

Independence, Professional Skepticism, And Audit Quality: The Moderating Role Of Audit Fees

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Abstract: This research investigates the impact of auditor independence and professional scepticism on audit quality, focusing on audit fees as a moderating factor in Makassar City's public accounting firms. The study employs census sampling, involving 39 auditors from eight Makassar-based public accounting firms. Hypotheses are tested using multiple linear regression via Smart PLS 3.0 software, complemented by descriptive statistical tests. The research also conducts assessments, including convergent validity, discriminant validity, composite reliability, and inner model evaluations. Results indicate that auditor independence and professional scepticism positively and significantly affect audit quality.

As a moderating variable, audit fees also positively and significantly impact audit quality. These findings offer public accounting firms valuable insights, emphasising the need to evaluate and potentially adjust their policies proactively. This proactive approach can help mitigate potential risks linked to declining audit quality.

Keywords: Independence; Professional Skepticism; Audit Quality; Audit Fees.

Abstrak: Penelitian ini bertujuan untuk mengetahui pengaruh independensi dan skeptisisme profesional terhadap kualitas audit dengan fee audit sebagai variabel moderasi pada Kantor Akuntan Publik Kota Makassar. Penelitian ini menggunakan metode pengambilan sampel sensus. Dan sampel penelitian sebanyak 39 auditor dari 8 Kantor Akuntan Publik di Makassar. Metode statistik yang digunakan untuk menguji hipotesis menggunakan regresi linier berganda dengan bantuan software Smart PLS 3.0. Kemudian untuk metode analisis data dilakukan uji statistik deskriptif. Uji outer model meliputi validitas konvergen, validitas diskriminan, reliabilitas komposit, dan uji inner model. Kemudian hasil dari penelitian ini menunjukkan bahwa independensi dan skeptisisme profesional auditor berpengaruh positif dan signifikan terhadap kualitas audit. Fee audit sebagai pemoderasi independensi dan skeptisisme profesional juga berpengaruh positif dan signifikan terhadap kualitas audit adapun implikasi praktis dari penelitian ini yaitu memberikan manfaat bagi kantor akuntan publik untuk mengevaluasi kebijakan-kebijakan yang dapat di ambil untuk mengatasi kemungkinan terjadinya penurunan kualitas audit.

Kata Kunci: Independensi; Skeptisisme Profesional; Kualitas Audit; Fee Audit.

INTRODUCTION

Relevant and reliable financial statements are very important in providing information for users of financial statements in decision-making. Stakeholders, including investors, creditors, and related parties, rely on financial statements to evaluate a company's financial performance and understand its financial position and prospects (Biri, 2019). However, sometimes, understanding the information contained in financial statements can be complex and requires proper interpretation. A third party, such as a public accountant, is required to



assist stakeholders in analysing the reliability of the information contained in the financial statements. Public accountants act as intermediaries between internal parties, such as management, and external parties, such as investors and creditors, who are interested in the company (Muslim et al., 2020). The public expects public accountants to provide accessible, accurate, and fair assessments of the information presented in the financial statements by company management. In this case, the public accounting profession is responsible for improving the quality of financial reports and ensuring that the information presented reflects the actual situation (Dinu, 2022).

Public accountants have a crucial role in providing confidence in the quality of financial statements. They conduct audits of company financial statements to verify reliability and compliance with applicable accounting standards. This audit involves collecting and critically evaluating evidence supporting the information in the financial statements. In addition, public accountants are also involved in analysing the company's accounting systems and processes to ensure that they meet correct and relevant accounting principles. The quality of financial statements produced by public accountants is very important because it can affect stakeholders' investment, credit and business decisions. Accurate and relevant information in financial statements provides stakeholders confidence and certainty in evaluating a company's financial performance and making the right decisions. Therefore, public accountants must maintain their independence and integrity in audits and adhere to strict professional ethical standards.

Audit quality significantly influences the audit report issued by an auditor. If the audit quality is adequate, this can help the parties using audit services, as happened to P.T. Garuda Indonesia in 2018. That year, the company's financial statements found fraud in recognising receivables incorrectly included as revenue, causing the actual net profit not to reflect the actual conditions. The reported net profit of US\$ 809,850 or around Rp 11.330 billion (assuming an exchange rate of Rp 14,000 per dollar) was a significant increase from the previous year in 2017, which suffered a loss of US\$ 216.5 million. However, there is controversy surrounding the company's 2018 financial statements. Two commissioners of P.T. Garuda Indonesia argued that the company's financial statements should follow the prevailing Statement of Financial Accounting Standards (PSAK), resulting in a difference of opinion between the company's management and commissioners. As a result, P.T. Garuda Indonesia was sanctioned by several parties for not complying with applicable accounting principles.

Garuda Indonesia's external auditors, Public Accountant (A.P.) Kasner Sirumapea and Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang and Rekan were also sanctioned for the quality of their audits. The sanctions were given due to findings of fraud in the financial statements that should have been detected and reported by the auditors during the audit process. The impact of this incident shows how important the quality of adequate audit results is. Auditors are responsible for conducting audits carefully, thoroughly, and objectively, ensuring that the issued financial statements reflect the actual circumstances. Good audit quality is key to maintaining integrity and trust in the financial information presented by a company. To improve the quality of audit results, auditors must comply with applicable auditing standards and carry out professional audit practices. Auditors must have sufficient independence, professional scepticism, and competence in conducting audits. In addition, they also need to involve in-depth analyses of the company's accounting systems and processes to identify potential fraud or errors in the financial statements.



An auditor's independence has a vital role in improving audit quality. This independence refers to the auditor's ability to provide an independent and objective opinion on a company's financial statements. An independent auditor's opinion contributes significantly to increasing the credibility of the financial statements presented by company management (Biri, 2019). In this context, questions arise regarding the responsibility to improve the reliability of the company's financial statements. This responsibility lies with the auditor who conducts the examination. Auditors are tasked with collecting objective evidence and ensuring that financial statements are error-free. Through their independence, auditors can see the situation objectively, thus helping to prevent errors or fraud in the financial statements (Kusumawati & Syamsuddin, 2018).

Apart from independence, professional scepticism is also essential for an auditor. This attitude includes critical, doubt, and caution in evaluating and testing existing evidence. Auditors always question the information provided and notice clues that may indicate errors or fraud in the financial statements (Atantri, 2020). However, an auditor also receives compensation through an audit fee or bonus for carrying out their duties. Audit fees are rewards to auditors as compensation for their audit work. The amount of the audit fee can vary and is influenced by several factors, such as the risks associated with the audit task, the quality of services provided by the auditor, and the competence required to carry out the audit (Kusmayasari et al., 2023).

It is important to note that the audit fee amount should not affect an auditor's independence and objectivity. Auditors must continue to perform their duties with high integrity and professionalism without allowing financial factors to influence their judgement of the financial statements. Therefore, the fee structure associated with audit work should be well designed to ensure that auditors remain independent and can provide objective opinions. Independence, professional scepticism, and audit fees are interrelated factors in achieving high audit quality. Independent and sceptical auditors can detect and prevent errors or fraud in financial statements. However, it is necessary to maintain an appropriate balance between reasonable audit fees and auditor independence to ensure that the audit process is conducted objectively and professionally.

This study contributes to the existing literature by analysing the specific context of public accounting firms in Makassar City, which may have yet to be widely studied. The results of this study will provide strong empirical evidence of the complex relationship between auditor independence, professional scepticism, audit fees, and audit quality while recognising the essential moderating role of audit fees in this dynamic. The findings from this study can serve as valuable guidance for practitioners and regulators in the accounting and auditing fields and provide a foundation for further research in understanding the factors that influence audit quality within public accounting firms in various locations.

THEORETICAL REVIEW

Relevant and reliable financial statements are essential information criteria for users of financial statements for decision-making, including stakeholders (Biri, 2019). However, sometimes, stakeholders need help analysing the reliability of financial statement information provided by the company (Krimeniary, 2020). Therefore, third-party services are needed, namely, public accountants whose function is to connect internal parties with external parties of companies with mutual interests (Muslim et al., 2020). From public accountants, the public expects an accessible, accurate, and fair assessment of the

information presented by company management in financial statements, where the public accounting profession is responsible for improving the quality of financial reports (Asmoro et al., 2022).

Based on the explanation above, our research refers to the attribution theory proposed, explaining the effect of independence and professional scepticism to formulate an attitude of doubt and appropriate action. The auditor is required to maintain an upbeat personality and character. This can affect the quality of the audit to run the process. Audits. Following applicable regulations, the auditor can produce audit reports with good quality.

Furthermore, the theory of the love of money is also used, which explains that the love of money is related to the business world. A company manager uses money or bonuses to maintain quality performance and motivate employees. Some desired organisational behaviour, such as good performance quality, or undesirable actions, such as fraud in financial statements. The theory relates to setting a high audit fee and producing good quality. An excellent close relationship between the auditor and the client will emerge.

Various previous studies, including research from (Mardijuwono & Subianto, 2018) showed a significant positive effect between audit fees on audit quality. So, if the payment received by the auditor is high, the responsibility for the task received will also be significant. Then, the auditor must improve its performance, in this case, the attitude of independence and professional scepticism when examining financial statements so that the audit results used for decision-making are of higher quality.

In contrast to research (Krimeniary, 2020) from his research which shows that there is no effect of audit fees on audit quality, this indicates that an auditor should have an obligation to improve the quality of the audit produced regardless of the number of audit fees given. This study refers to research (Kusumawati & Syamsuddin, 2018) that examines the effect of an auditor's independence and professionalism in producing audit quality moderated by audit fees. The difference between this study and that research is that professional scepticism is removed and replaced by professional scepticism. The researcher replaces it with this variable because professional scepticism is essential in producing good audit quality. An auditor needs to continually question, be alert, and think critically about the condition of financial statements (Marwa et al., 2019).

From the description above and what distinguishes it from the results of previous studies, our research needs to be carried out because, as is well-known, audit quality is crucial in creating an auditor's opinion. For this reason, this study examines and proves auditors' independence and professional scepticism with audit fees as a moderating factor that will affect good audit quality (Yustina & Gonadi, 2019). This study used two theories, namely the attribution theory proposed by (Yustina & Gonadi, 2019), which explains the causes of a person's behaviour that is determined internally (such as traits, personality, etc.). The quality of a person's performance is very dependent on his behaviour. Behaviours related to a person's attitude and personality traits are explained in attribution theory, which states that we can consider a person's character simply by looking at a person's attitude and behaviour in certain situations (Spitzberg & Manusov, 2021). Therefore, attribution theory is used in this study to adjust and know the attitude or behaviour of an auditor in producing a quality audit and explain the influence of independence and professional scepticism to formulate a perspective of doubt and impartial action. The auditor must maintain the nature of personality and other things that will affect the quality of the audit in carrying out the process (Shahibah et al., 2020) audits following applicable regulations so that the auditor produces an audit report of good quality. The second theory, namely the Love Of Money



theory proposed, is the concept of "love of money. Research (Atantri, 2020) suggests that the love of money is related to the business world; a company manager uses money or bonuses to maintain quality performance and motivate employees. Some desirable organisational behaviours, such as good performance quality, can be achieved through effective internal audits and a robust ethical culture (Putri & Asmara, 2023). The theory is related to setting a high audit fee, resulting in good quality and quality. This is associated with the determination of high audit fees to improve audit quality, which is also high, where the concept of love of money can motivate an auditor's performance to produce good audio quality. In this case, a cooperative relationship between the auditor and the client strengthens the close professional relationship.

In addition to the theoretical basis, the variables discussed in this study include Audit Quality, which defines audit quality as a possibility for auditors to report reports on the client's accounting system. Then, it states that audit quality examines structured financial statements that will improve the quality planned and based on the rules formulated to achieve goals. Meanwhile, it states that audit quality is a process of a systematic examination, prioritising the quality carried out by internal or external auditors and the audit team. Following the above definition, the resulting audit will be of high quality if the auditor has conducted a practical and systematic examination of the financial statements. For this reason, the auditor needs to have an attitude of independence, which is the basis for increasing the quality of audit results (Kusmayasari et al., 2023). Auditor independence is a fair and impartial attitude towards clients to produce a quality audit. If the auditor loses his independence, then the audit report results do not match the existing reality, so they are not suitable to be used as a basis for decision-making (Ardhani et al., 2019). Therefore, if an auditor is his client carrying out his duties, he will violate the rules. The auditor will lose his right to freedom of opinion, so it is essential to maintain this. In addition to independence, there is also an attitude of professional scepticism, which is one of the factors in improving audit quality. According to (Atantri, 2020), Professional scepticism is an attitude that includes a critical mind that questions and is always alert to conditions that can identify possible misstatements, whether caused by fraud or unintentional error.

Applying reasonable professional scepticism is necessary because sometimes, a sound internal control system still has gaps in errors and allows fraud to occur (Pamela Citranagari, 2022). Moreover, finally, an auditor sets an audit fee to support the quality of his performance. Audit fee arrangements in accounting practice are important and complex. An auditor who works for a public accountant must maintain his independence in providing an honest and impartial opinion on the company's audited financial statements (Wahyuni et al., 2019). However, auditors also need to be rewarded for their services, so audit fees are a factor that needs to be considered. The process of determining audit fees involves various considerations. One of the factors to be considered is auditor independence. In determining audit fees, auditors must ensure that the fees received will not affect their independence in conducting audits. Audit fees that are too low can trigger potential conflicts of interest, where auditors may feel bound by clients who pay low fees and tend to provide a more friendly opinion on the audited financial statements. Conversely, audit fees that are too high can also affect auditor independence, where auditors may feel tempted to provide opinions that are more favourable to clients who pay large fees. Therefore, when setting audit fees, one must consider the right balance to maintain auditor independence.

Independence is a crucial audit standard to produce an independent accountant's opinion and is regulated to increase confidence in the financial statements submitted by the

company. The resulting idea will stay the same if the accountant is connected to the client. Therefore, auditors who have quality performance will require auditors to have an independent attitude. Our research is supported by research that has been done (Muslim, 2023), which states that the attitude toward auditor independence has a positive and significant influence on audit quality, and research (Biri, 2019) says that the public's view on auditor independence depends on the value of auditing. Then, research (Kusmayasari et al., 2023) also shows that independence affects audit quality positively and significantly. From the explanation above, the researcher hypothesises that independence positively and significantly affects audit quality.

For this reason, in improving audit quality, an auditor's independence is needed to carry out audits (Biri, 2019). Auditor independence is very important in maintaining the integrity and credibility of a company's financial statements. As the guardian of the reliability of financial statements, the auditor must be able to provide an independent opinion, free from the influence and interests of other parties. An independent auditor's opinion will provide confidence to stakeholders, such as investors, creditors, and other related parties, that the company's financial statements have been appropriately prepared and are reliable (Kusumawati & Syamsuddin, 2018). The auditor is also responsible for obtaining objective and sufficient evidence in the audit process. Collecting evidence ensures that the company's financial statements do not contain material errors. Auditors must conduct comprehensive research and testing to ensure the accuracy, completeness, and adequacy of the information presented in the financial statements (Kusumawati & Syamsuddin, 2018). With objective evidence, auditors can assure those who use financial reports that the reports have been thoroughly examined and are free from errors that can affect business decisions. Apart from independence, professional scepticism is also important in carrying out audit tasks. Professional scepticism refers to the auditor's ability to have a critical view, always question the information provided, and find out whether there are indications of error or fraud in the financial statements (Atantri, 2020). Auditors must be able to see beyond what is displayed in the financial statements and carefully evaluate the information available. With professional scepticism, auditors can detect and prevent errors or fraud in preparing financial statements more effectively.

In practice, independence and professional scepticism are two complementary attitudes in conducting an audit. Independence helps maintain auditor integrity and objectivity, while professional scepticism ensures that auditors do not overlook potential errors or fraud that could affect the reliability of financial statements. These two attitudes must exist simultaneously and support each other to achieve the goal of a quality audit. Furthermore, to carry out his work, an auditor will get a reward for his work in the form of a fee or bonus commonly referred to as an audit fee, the amount of which can vary based on factors, namely Task risk and quality of service provided. The auditor's competence is required to perform the service related to the KAP fee structure and other professional considerations (Wedari & Sumadi, 2023).

H1: Independence positively and significantly affects audit quality at a public accounting firm in Makassar.

Professional scepticism is an attitude that experienced auditors need to have in carrying out the audit process, where an auditor must always look for audit evidence and critically question whether there is a possibility of fraud on the financial statements or the

authority that exists in the company is misused, for this reason, it is expected that this auditor is expected to have a professional attitude scepticism and able to carry out their duties according to the rules that have been set and uphold the norms to improve audit quality as well so that the public's view of the auditor profession remains good. (Istri et al., 2020) Research conducted (Xu et al., 2022) shows that the professional scepticism of an auditor will positively affect audit quality, which is also supported by research (Atantri, 2020). Professional scepticism of auditors will positively impact and be significant to audit quality. Therefore, with professional scepticism, the auditor will be critical in evaluating the audit results to find errors in the client's financial statements. Then, research (Asmoro et al., 2022) states that the effect of professional scepticism on audit quality positively influences audit quality. From the description above, the hypothesis is drawn that professional scepticism positively and significantly affects audit quality.

H2: Professional Skepticism has a positive and significant effect on audit quality at the Makassar City Public Accounting Firm.

Stakeholders must raise supervision costs, one of which is external supervision, which auditors outside the company carry out. External auditors are needed to supervise and limit management from committing fraud. Also, I have the task of conducting audits of the company's financial statements that have been prepared by the company's directors and required that audits conducted by external auditors can be of high quality to increase trust in the results of the audits that have been carried out. Research from (Mansur et al., 2022) shows that audit fees as a moderator do not strengthen the relationship between auditor independence and audit quality. Inversely, research (Xu et al., 2022), which examines the relationship between audit fees and audit quality, states that fees will positively affect audit quality. The results of research conducted by (Mansur et al., 2022) and (Kusmayasari et al., 2023) show that audit fees significantly positively affect audit quality.

For this reason, if an auditor receives a high cost from his client, the responsibility for the auditor's work will be even more significant. Hence, the auditor needs to increase his independence in examining financial statements so that the audit results will later be used as a basis for higher-quality decision-making. Audit fees strengthen the relationship between auditor independence and audit quality.

H3: The audit fee strengthens the relationship between auditor independence and audit quality at a public accounting firm in Makassar.

Research shows that in the examination of financial statements, auditors need to adopt an attitude of professional scepticism. They must critically gather and evaluate relevant evidence for an accurate audit opinion. Several studies have highlighted the importance of professional scepticism and audit fees in influencing audit quality. A study (Atantri, 2020) found that professional scepticism and audit fees positively impact audit quality. In this case, auditors with a strong professional scepticism attitude and receiving adequate audit fees tend to produce quality audits. However, another study (Muslim et al., 2020) states that professional scepticism does not strengthen the relationship between audit fees and audit quality. In this context, research conducted by (Shahibah et al., 2020) also supports the finding that professional scepticism and audit fees significantly positively affect audit quality. In addition, an analysis conducted by (Xu et al., 2022) shows that professional

scepticism and audit fees positively affect audit quality. Audit fees play an important role in strengthening the relationship between auditor professional scepticism and audit quality. Auditors who receive adequate audit fees tend to be more motivated to carry out their duties with strong scepticism, which improves the quality of the resulting audit.

H4: Audit fees strengthen the relationship of professional scepticism to audit quality at a public accounting firm in Makassar.

METHODS

This research was conducted at the Public Accounting Firm in Makassar City, South Sulawesi. The population of this study was made up of auditors who worked at the Public Accounting Firm. In this study, researchers used the census sampling method, meaning that all population members were sampled. By using the census sampling method, the researcher selected 39 auditors from 8 public accounting firms as the research sample. The statistical method used in this research is multiple linear analysis with the help of Smart PLS 3.0 software. In the data analysis process, researchers conducted a series of statistical tests. First, descriptive statistical tests were carried out to provide an overview of the characteristics of the sample and the variables studied. Next, the outer model test was carried out, which included a convergent validity test, discriminant validity test, and reliability test. The convergent validity test ensures that the constructs measured in this study have a significant correlation with the indicators used. A discriminant validity test checks whether the measured constructs are unique or sufficiently different. Finally, the reliability test is carried out to ensure that the constructs measured in this study are reliable or consistent. After the outer model test is carried out, the inner model test is also carried out. The inner model test is a stage to test the research hypothesis and see the extent of the relationship between variables in this research model. In this test, researchers examined the effect of independence and professional scepticism on audit quality moderated by audit fees. By using multiple linear analysis, researchers can measure the extent of the influence of the independent variable on the dependent variable and the extent of the influence of the moderating variable on the relationship.

Table 1. Operational variable

Variable	Indicator	Source
Independence	1. Independence of programming	(Zhang & Wei, 2022)
	2. Independence of work implementation	
	3. Reporting independence	
Professional scepticism	1. Personal Quality	(Fauziah and Yanthi, 2018),
	2. Auditor's Attitude	
	3. Auditor expertise	
	4. Critical evaluation	
Audit fee	1. The risk of the assignment	(Biri, 2019)
	2. Complexity of services...provided	
	3. Auditor's skill level...in the client's industry	
	4. KAP fee structure	

Audit quality	1. Ability 2. Professional Commitment 3. Motivation 4. Job Satisfaction	(Syam et al., 2021)
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RESULTS

Characteristics of research respondents are shown in **Table 2**, which are based on gender; 39 respondents are auditors from 8 Public Accounting Firms in Makassar consisting of 30 auditors or 76.920 per cent male, while nine auditors are female or 23.080 per cent. Furthermore, based on the level of education, most of the auditors at the Public Accounting Firm who were respondents in this study were dominated by the bachelor's education level, with as many as 24 auditors or 61.540 per cent of the total respondents. The S2 education level is seven auditors or 17.950 per cent, and the S3 education level is eight auditors or 20.510 per cent. Then, based on the position at KAP, 7 or 17.950 per cent of the 39 auditors who work at public accounting firms in Makassar are junior auditors. Meanwhile, 21 or 53.850 per cent of auditors are senior auditors, eight auditors, or 20.510 per cent, are managers and 3 or 7.690 per cent, are partners. Moreover, lastly, based on the Term of Service, most of the auditors worked for more than three years, namely 28 auditors or 71.790 per cent of the total respondents. Meanwhile, those who worked for less than one year were four auditors or 10.260 per cent, and those who worked 1-3 years were seven auditors or 17.950 per cent.

Table 2. Characteristics Respondent

Variable	Measurement	Total	Percentage
Gender	Male	30	76.920
	Female	9	23.080
	D3	0	0
Education Level	S1	24	61.540
	S2	7	17.950
	S3	8	20.510
	Senior Auditors	7	17.950
Position on KAP	Junior Auditors	21	53.850
	Manager	8	20.510
	Partner	3	7.690
Auditor Tenure	less than 1 Year	4	10.260
	1-3 Years	7	17.950
	more than 3 Years	28	71.790

Source: Data processed, 2022

Descriptive Statistical Test Results in this study's descriptive statistical test function will provide information on the research variables.

Table 3. Deskriptive Research Variabel

	N	Minimum	Maximum	Mean	Std. Deviation
Independence	39	3.000	5.000	4.598	0.541
Professional Skepticism	39	3.250	5.000	4.448	0.535
Audit <i>Fee</i>	39	3.500	5.000	4.423	0.507
Audit quality	39	3.570	5.000	4.352	0.475
Valid N (listwise)	39				

Source: Data processed, 2022

Table 3 shows (I) that the independent variable has a minimum value of 3, a maximum weight of 5, and a mean of 4.598, so it is on a value scale indicating that the answer choices strongly agree. The standard deviation indicates a deviation of 0.541 from the average value of the respondents' answers. Moreover, (P.S.), namely the professional scepticism variable, has a minimum value of 3.250, a maximum weight of 5, and a mean of 4.448 on a value scale that indicates the answer choices strongly agree. The standard deviation indicates a deviation of 0.535 from the average value of the respondents' answers. For (A.F.), the audit fee has a minimum value of 3.500, a maximum weight of 5, and a mean of 4.423, so it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.507 from the average value of the respondents' answers. Then, the last (A.Q.), as the audit quality variable, has a minimum value of 3.750, a maximum weight of 5, and a mean of 4.352, so it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.475 from the average value of respondents' answers.

Then, test the first-order construct; that is, the test will go through one level, and the analysis is carried out from the latent construct to the indicators. Based on the conceptual framework that has been prepared, the structural model in this study is as follows:

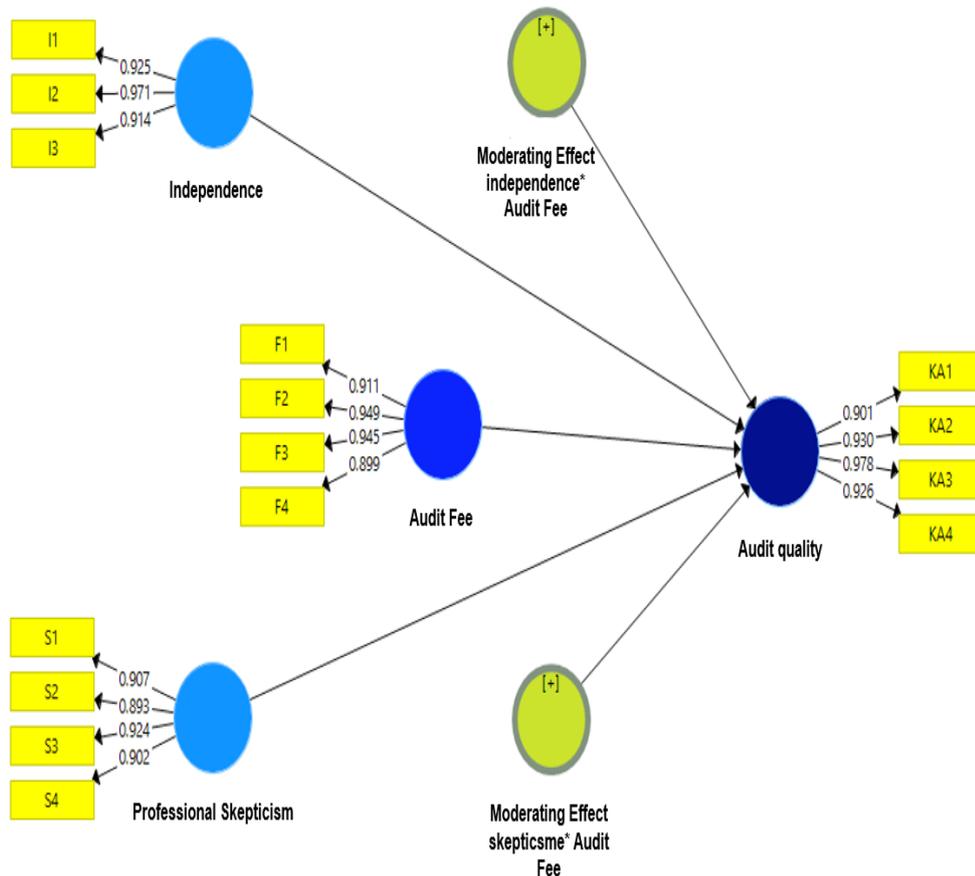


Figure 1. First-order confirmatory Factor Analysis

We can see that the first-order construct of independence is measured by indicators I1 to I3. Indicators S1 measure the first-order construct of Professional Skepticism to S4. The first-order audit fee is constructed with indicators F1 to F4. The first order of the Audit Quality construct is measured by indicators KA1 to KA4-Furthermore, the Structural Equation Model (SEM) test results. The primary analytical method in this study was the Structural Equation Model (SEM). The test was carried out with the help of the Smart PLS 3.0 program.

The measurement model (outer model) was analysed using validity and reliability tests. The validity test consists of convergent validity and discriminant validity. Meanwhile, the reliability test is expressed in calculating the composite reliability value and Cronbach's Alpha. Discriminant validity can be seen in the loading factor as in the following figure:

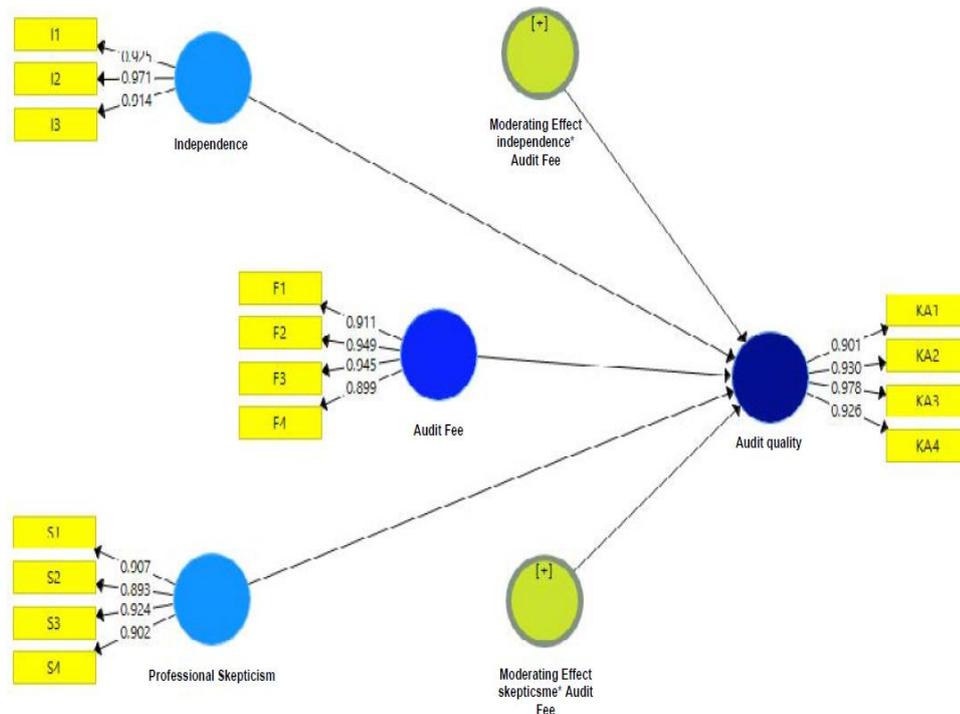


Figure 2. Full Model SEM (Result with smart PLS)

Source: Data processed, 2022

Based on the test results using smart PLS, as shown in **Figure 2**, there is no loading factor value below 0.500, so there is no need to drop data to remove indicators with loading values below 0.500 to obtain a good model.

Outer Model Test Results has three measurement criteria used in data analysis techniques using Smart PLS to assess the model. Measurements are convergent validity (validity), composite reliability (reliability), and discriminant validity.

Table 4. Validity and Reliability Result

Variable	Instrument	r-calculated	Cronbach Alpha	Result
Independence	I.1	0.925	0.932	Valid and reliable
	I.2	0.971		
	I.3	0.914		
Professional Skepticism	PS.1	0.907	0.928	Valid and reliable
	PS.2	0.893		
	PS.3	0.924		
	PS.4	0.902		
Audit Fee	AF.1	0.911	0.945	Valid and reliable
	AF.2	0.949		
	AF.3	0.945		
	AF.4	0.899		
Audit quality	Q A.1	0.901	0,951	Valid and reliable
	Q A.2	0.930		
	Q A.3	0.978		
	Q A.4	0.926		

Source: Data processed, 2022

Table 4 shows the estimation results of the outer loading test using PLS for indicators of independent variables, professional scepticism, audit fees, and audit quality. The table shows that each hand, a reflective indicator, has a loading factor of more than 0.700, meaning that all indicators were constructed valid and concluded that all indicators accurately measured independence, professional scepticism, audit fees, and audit quality. Then, the reliability test results showed that the results of Cronbach's alpha showed an excellent value, namely, the value of each variable above the minimum value of 0.700. The AVE value generated by all the above constructs is more than 0.500. This shows that the consistency and stability of the instrument used are high. Therefore, all the constructs, namely the variables of Independence, Professional Skepticism, Audit Fee, and Audit Quality, have become an appropriate measuring tool. All the questions used to measure each construct have good reliability.

The Discriminant Validity Test is a method used to ensure that variables representing different constructs in a measurement model do not have a high correlation. This principle is important to ensure that each construct can uniquely and separately represent different aspects of the phenomenon under study. A commonly used method to test the validity of reflection indicators in discriminant validity tests is to compare the correlation value between the Average Variance Extracted (AVE) square root and the correlation between constructs in the model structure. AVE measures the proportion of variance explained by indicators associated with a construct. A larger AVE value indicates that the indicators are consistently more strongly related to the construct they represent. In the context of the discriminant validity test, if the square root value of the AVE is greater than the correlation between constructs, this indicates that each construct has a more significant influence on the variables that represent it than the other constructs. In other words, the constructs can discriminantly distinguish one another, thus fulfilling the principle of discriminant validity.

Table 5. Discriminant Validity

	Audit Fee	independence	Audit quality	Moderating Effect independence *audit fee	Moderating Effect scepticism * audit Fee	Professional Scepticism
Audit Fee	0.926					
independence	0.154	0.937				
Audit Quality	0.831	0.256	0.934			
Moderating Effect independence*	-0.155	-0.142	0.157	1.000		
Audit Fee						
Moderating Effect scepticism* Audit Fee	0.081	-0.313	0.297	-0.341	1.000	
Fee						
Professional Scepticism	0.758	0.192	0.693	-0,267	-0.043	0.907

Source: Data processed, 2022

Table 5 shows that the diagonal is the square root value of AVE, and the deal below is the correlation of each construct. So, it is proven that the value of the square root of AVE



is higher than the correlation value, so we can conclude that the model is valid because it has met discriminant validity. Then, the results of the Structural Model Test or Inner Model (inner relation, structural model, and substantive theory) show the relationship between latent variables based on entity theory.

The R-Square value for the Audit Quality variable is 0.868, which is included in the high category. The R-square value of Audit Quality of 0.868 or 86.800 per cent indicates that the independent variables and professional scepticism can explain the Audit Quality variable with audit fees as a moderator variable, which is 86.800 per cent. At the same time, the remaining 13.200 per cent is explained by other variables not included in this study. Then, the results of the hypothesis test; in testing the hypothesis, we conducted two types of tests, namely direct testing and moderation influence.

Testing the First Hypothesis (H1) states a positive and significant effect between independence and audit quality. Table 7 shows that the independent variable has a significant level of 0.046, more diminutive than 0.050, and the t statistic is more than 1.960 (1.998 more than 1.960). The parameter coefficient value is +0.222 and is positive. This means that H1 is accepted so that it is proven that independence has a positive and significant effect on audit quality. The positive coefficient indicates a unidirectional relationship between the independent variable (I) and the Audit Quality variable (A.Q.). If the auditor has an attitude of auditor independence, the audio quality will improve and increase.

Testing the Second Hypothesis (H2) states a positive and significant influence between professional scepticism and audit quality. The table above shows that the professional scepticism variable has a significant level of 0.005, smaller than 0.050, and the t statistic is more than 1.960 (2.832 more than 1.960). The parameter coefficient value is +0.263 and is positive. This means that H2 is accepted to state that professional scepticism positively and significantly affects audit quality. The positive coefficient indicates a unidirectional relationship between the professional scepticism variable (S.P.) and the Audit Quality variable (A.Q.). The higher the attitude of professional scepticism of an auditor, the audit quality is also getting better and increasing.

Table 6. Hypothesis test result with Path Coefficient

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
independence >> Audit quality	0.222	0.198	0.111	1.998	0.046
Professional scepticism >> Audit quality	0.263	0.271	0.093	2.832	0.005
Audit Fee >> Audit quality	0.621	0.603	0.110	5.652	0.000
Moderating Effect independence * Audit Fee >> Audit quality	0.272	0.241	0.134	2.033	0.043
Moderating Professional scepticism* Audit Fee >> Audit quality	0.271	0.283	0.074	3.683	0.000

Source: *Output PLS*, 2022

Testing the Third Hypothesis (H3), a positive and significant relationship exists between Independence on Audit Quality and the moderation of audit fees. **Table 6** shows that the independent variable has a significant level of 0.043, more diminutive than 0.050, and the t statistic is more than 1.960 (2.033 more than 1.960). The parameter coefficient

value is +0,272 and is positive. This means that H3 is accepted, so independence positively and significantly affects audit quality by moderating audit fees. The positive coefficient indicates that there is a unidirectional relationship between the independent variable (I) and the Audit Quality variable (A.Q.) mediated by the Audit Fee variable (A.F.). The higher the auditor's independence by moderating the audit fee, the more the audit quality will increase. Then, the moderating parameter coefficient value between Independence and Audit Fee on Audit Quality is +0.272, more significant than the independence parameter coefficient value to Audit Quality, which is +0.222. This states that the variable Audit Fee as a moderator can strengthen the relationship of independence with audit quality.

Testing the Fourth Hypothesis (H4), a positive and significant relationship exists between Professional Skepticism on Audit Quality and the moderation of audit fees. The table shows that the Professional Skepticism variable has a significant level of 0.000, smaller than 0.050, and the t statistic is more than 1.960 (3.683 more than 1.960). The parameter coefficient value is +0.271 and is positive. The positive coefficient indicates that there is a unidirectional relationship between the independent variable (I) and the Audit Quality variable (A.Q.) moderated by the Audit Fee variable (A.F.). The higher the auditor's independence, moderated by the audit fee, the higher the audit quality will be. Then, the moderating parameter coefficient value between Professional Skepticism and Audit Fee on Audit Quality is +0.271, more significant than the coefficient of professional scepticism to Audit Quality, which is +0.263. This states that the variable Audit Fee as a moderator can strengthen the relationship between professional doubt and Audit Quality.

DISCUSSION

The hypothesis testing results show that the auditor independence variable positively and significantly affects audit quality. The role of independent auditors in maintaining high audit quality is substantial. Their success in independently carrying out their duties will positively impact stakeholder confidence in the financial statements. Auditor independence ensures that the audit process is carried out objectively and free from interference that can affect the results. Freedom in the context of auditing has a significant positive impact in three main aspects. First, program independence allows auditors to plan the audit objectively, avoid pressure, and maintain objectivity in audit planning. With this, auditors can determine a more appropriate audit scope and select reasonable audit procedures, enhancing audit objectivity. Second, work implementation independence ensures auditors can identify and address fraudulent practices more effectively without being affected by external pressure or intervention. It enables audits to be conducted accurately and highly, reducing the risk of negative influence. Third, independence in reporting ensures that auditors provide objective and audit opinions that align with the audit findings. The auditor is not influenced by the interests or preferences of external parties so that the audit report can be relied upon by stakeholders. Combining these three aspects of independence is essential in ensuring integrity and high audit quality and maintaining trust in financial statements.

Attribution theory is an essential basis in this study to understand the impact of auditor independence on audit quality. This theory considers independence as an internal auditor attitude. Auditors with an independent attitude can maintain objectivity and impartiality in their audit tasks. They are sensitive to pressures or influences that may come from parties with an interest in the audit results. Several vital aspects must be considered. Auditors must

be fair and impartial, avoid conflicts of interest, and maintain a distance from clients to ensure their integrity and independence in the audit. Active roles are required from various related parties. Auditors must maintain their independence with proper training and guidelines. Audit institutions need to have best practices that support auditor independence. Parties receiving audit reports must understand the importance of auditor independence in ensuring quality financial statements. Auditor independence can be maintained with the cooperation of related parties and increase integrity and public confidence in financial statements. The results of this study are in line with previous findings by (Istutik et al., 2023), (Vu & Hung, 2023), (Biri 2019), (Mansur et al., 2022), and (Yustina & Gonadi, 2019), which show a significant positive correlation between auditor independence and improved audit quality. However, the difference in research results may be due to differences in the indicators used and different research locations. Research (Marwa et al., 2019) and (Atantri, 2020), which did not find a significant relationship between auditor independence and audit quality, suggests that contextual factors in indicators and research locations may affect the results of this study. Therefore, the results of this study need to be understood by considering the differences in context and indicators used.

The results of the second hypothesis show that professional scepticism positively and significantly affects audit quality. The scepticism possessed by auditors working in public accounting firms in Makassar is relatively high, where an auditor always asks questions, has a philosophy of doubt, and critically evaluates the audit evidence obtained to improve audit quality. An auditor must constantly question and doubt the audit evidence that has been objectively collected in the audit process to continuously evaluate the results of financial statements. With professional scepticism used during the audit process, an auditor will more easily detect errors or fraud in preparing financial statements. Our research is related to attribution theory, where a person's behaviour is determined by a combination of internal factors that come from within a person, such as competence or effort made, and external factors that come from outside, such as difficulty in work or luck in position. Therefore, in performing his duties, an auditor will seek audit evidence by using his professional scepticism to provide excellent and quality audits with results- the importance of promoting and strengthening professional scepticism in the auditing profession.

Public accounting firms should provide comprehensive training programs and continuing professional education that emphasises the development of scepticism as a core principle. Auditors should have the tools, resources, and guidance to implement professional scepticism effectively. By encouraging and cultivating doubt, auditors can consistently deliver high-quality audits that meet stakeholders' expectations. It will enhance the credibility and reliability of financial reporting and promote organisational transparency and accountability. The high level of scepticism shown by Public Accounting Firms in Makassar auditors has an essential role in improving audit quality. The natural attitude of auditors who always question, doubt, and critically evaluate audit evidence makes it easier to detect errors and fraud in preparing financial statements. Our research aligns with attribution theory, highlighting the importance of internal and external factors in shaping auditor behaviour. We support previous research that confirms the positive relationship between professional scepticism and audit quality. Encouraging a culture of doubt in the audit profession is essential to maintain excellence and deliver high-quality results. Our research also aligns with research conducted by (Mardijuwono & Subianto, 2018). The difference between this study and the (Mardijuwono & Subianto, 2018) study is the focus on different indicators. This study's third indicator, "Auditor expertise," significantly impacts audit quality. While

in the (Mardijuwono & Subianto, 2018) study, a different hand may have the highest impact. However, both studies support a positive relationship between factors (such as auditor independence or professional scepticism) and improved audit quality.

The third hypothesis states that professional scepticism positively and significantly impacts audit quality. Still, it differs from research (Parluhutan et al., 2022), which shows that professional scepticism does not impact audit quality. The results of the third hypothesis test in this study indicate that auditor independence influences audit quality, which is also moderated by audit fees. It suggests that auditors will be required to increase their independence in producing good audit quality, especially when they receive high audit fees. In this context, the duties and responsibilities of auditors are also increasing, so independence is a crucial factor to consider. This research relates to attribution theory, which involves external factors influencing individual behaviour in certain situations. In this case, audit fees are one of the external factors that can moderate the relationship between auditor independence and audit quality. In research conducted by (Kusmayasari et al., 2023), they found that if audit fees are high, the resulting audit quality tends to increase.

However, it should be noted that setting audit fees must be done carefully and should not sacrifice auditor independence. Although high audit fees may incentivise auditors to improve audit quality, there must still be a guarantee that their independence is maintained. Auditors must maintain integrity and objectivity in performing their duties, regardless of the fees received. Determining appropriate and proportionate audit fees is a significant concern in audit practice. Audit regulatory and oversight bodies must ensure that audit fees are fair and do not affect auditor independence. In addition, companies must also play an active role in ensuring that the audit fees provided follow the value and complexity of the work performed by the auditors.

Overall, this study shows that auditor independence influences audit quality, which audit fees can also moderate. Auditors must maintain their independence in carrying out their duties, regardless of the fees received. Determining appropriate and proportional audit fees is essential in maintaining audit quality. The role of regulatory bodies, audit supervisors, and companies is significant in creating an environment that supports auditor independence and produces quality audits. Our research is in line with research conducted by (Biri, 2019); (Krimeniary, 2020); (Dashtbayaz et al., 2023), which shows that the relationship between audit fees and audit quality has a positive and significant effect. However, this study differs from research (KOSWARA et al., 2023), which also examines the impact of independence on audit quality moderated by audit fees, showing that audit fees do not strengthen the effect of independence on audit quality. Overall, the differences between this study and previous research underscore the complexity of understanding the relationship between professional scepticism, auditor independence, audit fees, and audit quality. This study provides additional insights into how these factors interact with each other in the context of auditing, which can serve as a basis for further research in this area.

The fourth hypothesis test results show that professional scepticism affects audit quality moderated by audit fees. The relationship between professional doubt and audit quality, moderated by audit fees, has a positive and significant impact. When an auditor receives a high audit fee, the quality of the resulting audit tends to improve because more audit procedures will also be performed. Auditors will adopt a more critical and sceptical attitude in collecting audit evidence to improve the quality of audit results. In this study, we explain that the "love of money" theory, which relates to high audit fees, may also contribute to improving audit quality. The concept of "love of money" refers to an individual's

motivation to achieve financial success and achievement. In the context of our study, "love of money" may motivate auditor performance to achieve better audit quality. By accepting high audit fees, auditors tend to have greater motivation to deliver quality audit results. It also creates a close working relationship between the auditor and the client, where both have a common interest in producing accurate and reliable financial statements (Kusumawati & Syamsuddin, 2018).

However, in examining the relationship between high audit fees and audit quality, remember that it is essential to maintain auditor independence and integrity. While high audit fees may incentivise auditors to improve audit quality, auditors must still perform their duties with high objectivity and professionalism. Auditor independence is an essential factor in ensuring accurate and trustworthy audit results. In addition, our research also highlights the importance of a close professional relationship between auditors and clients. Cooperation between the two parties can strengthen communication and mutual understanding, thus facilitating an effective and efficient audit process. Within a close professional relationship framework, auditors can gain better access to necessary information, and clients can utilise auditors' suggestions and recommendations that can improve their operational effectiveness.

In conclusion, professional doubt positively influences audit quality, which can be moderated by the audit fees awarded to auditors. Auditors receiving high fees are more motivated to achieve good audit quality. However, it is essential to maintain auditor independence and integrity in performing their duties. A close professional relationship between auditors and clients is also essential to ensure practical cooperation in the audit process. This research aligns with (Atantri, 2020), (Harun & Hoesada, 2020), which shows that scepticism and audit fees positively and significantly impact audit quality.

CONCLUSION

Based on research that has been done, it aims to find the effect of independence and professional scepticism on audit quality moderated by audit fees at the Makassar City Public Accountant Office. It is proven that there is a positive and significant relationship between the independent variable and professional scepticism on audit quality, reinforced by audit fees. From this conclusion, the researcher suggests that the sample in this study is small and limited because it only includes auditors who work in public accounting firms in Makassar. Further research is hoped to expand the area and number of research samples. Then, further investigation should increase the number of other research variables and differ from this study to better know what factors can affect audit quality. As is known, many different variables can affect audit quality besides this research variable, such as auditor ethics, competence, experience, dysfunctional behaviour, time budget pressure, and moderating, namely understanding of information systems. The last of the results of this study is expected to provide a good influence on input and consideration for the related KAP to improve further the results of the audit work carried out.

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