



Job Satisfaction Moderate the Effect of Integrity, Work Experience, and Organizational Commitment on Audit Quality



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Article history:

Submitted: 09 November 2022

Revised: 18 December 2022

Accepted: 27 January 2023

Keywords:

audit quality;

integrity;

job satisfaction;

organizational commitment;

work experience;

Abstract

This study aims to provide a more comprehensive view of the influence of integrity, work experience, and organizational commitment on audit quality moderated by job satisfaction. A quantitative associative approach was used in this study with a total sample of 59 people, namely all auditors at the Inspectorate of the Province of Bali. Data collection techniques used questionnaires which were analyzed with structural equation modelling with SmartPLS3.0 and for descriptive statistical testing using SPSS 25. The findings in this study are integrity, work experience, and organizational commitment have a positive effect on audit quality. Regarding moderating variables, job satisfaction strengthens the positive effect of integrity and work experience on audit quality, and job satisfaction does not moderate the effect of organizational commitment on audit quality. The conclusion from this study is that the higher the integrity, work experience, and organizational commitment, the auditor tends to be responsible for carrying out inspection duties to obtain good audit quality. Job satisfaction is an additional benefit to increase the integrity and work experience of the auditor in carrying out audit duties to realize good audit quality.

International research journal of management, IT and social sciences © 2023.

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1 Introduction

Integrity is one factor that underlies the emergence of public trust in a profession. Integrity is a person's character to realize what has been agreed upon and believed to be true (Aprilianti & Badera, 2021). In learning good audit quality, Integrity is a critical attitude that an auditor must possess; this attitude of Integrity requires an auditor to have a personality based on honesty, courage, wisdom, and responsibility as the basis for making a reliable decision. Pusklatwas BPKP, 2008:21). Integrity is a quality that underlies public trust and is a benchmark for auditors in examining all decisions. The Inspectorate Auditor for the Province of Bali, who has high Integrity, can carry out the oversight function properly to improve the quality of the inspection results.

Another factor that can support the improvement of the quality of the auditor's examination results is the work experience possessed by the auditor (Custódio & Metzger, 2014). Work experience is the level of mastery of employee knowledge and skills as measured by the length of service, and the level of knowledge and skills possessed by employees (Handoko et al., 2014). An auditor is said to have work experience if he has experience in auditing financial reports as seen from the length of time he has worked, the number of assignments made by the auditor or the types of companies he has handled and the rewards he has received (Erawan & Sukartha, 2018). Work experience owned by an auditor will support the skill and speed in completing his tasks so that the error rate will decrease. The work experience possessed by the auditor shows professionalism as an auditor so that he can realize good audit quality (Gul et al., 2010). The increase in work experience owned by the auditors of the Bali Provincial Inspectorate can help realize the inspectorate's vision, namely to become a professional internal control apparatus to support the implementation of good governance (Custódio et al., 2013).

Auditor professionalism needs to be supported by a commitment to the organization. Organizational commitment is the key to change for progress, so auditors who have organizational commitment have an orientation to move forward and develop according to changes. Organizational commitment refers to a condition in which each individual has beliefs and attachments, describes a feeling of belonging to an organization, and prioritizes organizational needs compared to individual needs (Riaweny, 2020). The existence of organizational commitment can make an employee interested in the organization where he works and will make him feel that he is part of the organization and makes himself do everything for the organization because, according to him, what is best for the company is also suitable for him. If individuals have high commitment, they will prioritize their organization's or group's interests (Ayuni & Erawati, 2018). When carrying out internal oversight tasks such as auditing, reviewing, evaluating, and monitoring in the field, the Bali Provincial Inspectorate auditor must be supported by organizational commitment. An auditor with high organizational commitment will feel happy and have a sense of belonging to his organization so that he can carry out his duties and responsibilities, namely, realizing good audit quality (Alzoubi, 2018).

The happy feeling that the auditor has at work is a positive emotional statement about the work that is produced. The audit quality made by the auditor is closely related to job satisfaction. Based on Herzberg's two-factor theory, it was explained that there is the motivation for individual behavior in fulfilling personal needs so that it becomes an impetus to achieve personal goals, such as satisfaction in the work environment. Two factors influence the motivation of individual behavior in performing, namely intrinsic and extrinsic factors. These two factors support the achievement of job satisfaction, where auditor job satisfaction is an essential factor in motivating auditors to improve audit quality. Auditors with high levels of job satisfaction show a positive attitude towards work, so they will be happy to do all the tasks they are responsible for. Auditors at the Bali Provincial Inspectorate need to be supported by their auditor's job satisfaction, bearing in mind that during the inspection, they are under pressure both from within and outside the work environment several times. This makes job satisfaction important for an auditor to perform optimally to obtain good audit quality (Juliartini & Sintaasih, 2022).

Presentation of research results related to the influence of integrity, work experience, and organizational commitment on audit quality still found mixed or inconsistent results. Research on the effect of integrity on audit quality was conducted by Kabir et al. (2022), and Prabowo & Suhartini (2021), who found that virtue positively affects audit quality. However, there are different research results conducted by Atmaja (2017), namely, integrity does not affect audit quality. Research related to the effect of work experience on audit quality was achieved by Meini et al. (2022) and Zamzami et al. (2017), which obtained the result that work experience affects audit quality. However, there are different results in the research conducted by Handoko et al. (2019), work experience does not affect audit quality. Albertoaran conducted subsequent research on the effect of organizational commitment on audit quality (2022), and Mardika & Suartana (2019), concluded that organizational commitment positively impacts audit quality. However,

there are different results in the research conducted by [Anggoro & Rahmawati \(2022\)](#), organizational commitment does not affect audit quality.

Research results that are still diverse or inconsistent are thought to be due to other factors that influence the relationship between the independent variable and the dependent variable, better known as contingency factors. Contingencies are needed to reconcile conflicting results in identifying other variables that act as moderators or mediate in research models ([Murray, 1990](#)). Conceptually and empirically, research results show several variables are thought to play a role in moderating the influence of integrity, work experience, and organizational commitment on audit quality, one of which should be considered, namely job satisfaction ([Chen et al., 2013](#)). Job satisfaction is a moderating variable because it refers to the view that job satisfaction is a form of happy or positive emotion that comes from evaluating one's job or work experience. If job satisfaction is found in work, it will drive strong motivation to produce good work performance. This is also in line with research conducted by [Prena & Sudiartama \(2020\)](#), that when a person is satisfied with the work he is doing, he will feel happy, regardless of feeling depressed, so that he will feel comfortable in his work environment. Based on this description, the researcher is interested in taking a research topic entitled "The Influence of Integrity, Work Experience, and Organizational Commitment on Audit Quality with Job Satisfaction as a Moderating Variable." The speciality of this study lies in the notion that job satisfaction moderates the effect of integrity, work experience, and organizational commitment on audit quality.

Literature review and hypothesis development

The form of reflection of an auditor's efforts is to have good integrity. Integrity is an element of professional recognition that is the basis for the emergence of public trust in a profession, especially auditors. Integrity is a person's character to realize what has been agreed upon and believed to be true ([Aprilianti & Badera, 2021](#)). An attitude of integrity requires a person to be honest without sacrificing the secrets of the services and public service recipient. Personal gain must not defeat trust ([Marsela et al., 2022](#)). In realizing good audit quality, integrity is a critical attitude that an auditor must possess; this attitude of integrity requires an auditor to have a personality based on honesty, courage, wisdom, and responsibility as the basis for making a reliable decision. Pusdiklatwas BPKP, 2008:21).

Research conducted by [Aprilianti & Badera \(2021\)](#), shows that integrity positively affects audit quality in the Public Accounting Firm of the Province of Bali. The same research results were also obtained by [Kertarajasa et al. \(2019\)](#), [Riaweny \(2020\)](#), [Lubis et al. \(2021\)](#), and [Marsela et al. \(2022\)](#), who stated that integrity has a positive effect on audit quality. The auditor is the spearhead in performing audit tasks to obtain good quality. The better the virtue possessed by an auditor, the better his performance will be in creating a good audit quality.

H1: Integrity has a positive effect on audit quality.

Audit experience is obtained by the auditor while working on his audit assignment. Experience will be gained if assignment and supervision procedures go well. Experience in auditing practice is also an indicator to prove the expertise or professionalism of an auditor because if you are inexperienced, you have a greater chance of attribution of errors compared to more experienced auditors ([Erawan & Sukartha, 2018](#)). Professional auditors will be able to detect something general or unusual, while less experienced auditors will not be able to see it.

Research that examines the effect of work experience on audit quality was conducted by [Erawan & Sukartha \(2018\)](#) and obtained the result that work experience has a positive impact on audit quality. The same research results were also found by [Savitri & Dwirandra \(2018\)](#), [Reschiwati & Oleona \(2020\)](#), [Andreinald et al. \(2020\)](#), and [Anggriawan & Sukartha \(2021\)](#), which stated that work experience has a positive effect on audit quality. The experience of an auditor has a significant influence on audit quality. This means that the higher the work experience possessed by the auditor, in general, indicates the tenure that is owned so that it will affect the quality of the audit produced and solving problems will be resolved more quickly.

H2: Work experience has a positive effect on audit quality.

An auditor's organizational commitment toward his organization is the auditor's loyalty to the organization where he works so that it fosters loyalty and encourages the auditor's self-involvement in making various decisions. This indicates a bond between the auditor and the organization where he works so that the auditor will show a loyal attitude towards his organization. The existence of organizational commitment possessed by the auditor creates a dynamic relationship between employees and the organization so that individuals will tend to comply with the rules and objectives of the organization. Organizational commitment is the key to change for progress so that auditors with organizational commitment have an orientation to move forward and develop according to changes. An auditor needs

to commit to the organization where he works to avoid deviant behavior, which can be proof of the persistence of the auditor even when working under pressure.

Research that examines the effect of organizational commitment on audit quality was conducted by Rohmatiah & Amadi (2020) and obtained the results that organizational commitment has a positive impact on audit quality at the Inspectorate of Ngawi Regency. The same research results were found by Mardika & Suartana (2019), Aritionang & Pangaribuan (2022), Albertoaran (2022), and Natalina et al. (2022), which stated that organizational commitment has a positive effect on audit quality. This indicates a bond between the auditor himself and the organization where he works so that the auditor will show loyalty to his organization to create good audit quality.

H3: Organizational commitment has a positive effect on audit quality.

The concept of expectancy in the theory of expectation explains that a result is obtained from the existence of a specific action or behavior. So there is a relationship between effort and the resulting performance. The form of reflection of an auditor's efforts is to have good integrity. Integrity is an element of professional recognition that is the basis for the emergence of public trust in a profession, especially auditors (Yang et al., 2022). An attitude of integrity requires a person to be honest without sacrificing the secrets of the services and public service recipient. Personal gain must not defeat trust (Marsela et al., 2022). Auditors will always be faced with various kinds of difficult situations when carrying out their duties. These increasingly intertwined obligations and demands can be challenging to maintain audit quality (Yenny et al., 2019). The auditor's integrity can be used as a reference to remaining independent when conducting an examination.

Herzberg's two-factor theory relates intrinsic factors to job satisfaction and extrinsic factors to job satisfaction. Intrinsic factors in the world of work can be an attitude toward the integrity of an auditor and the need to get a stimulus by obtaining job satisfaction. Job satisfaction is an individual's emotional state, where the situation is pleasant or unpleasant from the point of view of the employees themselves Prena & Sudiartama (2020). Job satisfaction is a psychological need that is felt as an added benefit and can motivate employees to perform well. The existence of integrity within the auditor, which is strengthened by job satisfaction obtained in the work environment, makes the auditor perform well to increase audit quality. Research examining job satisfaction's effect on audit quality was conducted by Gaffar (2022), who obtained the result that job satisfaction has a positive and significant impact on the quality of audit results.

H4: Job satisfaction strengthens the positive effect of integrity on audit quality.

Herzberg's two-factor theory relates intrinsic factors to job satisfaction and extrinsic factors to job satisfaction. Intrinsic factors in the world of work can be in the form of improvement and growth in work such as work experience. Audit experience is obtained by the auditor while working on his audit assignment. Experience in auditing practice is an indicator to prove the expertise or professionalism of an auditor because if you are inexperienced, you have a greater chance of attribution of errors compared to more experienced auditors (Erawan & Sukartha, 2018).

Auditor work experience needs to be supported by job satisfaction. Job satisfaction shows the suitability between one's expectations that arise with the rewards provided by the organization and a supportive work environment. Job satisfaction can be a motivation or encouragement that arises in a person to achieve certain goals. Generally, employees have two things that motivate them to work, the first is a need that must be met and the second is the hope that the work undertaken can provide high-value results. Job satisfaction given to employees can be a stimulus for auditors to increase tips and efforts as government internal auditors to have work experience that continues to increase (Raziq & Maulabakhsh, 2015). Work experience can be seen from the auditor's ability to overcome and analyze any problems found during the audit. Experienced auditors tend to be able to manage time well and continue to work conscientiously when there are many audit tasks, and can make independent decisions without being influenced by outside interference. This is what makes the auditor perform well so that good audit quality can be realized. Research that examines the effect of job satisfaction on audit quality was conducted by Pelawati et al. (2018) and obtained the result that job satisfaction has a positive effect on audit quality.

H5: Job satisfaction strengthens the positive effect of work experience on audit quality.

Herzberg's two-factor theory relates intrinsic factors to job satisfaction and extrinsic factors to job satisfaction. Someone with a high level of job satisfaction shows a positive attitude towards work, while someone dissatisfied with his job shows a negative attitude towards his job. Job satisfaction is a reason for an employee to be committed to his organization because if job satisfaction is not obtained, then employees will tend to work as best they can. Job satisfaction is a psychological need that is felt as an added benefit so that employees will tend to show their loyalty

through organizational commitment (Tharikh et al., 2016). Organizational commitment is an intrinsic factor that is inherent in work and can motivate employees to superior performance (Judge et al., 2010).

The organizational commitment that an auditor has towards his organization is the auditor's loyalty to the organization where he works so that it fosters loyalty and encourages the auditor's self-involvement in making various decisions. An auditor needs to have an organizational commitment to avoid deviant behavior which can be evidence of the auditor's persistence even when working under pressure (Devece et al., 2016). Organizational commitment supported by job satisfaction obtained in workplace organizations can be a motivation to perform well to achieve organizational goals, namely, to produce good audit quality. Research that examines the effect of job satisfaction on audit quality was conducted by Pelawati et al. (2018), which stated that job satisfaction has a positive effect on audit quality.

H6: Job satisfaction strengthens the positive effect of organizational commitment on audit quality.

2 Materials and Methods

The population that became the object of this study was 59 people, namely all functional positions of auditors (JFA) and functional supervisors for regional government affairs (P2UPD) who were at the Inspectorate of the Province of Bali in 2022. This study used the entire existing population, namely the saturated sample method or census.

This study uses primary data collection methods, namely through a survey in the form of a questionnaire with a list of statements that will be given to respondents. The questionnaire distributed was in the form of a list of statements in the form of a checklist to respondents regarding integrity, work experience, organizational commitment, audit quality, and job satisfaction. The collection of questionnaires was carried out in two ways, namely offline and online. The first way is distributing questionnaires offline by meeting directly with respondents to collect data through printed questionnaires. The data analysis technique used in this study uses the Partial Least Square (PLS).

3 Results and Discussions

Measurement Model Evaluation Results (Outer Model)

The outer model measurement model with reflective indicators is evaluated with the convergent and discriminant validity of the indicators as well as the composite reliability for all indicators. Figure 1 below is the result of evaluating the measurement model used in this study.

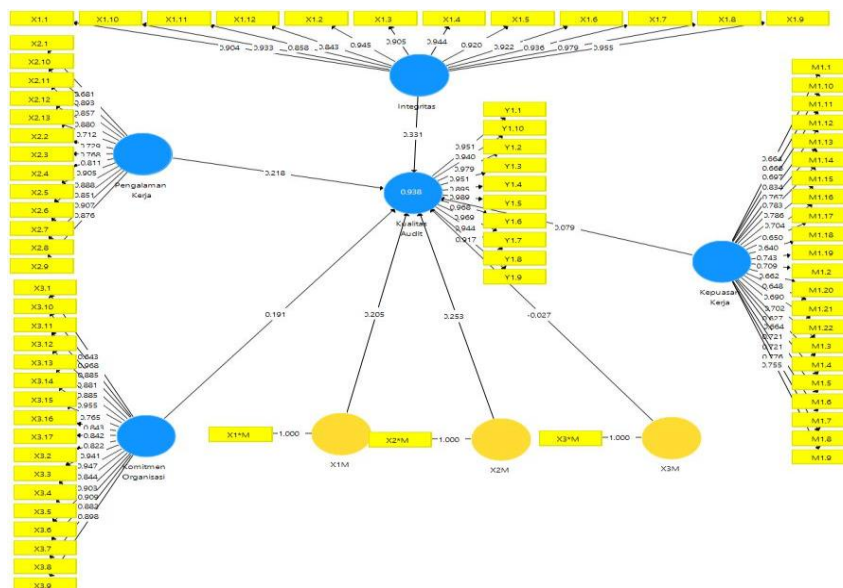


Figure 1. Measurement model evaluation results

Convergent Validity

Table 1
Outer loadings

Variable	Indicator	Outer Loading	Variable	Indicator	Outer Loading
Integrity (X ₁)	X1.1	0,904	Work Experience (X ₂)	X2.1	0,681
	X1.2	0,945		X2.2	0,729
	X1.3	0,905		X2.3	0,768
	X1.4	0,944		X2.4	0,811
	X1.5	0,920		X2.5	0,905
	X1.6	0,922		X2.6	0,888
	X1.7	0,936		X2.7	0,851
	X1.8	0,979		X2.8	0,907
	X1.9	0,955		X2.9	0,876
	X1.10	0,933		X2.10	0,893
	X1.11	0,858		X2.11	0,857
	X1.12	0,843		X2.12	0,880
Organizational Commitment (X ₃)	X3.1	0,643	Job Satisfaction (M)	M1.1	0,664
	X3.2	0,822		M1.2	0,709
	X3.3	0,941		M1.3	0,702
	X3.4	0,947		M1.4	0,627
	X3.5	0,844		M1.5	0,664
	X3.6	0,903		M1.6	0,721
	X3.7	0,909		M1.7	0,721
	X3.8	0,882		M1.8	0,776
	X3.9	0,898		M1.9	0,755
	X3.10	0,968		M1.10	0,666
	X3.11	0,885		M1.11	0,697
	X3.12	0,881		M1.12	0,843
	X3.13	0,885		M1.13	0,767
	X3.14	0,955		M1.14	0,783
	X3.15	0,765		M1.15	0,786
	X3.16	0,843		M1.16	0,704
	X3.17	0,842		M1.17	0,650
Audit Quality (Y)	Y1.1	0,951	M1.18	0,640	
	Y1.2	0,979	M1.19	0,743	
	Y1.3	0,951	M1.20	0,662	
	Y1.4	0,895	M1.21	0,648	
	Y1.5	0,989	M1.22	0,690	
	Y1.6	0,968			
	Y1.7	0,969			
	Y1.8	0,944			
	Y1.9	0,917			
	Y1.10	0,940			

Primary Data, 2022

The results of convergent validity testing can be seen in Table 5.2 which shows that all outer loading values for each indicator variable of integrity, work experience, organizational commitment, audit quality, and job satisfaction have a value greater than 0.50. Thus, it can be concluded that all indicators have met the requirements of convergent validity and are declared valid.

Discriminant Validity

Table 2
Cross Loading

	M (Job Satisfaction)	X1 (Integrity)	X2 (Work Experience)	X3 (Org. Commitment)	Y (Audit Quality)
M1	0.664	0.399	0.279	0.093	0.363
M2	0.709	0.317	0.273	0.253	0.343
M3	0.702	0.429	0.381	0.113	0.385
M4	0.627	0.359	0.385	0.256	0.430
M5	0.664	0.273	0.284	0.261	0.304
M6	0.721	0.182	0.218	0.247	0.226
M7	0.721	0.289	0.253	0.159	0.268
M8	0.776	0.300	0.260	0.115	0.278
M9	0.755	0.149	0.145	0.152	0.160
M10	0.666	0.267	0.282	0.230	0.324
M11	0.697	0.085	0.081	0.185	0.180
M12	0.834	0.307	0.294	0.339	0.353
M13	0.767	0.359	0.327	0.152	0.340
M14	0.783	0.415	0.426	0.318	0.434
M15	0.786	0.344	0.348	0.254	0.363
M16	0.704	0.193	0.205	0.161	0.237
M17	0.650	0.212	0.124	0.063	0.211
M18	0.640	0.268	0.197	0.138	0.254
M19	0.743	0.309	0.274	0.189	0.314
M20	0.662	0.156	0.128	0.184	0.198
M21	0.648	0.214	0.254	0.235	0.214
M22	0.690	0.248	0.241	0.223	0.224
X1.1	0.370	0.904	0.424	0.293	0.707
X1.2	0.404	0.945	0.464	0.366	0.736
X1.3	0.329	0.905	0.526	0.463	0.738
X1.4	0.402	0.944	0.520	0.445	0.768
X1.5	0.364	0.920	0.518	0.429	0.748
X1.6	0.423	0.922	0.519	0.465	0.738
X1.7	0.412	0.936	0.526	0.478	0.800
X1.8	0.421	0.979	0.530	0.476	0.811
X1.9	0.341	0.955	0.479	0.413	0.758
X1.10	0.401	0.933	0.489	0.400	0.706
X1.11	0.363	0.858	0.442	0.358	0.649
X1.12	0.388	0.843	0.478	0.372	0.661
X2.1	0.295	0.323	0.681	0.223	0.483
X2.2	0.326	0.354	0.729	0.311	0.516
X2.3	0.336	0.334	0.768	0.323	0.517
X2.4	0.305	0.475	0.811	0.379	0.642
X2.5	0.374	0.534	0.905	0.394	0.682
X2.6	0.298	0.488	0.888	0.411	0.663
X2.7	0.312	0.494	0.851	0.580	0.791
X2.8	0.359	0.397	0.907	0.484	0.695

	M (Job Satisfaction)	X1 (Integrity)	X2 (Work Experience)	X3 (Org. Commitment)	Y (Audit Quality)
X2.9	0.222	0.446	0.876	0.423	0.635
X2.10	0.353	0.526	0.893	0.570	0.721
X2.11	0.342	0.484	0.857	0.463	0.653
X2.12	0.376	0.487	0.880	0.542	0.648
X2.13	0.352	0.378	0.712	0.332	0.430
X3.1	0.141	0.289	0.433	0.643	0.366
X3.2	0.290	0.346	0.410	0.822	0.505
X3.3	0.309	0.551	0.507	0.941	0.730
X3.4	0.281	0.531	0.498	0.947	0.703
X3.5	0.153	0.404	0.385	0.844	0.544
X3.6	0.208	0.386	0.422	0.903	0.642
X3.7	0.314	0.383	0.455	0.909	0.579
X3.8	0.224	0.366	0.397	0.882	0.609
X3.9	0.271	0.393	0.425	0.898	0.657
X3.10	0.279	0.443	0.463	0.968	0.651
X3.11	0.191	0.431	0.558	0.885	0.726
X3.12	0.304	0.386	0.464	0.881	0.567
X3.13	0.227	0.398	0.501	0.885	0.630
X3.14	0.295	0.457	0.486	0.955	0.671
X3.15	0.198	0.250	0.313	0.765	0.521
X3.16	0.252	0.304	0.486	0.843	0.627
X3.17	0.275	0.281	0.438	0.842	0.526
Y1	0.376	0.725	0.722	0.723	0.951
Y2	0.422	0.767	0.753	0.716	0.979
Y3	0.384	0.708	0.751	0.702	0.951
Y4	0.453	0.712	0.711	0.588	0.895
Y5	0.432	0.796	0.766	0.710	0.989
Y6	0.404	0.793	0.757	0.658	0.968
Y7	0.400	0.782	0.727	0.689	0.969
Y8	0.381	0.770	0.736	0.653	0.944
Y9	0.505	0.818	0.628	0.577	0.917
Y10	0.416	0.734	0.669	0.624	0.940

Primary Data, 2022

Based on Table 1 and Table 2, it is explained that there is very good discriminant validity, it can be seen that the cross-loading value and also the Fornell-lacker Criterion value of each indicator of the variable concerned is greater than the cross-loading value and Fornell-lacker Criterion value of the variable the other is greater than 0.50, so it can be stated that the data discriminant validity by using cross loading in this study is declared valid.

Table 3
Fornell-lacker Criterion

	X1 (Integrity)	M (Job Satisfaction)	X3 (Org. Commitment)	Y (Audit Quality)	X2 (Work Experience)
X1	0.921				
M	0.418	0.712			
X3	0.451	0.285	0.875		
Y	0.800	0.438	0.700	0.951	
X2	0.536	0.390	0.516	0.760	0.831

Primary Data, 2022

Composite Reliability

Table 4
Composite reliability

	Cronbach's Alpha	Composite Reliability
M (Job Satisfaction)	0.954	0.957
X ₁ (Integrity)	0.984	0.985
X ₂ (Work Experience)	0.962	0.966
X ₃ (Org. Commitment)	0.980	0.982
Y (Audit Quality)	0.988	0.989

Primary Data, 2022

Based on Table 4 it can be explained that the value of Cronbach's alpha and also the composite reliability value in this study is greater than 0.7, which means that all indicators used in this study are reliable.

Results of structural model evaluation (Inner Model)

Inner model testing is done by looking at the R-square value which is a goodness-of-fit model test. The coefficient of determination (R^2) is used to assess how much the influence of the endogenous construct is affected by the exogenous construct. An R Square value of 0.75 indicates that the model is strong, an R Square value of 0.50 indicates that the model is moderate, and an R Square value of 0.25 indicates that the model is weak (Hair et al., 2017). The following in Figure 5.4 is a path diagram image of the structural model (inner model).

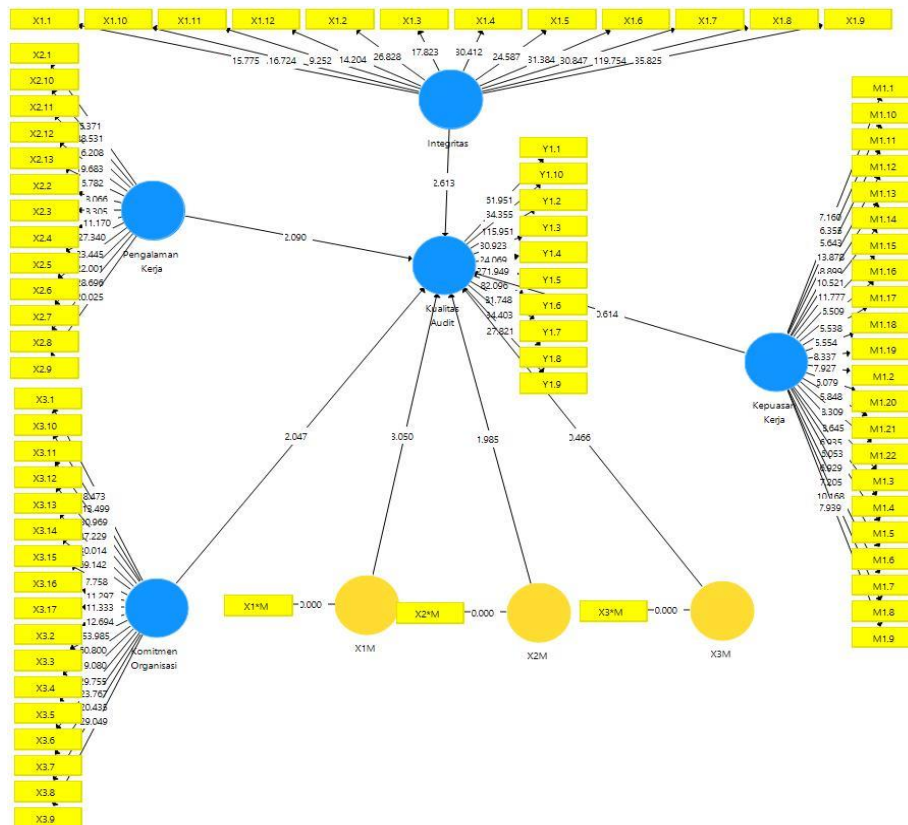


Figure 2. Results of evaluation of the measurement model (Inner Model)

The R-square value is used to determine how big (percent) the influence of exogenous variables is on the endogenous variables, the range of R-square values is 0-1, if the R-square value is close to zero, the weaker the influence of exogenous variables on endogenous variables, otherwise if it is close to one, the stronger the effect of exogenous variables on endogenous variables.

Table 5
R Square

	<i>R Square</i>
Y (Audit Quality)	0,938

Primary Data, 2022

Based on the data presented in Table 5 it can be explained that the R Square value for the audit quality variable is 0.938 which means that this research model is strong or 93.8 percent of the variation in audit quality in the Bali Provincial Inspectorate is influenced by integrity, work experience, organizational commitment, and job satisfaction, while the remaining 6.2 percent is influenced by other factors not included in the model.

Direct effect

Analysis of the direct effect can explain the relationship between the exogenous variables of integrity, work experience, and organizational commitment with the endogenous variable of audit quality. To determine the direct effect between variables can be seen in the results of the hypothesis test (bootstrapping) which are shown in Table 6 below:

Table 6
Hypothesis testing results (Bootstrapping)

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T Statistics ((O/STDEV))</i>	<i>P Values</i>
M -> Y	0.079	0.147	0.128	0.614	0.539
X1 -> Y	0.331	0.279	0.127	2.613	0.009
X2 -> Y	0.218	0.173	0.104	2.090	0.037
X3 -> Y	0.191	0.169	0.093	2.047	0.041
X1.M -> Y	0.205	0.209	0.067	3.050	0.002
X2.M -> Y	0.253	0.297	0.127	1.985	0.048
X3.M -> Y	-0.027	-0.015	0.057	0.466	0.642

Primary Data, 2022

- 1) Based on Table 6, the p-value to test the effect of integrity on audit quality is 0.009, which is lower than 0.05, which means that hypothesis 1 (H1) is accepted. These results can be interpreted that integrity has a positive effect on audit quality in other words the higher the integrity of the auditor in carrying out the inspection, the better the resulting audit quality will be.
- 2) Based on Table 6, the p-value to test the effect of work experience on audit quality is 0.037, which is lower than 0.05, which means that hypothesis 2 (H2) is accepted. These results can be interpreted that work experience has a positive effect on audit quality or in other words the higher the work experience possessed by the auditor, the auditor will be more understanding and solutive in dealing with a problem that arises when carrying out audit assignments to realize good audit quality.
- 3) Based on Table 6, the p-value to test the effect of organizational commitment on audit quality is 0.041, which is lower than 0.05, which means that hypothesis 3 (H3) is accepted. These results can be interpreted that organizational commitment has a positive effect on audit quality in other words the higher the organizational commitment possessed by the auditor, the sense of belonging to the organization will be higher so that it can support organizational goals, namely realizing good audit quality.

Moderation Effect Testing

- 1) Based on Table 6, the p-value for the effect of job satisfaction on audit quality (β_4) is 0.539, which is higher than 0.05, which means it is not significant. The interaction variable between integrity and job satisfaction (β_5) has a p-value of 0.002 lower than 0.05 which can be interpreted as significant. This means that the variable job satisfaction is a pure moderator of the interaction of integrity and job satisfaction on audit quality. The p-value to test the effect of integrity on audit quality moderated by job satisfaction is 0.002 which is lower than 0.05 which means that hypothesis 4 (H4) is accepted. These results can be interpreted that job satisfaction strengthens the positive influence of integrity on audit quality or in other words job satisfaction can be an auditor's motivation to increase integrity as an auditor so that they can perform well and realize good audit quality as well.
- 2) Based on Table 6, the p-value for the effect of job satisfaction on audit quality (β_4) is 0.539, which is higher than 0.05, which means it is not significant. The interaction variable between work experience and job satisfaction (β_6) has a p-value of 0.048 which is lower than 0.05 and can be interpreted as significant. This means that the variable job satisfaction is a pure moderator of the interaction of work experience with job satisfaction on audit quality. The p-value to test the effect of work experience on audit quality moderated by job satisfaction is 0.048 which is lower than 0.05 which means that hypothesis 5 (H5) is accepted. These results can be interpreted that job satisfaction strengthens the positive influence of work experience on audit quality or in other words job satisfaction can be a positive stimulus for auditors so that they feel comfortable with their work environment and tend to increase their abilities and skills in carrying out inspection tasks to produce good audit quality.
- 3) Based on Table 6, the p-value for the effect of job satisfaction on audit quality (β_4) is 0.539, which is higher than 0.05, which means it is not significant. The interaction variable between organizational commitment and job satisfaction (β_6) has a p-value of 0.642 higher than 0.05 which means it is not significant. This means that the variable job satisfaction is a potential moderator (homologiser moderator) of the interaction of organizational commitment with job satisfaction on audit quality. The p-value to test the effect of organizational commitment on audit quality moderated by job satisfaction is 0.642 which is higher than 0.05 which means that hypothesis 6 (H6) is rejected. These results can be interpreted that job satisfaction does not moderate the relationship between organizational commitment to audit quality or in other words job satisfaction obtained in the organization does not affect the relationship of organizational commitment to audit quality, because auditors who are committed will show a loyal attitude towards the organization so that auditors are more prioritizing organizational interests over individual interests such as job satisfaction.

4 Conclusion

The contribution of this study found that integrity, work experience, and organizational commitment influence audit quality. Likewise the role of job satisfaction in moderating the effect of integrity and work experience on audit quality. The results of this study indicate that audit quality is getting better when auditors have high integrity, increasing work experience, and organizational commitment embedded within each auditor. Another factor capable of strengthening this influence is the job satisfaction obtained by the auditor because this job satisfaction is a stimulus as well as a motivation in increasing integrity and work experience so that they can perform well in realizing transparency in regional financial management through the quality of accountable and reliable reports.

This study supports Herzberg's expectancy theory and two-factor theory as well as several previous studies. Expectancy theory explains that an individual's strength in working well is influenced by the reciprocal relationship between what is wanted and needed by how much the individual believes that the organization will provide satisfaction for individual desires in return for the work done. The concept of expectancy in confirmed expectation theory strengthens the relationship between job satisfaction and integrity and the concept of confirmed instrumentality strengthens the relationship between job satisfaction and work experience. This study also uses Herzberg's two-factor theory which explains the relationship between intrinsic and extrinsic factors with job satisfaction that can influence individual behavior. Based on Herzberg's expectancy theory and two-factor theory, job satisfaction becomes a stimulus to motivate someone to increase their work effort.

This research has practical implications that can be used as additional information related to the integrity of the auditor, the work experience of the auditor and the auditor's organizational commitment to the local government as the

policyholder in regional financial supervision to be utilized in efforts to improve the quality of the Inspectorate's audit. This research also has practical implications that can be used as input for the Bali Provincial Inspectorate auditors in supporting the improvement of integrity, work experience and organizational commitment in carrying out the oversight function as the Government's Internal Oversight Apparatus to realize good governance.

Conflict of interest statement

The authors declared that they have no competing interests.

Statement of authorship

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

Acknowledgements

We are grateful to two anonymous reviewers for their valuable comments on the earlier version of this paper.

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