the value is greater than 0.60, then the instrument can be said reliable and applicable otherwise (Ghozali, 2009).

Classic assumption test - Normality test

Normality test performed to test whether the residue of the regression equation is normally distributed or not (Ghozali, 2009). While the method using *Normal Probability Plot*. Normality testing was performed using SPSS version 20.0 with a rule that if the data spread around the diagonal line and follow diagonal line direction, then regression model fulfill normality assumption.

Classic assumption test - Multicollinearity Test

The purpose of multicollinearity test is to evaluate whether in the regression model found the existence of correlation among independent or independent variables (Ghozali, 2009). Good regression model should be no correlation between independent variables. The *cut off* value commonly used to indicate that all independent variables have no multicollinearity problem is tolerance value > 0.10 or VIF value <10.

Classic assumption test - Heteroscedasticity Test

Ghozali (2009) states that heteroscedasticity test is done to determine whether the variant inequality was fund or not. This test uses *scatterplot graph*. If the results show no clear pattern, with spreading spots both above and below the number 0 on the Y axis, then there are no symptoms of heteroscedasticity.

Classic assumption test-Hypothesis test

This test used multiple linear regression analysis techniques, by using SPSS (Statistical Package for the Social Sciences) 20.0. This analysis technique is used to know the dependence of a dependent-variable with one or more independent variables. The equations for testing this hypothesis are:

1. Simple Linear Regression

Simple Linear Regression provides to evaluate the influence of competence, independence, due professional care, and time budget on audit quality (hypothesis H1, H2, H3, and H4).

The statistical equations used to test hypotheses H1, H2, H3, and H4 by Hartmann and Moers (1999) are as follows:

$$KUA = a + b1KOA \dots\dots\dots (1)$$

$$KUA = a + b1INA \dots\dots\dots (2)$$

$$KUA = a + b1DPC \dots\dots\dots (3)$$

$$KUA = a + b1TIB \dots\dots\dots (4)$$

2. Moderated Regression Analysis (MRA)

Moderated Regression Analysis (MRA) is an Interaction test to evaluate the moderating variable in the form of the psychological condition. MRA is a specialized application of multiple linear regression analysis, which in its regression equation contains an element of interaction (multiplication of two or more independent variables). Here is the regression equation to determine the type of variable Moderator according to Hartmann and Moers (1999):
The regression equation used to test hypothesis 5 are:

$$KUA = a + b1KOA + b2KOK \dots\dots\dots (5)$$

$$KUA = a + b1KOA + b2KOK + b3KOAKOK \dots\dots\dots (6)$$

The regression equation used to test hypothesis 6 are:

$$KUA = a + b1INA + b2KOK \dots\dots\dots (7)$$

$$KUA = a + b1INA + b2KOK + b3INAKOK \dots\dots\dots (8)$$

The regression equation used to test hypothesis 7 are:

$$KUA = a + b1DPC + b2KOK \dots\dots\dots (9)$$

$$KUA = a + b1DPC + b2KOK + b3DPCCKOK \dots\dots\dots (10)$$

The regression equation used to test hypothesis 8 are:

$$KUA = a + b1TIB + b2KOK \dots\dots\dots (11)$$

$$KUA = a + b1TIB + b2KOK + b3TIBKOK \dots\dots\dots (12)$$

In Which

A = Constanta

b1, b2, b3 = *Koefisien Regresi*

KUA = Audit Quality Variable

KOA = Auditor Competence Variable

INA = auditor independence Variable

DPC = *Due Professional Care* Variable

TIB = *Time Budget* Variable

KOK = Psychological Condition Variable

The MRA criteria used as a basic term determining whether the psychological variables (KOK) are really moderating variables are as follows:

1. If equations of (5) and (6), (7) and (8), (9) and (10), as well as (11) and (12) do not differ significantly, or $b2 \neq 0$; $b3 = 0$, then the KOK is not a moderating variable but an independent predictor variable.
2. KOK variable is called *pure moderators* if equations (1) and (5), (2) and (7), (3) and (9), and (4) with (11) are not different, but has differentiation from equations (6), (8), (10), and (12), or $b2 = 0$; $b3 \neq 0$.
3. KOK variable is called *quasi moderators* if equations (1), (5), and (6), equations (2), (7), and (8), equations (3), (9), and (10), and equations (4), (11), and (12) are different, or $b2 \neq 0$ and $b3 \neq 0$, respectively.

VII. Finding and Discussion

Test Data Validity

Based on the calculation result, all *Corrected Item Total Correlation* instruments for each question of each variable, either competence, independence, due professional care, time budget, audit quality, and psychological condition> of value rkrutis (0.176). It means all indicator Variables are valid. Based on the result of the validity test all questions for all research variables are valid, meaning that all question items are accurate in supporting constructs.

Test Data Reliability

Table 1: Research Variable Reliability

Variable	Cronbach Alpha	Critical Value	Explanation
Competence	0,715		
Independence	0,844		
<i>Due Professional Care</i>	0,879	0,6000	Reliable
<i>Time Budget</i>	0,868		
Psychological Condition	0,732		
Audit Quality	0,868		

Source: adapted from primary data

Based on the reliability test results for each variable indicates that all variables have *Cronbach Alpha* value > critical value (0.6000). it's means all question items are considered reliable in performing its function as a measuring instrument.

Classic Assumption Test - Normality Test

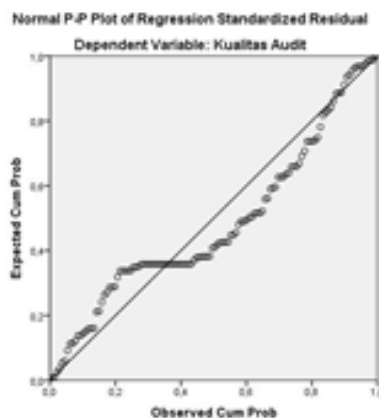


Figure 1

Source: adapted from primary data

figure 1 above shows that all data on each variable is said to meet the assumption of normality because the data spreads around the diagonal line and follows the direction of the diagonal line.

Classic Assumption Test - Multicollinearity Test

Table 2

Independent Variable	Regression Multicollinearity Model		
	Tolerance	VIF	Explanation
Competence	0,560	1,787	Non kolinier
Independence	0,380	2,628	Non kolinier
<i>Due Professional Care</i>	0,452	2,211	Non kolinier
<i>Time Budget</i>	0,551	1,814	Non kolinier
Psychological condition	0,475	2,104	Non kolinier

Source: adapted from primary data

Based on the research results as in Table 2 above, obtained VIF value <10, which means that the regression model does not contain multicollinearity.

Classic Assumption Test - Heteroscedasticity Test

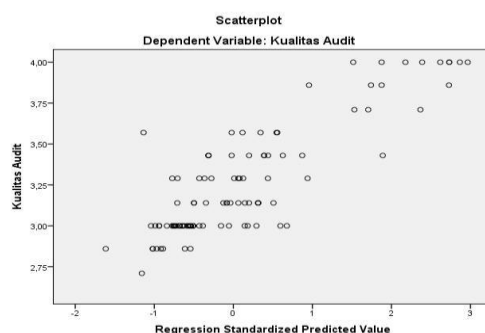


Figure 2

Source: adapted from primary data

Based on the picture above, it is known that the data points are spread in the area between 0-Y do not form a certain pattern, then the regression model formed, identified no heteroscedasticity.

**Classic Assumption Test - Hypothesis and Discussion Test
Simple Linear Regression**

**Table 3
The Test Results of Simple Linear Regression**

Variable	Regression Coefficient	t Sig	R ²	f Sig
Competence toward Audit Quality				
(constant)	1,586			
Competence	0,516	0,000	0,256	0,000
Independence toward Audit Quality				
(constant)	0,899			
Independence	0,728	0,000	0,560	0,000
Due Professional Care toward Audit Quality				
(constant)	0,679			
Due Professional Care	0,789	0,000	0,630	0,000
Time Budget toward Audit Quality				
(constant)	1,745			
Time Budget	0,481	0,000	0,373	0,000
Jumlah Sample		125		

Source: adapted from primary data

Based on regression analysis as shown in Table 3, the equation of regression model is obtained that is:

$$KUA = a + b_1 KOA \dots\dots\dots (1)$$

$$KUA = 1,586 + 0,516 KOA$$

$$KUA = a + b_1 INA \dots\dots\dots (2)$$

$$KUA = 0,899 + 0,728 INA$$

$$KUA = a + b_1 DPC \dots\dots\dots (3)$$

$$KUA = 0,679 + 0,789 DPC$$

$$KUA = a + b_1 TIB \dots\dots\dots (4)$$

$$KUA = 1,745 + 0,481 TIB$$

Moderated Regression Analysis (MRA)

Based on Table 4, the equation of the regression model are:

$$KUA = a + b1KOA + b2KOK \dots\dots\dots (5)$$

$$KUA = 6,970 - 1,591 KOA - 1,381 KOK$$

$$KUA = a + b1KOA + b2KOK + b3KOAKOK \dots\dots\dots (6)$$

$$KUA = 6,970 - 1,591 KOA - 1,381 KOK + 0,563 KOAKOK$$

The regression equation used to test hypothesis 6 are:

$$KUA = a + b1INA + b2KOK \dots\dots\dots (7)$$

$$KUA = 4,542 - 0,633 INA - 0,962 KOK$$

$$KUA = a + b1INA + b2KOK + b3INAKOK \dots\dots\dots (8)$$

$$KUA = 4,542 - 0,633 INA - 0,962 KOK + 0,369 INAKOK$$

The regression equation used to test hypothesis 7 are:

$$KUA = a + b1DPC + b2KOK \dots\dots\dots (9)$$

$$KUA = 1,911 + 0,182 DPC - 0,219 KOK$$

$$KUA = a + b1DPC + b2KOK + b3DPCKOK \dots\dots\dots (10)$$

$$KUA = 1,911 + 0,182 DPC - 0,219 KOK + 0,140 DPCKOK$$

The regression equation used to test hypothesis 8 are:

$$KUA = a + b1TIB + b2KOK \dots\dots\dots (11)$$

$$KUA = 4,560 - 0,785 TIB - 0,639 KOK$$

$$KUA = a + b1TIB + b2KOK + b3TIBKOK \dots\dots\dots (12)$$

$$KUA = 4,560 - 0,785 TIB - 0,639 KOK + 0,317 TIBKOK$$

Table 4
The Test Result of Moderated Regression Analysis

Variable	Regression Coefficient t Sig		R ² f Sig	
Competence interaction* Psychological Condition toward Audit Quality				
(constant)	6,970			
Competence	-1,591	0,000		
Psychological condition	-1,381	0,002	0,507	0,000
Competence * Psychological condition	0,563	0,000		
Independent interaction* Psychological Condition toward Audit Quality				
(constant)	4,542			
Independece	-0,633	0,046		
Psychological condition	-0,962	0,006	0,667	0,000
Independece * Psychological condition	0,369	0,001		
DPC interaction* Psychological Condition toward Audit Quality				
(constant)	1,911			

<i>Due Professional Care</i> (DPC)	0,182	0,568		
Psychological condition	-0,219	0,523	0,718	0,000
DPC * Psychological condition	0,140	0,155		
Time Budget interaction* Psychological Condition toward Audit Quality				
(constant)	4,560			
<i>Time Budget</i>	-0,785	0,009		
Psychological condition	-0,639	0,021	0,528	0,000
<i>Time Budget</i> * Psychological condition	0,317	0,000		
Respondents:		125		

Source: adapted from primary data

Model Feasibility Test

Based on the results of simple regression test and MRA test seen in Table 3 and Table 4, it shows significant f value of $0.000 < 0,05$, meaning that all models are declared eligible to be used.

Partial Test of Hypothesis

Effect of Auditor's Competence on Audit Quality

Based on Table 3, it is known that a significant level of 0.000, it indicates that the effect of competency variable on audit quality is significant. The regression coefficient shows the positive effect of the competence variable on audit quality. The more competent an auditor is, the better the audit quality is generated.

The first hypothesis in this study proved that competence has a positive effect on audit quality. The results of this study are in line with Tjun et al. (2007) which shows the result that competence has a positive effect on audit quality.

Effect of Auditor Independence on Audit Quality

Based on Table 3, it is known that a significant level of 0.000, it indicates that the influence of auditor independence variable on audit quality is significant. The regression coefficient shows the positive influence of the independent variable on audit quality. The more independently an auditor, the better the audit quality. This result is in line with Alim et al. (2007) in his research showed that independence has a significant effect on audit quality.

This study is in line with the second hypothesis which states that independence has a positive effect on audit quality. It can not be denied that the independent attitude is inherent in the auditor's self, so independent as it has become the absolute requirement that must be owned by the auditor (Alim, et al., 2012)

Due Professional Care Effect on Quality Audit

Based on Table 3, it is known that due professional care has a significant positive effect on audit quality. This study is in line with Singgih and Bawono (2010) which provides empirical evidence that due professional care is the most influential factor on audit quality. Due professional care deals with two aspects, namely professional skepticism and adequate confidence.

The results of this study support the third hypothesis that due professional care has a positive effect on audit quality. This study was also supported by Arisanti et al. (2013), and Ratha and Ramantha (2015), indicating that due care positively affects audit quality. Auditors who are unable to use and apply due professional care when conducting audits, especially in auditing audit evidence, the opinions generated by the auditor become less qualified (Mansur, 2007).

Time Budget Effect on Quality Audit

Based on Table 3, it is known that time budget has a significant positive effect on audit quality. This means there is a unidirectional relationship between time budget with audit quality. The better the use of time budget the better the quality of the audit produced.

The results of this study support the fourth hypothesis that time budget has a positive effect on the quality of examination results. This means that time budget is useful in measuring the efficiency level of an auditor in performing its audit work. The findings of this study, reinforced by the opinion put forward by DeZoort (in Halim et al., 2014) time budget is the time budget created due to limited resources in conducting audits.

Psychological Condition Moderates the Effect of Auditor's Competence on Audit Quality

Based on Table 4, it is known that psychological conditions moderate the influence of auditor competence on audit quality. Regression coefficient shows a positive value of 0.563 means that the psychological condition moderate the positive influence of auditor competence on audit quality. An auditor in any psychological condition still shows good auditor competence, evidenced by good audit quality, in other words, psychological condition moderate positive influence of competence to audit quality.

Psychological Conditions Moderate the Effect of Auditor Independence on Quality Audit

Based on Table 4, it is known that psychological conditions moderate the influence of auditor independence on audit quality. The regression coefficient shows a positive value of 0.369 meaning that the psychological condition moderates the positive influence of auditor independence on audit quality.

Psychological Conditions Moderate the Effect of Due Professional Care on Quality Audit

Based on Table 4, it is known that psychological conditions are not able to moderate the influence of due professional care auditors on audit quality. The Regression coefficient shows a positive value of 0.140. This means that the psychological condition of any auditor, it makes auditors will think carefully so that the resulting audit will be more qualified.

The results of this study do not support the seventh hypothesis that psychiatric conditions moderate positively the influence of due professional care on audit quality. This means that the hypothesis proposed that psychological conditions moderate the positive influence of professional care due to audit quality are not proven.

Psychological Conditions Moderate the Influence of Time Budget on Quality Audit

Based on Table 4, it is known that psychiatric conditions are able to moderate the influence of time budget auditors on audit quality. Regression coefficient shows a positive value of 0.317 means that the psychological condition moderate the positive influence of time budget on audit quality.

The results of this study are in line with the eighth hypothesis which states that the psychological condition moderate the positive influence of time budget on audit quality.

Coefficient of Determination (R²)

Based on Table 4, the value of the coefficient of determination (R²) for the psychological condition model as a moderator of competence influence on audit quality is 0,507 or 50,7%. This means variability of audit quality variables that can be explained by the variability of competence with psychiatric condition variable as moderator of 50,7%. For psychiatric conditions as a moderator of the influence of independence on audit quality of 0.667 or 66.7%. This means that variability of audit quality variables can be explained by the variability of independence with psychiatric condition variable as moderator of 66.7%. Furthermore, the psychiatric condition as moderator of the effect of due professional care to audit quality is 0,718 or 71,8%. This means that variability of audit quality variables that can be explained by the variability of due professional care with the psychological condition variable as moderation of 71.8%, While the psychological condition as a moderator of time budget influence on audit quality of 0.528 or 52.8%. This means variability of audit quality variables that can be explained by time budget variability with psychological condition variable as moderator of 52.8%.

Coefficient of Total Determination

The coefficient of total determination is used to determine the total data diversity that can be explained by the model. To calculate the coefficient of total determination, by the formula:

$$R^2_m = 1 - (1 - R^2_1) (1 - R^2_2) \dots (1 - R^2_p)$$

With these formulas, the coefficient of total determination can be known.

$$R^2_m = 1 - (1 - 0,507) (1 - 0,667) (1 - 0,718) (1 - 0,528) \\ = 1 - 0.022 = 0.978$$

the value of the coefficient of determination total equal to 0,978. This means that the diversity of data that can be explained by the MRA model is 97.8%. This shows that variability of audit quality variables which can be explained by variability of competence variable, independence, due professional care, time budget, and psychological condition as moderation variable is 97,8%, while the rest equal to 2,2% explained by another variable Not yet included in the model.

Judging from the criteria of MRA used as a basis to ascertain whether the psychiatric variables (KOK) is a moderating variable, the results obtained that the psychological condition (KOK) is not a moderating variable but independent predictor variables.

VIII. Conclusion

From the results of data analysis and discussion can be concluded as follows: (1) Competence auditor positively affect the Quality Audit. This means the first hypothesis is accepted; (2) Auditor independence has a positive effect on Audit Quality. This means the second hypothesis is accepted; (3) Due Professional Care positively influence to Audit Quality. This means the third hypothesis is accepted; (4) Time Budget has a positive effect on Audit Quality. This means the fourth hypothesis is accepted; (5) The Psychological Condition moderates the influence of Auditor Competence on Audit Quality positively. This means the fifth hypothesis stating that the psychiatric condition moderates the auditor's positive competence to audit quality, is accepted; (6) The Psychological Condition moderates the auditor's independent influence on Audit Quality positively. This suggests that the sixth hypothesis stating that psychiatric conditions moderate positive auditor independence on audit quality is accepted; (7) The Psychological Condition does not moderate the influence of Due Professional Care on Audit Quality. This means the seventh hypothesis stating that psychiatric conditions moderate positive due professional care to audit quality, rejected. This can happen because an auditor who already has work experience, not affected by personal behavior in the form of emotions and problems experienced. In distress, unbalanced conditions between the physical and psychic of an auditor, it makes the auditor will think carefully and thoroughly in the audit, so that the resulting audit will be qualified; (8) Psychological Condition moderate positive influence of Time Budget on Audit Quality. This shows the eighth hypothesis that psychiatric conditions moderate the positive time budget on audit quality is accepted.

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