

Moderating Effect of Motivation on Factors Affecting Audit Quality

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Abstract

This study aims to evaluate the effect of auditor competence, auditor experience, and remote audit on audit quality with motivation as a moderating variable in the Internal Audit Unit of PT. TASPEN (Persero) Jakarta. The population and sample in this study were 30 respondents, spread over the Internal Control Unit of PT TASPEN (Persero) in Jakarta, and the Internal Control Unit in the regions such as SPIDA Bandung, SPIDA Jakarta, SPIDA Makassar, SPIDA Medan, SPIDA Semarang. The data is processed by PLS Algorithm analysis with the help of Smart PLS 3.0. Based on the results of this study, it shows that the experience of auditors has a positive effect on audit quality, remote audit has a positive effect on audit quality, and competence has no effect on audit quality of the Internal Audit Unit of PT. TASPEN (Persero) Jakarta. Meanwhile, motivation as a moderating variable, unable to moderate the relationship between auditor competence and audit quality, unable to moderate the relationship between auditor experience and audit quality, and unable to moderate the relationship between remote audit on audit quality.

Keywords: Audit Quality, Auditor Competence, Auditor Experience, Remote Audit, Motivation, Internal Control Unit.

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Introduction

A good corporation is a corporation that can implement good corporate governance; this also applies to State-Owned Enterprises (Lusiana Margareth Tijow, 2021). A good corporation must also be able to maintain the quality of its operations even in the face of a crisis that can occur unexpectedly, such as the Covid-19 pandemic that is currently happening in Indonesia. To

accelerate the acceleration carried out to improve the quality of clean, effective, and reliable corporate governance, the Government, through the Regulation of the Minister of State-Owned Enterprises Number PER-01/MBU/2011 dated August 1, 2011, concerning the Implementation of Good Corporate Governance in the Agency State-Owned Enterprises, Article 28 paragraph 6) states that the Board of Directors is obliged to maintain and evaluate the quality of the internal control function in the company. This matter is carried out to support the implementation of excellent and qualified corporate governance. Then, the Secretary of the Ministry of State-Owned Enterprises in Decree Number SK-16/S.MBU/2012, dated June 6, 2012, stated that periodic and ongoing reviews (assessment) are carried out to assess compliance with internal audit charters, audit standards, and code of ethics, as well as efficiency and effectiveness of the Internal Audit Function in meeting customer needs from its various stakeholders.

Audit quality, especially on internal audits, is urgently needed to increase public trust in the performance of SOEs, especially in this Covid-19 pandemic situation; therefore, the auditor profession is essential in improving the reliability of financial reports, audited audit reports to provide information that can describe operations, finances company, excellent and healthy company human resources. The competence and work experience of auditors is a measure and standardization that the auditor profession must possess to carry out practical audit activities. The quality of internal audit results, according to (Siagian, 2017), is reporting on weaknesses in internal control and compliance with regulations, responses from responsible officials, keeping the disclosure of prohibited information confidential, distribution of audit reports, and follow-up of the auditor's recommendations by the laws and regulations. This makes it quite challenging to measure audit quality so that it becomes a sensitive matter for the auditor profession who carries out their duties to carry out the audit function; This is because to measure the quality of an audit, it is necessary to trace the working examination paper whose data is sensitive and confidential. Theoretically, the quality of the auditor's work is usually associated with the auditor's work experience as seen from the qualifications of expertise, timeliness of completion of work, the adequacy of competent audit evidence in terms of the lowest cost and independence with clients, as well as ongoing training for auditors. So that it becomes a sensitive matter for the auditor profession who carries out their duties to carry out the audit function. Theoretically, the quality of the auditor's work is usually associated with the auditor's work experience as seen from the qualifications of expertise, timeliness of completion of work, the adequacy of competent audit evidence in terms of the lowest cost and independence with clients, as well as ongoing training for auditors. So that it becomes a sensitive matter for the auditor profession who carries out their duties to carry out the audit function. Theoretically, the quality of the auditor's work is usually associated with the auditor's work experience as seen from the qualifications of expertise, timeliness of completion of work, the adequacy of competent audit evidence in terms of the lowest cost and independence with clients, as well as ongoing training for auditors.

The competence and work experience of the auditor is also considered to influence the production of good audio quality, especially in the covid-19 pandemic; an auditor's competence is to use information technology to carry out audit activities virtually and online, coupled with offline auditing work experience and virtual also support audit activities that are expected to result in good audit quality. Auditor experience is also an internal factor needed in carrying out audit tasks; it can also be seen from the amount of experience and length of service he has worked as an auditor, then the number of tasks and audit workloads he carries out shows the expertise and skills of the

auditor in finding audit errors.

Implementing remote audits is a reliable alternative during this period of community activity restrictions, and all activities are carried out virtually and online but still with excellent and correct auditing rules. During the current Covid-19 pandemic, remote auditing needs to be appointed as a study of whether the remote audit factor is a factor that affects the quality of audits produced during Covid-19 because the transition from onsite audits to online audits changes the pattern and scheme of the ongoing audit process. The implementation of remote audits is a very reliable alternative during this period of community activity restrictions, all activities are carried out virtually and online but still with excellent and correct auditing rules. During the current Covid-19 pandemic, remote audit needs to be appointed as a study of whether the remote audit factor is a factor that affects the quality of audits produced during Covid-19. The factors are sought from both internal and external. The factors were then adjusted to be tested whether they could affect the quality of the audits produced during this covid-19 pandemic. Then the remote audit process (PAJJ) can create and produce audit quality that is accountable and reliable, even though it is done virtually during the Covid-19 pandemic. Based on these reasons, the researcher wants to conduct a study with the title "Factors Affecting Audit Quality With Motivation as a Moderating Variable (Empirical Study on the Internal Control Unit of PT. TASPEN (Persero) Jakarta." to determine whether the remote audit factor is a factor that affects the quality of the audits produced during Covid-19. The factors are sought from both internal and external. The factors were then adjusted to be tested whether they could affect the quality of the audits produced during this covid-19 pandemic. Then the remote audit process (PAJJ) can create and produce audit quality that is accountable and reliable, even though it is done virtually during the Covid-19 pandemic. Based on these reasons, the researcher wants to conduct a study with the title "Factors Affecting Audit Quality With Motivation as a Moderating Variable (Empirical Study on the Internal Control Unit of PT. TASPEN (Persero) Jakarta." to determine whether the remote audit factor is a factor that affects the quality of the audits produced during Covid-19. The factors are sought from both internal and external. The factors were then adjusted to be tested whether they could affect the quality of the audits produced during this covid-19 pandemic. Then the remote audit process (PAJJ) can create and produce audit quality that is accountable and reliable, even though it is done virtually during the Covid-19 pandemic. Based on these reasons, the researcher wants to conduct a study titled "Factors Affecting Audit Quality With Motivation as a Moderating Variable (Empirical Study on the Internal Control Unit of PT. TASPEN (Persero) Jakarta." The factors are sought from both internal and external. The factors were then adjusted to be tested whether they could affect the quality of the audits produced during this covid-19 pandemic. Then the remote audit process (PAJJ) can create and produce audit quality that is accountable and reliable, even though it is done virtually during the Covid-19 pandemic. Based on these reasons, the researcher wants to conduct a study titled "Factors Affecting Audit Quality with Motivation as a Moderating Variable (Empirical Study on the Internal Control Unit of PT. TASPEN (Persero) Jakarta." The factors are sought from both internal and external. The factors were then adjusted to be tested whether they could affect the quality of the audits produced during this covid-19 pandemic. Then the remote audit process (PAJJ) can create and produce audit quality that is accountable and reliable, even though it is done virtually during the Covid-19 pandemic. Based on these reasons, the researcher wants to conduct a study with the title "Factors Affecting Audit Quality with Motivation as a Moderating Variable (Empirical Study on the Internal Control Unit of PT.

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Understanding the topic of successful company governance and earnings management requires an understanding of agency theory (Agency Theory). Agency theory generates an unbalanced relationship between owners and managers; to avoid this asymmetric relationship, it requires a mindset known as corporate governance or Good Corporate Governance (GCG), which is believed to result in a healthier business. Good corporate governance based on Agency Theory can explain the interaction between management and the owner. In this instance, the agent is the company's management, which is responsible for maximizing the owners' benefits (principals). There is a means to discern the causes and patterns of individual behavior, as explained by the attribution theory. According to Jensen and Meckling (1976), transferring decision-making authority creates an agency relationship. The owner of the capital/company needs a contract to engage the services of an agent to carry out several duties that serve the owner's interests. In attribution theory, individual actions affect the behavioral patterns of a particular event. Individual behavior can be caused by both internal and external variables, with internal factors being the causes that arise from within the individual.

Audit quality is the likelihood that an auditor would identify and report accounting system problems or fraud. In the future, an auditor can enhance the quality of the accounting system based on his skills. Audit quality is the possibility that an auditor would discover and disclose a mistake in the client's accounting system; as De Angelo (2018) highlighted, there is no clear definition of what and how excellent audit quality standards should be. Auditors' competency is the second variable that can impact audit quality. In his research, Teguh (2018) defines auditors' competence as a link between their education and experience in auditing and accounting. The auditor must know accounting and the auditing process, as well as appropriate experience, which is intended to enhance the auditor's performance. Experience is the process of acquiring knowledge and enhancing the development of prospective behavior through formal and non-formal education. It can also be regarded as a process that leads a person to a superior behavioral pattern.

New life habits during the Covid-19 Pandemic limit every human activity, both in daily life and in carrying out work, particularly for all employees or state civil apparatus, including auditors, as in the Circular Letter of the Minister of State Civil Apparatus Empowerment and Bureaucratic Reform No. 19 of 2020, which regulates the adjustment of work systems and patterns that formerly worked from the office and directly, has now changed to work from home (work from home). The objective is to prevent the prevalence of Covid-19 in office spaces from increasing. The Institute of Internal Auditors (2020) defines remote auditing as remote auditing, which refers to the use of technology for information collecting, interviewing auditees, and other audit procedures when face-to-face methods cannot be conducted. Marc Eulerich, Martin Wagener, and David A. Wood's (2021) research titled "Evidence on Internal Audit Effectiveness from Transitioning to Remote Audit as a Result of Covid-19" formulates markers of a successful transition from audit to remote audit. Virtual is Audit Efficiency, Audit Effectiveness, and Support. Motivation is dependent on

how a person perceives himself concerning others. According to (Razlan, 2016), a person creates personal objectives and goals. A leader of an agency employs this strategy to motivate auditors to meet the goals and expectations of the organization's plans. The two components of motivation are intrinsic and extrinsic.

If connected to attribution theory, the auditor's ability to demonstrate enough competence throughout audit assignments will have a favorable impact on audit quality. A professional auditor's educational background and level of skill are directly proportionate to the breadth and depth of his scientific perspective. to continuously address each audit case with a sufficient degree of performance, to have the greatest influence on audit quality. According to research (Syahfitri et al., 2019), competency has a beneficial impact on audit quality. Then (Usman et al., 2014), it is said that the competency of internal auditors, as measured by their knowledge, expertise, skills, education, and experience, has a beneficial effect on the quality of internal audit itself. Previous studies (et al., 2015; Abbott et al., 2015; Yosep, 2016; Razlan, 2016; Teguh, 2018; Montho, 2021) demonstrate that competence positively impacts audit quality.

If it is associated with attribution theory, the auditor faces the challenge of diverse auditing environments; auditors with sufficient experience can react and design work procedures based on their breadth of experience; in this case, an auditor will act by adjusting to certain conditions within the audited entity's scope. So that audit methods can be devised based on the entity's risk profile and business characteristics, hence enhancing audit quality. Previous research (Syahfitri et al., 2019) demonstrated that auditor experience positively affects the quality of the internal audit of PT. Makmur Inti Group; however, research (Simbolon, 2018) concerning the auditor's experience variable on audit quality revealed that auditor experience had a marginally significant impact on audit quality. Then, his research journal, *Impact of Auditor's Work Experience, Independence, Objectivity, Integrity, Competence, and Accountability on Audit Quality*, published in the *Journal of Economics and Business*, demonstrated similar findings that an auditor's work experience has a significant impact on audit quality.

If it is related to attribution theory, auditors confronted by the challenges of the Covid-19 pandemic would attempt to adapt to these conditions and develop a consensus that can circumvent their job habits to tackle external challenges more effectively. Auditors' efforts to enhance audit quality. The application of the remote audit model is believed to have a positive impact on the quality of remote audits conducted during the Covid-19 Pandemic, provided that it is implemented following existing audit procedures, supported by adequate information technology, and supported by the auditor's competence and experience in carrying out the audit process.

If it is associated with attribution theory, motivation is an internal force that can strengthen the auditor's competence (internal forces); motivation can make auditors continue to work with high competence and ultimately produce high-quality work; motivation encourages auditors to become human learners to improve their competence through training and/or professional education so that the quality of their work improves, and motivation also encourages auditors to continue to work with high competence and produce high-quality work. According to a study (Perangin-Angin, 2016), auditor motivation can have a substantial effect on auditor quality, and motivation can also attenuate the relationship between auditor competence and audit quality. A leader of an organization employs this technique to motivate auditors to meet the organization's goals and expectations. According to (Razlan, 2016), an individual's motivation is determined by his or her response to work settings in an organization.

If it is associated with attribution theory, motivation can be an impetus for the auditor to prove he is an experienced subject, so that the auditor, with all the experience he has, will try to prove all the skills he has gained from his experience to obtain good recognition of the quality of his work and as validation of the level of career experience while working, good motivation will also cause the auditor to always attempt to create motivation from within to always strive for excellence. Previous research (Furiady & Kurnia, 2015) published in *Procedia Social and Behavioral Sciences* with the title *The Effect Of Work Experiences, Competency, Motivation, Accountability And Objectivity Towards Audit Quality* produced contradictory results; auditor motivation had no significant effect on audit quality. This conclusion is inversely connected to the discovery by Perangin-Angin (2016) that motivation can mitigate the effect of employment experience on audit quality. A chief executive officer uses this tactic to inspire auditors in the hopes of achieving the organization's aims and objectives. According to research conducted by Lila et al. (2021), the shift from traditional audits or face-to-face audits to remote audits affects the quality of remote audits, particularly in the preparation of information technology and the skills of auditors and auditees in utilizing information technology equipment.

Research Design and Method

In this study, causal research is defined as the discovery of a cause-and-effect link between the examined variables. This investigation seeks to evaluate the relationship between the independent variables auditor competency, auditor experience, and remote audit and the dependent variable Audit Quality (the variable that is affected). This study's population consisted of all auditors in the Internal Control Unit (SPI) at PT TASPEN (Persero), which has its headquarters in the Special Capital Region of Jakarta. The job of Functional Auditor (JFA) is assigned to the Head Office Internal Supervision Unit and the Regional Assistant Internal Supervision Unit (Bandung, Jakarta, Makassar, Medan, Semarang, Surabaya).

Table 1. Research Sampel

No.	Work unit	Number of Respondents
1	Internal Control Unit – Head Office	20
2	Internal Control Unit – Bandung	1
3	Internal Control Unit – Jakarta	2
4	Internal Control Unit – Makassar	3
5	Internal Control Unit – Medan	2
6	Internal Control Unit – Semarang	1
7	Internal Control Unit – Surabaya	1
	TOTAL	30

The method of sampling is based on a census sampling strategy (saturated sampling) in which the entire population serves as the study sample. All officials holding the Functional Auditor Position (JFA) at the Headquarters and Regional SPIs were sent a questionnaire. In data collection, the collecting medium is the research instrument. Using a questionnaire presented directly to the research sample's respondents, the utilized data is of the primary data variety. Using software tools for Partial Least Square (PLS), the data processing of the survey findings comprises quantitative data processing. The statement questions in the questionnaire will represent the variables to be

analyzed. The stages of data analysis performed in this study began with an external model test, which was conducted to test the validity with the loading factor parameter indicator being greater than 0.60 and the average variance extract (AVE) value being greater than 0.50, followed by the measurement of the Cronbach alpha value and composite reliability to determine the reliability of a variable. If the Cronbach alpha value was more than 0.70, it was determined that the variable was dependable.

Results and Discussion

Statistical Result

The primary data source for this study was a questionnaire. 35 questionnaires were sent to the sample of research participants. This is the number of auditors working under the supervision of the Internal Control Unit Division at PT. TASPEN (Persero) in Jakarta. Table 2 shows the distribution of the questionnaire.

Table 2. Distribution of Questionnaires

No.	Description	Questionnaire Return	Percentage
1.	Shared Questionnaire	30	100%
2.	Filled out questionnaire	30	100%
3.	Questionnaire not filled	-	-
4.	Questionnaire used in research	30	100%

Table 3. Descriptive statistics

Variable	N	Min	Max	mean	Category
Auditor Competency (X1)	30	2	5	4.3167	Very good
Audit Experience (X2)	30	2	5	4.4714	Very good
Remote Audit (X3)	30	2	5	4.6221	Very good
Motivation (Z)	30	1	5	4.3988	Very good
Audit Quality (Y)	30	3	5	4.5943	Very good

According to the data presented in table 3, the indicated value for each variable falls into the category of "good." Overall, this demonstrates that each variable accurately represents all research data. In addition, all statements have a response range of 1 to 5, indicating a large degree of variation among respondents and between questions within a single variable.

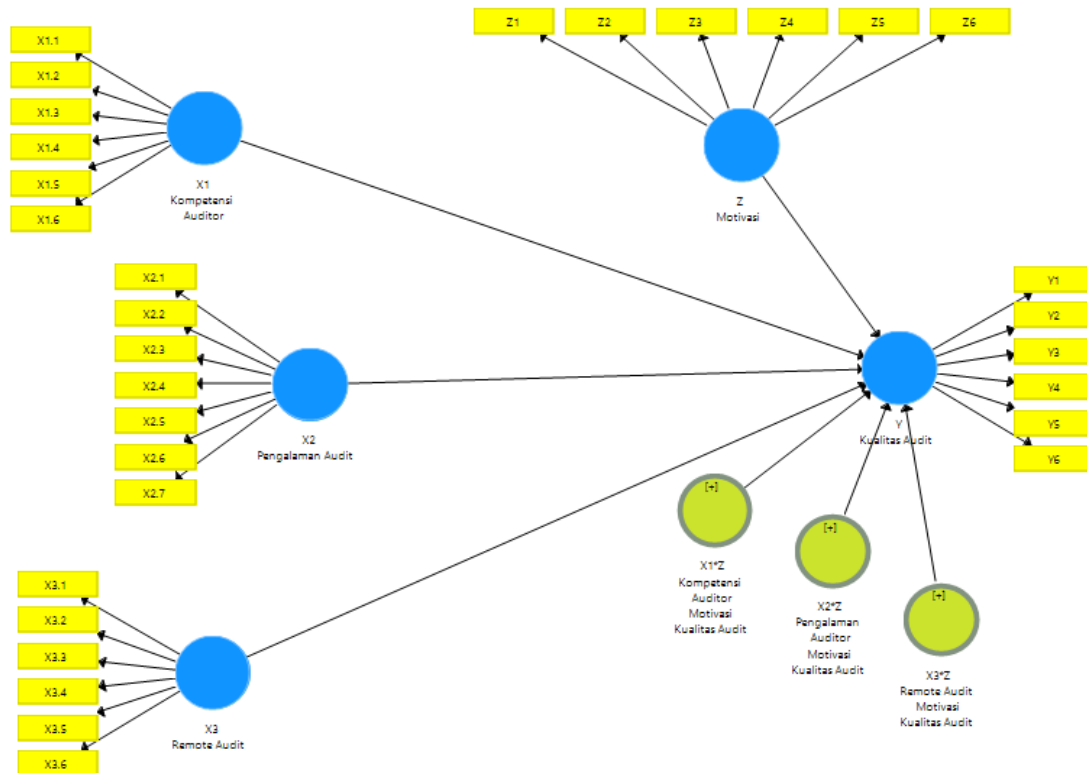


Figure 1. Data Processing Results

Testing for convergent validity can be performed by examining the outer loading value and the Average Variance Extracted (AVE) value. In the outer loading value test, it is determined whether any statement elements are invalid. According to Ghazali (2008), an outer loading value below 0.5 must be eliminated from the model. A loading factor value above 0.70 is regarded as an ideal or valid indicator for measuring the construct.

If the AVE value of a good indication is greater than 0.5, it is utilized in SmartPLS data processing. Table 4 demonstrates that all variables in this investigation have AVE values greater than 0.5. (Ramono, 2013). This indicates that all the study's indicators satisfy the validity requirements based on the AVE value.

Table 4. Testing Outer Loading Value

Variable	Question	Outer Loading	Description
Auditor Competence	X1.1	0.600	Valid
	X1.2	0.919	Valid
	X1.3	0.869	Valid
	X1.4	0.760	Valid
	X1.5	0.908	Valid
	X1.6	0.815	Valid
Auditor Experience	X2.1	0.775	Valid
	X2.2	0.872	Valid
	X2.3	0.899	Valid
	X2.4	0.799	Valid
	X2.5	0.772	Valid
	X2.6	0.876	Valid
	X2.7	0.652	Valid
Remote Audit	X3.1	0.859	Valid
	X3.2	0.728	Valid
	X3.3	0.882	Valid
	X3.4	0.810	Valid
	X3.5	0.909	Valid
	X3.6	0.745	Valid
Motivation	Z1	0.839	Valid
	Z2	0.686	Valid
	Z3	0.817	Valid
	Z4	0.772	Valid
	Z5	0.760	Valid
	Z6	0.842	Valid
Audit Quality	Y1	0.529	Valid
	Y2	0.722	Valid
	Y3	0.889	Valid
	Y4	0.922	Valid
	Y5	0.891	Valid
	Y6	0.590	Valid

Table 5. Average Variance Extracted (AVE) Value

Variable	AVE-Value	Description
Auditor Competence	0.671	Valid
Auditor Experience	0.657	Valid
Audit Remote	0.680	Valid
Motivation	0.618	Valid
Audit Quality	0.596	Valid

Based on the cross-loading values presented in table 4, we can conclude that the correlation of each indicator with its construct is higher than that of the other constructs and that a cross-loading value greater than 0.5 is required for discriminant validity. This indicates that the latent construct can predict the indicator on its block better than other block indicators and that all indicators of each research variable satisfy discriminant validity.

Table 6. Cross Loading Value

Indicator	Auditor Competence	Auditor Experience	Remote Audit	Motivation	Audit Quality
X1.1	0.600	0.423	0.454	0.528	0.415
X1.2	0.919	0.700	0.581	0.805	0.653
X1.3	0.869	0.788	0.675	0.658	0.544
X1.4	0.760	0.731	0.588	0.596	0.538
X1.5	0.908	0.730	0.715	0.610	0.640
X1.6	0.815	0.631	0.601	0.504	0.577
X2.1	0.586	0.775	0.523	0.407	0.320
X2.2	0.663	0.872	0.574	0.544	0.463
X2.3	0.672	0.899	0.654	0.681	0.529
X2.4	0.669	0.799	0.634	0.603	0.325
X2.5	0.663	0.772	0.450	0.501	0.385
X2.6	0.687	0.876	0.656	0.728	0.579
X2.7	0.689	0.652	0.557	0.631	0.687
X3.1	0.646	0.645	0.859	0.546	0.767
X3.2	0.547	0.527	0.728	0.339	0.495
X3.3	0.651	0.662	0.882	0.554	0.780
X3.4	0.515	0.545	0.810	0.424	0.615
X3.5	0.747	0.670	0.909	0.576	0.691
X3.6	0.524	0.570	0.745	0.411	0.505
Z1	0.622	0.442	0.217	0.839	0.515
Z2	0.463	0.430	0.285	0.686	0.431
Z3	0.652	0.483	0.439	0.817	0.551
Z4	0.555	0.497	0.640	0.772	0.762
Z5	0.677	0.443	0.461	0.760	0.416
Z6	0.616	0.503	0.583	0.842	0.685
Y1	0.553	0.473	0.450	0.524	0.529
Y2	0.481	0.514	0.660	0.483	0.722
Y3	0.668	0.696	0.725	0.483	0.889
Y4	0.593	0.617	0.740	0.720	0.922
Y5	0.566	0.698	0.663	0.648	0.891
Y6	0.285	0.369	0.327	0.329	0.590

Table 7. Composite Reliability Value

Variable	Composite Reliability	Description
Auditor Competence	0.923	Reliable
Auditor Experience	0.930	Reliable
Remote Audit	0.927	Reliable
Motivation	0.906	Reliable
Audit Quality	0.895	Reliable

The following reliability test employs Cronbach's Alpha; a good Cronbach's alpha value for the study must be more than 0.70. (Mahmud and Rahtmono, 2013). In this study, the Cronbach Alpha value is presented in table 8:

Table 8. Cronbach's Alpha value

Variable	Cronbach Alpha	Description
Auditor Competence	0.897	Reliable
Auditor Experience	0.911	Reliable
Remote Audit	0.905	Reliable
Motivation	0.879	Reliable
Audit Quality	0.854	Reliable

According to Ghazali (2008), the inner model test determines the association between latent components by examining the significance level of the predicted path parameter coefficients. In this study, the structural model was evaluated using the R-Square for the dependent variable and the value of the path coefficient for the independent variable; significance was then determined using the T-statistic for each path. The outcomes of the PLS Algorithm's intelligent PLS program. By examining the R-Square value of the dependent variable in the model, it is possible to determine the amount to which the dependent variable explains the independent variable. The R-Square value of the PLS Algorithm SmartPLS results before the moderating impact is 0.694, which indicates that auditor competence, auditor experience, and remote auditing can explain audit quality by 69.4 percent. The remaining 31,4% is affected by variables not included in the Research Model. According to Chin (1998), a score of 0.67 indicates a strong model, while a value of 0.33 indicates a moderate model and a value of 0.19 indicates a weak model. Using Smart PLS to process the data yielded a value of 69.4, indicating that this study used a robust model.

The Effect Size Test reveals the influence of the interaction between the independent variable and the moderating variable on the dependent variable. According to Ghazali (2008), the contribution between each variable in R² is calculated using the effect size test (f²) by examining the f² value, where 0.02 denotes a small model, 0.15 a medium model, and 0.35 a big model.

Table 9. Effect Size Value (f²)

Hypothesis	Variable (Constant)	f ²
H1	Auditor Competence	0.180
H2	Auditor Experience	0.264
H3	Remote Audit	0.359

Table 10. Value T Statistics

Hypothesis	Exogenous	→	endogenous	T-Statistics	P-Values	Description
H1	Auditor Competency (X1)	→	Audit Quality (Y)	1,279	0.201	Rejected
H2	Auditor Experience (X2)	→	Audit Quality (Y)	2.290	0.022	Received
H3	Remote Audit (X3)	→	Audit Quality (Y)	2.445	0.015	Received
H4	Motivation*Auditor Competence	→	Audit Quality (Y)	0.868	0.386	Rejected
H5	Motivation*Auditor Experience	→	Audit Quality (Y)	0.807	0.420	Rejected
H6	Motivation*Remote Audit	→	Audit Quality (Y)	0.002	0.998	Rejected

Based on the findings of assessing the effect size value (f²), table 9 demonstrates that the auditor competency variable model is moderate, the audit experience variable model is moderate, and the remote audit variable model is robust. Prediction relevance testing is used to determine the research model's prediction ability. The R² value for this research model is 0.762, as determined by the R-Square Adjusted PLS Algorithm, as this value is more appropriate for research models with more than one independent variable. Therefore, the calculated value of Q² is 0.762%. This value corresponds to the determination coefficient in the entire path analysis. therefore With a Q² score greater than 0, this research model is considered predictively relevant.

Following is an explanation of the influence of the variables based on Table 10. The variable representing auditor competence (X1) does not affect audit quality. This is evident from the T-statistic of 1.279 and the p-value of 0.201. Since the T-statistic is less than 1.96 and the p-value is greater than 0.05, the hypothesis is rejected, indicating that auditor skill (X1) has a negative impact on audit quality (Y). The auditor experience variable (X2) affects audit quality. This is evident from the T-statistic value of 2.290 and the P-value of 0.022. Since the t-statistic value is more than 1.96 and the p-value is less than 0.05, the hypothesis is accepted, indicating that the auditor's experience (X2) positively affects audit quality (Y). The remote audit variable (X3) impacts audit quality. This is evident from the T-statistic value of 2.445 and the P-value of 0.015. Since the t-statistic value is greater than 1.96 and the p-value is less than 0.05, the hypothesis is accepted; remote audit (X3) has a positive effect on audit quality (Y). The motivation variable (Z) cannot influence the relationship between auditor competence (X1) and audit quality (Q) (Y). This is demonstrated by the T-Statistic value of 0.868 and the P-Value of 0.386. Since the t-statistic value is less than 1.96 and the p-value is greater than 0.05, the hypothesis is rejected, indicating that motivation (Z) cannot moderate the relationship between auditor competence (X1) and audit quality. (Y). The incentive variable (Z) cannot modify the relationship between the auditor's experience (X2) and audit quality (Q) (Y). This is demonstrated by the T-Statistic value of 0.807 and the P-Value of 0.420. Since the t-statistic value is less than 1.96 and the p-value is greater than 0.05, the hypothesis is rejected, indicating that motivation (Z) cannot moderate the relationship between auditor experience (X2) and audit quality. (Y). The motivation variable (Z) is unable to control the audit quality of remote audits (X3) (Y). This is demonstrated by the T-Statistic value of 0.002 and the P-Value of 0.998. Since the t-statistic value is less than 1.96 and the p-value is greater than 0.05, the hypothesis is rejected, indicating that motivation (Z) cannot moderate the relationship between audit quality and remote audit (X3). (Y).

Discussion

Internal Control Unit of PT TASPEN (Persero) Jakarta's audit quality is unaffected by the competency of its auditors. Competence does not play a significant role in boosting audit quality at the Internal Control Unit of PT TASPEN (Persero) in Jakarta, according to the findings of this study. This is obvious from the educational backgrounds of auditors, 80 percent of whom do not possess accounting degrees. Competence also requires that each auditor acquire core auditing skills and expertise, as well as a thorough awareness of the inspected field. Auditors' competency in the subject of auditing is proved by their educational background; while auditing financial statements, they must also have appropriate experience in the field of auditing. Auditors must have a formal education and be knowledgeable about the process and phases of financial report preparation as well as applicable accounting standards. The same holds for auditors who conduct operational and compliance audits; they must have a comprehensive understanding of the operational activities to be reviewed, whether in terms of implementation or the evaluation criteria and indicators. If the auditor is incompetent and does not comprehend the area to be reviewed, the proper specialists must be employed. This study is corroborated by research (Ningsih, 2015) that established the variable competence had no significant effect on audit quality. Competencies associated with formal accounting education backgrounds are no longer believed to be able to keep up with the latest developments in the world of practice; therefore, accounting graduates may be considered competent in terms of education and knowledge, but this does not necessarily reflect

their actual abilities when dealing with extremely complex auditing cases. However, if the curriculum is broadened to include the creation of ongoing training for auditors, the influence on the quality of auditing/auditing jobs would be much bigger. Afriyani, Anugerah, and Rofika (2015) discovered that an auditor's level of skill does not affect the quality of an audit or examination. In addition, it was found that competence is not the only significant factor in an examination (Dewi & Budiarta, 2015). This study contradicts previous findings (Syahfitri et al., 2019) that the competency variable strongly affects audit quality; audit quality may be attained if the auditor has sufficient and sufficient competence; the more the auditor's competence, the higher the audit's quality.

Experience influences the Internal Control Unit of PT TASPEN (Persero) Jakarta's audit quality. Experience as an auditor is both a learning stage and a process of developing the auditor's potential if he interacts with audit duties accomplished within a predetermined period. The findings also validate the theories utilized in this study, notably Agency Theory and Attribution Theory, as the next audit will be substantially more thorough due to the auditor's expertise. One of the known strategies is useful for decreasing agency conflict between management (agent) and company owner (principal); however, both sides need the auditor profession as a skilled and unbiased party to reduce the resultant information asymmetry. This research is consistent with research conducted (Syahfitri et al., 2019), which is a study he conducted with the team, discovered that the auditor's experience had a very positive effect on the quality of audits conducted by auditors, where the longer an auditor carried out the auditor's task, the easier it is for the auditor to find errors in the audit object, then produce good audit results, in addition, experienced auditors can also provide suggestions. Then, this study is consistent with prior research (Perangin-Angin, 2016) in which the author found that experience had a favorable and statistically significant effect on audit quality.

Control Unit Internal of PT TASPEN (Persero) The audit quality of Jakarta is impacted by remote auditing. A remote Audit is effective if it achieves the indicators and criteria that reflect its execution, including audit effectiveness, audit efficiency, reliability, support, and reliance (Eulerich et al., 2021). According to the Indonesian Institute of Certified Public Accountants (Indonesian Institute of Certified Public Accountants, 2020), the expected response of auditors during the Covid-19 pandemic is to modify audit evidence collection procedures, identification process stages, risk assessment, and planned audit procedures, followed by the implementation of alternative procedures or a suitable auditing process for follow-up. According to (Efendi, 2020), the implementation of the online audit process needs the auditor's enhancement of skills in information technology competency and use, as well as budgetary support for the development of information technology infrastructure. Then, new risks emerge as a result of the use of computers and require time to adapt to the online audit process; this is consistent with the auditor's competence variable, the auditor's experience conducting remote audits. Mark discovered that virtual audits/remote audits would also be a viable alternative, which is consistent with a prior study (Eulerich et al., 2021) suggesting that distant audits have a substantial impact on the quality of audits completed during the audit transition period during the COVID-19 pandemic. helpful for auditors carrying out audit obligations. Following previous research (Fitriana & Permana, 2021), the findings of this study indicate that remote audit has an impact on audit quality and can be used at every stage of the audit, beginning with entry meetings, document reviews, field visits, interviews, and closing meetings, supported by the knowledge and work experience of auditors,

and the use of suitable information technology equipment. The conclusions of the investigation (Zahrotul Jannah, Nur Diana, 2021) contradicted those of this study. According to the research (Zahrotul Jannah & Nur Diana, 2021), the remote audit conducted during the work-from-home time had no significant impact on the auditor's performance, as measured by the quality of the audit results. Therefore, the better the remote audit is conducted, the higher the quality of the audit produced by the auditors. This research gives support for the hypothesis used in this study, namely the Attribution Theory. Due to the Covid epidemic, this audit was performed remotely/virtually. Distinctiveness refers to the conduct demonstrated by various individuals in various situations. - 19, but the auditor nevertheless Individual activities that repeatedly display the same characteristic are consistent (consistent). Despite the out-of-the-ordinary audit implementation, the auditors regularly generate high-quality, accountable audits.

The motivation variable is not able to moderate the relationship between Competence and Audit Quality. Motivation is not a variable that can moderate the link between competence and audit quality, but it has been regulated by motivational variables. Therefore, the results of this study do not support the hypothesis that the interaction between auditor competence and motivation has a beneficial influence on the audit quality performed by the Internal Audit Unit of PT TASPEN (Persero) in Jakarta. Based on the results of interviews conducted with motivated or unmotivated respondents, the audit will be conducted following the primary responsibilities and functions of the auditor in carrying out the audit task, because it is the auditor's responsibility and must be carried out without any internal or external influence. Audits and inspections must be conducted to ensure the fairness and accuracy of the company's operational implementation so that the motivational variable does not influence the audit's quality. This research is consistent with research conducted by (Fauziah, 2017) using the BPKP auditors of North Sumatra Province as the research sample, and (Nopitasari, 2015), which also had research results indicating that motivation did not affect audit quality, which in Nopitasari's research was interpreted to mean that motivation did not influence audit quality. The measuring of motivation encompasses both internal and external motivation, however, this study does not account for other aspects that may have an impact.

The motivation variable is not able to moderate the relationship between Auditor Experience and Audit Quality. Motivation did not moderate the relationship between auditor experience and audit quality, despite being moderated by motivational variables. Therefore, the results of this study do not support the hypothesis that the interaction between auditor experience and motivation has a positive effect on audit quality performed by the Internal Audit Unit of PT. TASPEN (Persero) Jakarta. The experience of the auditors themselves has affected the quality of the audits performed by the auditors because with their experience, the auditors have been able to find errors in the audit object, provide the correct decisions in suggestions and corrective actions, and regardless of motivation, the audit will be conducted as intended. Appropriate since it adheres to applicable auditing requirements and standards. Auditors with extensive experience may no longer require motivation to achieve maximum quality of work, as they tend to work more effectively following the professional ethical standards in which they believe. Auditors with extensive experience also tend to have obtained various types of achievements in their lives, so they no longer use certain accomplishments as motivation to push themselves to work following the expected quality.

Motivation is unable of moderating the association between Remote Audit and Audit Quality. Motivation did not moderate the relationship between remote audit and audit quality,

despite being moderated by motivational variables. Therefore, the results of this study do not support the hypothesis that the interaction between remote audit and motivation has a positive effect on audit quality performed by the Internal Audit Unit of PT. TASPEN (Persero) Jakarta. Based on interviews with respondents and auditors, it was determined that remote audits will be successful if auditors are knowledgeable about existing auditing methods and standards, and if auditors have experience doing onsite audits because face-to-face audits are often effective. Motivation has little bearing on the similarity between conventional methods and remote audits conducted during the COVID-19 epidemic. Whether or not the motive for the remote audit is consistent with the indicators that indicate the distant audit itself, the quality of the audit conducted during this covid-19 epidemic is what matters. The greater the quality of the audit produced, the more effective the remote audit.

Conclusions

During the COVID-19 pandemic, the competence of the Auditor at the Internal Control Unit of PT. TASPEN (Persero) Jakarta had no effect on the quality of the audit performed. Accounting graduates may be deemed to have appropriate competencies in terms of schooling and knowledge, but this does not necessarily reflect their actual ability when dealing with extremely complicated auditing/auditing cases. However, if the curriculum is expanded to include continual training for auditors, it will have a greater effect on the quality of their auditing/auditing duties. Afriyani (2014) also discovered that the competency level of an auditor has no bearing on the quality of an audit or inspection. During the COVID-19 epidemic, the experience of the auditor affects the quality of the audit conducted by the Auditor at the Internal Control Unit of PT. TASPEN (Persero) in Jakarta. During the COVID-19 epidemic, Remote audits affect the Quality of Audits performed by the Auditor at the Internal Control Unit of PT. TASPEN (Persero) in Jakarta. The influence of Auditor Competency on Audit Quality conducted by Auditors at the Internal Control Unit of PT. TASPEN (Persero) Jakarta during the Covid-19 Pandemic is not moderated by Auditor Motivation. The effect of Auditor Experience on Audit Quality conducted by Auditors at the Internal Control Unit of PT. TASPEN (Persero) Jakarta during the Covid-19 Pandemic is not moderated by Auditor Motivation. During the Covid-19 Pandemic, the motivation of the Auditor is unable to mitigate the impact of Remote Audits on the Quality of the Audit Performed by the Auditor at the Internal Control Unit of PT. TASPEN (Persero) in Jakarta. For academics researching the factors that affect audit quality, it is possible to add additional variables, both external and internal factors, to the repertoire of insights about auditing and auditing tasks, so that future audit quality will be vastly improved and up-to-date. These variables can be used at all times, both during a pandemic and in normal circumstances.

Even after the pandemic has ended, companies can still conduct remote audits since the system and indicators, as well as the findings of the quality of the audits conducted, remain as good as they were before the pandemic. Continuous education and knowledge can be offered to prepare auditors to always do their audit duties in all areas, so that inspections conducted as a method of future improvement can continue to be conducted. For researchers and other researchers, to expand national and worldwide references. So that the understanding, knowledge, and procedures utilized to carry out examination/audit activities are wider and more adaptable, researchers can obtain information that may be superior to that obtained by utilizing approaches that have been employed in the past.

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