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THE ROLE OF GENDER IN MODERATING THE EFFECT OF COMPETENCE, INDEPENDENCE, AND ETHICS TOWARD AUDIT QUALITY: A CASE STUDY ON FINANCE AND DEVELOPMENT SUPERVISION BODY OF EAST JAVA REPRESENTATIVE

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ABSTRACT

This research aimed to obtain empirical evidences of competence, independence, ethic effects toward audit quality and testing the role of gender in moderating competence, independence, ethic effects on Finance and Development Supervision Body (BPKP) auditor of East Java Representative. Research population comprised of 163 East Java Representative BPKP auditors. Samples in this research were 163 East Java Representative BPKP auditors. The result of this research showed that competence do not affecting toward audit quality, independence do not affecting toward audit quality, ethics had positive effect toward audit quality, gender do not moderating the effect of competence, independency, and ethics toward audit quality.

KEY WORDS

Competence, independence, ethics, gender, audit quality.

Currently, good governance is new developed paradigm in Indonesia. Government faces challenges from society concerning public trust toward non-optimal governance and public service systems. Good governance implementation should be easier to perceive when public service sector keep making improvement and development. Society demand government to apply clean, fair, transparent, and accountable governance and making improvement by applying clean governance and good governance.

Mardiasmo (2002) stated that there are two kinds of government auditor namely internal auditor and external auditor. Internal auditor is inspection unit that the part of constitutes in organization which being supervised. Internal auditor comprises of Department Inspectorate General, Intern Supervisory Unit (SPI) within State Agency and State-Owned Enterprises (BUMN) / Regional-Owned Enterprises (BUMD), Provincial Regional Inspectorate (Itwilprop), Regency / Municipal Regional Inspectorate (Itwilkab / Itwilkot), Finance and Development Supervision Body (BPKP). External auditor is unit of inspection outside organization which being examined, in this term The Audit Board in the Republic of Indonesia (BPK RI) which is independent external audit institution.

BPKP is government internal supervision apparatus which directly responsible toward President that conduct intern supervision toward state financial accountability that comprised of cross-sector activity, State general treasury and assignment from President (Government Regulation Number 60 year 2008). BPKP in conducting that activity divided into four groups namely audit; consultation; assistance and evaluation: eradicating corruption, nepotism; education and training of supervision.

Several cases involving BPKP auditor among of them were BPKP auditor case that abusing of authority, task, and position by receiving bribery, that issue caused the result of review accuracy were doubted.

De Angelo (1981) stated that audit quality was defined as auditor ability in detecting mistakes in financial statement and reports them toward financial statement user. Auditor ability in detecting material mistakes related with auditor competence meanwhile auditor ability to report mistakes found related with auditor independence.

The quality of auditor's job result also highly affected by auditor individual characteristics. Gender could be interpreted as differentiator role a male and female didn't

only viewed from biological or sexual difference but also including socio-cultural values. Gender is the one of non technical factors influencing audit quality.

Government Intern Audit Standard (2014), defined competence as ability and characteristic auditor should have in form of necessary knowledge, skill, and behavior attitude in audit task implementation. Male auditor tend to have passion to increase their competence through sustainable training and education, due to male tend to be ambitious, aggressive, active, and brave in facing challenges and eager to take risk in job. Meanwhile woman perceived to be more passive, softer, and avoid conflict at work (Eaghly, 1987).

Indonesian Government Internal Audit Standard (2014), described independence as auditor independence in condition threatening intern audit activity ability or intern audit process implementation, that auditor could perform their intern audit responsibility objectively. Gill Palmer et al. (1987) stated that male tend to be more oriented in job, objective, independent, aggressive, and generally have more ability compared to woman in managerial responsibility. Female tend to be perceived as passive, soft, and oriented in consideration and to be more sensitive.

Government Internal Auditor expected to be able to defend ethics profession which stipulated by Indonesian Government Internal Auditor Association (AAPI) for doing well enough government internal auditor profession that support institution or organization being supervised to realize good governance. James (1989) stated that female auditor tends to comply with stipulated ethics and regulation and more consider before making decision.

Researcher selected East Java Representative BPKP as object in this research was outlined in Detikcom (2018) that East Java Province is a province with the most corruption cases during 2018. East Java Representative BPKP auditor suspected to falsify BPKP audit result related to three commissioners of East Java Election Supervision Board (Bawaslu). They expected BPKP auditor to act in professional and independent, and didn't easily intervened by investigator or others. (Detikcom, 2016).

This research has primary motivation to re-testing whether auditor gender, independence, competence, ethic could affect auditor in performing audit process that affecting audit quality released. Several researches showed that gender affect toward audit quality but several research said that gender not affected toward audit quality.

Research about gender issue within gender and finance has been frequently conducted. But some research only limited on assessing various female and male accounting dimension that already jobbed in institution. Examined dimension previously amongst them are performances, perceptions, ethics, commitments, professionals, turnover, salary, job satisfaction discrimination (Narsa, 2006).

LITERATURE REVIEW

Theory of Planned Behavior. Theory of planned behavior comprised of three matters, belief on result and evaluation possibility of such behavior (behavioral beliefs), belief on expected norm and motivation to fulfill such expectation (normative beliefs), and belief of factors that could supporting or obstructing behavior and awareness of such factor strengths (control beliefs). Behavior belief, seems on auditor behavior that describe complete belief on conducted behavior that auditor could didn't be affected with anything or anyone. Normative belief, could be applied in audit examination wholeheartedly and disclose any audit findings found with competence that auditor possess. Control belief, could applied on auditor ethic which demonstrated by how strong auditor could retain their ethic principal in collecting audit evidences to obtain quality audit result.

Contingency Theory. Contingency theory described that control system between one organization with another organization shouldn't always similar, or even certainly different, as its design reference and implementation that depend on organization concept, strategy and goal to be able to generate affective management controlling system (Istanti, 2013). Katzell (1962) describes five kinds of situational parameters that comprised of the respective organization size, organizational member interaction and interdependence level, organizational members personality, disparity level between organizational goal and such

organizational member goal. Researcher used gender variable in this research as moderation variable to describe whether gender could strengthen or even weaken auditor competence, interdependence, ethic toward audit quality of East Java Representative BPKP.

Audit Quality. De Angelo (1981) described audit quality as auditor ability in detecting mistakes in financial statement and report them to financial statement user. Audit quality measurement in this research adopted research instrument carried out by Carcello et al. (1992). Carcello et al. (1992) conducted research concerning audit quality attributes and mentioned four factors affecting audit quality, specifically audit office experience with client, understanding client industry, responsive toward client needs and compliance on audit standard.

Internal Audit. Institute of Internal Auditor (IIA) stated that internal audit is independent activity, objective belief, and consultation designed to add value and increase organizational operational. This internal audit supports organization to obtain its objective by conducting systematic and discipline approach to evaluate and increase risk management, control and governance process effectiveness.

Competence. Government Internal Audit Standard (2014), defined competence as ability and characteristic auditor should possess in form of necessary knowledge, skill and behavior attitude in audit tasks implementation. Auditor should have education, knowledge, expertise, and skill, experience as well as other competence required to effectively conduct audit task. Auditor competence is necessary to make good audit performance and internal audit assignment could be carried out according to auditee situation and condition.

Independence. Independence is primary key for public accountant profession. It is an absolute for auditor to possess when conducting auditing task where auditor must provide attestation for auditee's financial statement qualification. Indonesian Government Internal Audit Standard (2014) described independence as auditor independency from internal audit activity ability or internal audit process implementation threatening condition, that auditor could conduct internal audit responsibility objectively. Credibility is necessary for auditor in conducting audit process to improve audit result credibility.

Ethics. Ethic commonly defined as behavior or rule values accepted and used by certain group or individual. Governmental Intern Auditor are expected to hold firm profession ethics stipulated by Indonesian Government Internal Auditor Association (AAIPI) to perform government internal auditor profession task in good manner to support the supervised institution or organization to realize good governance. Ethic concerning accountant profession is frequently become interesting issue. This is related to several ethic violations conducted by accountant.

Gender. Fasih (1999) defined gender as grammatical category used to classify from other sentences and words, in which summary related to existence and inexistence from to sex; male and female. Gill Pallmer et al. (1997) classified perspective concerning gender into: Equity Model in which this model assumes that male and female as professional are identical, that similar way is necessary in managing, and female should be given similar and complementary access. Sex Role Stereotypes Model which assumes that male and female have different desire that difference exist in terms of managing such desires. Gender socialization theory described those gender differences in which male and female have different characteristic, and such different shall affect individual behavior (Damai, 2017).

Previous Research. Suzan & Jomana (2013) showed that there were no relationship between audit fee and audit gender, but there were other influencing factors amongst them audit quality and audit competence. Ed & Eric (2001) showed that female auditor were more efficient in processing information compared to male auditor and female auditor tend to require less time to complete tasks compared to male auditor and supported hypothesis that gender and task complexity effected toward task efficiency. Diane & Joel (2009) showed that female auditor found more misstatement potential compared to male auditor, and female auditor tend to avoid risks compared to male auditor. Eko (2012) showed that independence, experience and accountability were simultaneously affected toward audit quality, independence and accountability were partially affected toward audit quality, and accountability was the most dominant factor influencing audit quality. Achmad (2012) showed

that job experience, independence, objectivity didn't affect public sector audit. Integrity and competence effected public sector audit quality. Venny & Wirawan (2013) showed that there were no differences in terms of male as well as female auditor competence and independence at Surabaya Public Accountant Office. Rendra (2015) showed that there were Job Stress positive effect toward Turnover Intention, there were Salary Satisfaction negative effect toward Turnover Intention, there were no effect between Job Stress toward Turnover Intention when Gender served as moderator, there were didn't Salary Satisfaction effect toward Turnover Intention when Gender served as moderator, there were effect between Job Stress and Salary Satisfaction with Turnover Intention simultaneously. Erna & Natalia (2013) showed that gender didn't affect toward audit judgment meanwhile audit experience.

Hypothesis. Previous research result showed that competence affect toward audit quality generated, the higher competence possessed by an auditor shall affect audit quality result generated (Achmad, 2012). Previous research result also revealed that competence don't effect toward audit quality generated (Murhaban, 2014).

H1: Competence has positively affects toward audit quality.

Previous research result showed that independence affect toward audit quality generated, the higher auditor independence shall affect audit quality generated (Eko, 2012 ; Achmad, 2012 ; William & Ketut, 2015 ; Iman & Soekrisno, 2014).

The following is hypothesis formulation in this research:

H2: Independence has positively affects toward audit quality.

Previous research result showed that ethic affect toward audit quality, if auditor maintain ethics in performing audit task, it shall affect audit quality result (Suzan & Joanna, 2013; Ahsan, 2017). Hypothesis in this research formulated as follow:

H3: Ethic effect has positively affects toward audit quality.

Male auditor also tend to have passion to increase their competence by following sustainable training and education, as they tend to be ambitious, aggressive, active, and eager in facing challenges and eager to take risk at job. Female auditor on the other side more passive, soft, and avoid conflict they shall face at job (Eaghly, 1987).

H4: Gender moderating the effect of competence toward audit quality.

Gill Palmer et al. (1997) stated that male are more oriented at job, objective, independent, aggressive, and commonly have more ability than female in managerial responsibility. Female tend to be passive, soft, and consideration-oriented and tend to be sensitive.

Eleanor Dart (2011) in research concerning auditor independence revealed that there were no independence perception differences between male and female auditor. Venny and Wirawan (2013) in research concerning auditor independence revealed that there were no differences between male and female auditor at East Java Public Accountant Office

H5: Gender moderating the effect of independence toward audit quality.

Female auditor tend to maintain ethics in audit process compared to male auditor, they tend obey ethic and regulation which spitulated and make more considerations prior to making decision and tend to have characteristic of avoiding consequences arises from audit process conducted (James, 1989).

H6: Gender moderating the effect of ethics toward audit quality.

METHODS OF RESEARCH

The Research Location. This research location selected in finance and development supervision body (BPKP) of east java representative

Sampling Technique. Population in this research were entire East Java Provincial Representative BPKP auditor functional official with 163 respondents in total. Samples in this research were entire population members. Saturated sampling technique used in this research as sampling method. Respondents characteristic selected to complete questionnaire were 163 auditor functional officials.

Method of Data Collection. This research used primary data source in form of questionnaire to complete by auditor of finance and development supervision body (BPKP) in East Java Representative.

Method of Data Analysis. This research used data analysis method using 3.0 PLS version of smartPLS (Partial Least Square). Partial Least Square is structural equation analysis or variant-based Structural Equation Model (SEM) that could simultaneously perform measurement model and structural model testing at once. Partial Least Square (PLS) model is a powerful factor inter-determinacy analysis method which didn't assuming data with certain variable size scale measurement and could be performed with small sample. PLS could also be used for theory confirmation. In terms of structural equation model to test theory with intention of prediction, PLS is more appropriate approach. One of the advantage is that sample size being should are didn't required to be compared with SPSS analysis method that requires 30 samples and data must didn't be in multivariate normal distributor (indicator with category, ordinal, interval through ratio scale that could be used in same model).

Analysis tool used to test hypothesis in this research was moderated regression analysis (MRA). This analysis aimed to discover competence, independence, and ethic effects toward audit quality, as well as to discover gender role in moderating competence, independence, and ethic effects toward audit quality.

The following are regression equation used in this research:

- Model 1: $AQ = a_1 + b_1C + b_2I + b_3E + e_1$;
- Model 2: $AQ = a_2 + b_4C + b_5I + b_6E + b_7G + e_2$;
- Model 3: $AQ = a_3 + b_8C + b_9I + b_{10}E + b_{11}G + b_{12}C*G + b_{13}I*G + b_{14}E*G + e_3$.

Where: C – competence; I – independence; E – ethic; AQ - audit quality; G – gender; e – error.

Bias Non-Response Test (T-Test). Bias non response test carried out with independent sample t-test by comparing respondent response average prior to cut off date with respondent response average after cutoff date. If respondent response average prior to cut off date do didn't statistically different with respondent response average after cut off date, then data provided by respondent either prior to as well as after cut off date could be entirely processed as research hypothesis verification.

First stage carried out on November 22nd, 2018 and expected to be received until December 26th, 2018. First stage questionnaire return received on December 17th, 2018 with total of 38 questionnaires meanwhile 22 questionnaires returned on second stage that received on December 26th, 2018. From 163 questionnaires provided into 163 auditors of East Java Representative BPKP, 60 questionnaires (36.8%) were returned back and the remaining 103 questionnaires (63.2%) were not returned back.

RESULTS AND DISCUSSION

Bias Non Response Test. Respondents in this research were East Java Provincial Representative BPKP auditor. 60 out of 163 questionnaires distributed by researcher were completely filled by respondents. Valid or processed questionnaire showed that entire completed questionnaire were 60 questionnaires or 100% in total.

Table 1 – Bias Non Response Test

Variable	Stage	N	Mean	Standard Deviation	p
KA	Stage 1	38	36.1579	7.70232	0.009
	Stage 2	22	38.1364	1.64159	
K	Stage 1	38	21.3421	2.18442	0.009
	Stage 2	22	21.2727	1.12045	
I	Stage 1	38	36.8947	4.22854	0.020
	Stage 2	22	38.8636	1.55212	
E	Stage 1	28	36.0789	6.71175	0.009
	Stage 2	22	38.1364	1.20694	

Source: Data processing (2018).

Bias non-response testing carried out with T-test, due to normal distribution data and few total samples. Decision making basis if $p > 0.05$ is significant (Imam Ghozali, 2005).

Testing result of this research probability significance level greater than 0.05, which means respondents response provided by two sample groups contain no response difference, that data used in this research could describe research conclusion.

RESULTS OF STUDY

This research has six testing hypothesis. The following are the respective testing result.

Table 2 – t-statistic Testing Result

n/n	Model 1	Model 2	Model 3
K	0.522** 0.057	0.510** 0.063	0.474** 0.078
I	0.090** (-0.144)	0.059** (-0.149)	0.032** (-0.191)
E	0.000** 0.980	0.000** 0.986	0.000** 0.973
G	-	0.258** 0.064	0.312** 0.065
K*G	-	-	0.332** 0.090
I*G	-	-	0.143** (-0.150)
E*G	-	-	0.763** 0.043
Adj. R ²	0.851	0.845	0.866

Note: $p_{value} < 0,05$, $t_{statistik} > 1,96$. Source: Data processing, 2018.

From the result of data processing with Smart PLS 3.0, the research hypothesis was obtained as follows:

Hypothesis 1 (One) stated that competence has positive effect and significantly toward audit quality. Research result using statistical testing showed that competence variable didn't significantly affect toward audit quality, therefore H1 is rejected. It could be observed from $p_{value} > 0.05$, specifically 0.522. It means that hypothesis 1 (one) stating that competence has positively affected toward audit quality is didn't proven (rejected). Based on this result it could be concluded that competence was didn't one of the factor determining audit quality at East Java Provincial Representative BPKP.

This research result concurs with research conducted by Dewa & I Ketut (2015) research stating that competence didn't affect toward audit quality generated. This suggests that the higher auditor competence level didn't guarantee that audit quality generated shall be better. This result also suggest that supervision is necessary to avoid mistakes and non-optimal decision making in performing audit process that effect audit quality generated. This result not concurs with research conducted by Achmad (2012) and Duff (2004) which competence was one factor that influence the audit quality.

Hypothesis 2 stated that independence has positive effect toward audit quality. It could be observed from $p_{value} > 0,05$ value, specifically 0.090. It means that hypothesis 2 (two) stating independency didn't affect toward audit quality was rejected, it means H2 is rejected. Therefore it could be concluded that independence didn't one of factor determining auditor audit quality at East Java Provincial Representative BPKP.

This research result concurs with research conducted by by Eko (2012) stating that independence partially affects toward audit quality. Audit quality is merely affected by auditor independence but auditor competence. Independence is necessary in audit process as the more independent the auditor, audit quality generated shall increase. This result also concurs with research conducted by Achmad (2012) stating independence didn't affect toward examination quality result.

Hypothesis 3 (Three) stated that ethic has positive effect toward audit quality. H3 is accepted as p value was 0.000 or $p_{\text{value}} < 0.05$ which means significant, in level 5%. Therefore it could be concluded that ethic was one of factor determining auditor audit quality at East Java Provincial Representative BPKP.

This research result concurs with research conducted by Suzan & Joanna (2013); Ahsan (2017); Amos et al. (2017) showing that ethics affect toward audit quality. If auditor maintains ethics in performing audit task, it shall affect audit quality result.

Hypothesis 4 (four) stated that gender moderating the effect of competence toward audit quality. It could be observed from p value $0.332 > 0.05$ and significantly proven at level 5% toward audit quality. Therefore hypothesis 4 (four) stating that gender moderating the affect of competence toward audit quality is didn't proven, which means H4 is rejected. Based on this research it could be concluded that gender didn't moderating the affect of auditor competence in determining auditor audit quality at East Java Provincial Representative BPKP.

This research result concurs with research conducted by Eaghly (1987) stating that male auditor tend to have better competence than female auditor. Male as well as female auditor equivalently has experience and knowledge concerning audit issue or finding, and equivalently has passion to improve their competence through training.

Hypothesis 5 (five) stated that gender moderating the effect of independence toward audit quality. Based on $p_{\text{value}} 0.143$ (higher than 0.05) and significant level at 5% toward audit quality, H5 is therefore rejected. It could be concluded that gender didn't moderate the effect of auditor independence in determining auditor audit quality at East Java Provincial Representative BPKP.

This research result showed that gender didn't moderating the effect of independence toward audit quality. It means that male and female auditor has equivalent independence level or has no difference in performing audit to generate quality audit. This research result don't concurs with research conducted by Gill Palmer et al. 1987) stating that male auditor tend to be more independent than female auditor in performing audit task.

Hypothesis 6 (six) stated that gender moderate the effect of ethics toward audit quality. Based on $p_{\text{value}} 0.763$ (higher than 0.05) and significant level at 5% toward audit quality, H6 is therefore rejected. It could be concluded that gender didn't moderating the effect of auditor ethics in determining auditor audit quality at East Java Provincial Representative BPKP.

This research result showed that gender didn't moderating the effect of ethic toward audit quality. It evidences that male and female auditor sought to obey and solve ethical issues in performing audit process. This research result don't concurs with research conducted by James (1989) stating that female auditor tend more obeying and notice to ethical issues in performing duty compared to male auditor.

CONCLUSION AND SUGGESTIONS

Based on above described research discussion, then it could be concluded that competence and independence don't affect toward audit quality, ethic has positive effect toward audit quality, gender don't moderating the effect of competence toward audit quality, gender didn't moderating the effect of independence toward audit quality, and gender didn't moderating the effect of ethic toward audit quality.

Based on this research result BPKP is expected to organize training to improve BPKP auditor competence to improve audit quality generated, BPKP auditor are expected to conduct period supervision toward audit process and examination result report performed by auditors that issued examination result could create good governance, and BPKP is expected to be able to uphold independence and performing audit process according to stipulated ethics code.

Limitation that researcher encountered during this research because this research was limited to discover auditor perception, and this research conducted during end year period (November - December 2018) that auditor had many duties to perform and many auditor assigned for out of town duty that questionnaire filling depended on auditor situation and

time. According to above research limitation, the expectation for subsequent research could examine audit quality from the other aspects besides auditor competence, independence, ethics and gender, for instance auditor personality type, integrity, objectivity, professionalism, professional commitment, job stress, and the others.

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