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# The Effect of Competence, Moral Reasoning, Altruism, and Auditor's Locus of Control Behavior on Audit Quality

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## ABSTRACT

**Manuscript type:** Research paper

**Introduction/Main Objectives:** This study aims to analyze the influence of auditor competence, moral reasoning, altruism, and locus of control on audit quality in the Public Accounting Enterprises of Jakarta and Bekasi.

**Background Problems:** Audit quality plays a pivotal role in maintaining public trust and ensuring the integrity of financial reports. Recent cases, such as the audit mismanagement of PT Indosat Tbk, highlight the importance of understanding how individual auditor traits impact audit outcomes.

**Novelty:** While prior research has evaluated each factor individually, this study offers a comprehensive analysis of four psychological and behavioral aspects—competence, moral reasoning, altruism, and locus of control—in shaping audit quality, specifically within Indonesian public accounting firms. **Research Methods:** A quantitative approach was used by distributing Likert-scale questionnaires to 100 auditors from firms in Jakarta and Bekasi. Data were analyzed using multiple linear regression to determine the effect of each independent variable on audit quality. **Finding/Results:** The results reveal that auditor competence and moral reasoning significantly and positively affect audit quality. Conversely, altruism has a statistically significant negative effect, indicating that excessive selflessness may compromise objectivity. The locus of control variable showed no significant influence, suggesting that internal or external control beliefs do not necessarily impact audit quality in this context.

**Conclusion:** This study concludes that strengthening auditor competence and moral judgment enhances audit quality, while unchecked altruism may hinder professional skepticism. **Research limitation/implications:** These findings emphasize the need for targeted training and ethical reinforcement in audit environments. Future research should explore additional behavioral dimensions and expand the geographical scope to validate these results.

## 1. Introduction

Auditor is a third-party profession or service that must have specific qualifications to audit financial statements in its activities in a company, institution, or organization so that the financial statements examined can be validated correctly. In a clear statement, auditors often face repression that can affect resilience in overcoming a problem related to the performance. This could be used as assessment material to refine the quality of audits, and a public accountant must consider the existing potential of an auditor who can be expected to display satisfactory performances following existing obligations.

In the 2012 yearbook of PT Indosat Tbk made adjustments to tower transactions in 2011 and 2012, which were conveyed by the CEO of Indosat Ooredoo himself, Alexander Rusli, on Monday (13/2) the CEO of Indosat Ooredoo reiterated that the company did not know about the fines given and the change of auditors. In addition, management evaluates and improves relevant internal controls over financial reporting, which is carried out periodically following accounting policies and internal controls to ensure compliance with applicable standards. The above phenomenon shows that the quality of the audit conducted by an auditor, KAP Purwanto, Suherman, Surja, and EY partners, is terrible, considering the actions they violated. As a result, there was a decline in audit quality, which lowered public trust in the accounting profession and reduced the guarantee of public accountants for audit work carried out by Kristian (2018).

This could be widely unknown as an assessment material to enhance the quality of audits that a public accountant must evaluate. The existing potential of an auditor can be expected to display satisfactory performances following existing obligations. Some of the factors that arise must also be emphasized in more detail so that auditors can influence the quality and behavior of the Auditor (Fauji et al., 2015). Practical literature explains that an audit's quality is the audit's conformity with

auditing standards. The quality of the audit is the application of audits carried out in line with standards so that they can be disclosed and reported in the event of a transgression committed by the service user.

It can usually be measured through the opinion of a professional auditor behind it by evidence of objective assessment. Some researchers have previously conducted research related to the quality of audits. Capability is one of the success factors in the audit assignment. Audit competence is required for auditing at government agencies because of the many audit procedures and standards the Auditor must understand. An auditor can affect the quality of the audit by paying attention to several characteristics related to expertise that align with the suited code of ethics.

Other research was also conducted by Nur'aini (2013) with different results: competence does not affect the quality of audits. Other empirical evidence presented by Setiawan et al. (2022) and Merawati & Ariska (2018) is that the application of Moral reasoning by an auditor concerned with his work does not produce a convening influence on the quality of audits. Another study conducted by Falatah & Sukirno (2018) had significant results on the quality of audits because an auditor comprehends moral reasoning, and the performance given would also be good. In another study conducted by Syamsuriana et al. (2019), the behavior of auditor altruism provides positive findings and affects the quality of audits. While in the study, Ayem et al. (2024) explained that altruism behavior has a conclusive influence on the enforcement of an individual in a service company. A study by Nurhidayati et al. (2015) found that the Locus of control behavior is a form of human acting.

Locus of control is found to be part of the psychological process that, if done, will cause the growth of a person's mindset. So, if an auditor has discipline about the behavior of the Locus of control, paying attention to special matters in the form of internal and external auditors can provide good performance on the quality of the audit. Based on

the explanations above, researchers intend to examine the relationship between competence, moral reasoning, Altruism, and Locus of control auditor behavior with audit quality. This research is intended to acquire empirical answers about the level of significance of whether there is an influence between competence, moral reasoning, Altruism, and the behavior of the Locus of control auditor with the quality of the audit.

## **2. Literature Review**

### **2.1. Attribution Theory**

Attribution theory is defined as a person's attitude that is assumed to be how we establish extraordinary things in behavior. This theory focuses on determining whether internal or external factors will influence an outcome of individual behavior, which is described as the causation of a person's behavior (Pratomo & Achyani, 2015). Gide (1967) suggests that the attribution theory can be related to how a person processes and receives information, followed by influences that arise through social practices in the surrounding environment.

Among others, the three factors are Distinctiveness, consistency, and consensus. With the theory above, a capable auditor can be analogized as one of the determinants of the quality of the audit. The author chose this theory because the attitude and behavior of an auditor can determine what he will do. An auditor must have a good attribution personality in determining each outcome by paying attention to the situation and environment. This becomes decisive with the results of the Auditor's work linked to the quality of the audit.

### **2.2. Audit Quality**

Watkins et al. (2004) define several audit qualities. Practical literature explains that an audit's quality is the audit's conformity with auditing standards. The quality of the audit is the application of audits carried out following standards so that they can be disclosed and reported in the event of a violation committed by the client. It can usually be measured through the opinion of a professional auditor behind it by

evidence of objective assessment. According to Kurnia et al. (2014), The quality of audits is not only determined by some parties, for example, examiners or auditors whose relationship in carrying out an auditor's performance must be objective, following financial accounting standards, competent, ethically moral, and act following the professional standards and accountant's code of ethics.

### **2.3. Competence**

Competence is a person's proficiency or power over the capacity of individuals to perform various tasks in carrying out an activity or job following the position or qualifications owned by Tarigan & Susanti (2013). Auditors shall maintain and develop an understanding of insights and quality per general audit standards and be qualified during the auditing process. Christiawan (2002) explained that an auditor must have the expertise and various recognition efforts to develop performance on its responsibilities concerning the capability as an auditor.

Tjun et al. (2012) explained that the audit task carried out by the Auditor is expected to have competencies in the form of apparent proficiency in various interrelated scopes. Auditors must have various skills related to their profession, including information systems, accounting, economics, statistics, law, public policy, and management. Therefore, it is very significant if it is mentioned that the Auditor must have the skills obtained from considerable experience and knowledge in achieving the audit function.

In the regulation, the financial and development supervision agency head explains through education and training that professional auditors must understand their competence. This will allow the defense to guarantee the competence obtained by the Auditor and meet the needs of the organization and the development of the Handayani & Merkusiwati (2015) supervision environment. The auditor competency standard aims to ensure and accomplish the charge of a qualified, professional, efficient, and effective auditor so that the Auditor

can maintain and obtain particular abilities (Handayani & Merkusiwati, 2015).

#### **2.4. Moral Reasoning**

A study from Falatah & Sukirno (2018) states that moral reasoning is the beginning of a person determining a decent result by involving moral understanding. A decent result can be achieved by analogizing a problem based on an event. Moral considerations or reasons can directly affect the Auditor while in control of social pressures. Auditors are responsible for meeting their professionals' moral standards through moral reasoning. The Auditor's desire to follow the pressure of existing influences can be caused by moral development absorbed from social activity and organization, so if an auditor has a low moral stage, it will cause weaknesses in the application of conformity repression (influence of conformity) and repression of obedience (Raharjo, 2012).

In the research, Mindarti et al. (2016) explained that the presence of moral reasons obtained in communication activities in the organization is proof of human thinking behavior in making results that may be deviant or results that are considered correct in another sense moral reasons show some information of someone who wants to follow or fight moral beliefs that are interpreted to give a view. The reaction of moral reasons, commonly called Moral reasoning, can build a part of the completeness of moral understanding of the form of belief that will produce an action when the individual feels the possibility of behaving regarding the conflict he faces (Yoga et al. (2017).

#### **2.5. Altruism Behavior**

The archetype carried out repeatedly in improving the welfare of others by not prioritizing self-interest can be said to be altruism (Syamsuriana, 2019). In the nineteenth century, the philosopher August Comte used the term altruism. August Comte is a French philosopher who uses the term "alteri" at first only to explain that humankind's moral responsibility must be used to serve the best so that many human beings prioritize the interests of others

over themselves. Hadori (2014) define Altruism as a prosocial behavior that has benefits for others but is not opposed to individual interests.

Extending help to others willingly without expecting anything in any form can be judged as altruism behavior; such behavior can be considered selfless. Meanwhile, according to Prihartini & Udayana (2018), Altruism is a desire in the form of ambition to carry out an act of importance to the interests of others. Altruism is also considered a conscious, self-driven act carried out by individuals or groups as material and non-material assistance without any expected results Prihartini & Udayana (2018). Based on some of the above definitions, it could be definite that Altruism is moral reasoning caused by an event or circumstance that gives rise to individual initiatives that consciously give rise to actions in the form of material and non-material support for someone who feels depressed by not expecting the concept of reciprocity from the party concerned Hadori (2014).

#### **2.6. Locus of Control**

The interpretation of a person's source of fate can be explained in the Locus of control. According to the Locus of control, a person observing an event that causes an action may or may not control the events that occur with Karamoy (2010). The concept of locus of control, also called a control center, was first described by an American psychologist, Julian Rotter. Julian Rotter asserts that each individual can identify an event based on a cause-and-effect relationship influenced by his or her behavior and emergence. According to Putra & Sabarjo (2015), Locus of control is the result of reflection in the form of consequences carried out by an individual when looking at an event that has occurred.

The events can affect an individual's actions based on internal and external control factors. Generally, the personality that exists in a person can be influenced by the outer (external) and inner (Internal) scope. Personality based on this scope can provide different comparisons in carrying out an action to control an event. In agreement with the explanation above, it can be concluded that the

Locus of control is a mindset in the form of control over the situation or state of one's fate influenced by the external and internal scope. This comparison shows the results of implementing the locus of control behavior (Putra & Sabarjo, 2015).

## **2.7. Audit Quality Influenced by Competence Auditor**

According to Isaac and Ikhsan (2005), Attribution theory is a person's perspective processed through an interpretation of extraordinary things that occur in his life, such as reason and stimulation in acting. The theory examines how individuals' mindsets are affected by the realization of an event in the form of causes and effects of a person's personality in acting. Competence is a person's proficiency or power over the capacity of individuals to perform various tasks in carrying out an activity or work following the position or qualifications owned by Tarigan & Susanti (2013).

Auditors must maintain and develop an understanding of insights and quality following the general auditing standards and implement them during the auditing process. Auditor is a third-party service with unique expertise in accounting and is responsible for the correctness of financial statements. In another sense, auditors who have competence in compliance with suited audit standards can produce quality audits. The competence of an auditor can affect the quality of the audit by paying attention to several characteristics related to competence in conformity with the relevant code of ethics. Another study had different results. Namely, competence does not affect the quality of audits.

Based on the analysis of the sentence above, it can be assured that the first hypothesis is:

**H1: An auditor's competence positively influences the audit's quality.**

## **2.8. Audit Quality Influenced by Moral Reasoning Auditor**

Attribution theory can be associated with how a person processes information received, followed by

influences that arise through social practice in the surrounding environment. This theory is intended to provide a deeper study of how a person perceives the character of others differently according to the wishes displayed in certain behaviors. Moral reasoning begins a person's determination to achieve a decent result by involving moral understanding.

Moral reasoning begins a person's determination to achieve a decent result by involving moral understanding. A decent result can be achieved by analogizing a problem based on an event. The reaction of moral reasons, commonly called Moral reasoning, can build a part of the completeness of moral understanding of the form of belief that will produce an action when the individual feels the possibility of behaving regarding the conflict he faces. The application of moral reasoning by an auditor concerned about his work does not significantly influence the quality of audits. Another study conducted by Falatah & Sukirno (2018) had significant results on the quality of audits because if an auditor has high moral reasoning, the performance will also be good. Based on the analysis of the sentence above, it can be assured that the second hypothesis is:

**H2: Moral reasoning owned by an auditor positively influences the quality of the audit.**

## **2.9. Audit Quality Influenced by Behaviour Altruism Auditor**

Attribution theory is an interpreted theory of a person's behavior, determining the factors that influence a person's behavior. This theory tends to determine internally or externally what will influence an outcome of the individual described as the cause-and-effect of the behavior itself. According to Prihartini & Udayana (2018), Altruism is a desire in the form of ambition to carry out an act of importance to the interests of others. Altruism is also concluded as a conscious, self-driven act that individuals or groups carry out in the form of material or non-material assistance without any expected results.

The deepening of the definition behavior of Altruism can provide benefits for others if this behavior is utilized negatively by the individual concerned and will cause mental issues. The Auditor's altruism behavior gave positive findings and affected the quality of the audit. Meanwhile, altruism behavior has a particular influence on the achievement of an individual in a service enterprise. Based on the analysis of the sentence above, it can be assured that the third hypothesis is:

**H3: An auditor's altruism behavior negatively influences the audit's quality.**

### 2.10. Audit Quality Influenced by Behavior in Locus of Control Auditor

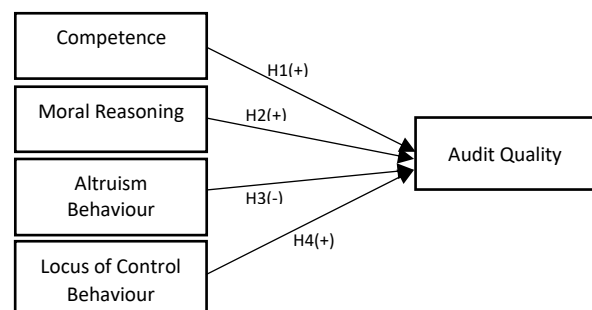
Atribusi theory is a defined concept of a person's mannerisms that is assumed to be how we assign specific things in behavior. This theory focuses on determining internally or externally what will affect an outcome of an individual's behavior, which is described as the cause-and-effect of a person's behavior. Locus of control is how a person perceives an event that causes an action, whether or not someone controls the events. The concept of Locus of control, or a control center, was first described by an American psychologist, Julian Rotter. Julian Rotter asserts that each individual can identify an event based on a cause-and-effect relationship influenced by his or her behavior and the emergence of a booster.

The concept of Locus of control, or a control center, was first explained by an American psychologist, Julian Rotter. Locus of control behavior is a form of human behavior. Locus of control is a psychological part that, if done, will cause the growth of a person's mindset. So, if an auditor has managed the behavior of the locus of control by paying attention to extraordinary things in the form of internal and external auditors, it can provide excellent performance in the audit quality. Based on the analysis of the sentence above, it can be assured that the fourth hypothesis is:

**H4: Locus of Control behavior of an auditor has a positive influence on the quality of the audit.**

### 2.11. Research Model

In this study, the frame of mind is exposed. This thinking framework aims to show the influence between dependent and independent variables. This study discussed independent variables, namely Competence variables (X1), Moral Reasoning variables (X2), Altruism Behavior variables (X3), Locus of Control Behavior variables of control, and Audit Quality (Y) as bound variables.



**Figure 1.** Research Model

### 3. Methodology

The research methodology should cover the following points: A concise explanation of the research's methodology is prevalent; reasons for choosing the particular methods are well described; the research's design is accurate; the sample's design is appropriate; This research belongs to descriptive-analytical research. This study aims to analyze how the influence of competency indicators (X1), Moral reasoning (X2), Altruism (X3), and Locus of control (X4) behavior affect audit quality (Y). The study used primary data from questionnaires with deployments through Google Forms software. This questionnaire was submitted online through Google Forms to the respondents of the public accounting firms in the Jakarta and Bekasi City areas. Given the limitations of physical activity due to the COVID-19 pandemic imposed by the government, authors must follow the procedures for preventing the transmission of COVID-19. The population in this study is auditors who worked in public accounting

firms in Jakarta and Bekasi using data retrieval techniques in purposive sampling. This questionnaire was created using a scale of 1 to 4 Likert with the answers provided in the column the respondents wanted to select. Measurements on all the variables using a Likert scale of 1-4. Point 4 represents "strongly agree," and point 4 presents "strongly disagree" to positive questions. Point 1 presents "strongly agree," and point 4 presents "strongly disagree" for hostile questions. This research began with descriptive statistics, data quality tests in the form of validity and reliability tests, multiple linear regression analysis, and hypothesis testing in the form of determinant coefficient tests, partial tests, and simultaneous tests.

### 3.1. Variable Operation

#### Audit Quality

Declaring auditing is a systematic activity to obtain and evaluate factual evidence relating to assertions about economic actions and events to establish the level of conformity between such assertions to the criteria standardized by Handayani & Merkusiwati (2015).

#### Auditor Competence

Competence is an auditor's skills in the form of a formal education and accounting background that must be obtained personally. Competence is also motivated by training in the profession he pursues through his continuing education.

#### Moral Reasoning Auditor

Moral reasoning or moral reasoning is the point of view of a justification and criticism of behavior based on the reasons that arise about how individuals behave. In another sense, moral reasoning is a conclusion of an action that results from the truth or error of implementation in behavior.

#### Behavior of Altruism Auditor

According to Prihartini & Udayana (2018), altruism is defined as another person derived from Spanish, which is taken based on the word "altruding". In English, altruism is called Altruism, which means

attaching importance to the interests of others. Something behavior of a person who attaches importance to an individual's happiness can be said to be Altruism.

### Behavior in Locus of Control Auditor

According to Ni Kadek Megayani, Ni Nyoman Ayu Suryandari (2020) defines the Locus of control as a result of reflection in the form of consequences carried out by an individual in looking at an event that has occurred. The events can affect an individual's actions based on internal and external control factors.

## 4. Results and Discussion

### 4.1. Descriptive Statistic

This research was conducted on 32 KAP in the Jakarta and Bekasi city areas with the target of auditor respondents following the specified characteristics. This study analyzes the influence of competence, moral reasoning, Altruism, and Locus of control auditor behaviour on audit quality.

**Table 1.** Questionnaire Data

Questionnaire	Data Distribution
Questionnaire distribution, which is the return.	105 Respondents
Unmatch with criteria of sample.	5 Respondents
Questionnaire processed	100 Respondents

Source: Processed Data (2024)

Data was obtained in this study by providing questionnaires to auditors from various public accounting firms (KAP) in the Jakarta and Bekasi City areas. The descriptive analysis that was researched from the data that had been collected was analyzed and calculated using descriptive statistical calculations using the SPSS application. The auditor competency variable obtained a mean or average value of 29.74, a minimum value of 22, a maximum value of 32, and a standard deviation of 2.963. The range value is the difference between the maximum and minimum values of 10. In the Moral reasoning variable auditor, a mean or average value of 22.66, a minimum value of 22, a maximum value of 28, and a

standard deviation of 5,170 were obtained. The range value is the difference between the maximum and minimum values, which is 17.

**Table 2.** Descriptive Statistic

	N	Range	Min	Max	Mean	STD
Auditor Competence	100	10	22	32	29.74	2.963
Moral Reasoning	100	17	11	28	22.66	5.170
Altruism	100	15	13	28	25.04	3.345
Locus of Control	100	14	10	24	19.99	3.907
Audit Quality	100	7	13	20	18.29	2.166
Valid N (listwise)	100					

Source: SPSS Output (2024)

The auditor's altruism behaviour variables obtained a mean or average value of 25.04, a minimum value of 13, a maximum value of 28, and a standard deviation 3,345. The range value is the difference between the maximum and minimum values, which is 15. In the behavioural variables of the Locus of control auditor, a mean or average value of 19.99, a minimum value of 10, a maximum value of 24, and a standard deviation of 3,907. The range value is the difference between the maximum and minimum values, which is 14. In the audit quality variable, a mean or average value of 18.29, a minimum value of 13, a maximum value of 20, and a standard deviation of 2,166 were obtained. The range value is the difference between the maximum and minimum values of 7.

#### 4.2. Validity and Reliability Test

Validity tests are used to measure the validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that the questionnaire will measure. The validity test in the research was used to measure whether a questionnaire was valid, with a total score at a significance level of 5% and a sample size of 100 respondents. The researcher compared the Pearson correlation for each question item with the product moment  $r$  table to test its validity. If  $R\text{-count} > R\text{-table}$ , then the statement item is declared valid. The validity test results can be presented in the table

below with  $n = 100$  and  $\alpha = 5\%$ , so the table value is 0.195. The following are the results of the validity test calculations, including:

**Table 3.** Results of the Validity Test of Auditor Competency

Item	R-count	R-table	Results
<b>Variabel X1-Competence</b>			
X1.1	0.848	0.195	Valid
X1.2	0.680	0.195	Valid
X1.3	0.690	0.195	Valid
X1.4	0.871	0.195	Valid
X1.5	0.712	0.195	Valid
X1.6	0.878	0.195	Valid
X1.7	0.566	0.195	Valid
X1.8	0.694	0.195	Valid
<b>Variable X2-Moral Reasoning</b>			
X2.1	0.378	0.195	Valid
X2.2	0.918	0.195	Valid
X2.3	0.864	0.195	Valid
X2.4	0.816	0.195	Valid
X2.5	0.711	0.195	Valid
X2.6	0.872	0.195	Valid
X2.7	0.782	0.195	Valid
<b>Variable X3-Altruism</b>			
X3.1	0.501	0.195	Valid
X3.2	0.831	0.195	Valid
X3.3	0.824	0.195	Valid
X3.4	0.830	0.195	Valid
X3.5	0.523	0.195	Valid
X3.6	0.747	0.195	Valid
X3.7	0.587	0.195	Valid
<b>Variable X4-Locus of Control</b>			
X4.1	0.491	0.195	Valid
X4.2	0.436	0.195	Valid
X4.3	0.908	0.195	Valid
X4.4	0.835	0.195	Valid
X4.5	0.784	0.195	Valid
X4.6	0.813	0.195	Valid
<b>Variable X5-Audit Quality</b>			
Y1.1	0.423	0.195	Valid
Y1.2	0.806	0.195	Valid
Y1.3	0.888	0.195	Valid
Y1.4	0.624	0.195	Valid
Y1.5	0.744	0.195	Valid

Source: SPSS Output (2024)



According to Shah et al. (2010, reliability testing is useful for determining whether or not the research instrument is used. In this case, the same respondents can use the questionnaire more than once or at least once. Reliability calculations are the consistency of questionnaire data using the Alpha-Cronbach formula. This formula is adjusted to the scoring technique used for each item in the instrument. The item-total correlation value in an indicator to be declared reliable is a minimum of 0.70 (Peterson, 1994). The following are the results of the reliability test for each variable.

**Table 4.** Results of the Reliability Test

Variable	Cronbach's Alpha	Results
Auditor Competence	0.859	Reliable
Moral reasoning	0.888	Reliable
Altruism	0.810	Reliable
Locus of control Auditor	0.826	Reliable
Audit Quality	0.740	Reliable

Source: SPSS Output (2024)

Based on table 4 for all variables shows that the coefficient resulting from the reliability test of the auditor competency variable instrument is 0.859, the auditor's moral reasoning is 0.888, altruism behavior is 0.810, the Locus of control behavior is 0.826, and auditor quality is 0.740. From the Cronbach Alpha value, all variables show results > 0.70. so it can be said that each variable's questionnaire is reliable.

#### 4.3. Multiple Regression Analysis

Multiple Linear Regression Analysis is used to measure the strength of the relationship between two or more variables and show the direction of the relationship between the dependent and independent variables. Below are the results of the multiple linear regression analysis presented in the table below:

**Table 5.** Multiple Regression Analysis

	Unstandardized Coefficients	
	B	Std. Error
(Constant)	3.838	1.336
Auditor Competence	.349	.046
Moral Reasoning Auditor	.250	.030
Auditor Altruism Behavior	.090	.045
Locus of Control Auditor	.033	.036

Source: SPSS Output (2024)

Based on the results of the multiple linear regression analysis in the table above, the following regression model is obtained:

$$Y = 3.838 + 0.349X_1 + 0.250X_2 - 0.090X_3 + 0.033X_4$$

The constant is 0.838, meaning that if there is no change in the values of the variables Auditor Competence, Auditor Moral Reasoning, Altruism Behavior, and Auditor Locus of Control Behavior, the audit quality variable has a fixed value of 0.838. The regression coefficient in the Auditor Competency variable is 0.349, and positive means that if the Auditor Competency variable increases by 1 point significantly, other variables have a fixed value. So, the Auditor Competency variable will increase the value of the Audit Quality variable by 0.349. The regression coefficient in the Moral Reasoning Auditor variable is 0.250, and positive means that if the Moral Reasoning Auditor variable increases by 1 point significantly, other variables have a fixed value. So, the Auditor's moral reasoning variable will increase the value of the Audit Quality variable by 0.250. The regression coefficient in the Auditor Altruism Behavior variable is 0.090, and negative means that other variables have a fixed value if the Auditor Altruism Behavior variable increases by 1 point significantly. So, the Auditor Altruism Behavior variable will decrease the value of the Audit Quality variable by 0.090. The regression coefficient in the Auditor's Locus of Control Behavior variable is 0.033, and positive means that if the Auditor's Locus of Control Behavior variable increases by 1 point significantly, other variables have a fixed value. So, the Auditor's Locus of control Behavior variable will

increase the value of the Audit Quality variable by 0.033.

#### 4.4. Hypothesis Test

**Table 6.** Hypothesis Test

Model	T	Sig.
1 (Constant)	2.873	.005
Auditor Competence	7.592	.000
Moral Reasoning Auditor	8.356	.000
Auditor Altruism Behavior	-2.008	.047
Locus of Control Auditor	.926	.357

Source: Processed Data, 2024

#### Audit Quality Influenced by Competence Auditor

This research obtained results from hypothesis testing, so it could be known that the first hypothesis in the study stated that the competence of an auditor has a positive effect on the quality of audits with research studies at KAP located in the Jakarta and Bekasi City areas. From the test results, it could be said that the Auditor Competency variable affects the Audit Quality variable. So, the first hypothesis, H1, is that the auditor competency variable partially influences the audit quality variable, which is "accepted."

The above statement is obtained by the results of a hypothesis test that shows that the value of  $t$  calculates the Auditor's competency variable is more significant than the table  $t$ . The results of this study are supported by Sihombing et.al (2021) research, which states that auditor competence exerts an influence based on the research of auditor competency variables, showing that the Auditor Competency Variable has a clear value on audit quality. The research assumes that a competent auditor must have the ability in the form of knowledge, experience, and work attitude that a form of quality audit quality itself will produce. This research is also in line with Medianto Suryo's (2017) research, which says that to improve the quality of capable audits, an auditor must depend on the breadth of competence.

If the Auditor acquires enough competence, it will facilitate the work of the Auditor himself. From the results of this study, it can be concluded that the competence of the Auditor is a remarkable thing that must be considered regarding the quality of the audit provided. Competence in the form of knowledge, experience, and appropriate work attitude will produce satisfactory output. As an auditor capable of competence, the auditor must also pay attention to and apply the standards and codes of ethics that follow those set by IAPI.

#### Audit Quality influenced by Moral Reasoning Auditor

This research obtained results from hypothesis testing, so it can be known that the study's second hypothesis stated that an auditor's moral reasoning positively affects the quality of audits with research studies at KAP located in the Jakarta and Bekasi City areas. From the test results, the Auditor's Moral reasoning variable could be said to affect the Audit Quality variable. So, the second hypothesis, H2: Moral reasoning auditor variable, partially influences the Audit Quality variable, which is "accepted."

The above statement is obtained using the results of a hypothesis test that shows that the value of the Auditor's moral reasoning variable is more significant than the  $t$  table. The results of this study are propped by research by Syarhayuti & Adziem (2016), which states that moral reasoning is a confence and rule regarding what humans should do in interacting with others. The auditor's output can be influenced by moral reasoning if an auditor can consciously understand what to do and what not to do. This research also aligns with Landarica & Arizqi (2020), which states that if an auditor has sound moral reasoning implemented with his performance, the resulting audit is also more qualified. From the results of this study, it can be concluded that moral reasoning owned by each individual is important in increasing effectiveness and building the values of implementation contained by the code of ethics. Moral reasoning or Moral reasoning auditor is a remarkable thing that must be considered. Sound moral reasoning will

produce good output as well. Moral reasoning can also affect the results that an auditor decides.

#### **Audit Quality Influenced by Behavior of Altruism**

This study obtained results from hypothesis testing, so it could be known that the third hypothesis in the study stated that the altruism behavior of an auditor has a positive effect on the quality of audits with research studies at KAP located in the Jakarta and Bekasi City areas. From the test results, the Auditor's Altruism Behavior variable could be said to affect the Audit Quality variable. Thus, the third hypothesis, H3: The Auditor's Altruism Behavior variable, gives a partial negative influence on the "accepted" Audit Quality variable.

The above statement is obtained by the results of a hypothesis test that shows that the value of  $t$  calculates Auditor's altruism behaviour variable is more significant than the  $t$  table. The results of this study are propped by Nur Syamsuriyana (2019), who states that altruism affects the performance of auditors in terms of audit quality. The results show that when doing attribution, someone accidentally commits an act that does not follow the specified planning. The audit quality provided by an auditor is an absolute output for some stakeholders. It is the responsibility of the Auditor in his performance and must ignore or consider altruism behaviour does not exist at the time of the auditing process.

From the results of this study, it was concluded that the behaviour of Altruism owned by the Auditor is indeed present and may be detrimental to the performance of the Auditor himself. However, as a capable auditor, the Auditor must avoid such behaviour during the performance process and stick to the code of ethics and audit standards imposed so that the quality of the resulting audit can be accounted for as it should be.

#### **Audit Quality Influenced by Behavior Locus of Control**

This study obtained the results from hypothesis testing, so it can be known that the fourth hypothesis in the study stated that the Locus of control behaviour of an auditor has a negative

influence on the quality of audits with research studies at KAP located in the Jakarta and Bekasi City areas. From the test results, it can be said that the Locus of Control Auditor Behavior variable negatively influences the Audit Quality variable. This is the fourth hypothesis, H4: The Locus of Control Auditor Behavior variable partially influences the Audit Quality variable "rejected." The above statement is obtained by the results of a hypothesis test that shows that the value of  $t$  calculates the variable locus of control behaviour of the Auditor, which is small from the  $t$  table. Based on the above research results, auditors in the Jakarta and Bekasi City areas do not consider that Locus of control behaviour can affect the quality of audits. The results of this study are also supported by Gayatri & Yuniasih (2020), who assume that locus of control behavior does not significantly influence the quality of audits.

Auditors who have a locus of control with an internal scope can understand all conditions and events related to their performance. In contrast, auditors with an external Locus of control are shown to have errors caused by external environmental influences and believe the influence of external environmental actions causes any mistakes. The results of the second study were supported by the recapitulation of answer scores on Locus of control behaviour variables selected by auditors in the Jakarta and Bekasi City areas with an average choice of "disagree" and "strongly disagree" with the application of Locus of control behaviour to its performance in the audit quality output itself. From the above research results, it can be concluded that auditors are third-party services trusted to provide performance in good audit quality. Therefore, an auditor's behaviour, including Locus of control behaviour, can affect his performance. If the auditor can understand the locus of control based on the internal and external scope, the auditor can decide on a result by not degrading the quality of performance the client provides.

## 5. Conclusion

This study proposes to test whether competence, moral reasoning, altruism, and auditor behavior influence the quality of audits. The number of samples used in this study is 100 auditor respondents who work at the Public Accounting enterprise located in the Jakarta and Bekasi City areas. Based on the testing and discussion that has been done, this study produces conclusions summarized as follows: The competence of the Auditor has a positive effect on the quality of the audit, the Moral reasoning of auditors has a positive effect on the quality of audits, The Auditor's altruism behavior has a negative influence on the quality of the audit, Locus of control auditor behavior has a negative influence on the quality of the audit.

Based on the results of the research discussion and the closure outlined above, researchers have an approach for added research, including the following: The next researcher is supposed to use variables outside the variable that has been studied before. Because it is known that there are still many unique factors that can be researched related to the behaviour of auditors to the quality of audits, further researchers it is expected to conduct a questionnaire spread with a schedule and time that follows the public accounting firms of their respective regions. Further researchers are also expected to use questionnaire deployment techniques and modern and practical technology to get respondents to follow the specified targets.

Further researchers are expected to spread questionnaires with a broader scope so that the test results obtained can provide more diverse and accurate information. Public accounting enterprises (KAP) are supposed to offer a deeper understanding of the implementation of several performance standards of public accountants or SPAP so that the output produced related to audit quality can be ascertained quality and For auditors in conducting examinations are expected to maintain the quality of performance and can meet the standards of public accountants that apply to produce quality audits and can be used as they should.

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