

The Influence of Audit Tenure and Auditor Competence On Customs and Excise Audit Quality with Auditor Work Ethics as A Moderating Variable in Audit Units of Regional Offices of DJBC Jakarta, West Java, Central Java and D.I.Y, And East Java I

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ABSTRACT:

The likelihood of an auditor or examiner discovering irregularities in audit reports is influenced by the fact that all auditors possess technical competence and independence, which are key components of audit quality. High-quality customs audits ensure that the Directorate General of Customs and Excise (DJBC) has made efforts to detect any misuse of customs facilities granted to companies, thereby achieving the objectives of such facilities. This also provides assurance that the state's rights in terms of revenue collection have been fulfilled. This study employs a quantitative method. The results indicate that Audit Tenure (X1) has a significant positive effect on Audit Quality (Y). The findings also show that Auditor Competence (X2) has a significant positive effect on Audit Quality (Y). Furthermore, Work Ethics (Z) strengthens the effect of Audit Tenure (X1) on Audit Quality (Y), while Auditor Ethics (Z) weakens the effect of Auditor Competence (X2) on Audit Quality (Y) within the audit elements of the Regional Offices of DJBC in DKI Jakarta, West Java, Central Java, Yogyakarta, and East Java I.

Keyword: Audit Quality, Customs and Excise, DJBC

1. Introduction

The realization of customs and excise revenue includes the realization of import duty, export duty, and excise, including penalties, administrative fines, and other levies by accounting for restitution (net revenue). Restitution refers to the reimbursement of overpayments of import and export duties, excise, and administrative sanctions in the form of fines or interest related to customs and excise, in accordance with the revenue targets stated in the State Budget Law (APBN or APBN- P).

Tabel 1. 1 Description of Targeted Revenue from Import Duty, Export Duty, and Excise at DJBC DKI Jakarta for 2023 and 2024

No	Type of Revenue	Target			
		2022	2023	Fluctuate	%
1.	Customs duty	39.09	37,45	Decrease	1.5%
2.	Export duty	6.76	3,48	Decrease	2%
3.	Excise duty	159,58	172,42	Decrease	0.90%
		205,44	213,36		

Source: Renstra Bea Cukai (2023-2024)

Table 1.1 shows that the Customs and Excise revenue at the Audit Unit of the Regional Office of DJBC DKI Jakarta up to December 31, 2023 amounted to IDR 37.5 trillion or 96.2% of the 2023 state budget target, which is lower than the achievement in the same period of 2022, which was 109.57%. Several factors affecting the achievement of import duty revenue from 2022 to 2023 include Indonesia's PMI index being below 50 (49.5), indicating a tendency for companies not to expand. Additionally, the decline in imports during 2022–2023 was driven by a decrease across all BEC categories compared to the previous year.

On the export duty side, the 2023 revenue reached IDR 3.48 trillion or 78.85% of the 2023 state budget target. This achievement is higher than in 2022, which was 25.50%. Generally, the global trade slowdown and trade war affected the PMI of major export destination countries, which weakened. The realization of excise revenue in 2023 amounted to IDR 172.42 trillion or 104.18% of the 2023 state budget target. This figure is higher than the achievement in the same period in 2018, which was 102.7%.

Tabel 1. 2 Comparison of Tax Revenue Realization on Imports at DJBC DKI Jakarta

No	Type of Revenue	Rational		Growth	
		2022	2023	Nominal	%
1	2	3	4	5	6
1.	PPN Impor	186,4	171.1	-15,3	-1,08%
2.	PPh Ps. 22 Impor	4.1	4,7	0,6	1,146%
	Total PDRI	245,2	229,5	-15,7	-1,088%

Source: Lakin DJBC 2023

Table 1.2 shows that in addition to collecting state levies in the customs and excise sector, the Audit Unit of the DJBC Regional Office in DKI Jakarta is also responsible for collecting other taxes related to imports, namely taxes in the framework of imports (PDRI), which include VAT on imports, luxury goods sales tax (PPnBM), and income tax Article 22 on imports. In addition, there is also revenue from other import duties derived from domestic sales within bonded zones. The realization of tax revenue from imports in 2023 was IDR 171.1 trillion, a decrease of -15.3% compared to the realization in 2022.

Tabel 1. 3 Breakdown of Targeted Revenue for Import Duty, Export Duty, and Excise at DJBC West Java 2022 and 2023

No	Type of Revenue	Target			
		2022	2023	Fluctuate	%
1.	Customs duty	50,364,984	15,844,042,938	Decrease	0,314%
2.	Export duty	-	-		
3.	Excise duty	-	-		
		50,364,984	15,844,042,938		

Source: Lakin Bea Cukai (2023-2024)

Table 1.3 shows that the customs and excise revenue at DJBC West Java up to December 31, 2023 reached IDR 15.844 trillion or 97% of the 2023 state budget target, which is lower than the achievement in the same period of 2022, which amounted to IDR 50.364 trillion.

Tabel 1. 4 Comparison of Tax Revenue Realization on Imports at DJBC West Java

No	Type of Revenue	Rational		Growth	
		2022	2023	Nominal	%
1	2	3	4	5	6
1.	PPN Impor	81,632,221,000	14,192,579	-1,73	-1,73%
2.	PPh Ps. 22 Impor	62,952,611,000	3,737,322,076	-0,016	-0,016%
	Total PDRI	144,584	3,751	-1,746	-1,746%

Source: Lakin DJBC 2023

Table 1.4 shows that the Audit Unit of DJBC West Java is also responsible for collecting tax revenues on imports (PDRI), including VAT on imports, luxury goods tax, and income tax Article 22. The realization of VAT revenue on imports in 2023 amounted to IDR

14.192 trillion, showing a decrease of -1.73% compared to the realization in 2022, which was IDR 81.632 trillion. Meanwhile, income tax Article 22 revenue in 2023 was IDR 3.737 trillion, decreasing by -0.016% compared to the 2022 realization of IDR 62.952 trillion.

Tabel 1. 5 Breakdown of Targeted Revenue for Import Duty, Export Duty, and Excise at DJBC Central Java 2022 and 2023

No	Type of Revenue	Target			
		2022	2023	Naik/turun	%
1.	Customs duty	4,089,566	1,912,439	Turun	0.46%
2.	Export duty				
3.	Excise duty				
		4,089,566	1,912,439		

Source: Renstra Bea Cukai (2023-2024)

Table 1.5 shows that the customs and excise revenue at DJBC Central Java up to December 31, 2023 amounted to IDR 1.912 trillion or 90% of the 2023 state budget target, which is lower than the achievement in the same period of 2022, which was IDR 4.089 trillion.

Tabel 1. 6 Comparison of Tax Revenue Realization on Imports at DJBC Central Java

No	Type of Revenue	Rational		Growth	
		2022	2023	Nominal	%
1	2	3	4	5	6
1.	PPN Impor	1,915,033,535	1,487,679,791	-0,77	-0,077%
2.	PPh Ps. 22 Impor	930,630,660	1,100,290,697	0,84	0,84%

Source: Lakin DJBC 2023

Table 1.6 shows that the realization of tax revenue on imports by the Audit Unit of DJBC Central Java for VAT in 2023 was IDR 1.487 trillion, a decrease of -0.77% compared to the 2022 realization of IDR 1.915 trillion. For income tax Article 22 on imports, the 2023 realization was IDR 1.100 trillion, an increase of 0.84% compared to the 2022 figure of IDR 930 billion.

The 2023 Revenue Target for the East Java I Regional Office of the Directorate General of Customs and Excise (DJBC) was determined based on the Decree of the Director General of Customs and Excise Number KEP-167/BC/2022 dated November 30, 2023, concerning the Amendment to KEP-152/WBC.12/2022 on the Distribution of Revenue Targets for Import Duty, Export Duty, and Excise by Regional Offices and Main Customs and Excise Service Offices for the 2023 Fiscal Year.

The revenue target for the East Java I Regional Office was set at IDR 59,224,043,035,000, consisting of:

1. Import Duty: IDR 1,057,368,133,000
2. Export Duty: IDR –
3. Excise: IDR 58,166,674,902,000

The comparison of revenue targets for the years 2022 and 2023 can be seen in the table below:

Tabel 1. 7 Comparison of Revenue Targets for DJBC East Java I in 2022 and 2023

No	Type of Revenue	2022	2023	Naik/turun	%
1.	Customs duty	1.354.013.034.000	1.057.368.133.000	Turun	-21,91
2.	Export duty			Turun	
3.	Excise duty	59.146.447.047.000	58.166.674.902.000	Turun	-1,66
		60.500.460.081.000	59.224.043.035.000		-2,11

Sumber data: Lakin DJBC 2023

Table 1.7 shows that compared to 2022, the revenue target assigned to the DJBC East Java I Regional Office in 2023 experienced a decrease of -2.11%. The decrease in import duty revenue target was -21.91%, and the excise revenue target dropped by -1.66%. The total revenue realization of DJBC East Java I in 2023 was IDR 58.47 trillion, with an achievement percentage of 98.73%, or a deficit of IDR 752.31 billion from the target of IDR 59.22 trillion. Compared to 2022, revenue experienced a deficit of IDR 3.07 trillion or -5.25%.

In addition to collecting state levies in the field of Customs and Excise, the Audit Unit of the East Java I Regional Office of the Directorate General of Customs and Excise (DJBC) is also tasked with collecting other tax-related revenues, namely taxes related to import activities (PDRI), which include Import Value-Added Tax (VAT), Luxury Goods Sales Tax (PPnBM), and Income Tax Article 22 on Imports. There is also revenue from other import duties, such as those derived from domestic sales by Bonded Zones. The realization of revenue from Taxes in the Context of Imports in 2023 amounted to IDR 3,429,531,401, representing a decrease of 10.15% compared to the realization in 2022.

The details of revenue from Taxes in the Context of Imports can be seen in the table below:

Tabel 1. 8 Perbandingan Realisasi penerimaan Pajak Dalam Rangka Impor

No	Type of Revenue	Rational	Growth		
		2022	2023	Nominal	%
1	2	3	4	5	6
1	PPN Impor	3.094.652.152	2.792.162.009	- 302.490.143	-9,77%
2	PPnBM Impor	-	-	-	-
3	PPh Ps. 22 Impor	722.322.012	637.369.392	-84.952.620	-11,76%
	Total PDRI	3.816.974.164	3.429.531.401	-	-10,15%
				387.442.763	

Sumber data: Lakin DJBC 2023

Table 1.8 shows that, in addition to collecting state levies in the customs and excise sectors, the Audit Unit of DJBC East Java I is also responsible for collecting other taxes on imports (PDRI), such as VAT, PPnBM, and income tax Article 22. There is also revenue from import duties generated by domestic sales within bonded zones. The realization of import tax revenue in 2023 was IDR 3.42 trillion, showing a decline of -10.15% compared to the 2022 realization. The detailed breakdown is as follows: VAT on imports dropped by - 9.77%, while income tax Article 22 on imports dropped by -11.76%.

Tabel 1. 9 Report on Audit Results and Billing Completion Targets 2022–2023

Work Unit	2022					2023			
	LH A	Bill	Settlement	TIM	LHA Total	LHA DIPA Kanwil	LHA DIPA Pusat	Bill	Settlement (Month)
DKI Jakarta	75	241,285	5,40	14	55	55	0	74,419	6.02
Jawa Barat	42	214.548	5,51	9	31	24	7	51,271	6.11
Jawa Tengah	36	32.762	4,99	7	24	24	0	19,656	5.01
Jawa Timur I	47	98,925	4,61	10	44	34	10	49,883	5.48

Source: LAKIN Bea Cukai, 2023

Table 1.9 shows the data on Audit Result Reports completed by the Audit Units of DJBC DKI Jakarta, West Java, Central Java, and East Java I for the years 2022–2023. In 2022, the Audit Unit of DJBC DKI Jakarta completed 75 Audit Result Reports with total billings of IDR 241.29 trillion or 5.40%, DJBC West Java completed 42 reports with billings of IDR 214.55 trillion or 5.51%, DJBC Central Java completed 36 reports with billings of IDR 37.76 trillion or 4.99%, and DJBC East Java I completed 47 reports with billings of IDR 98.93 trillion or 4.61%.

In 2023, DJBC DKI Jakarta completed 55 Audit Result Reports with total billings of IDR 74.42 trillion or 6.02%, DJBC West Java completed 24 reports with billings of IDR 51.22 trillion or 6.11%, DJBC Central Java completed 24 reports with billings of IDR 19.66 trillion or 5.01%, and DJBC East Java I completed 34 reports with billings of IDR 49.85 trillion or 5.48%.

Customs audits are conducted as a procedure to determine the level of compliance of companies with customs regulations while also ensuring that the state's rights in revenue collection have been fulfilled. Article 86 of Law No. 17 of 2006 concerning amendments to Law No. 10 of 1995 on Customs stipulates that customs audits are part of a supervisory function, particularly as a consequence of the self-assessment system, customs valuation based on transaction value, and the granting of facilities such as exemption, relief, restitution, or deferment of import duties, all of which can only be supervised and evaluated after the goods have left the customs area.

The customs audit aims to ensure the compliance of companies with customs regulations and to confirm that the state's rights in terms of revenue have been properly fulfilled. Article 86 of Law Number 17 of 2006, which amends Law Number 10 of 1995 concerning Customs, explains that a customs audit is carried out as a supervisory measure in line with the self-assessment system. This includes customs value based on transaction value and the granting of facilities such as exemption, relief, refund, or deferral of import duties, which can only be monitored and evaluated after the goods have left the customs area.

2. Research Questions

Based on the background, the formulated research questions are:

1. Does audit tenure significantly affect audit quality in the Audit Units of the DJBC Regional Offices in DKI Jakarta, West Java, Central Java and D.I.Y, and East Java I?
2. Does auditor competence significantly affect audit quality in the same Audit Units?
3. Does auditor work ethics strengthen or weaken the effect of audit tenure on audit quality?
4. Does auditor work ethics strengthen or weaken the effect of auditor competence on audit quality?

3. Research Method

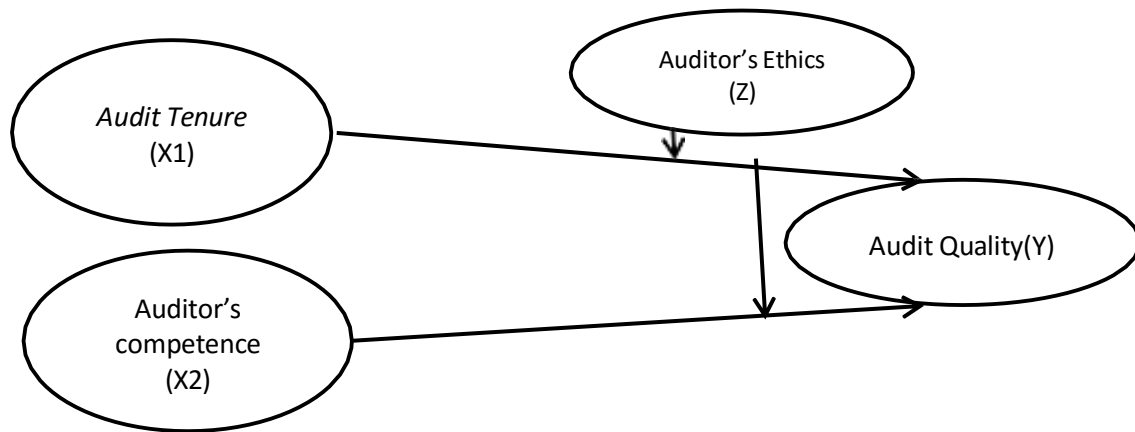
This research employs a quantitative method to obtain data that meets scientific criteria for accuracy and objectivity.

4. Populaton and Sample

The study population consists of 186 auditors: 63 from DJBC DKI Jakarta, 50 from DJBC West Java, 33 from DJBC Central Java and D.I.Y, and 40 from DJBC East Java I. A non-probability purposive sampling technique was used. The sample is considered saturated, meaning all members of the population were included

5. Conceptual Framework and Hypotheses

The conceptual framework describes the relationship between independent and dependent variables, indicating how audit tenure and auditor competence influence audit quality, with work ethics as a moderating variable:



Sumber data: data processed by the researcher, 2024

Figure 2.1 Conceptual Framework

Information:



: Direct Effect

H1: Audit tenure has a significant effect on audit quality.

H2: Auditor competence has a significant effect on audit quality.

H3: Auditor work ethics strengthens the effect of audit tenure on audit quality.

H4: Auditor work ethics strengthens the effect of auditor competence on audit quality.

6. Result and Discussion

1.1 Data Analysis Result

1.1.1 Descriptive Characteristics of Respondents

In this section, the researcher presents a descriptive overview of the respondents, including gender and their roles as members of the audit team. The following are some descriptive data of the respondents:

1. Gender

Tabel 4. 1 Respondent's Gender

Gender	Totalo	%
Laki-Laki	172	92,5%
Perempuan	14	7,5%
Total	186	100.0%

Source of data: processed primary data, 2025

Based on Table 4.1, there are 94 male respondents (50.5%) and 92 female respondents (49.5%). The number of respondents under the scope of the Audit Units of the Regional Offices of DJBC in DKI Jakarta, West Java, Central Java and Yogyakarta (D.I.Y), and East Java I consists of more males than females.

The responsibilities of the respondents include conducting customs and excise audits as well as specific-purpose inspections within their respective areas (DKI Jakarta, West Java, Central Java, and East Java). The objective is to

ensure compliance with customs and excise regulations and to optimize state revenue in this sector.

2. Age

Tabel 4. 2 Respondents' Age

Age	Totals	%
20 – 29 Tahun	33	17,75%
30 – 39 Tahun	100	53,80%
40 – 49 Tahun	24	12,90%
Diatas 49 Tahun	29	15,60%
Total	186	100.0%

Source of data: processed primary data, 2025

Based on Table 4.2, there are 33 respondents (17.75%) aged 20–29 years, 100 respondents (53.80%) aged 30–39 years, 24 respondents (12.90%) aged 40–49 years, and 29 respondents (15.6%) over the age of 49.

The majority of employees in the Audit Units of the Regional Offices of DJBC DKI Jakarta, West Java, Central Java and Yogyakarta (D.I.Y), and East Java I fall within the 30–39 age group, totaling 100 people or 53.80%. This is because this age group is considered to be more productive and generally possesses better work experience.

3. As a Research Sample

Tabel 4. 3 Respondentd as the research sample

Description	totals	Persen
Audit Team Status:		
Intermediate Expert Auditor	13	7.00%
Junior Expert Auditor	30	16.13%
First Expert Auditor	56	30.10%
Proficient Implementing Auditor	40	21.50%
Skilled Auditor	22	11.83%
Entry Level Implementing Auditor	24	12.90%
State Budget Financial Analyst	1	0.54%
Total	186	100%

Source of data: processed primary data, 2025

Description	Total	Persen
Audit certificate:		
Audit Quality Supervisor	8	4.301%
Technical Controller Auditof	23	12.4%
Lead Auditor	51	27.42%
Auditor	104	55.91%
Total	186	100%

Source of data: processed primary data, 2025

Based on Table 4.3, a total of 120 respondents (64.50%) hold positions as functional auditors, while 66 respondents (35.50%) serve as audit examiners. Furthermore, based on the number of employees who hold audit certifications, 18 individuals (9.7%) are certified as audit quality supervisors, 19 individuals (10.21%) as audit

technical controllers, 28 individuals (32.5%) as lead auditors, and 92 individuals (49.5%) as auditors within the Audit Units of the Regional Offices of DJBC in DKI Jakarta, West Java, Central Java and Yogyakarta (D.I.Y), and East Java I.

1.1.2 Descriptive Analysis of Research Variables

Descriptive analysis is presented through the frequency distribution values obtained from respondents' answers to each statement related to the research variables. The description of respondents' answers regarding the research variables is explained as follows:

Tabel 4. 4 Descriptive Analysis of research Variables

Variabel	AT	KA	EK	KL
Audit Tenure (AT)	0.795	0.367	0.279	0.620
Kompetensi Auditor (KA)	0.367	0.758	0.503	0.684
Etika Kerja Auditor (EK)	0.279	0.503	0.778	0.606
Kualitas Audit (KL)	0.620	0.684	0.606	0.797

Sources of data: Output WarpPLS, 2025

The data in Table 4.4 indicate that all constructs in this research model—Audit Tenure (AT), Auditor Competence (KA), Auditor Work Ethics (EK), and Audit Quality (KL)—have met the discriminant validity criteria as established by Fornell and Larcker (1981). According to this criterion, a construct satisfies discriminant validity if the square root of the Average Variance Extracted (VAVE) is greater than the correlation between that construct and any other constructs.

Based on the WarpPLS output, it can be observed that all constructs—Audit Tenure (AT), Auditor Competence (KA), Auditor Work Ethics (EK), and Audit Quality (KL)—have inter-construct correlations that remain within acceptable limits (< 0.90), indicating no signs of multicollinearity.

The highest correlation is found between Auditor Competence (KA) and Audit Quality (KL), with a value of 0.684, indicating a positive and moderately strong relationship. Similar relationships are observed between Auditor Work Ethics (EK) and Audit Quality (KL) at 0.606, and between Audit Tenure (AT) and Audit Quality (KL) at 0.620. The diagonal values in bold with green-highlighted columns in the table represent the square root of the Average Variance Extracted (VAVE). In terms of discriminant validity, the

VAVE values for each construct are higher than their correlations with other constructs. This demonstrates that each construct possesses good discriminant validity, in line with the Fornell-Larcker criterion.

Therefore, the results of the analysis using WarpPLS indicate that the relationships among the constructs in this research model are valid, and each construct has a distinct statistical identity with no significant overlap.

1.1.3 Results of Instrument Testing (Outer Model)

WarpPLS 8.0 was used to conduct validity and reliability testing, which includes the results of the instrument testing.

1. Validity Test

Convergent validity and discriminant validity are two categories of validity testing. Factor loadings are examined to assess convergent validity. Discriminant validity is evaluated through the factor loadings and cross-loadings of each indicator, as well as by comparing the square root of the AVE with the correlation coefficients between the respective variable and other variables. The results of the validity analysis using WarpPLS 8.0 for both tests are detailed below..

1) Convergent Validity

Convergent validity refers to the factor loading values of latent variables along with their related indicators. The following presents the results of the convergent validity test used to assess data quality.

Tabel 4. 5 Outer Model - Convergent Validity (Factor Loading Values)

Indikator	AT	KA	EK	KL	Status
AT1	0.805	-0.121	0.061	0.033	Valid
AT2	0.783	0.096	-0.039	0.110	Valid
AT3	0.796	0.099	0.056	-0.120	Valid
AT4	0.801	-0.027	-0.031	-0.102	Valid
AT5	0.790	-0.044	-0.048	0.082	Valid
KA1	0.024	0.763	-0.007	-0.052	Valid
KA2	-0.115	0.755	0.064	-0.029	Valid
KA3	-0.051	0.732	-0.040	0.112	Valid
KA4	0.030	0.740	0.063	-0.126	Valid
KA5	0.064	0.798	-0.003	-0.108	Valid
EK1	0.003	-0.039	0.793	-0.064	Valid
EK2	-0.138	-0.037	0.786	0.222	Valid
EK3	0.083	-0.154	0.808	0.087	Valid
KL1	0.041	-0.037	0.100	0.810	Valid
KL2	0.044	0.022	-0.036	0.786	Valid
KL3	-0.176	0.089	-0.037	0.794	Valid

Sources of data: Output WarpPLS, 2025

Table 4.5 shows that the factor loading values for each indicator variable used in this study—Audit Tenure (X1), Auditor Competence (X2), Auditor Ethics (Z), and Audit Quality (Y)—are all above 0.5. According to Ghozali (2015), a factor loading above 0.5 indicates good convergent validity. Therefore, these indicators are considered valid and reliable for measuring the respective constructs.

2) Discriminant Validity

The combined values of loadings and cross-loadings also present the validity test results for each indicator of the respective variables, as follows:

Tabel 4. 6 Outer Model - Discriminant Validity (Combined Loadings and Cross Loadings)

Indikator	AT	KA	EK	KL	Status
AT1	0.805	-0.121	0.061	0.033	Valid
AT2	0.783	0.096	-0.039	0.110	Valid
AT3	0.796	0.099	0.056	-0.120	Valid
AT4	0.801	-0.027	-0.031	-0.102	Valid
AT5	0.790	-0.044	-0.048	0.082	Valid
KA1	0.024	0.763	-0.007	-0.052	Valid
KA2	-0.115	0.755	0.064	-0.029	Valid
KA3	-0.051	0.732	-0.040	0.112	Valid
KA4	0.030	0.740	0.063	-0.126	Valid
KA5	0.064	0.798	-0.003	-0.108	Valid
EK1	0.003	-0.039	0.793	-0.064	Valid
EK2	-0.138	-0.037	0.786	0.222	Valid
EK3	0.083	-0.154	0.808	0.087	Valid
KL1	0.041	-0.037	0.100	0.810	Valid
KL2	0.044	0.022	-0.036	0.786	Valid
KL3	-0.176	0.089	-0.037	0.794	Valid

Source of data: Output WarpPLS, 2025

Table 4.6 shows that all questionnaire variables—Audit Tenure (X1), Auditor Competence (X2), Auditor Ethics (Z), and Audit Quality (Y)—meet the discriminant validity criteria. Discriminant validity ensures that each measurement instrument truly measures the intended construct, not others. This is confirmed by higher loading values (highlighted) than cross-loadings for each indicator, indicating the model meets discriminant validity

2. Reliability Test

The reliability test in this section is conducted in two parts: the internal consistency reliability test based on Cronbach's alpha values and the composite reliability test based on composite reliability values. The reliability test findings, conducted using WarpPLS 8.0, are presented as follows. If the Cronbach's alpha value in a study is greater than 0.60 and the composite reliability value is greater than 0.70, the study is considered to have strong composite reliability. The following are the results of the data reliability tests:

Tabel 4. 7 Reliability Test Results

Variabel	Composite Reliability	Cronbach's Alpha	AVE	Status CR	Status CA	Status AVE
Audit Tenure (AT)	0.896	0.855	0.632	Reliabel	Reliabel	Valid
Kompetensi Auditor (KA)	0.950	0.943	0.575	Reliabel	Reliabel	Valid
Etika Kerja Auditor (EK)	0.932	0.919	0.606	Reliabel	Reliabel	Valid
Kualitas Audit (KL)	0.924	0.904	0.635	Reliabel	Reliabel	Valid

Source of Data: Output WarpPLS, 2025

Table 4.7 shows that the Composite Reliability (CR) values for all variables are above 0.70 and Cronbach's Alpha values are above 0.60, meeting the thresholds for internal consistency reliability. Therefore, the questionnaire is considered reliable for all constructs in this study.

1.1.4 Inner Model Test Results

Variabel Endogen	R-Square	Adjusted R- Square	Q-Square	Kategori
Kualitas Audit (KL)	0.668	0.661	0.669	Kuat

Sumber : Output WarpPLS (Lampiran), diolah 2025

Table 4.8 presents the inner model test results. The R-Square value of 0.668 for Audit Quality (Y) indicates that 66.8% of its variance can be explained by Audit Tenure, Auditor Competence, and Auditor Ethics. The remaining 33.2% is explained by other factors outside this model. This reflects a strong model

a. Structural Equation Model

$$KL = 0,234 \cdot AT + 0,388 \cdot KA + 0,172 \cdot EK + \varepsilon$$

This means that a one-unit increase in the variables Audit Tenure (AT), Auditor Competence (KA), and Auditor Ethics (EK) will respectively increase Audit Quality (KL) by 0.234, 0.388, and 0.172 units, assuming other variables remain constant.

The interaction variable between Auditor Ethics (EK) and Auditor Competence (KA) is not statistically significant and therefore is not included in the equation.

b. Coefficient of Determination (R^2)

The coefficient of determination in this study illustrates the extent to which the exogenous independent factors influence the endogenous dependent variable. This study has a coefficient of determination for Audit Quality (Y) of 0.668 or 67%. This means that the variable Audit Quality (Y) can be explained by the variables Audit Tenure (X1),

Auditor Competence (X2), and Work Ethics (Z) by 0.67 or 67%. Meanwhile, the remaining 0.31 or 31% is influenced by other factors not included in this research model.

c. *Goodness of Fit*

To ensure that the research model has a satisfactory Goodness of Fit, internal model testing will be conducted prior to evaluating the results of hypothesis testing. The Goodness of Fit mentioned above is a metric that assesses how well the latent variables (internal model) are connected to one another and to their underlying assumptions. The indicators APC, ARS, and AVIF are the primary focus of the Goodness of Fit analysis in this study, where AVIF also serves as an indicator of multicollinearity.

Although WarpPLS 8.0 provides rule-of-thumb testing for 10 Goodness of Fit indicators, these should not be applied strictly and unconditionally. Goodness of Fit must be interpreted carefully, as the main purpose of WarpPLS analysis is not to compare competing models, but rather to test hypotheses and evaluate relationships among latent variables.

The values of the three indicators—APC, ARS, and AVIF—referred to as pure confirmation measures, can then be used as a decision-making tool to determine the model's Goodness of Fit. While WarpPLS 8.0 allows the use of rule-of-thumb criteria for AVIF—specifically, that AVIF values should not exceed 10 to avoid multicollinearity—it is not intended to identify the best-fitting model among competing models. The primary emphasis of the Goodness of Fit analysis in this study is to evaluate the extent to which the model indicators reflect a fit between the theoretical model and the empirical data. The results of the Goodness of Fit test using WarpPLS 8.0 are as follows:

Tabel 4. 8 Test Result *Goodness of Fit*

Tabel 4. 8 Test Result *Goodness Of Fit*

Indeks	Nilai	P-Value	Kriteria	Status
Average Path Coefficient (APC)	0.252	<0.001	P<0.05	Baik
Average R-squared (ARS)	0.668	<0.001	P<0.05	Baik
Average Adjusted R-squared (AARS)	0.661	<0.001	P<0.05	Baik
Average Block VIF (AVIF)	2.996	-	≤5, ideal ≤3.3	Baik
Average Full Collinearity VIF (AFVIF)	2.17	-	≤5, ideal ≤3.3	Baik
Tenenhaus GoF	0.704	-	Besar ≥0.36	Besar
Simpson's Paradox Ratio (SPR)	1	-	≥0.7, ideal = 1	Ideal
R-squared Contribution Ratio (RSCR)	1	-	≥0.9, ideal = 1	Ideal
Statistical Suppression Ratio (SSR)	1	-	≥0.7	Baik

Source of Data : Output WarpPLS ,2025

Table 4.8 shows that all Goodness of Fit indices meet the recommended criteria. The Average Path Coefficient (APC), Average R-squared (ARS), and Average Adjusted R-squared (AARS) have p-values < 0.001, indicating good model fit. In addition, the AVIF and AFVIF values are below 3.3, showing no multicollinearity issues. The model is statistically sound and structurally valid.

Next, the Average Block VIF (AVIF) and Average Full Collinearity VIF (AFVIF) are used to determine whether there is a multicollinearity issue or excessive correlation between variables. If the values are below 5, it can be concluded that there is no significant multicollinearity problem. In fact, values below 3.3 are considered very

good.

Finally, the Tenenhaus Goodness of Fit (GoF) is a combined measure of the validity of both the measurement and structural models.

The GoF value indicates whether the overall model is of good quality. Values above 0.36 are considered very good, values around 0.25 are considered adequate, and values below 0.1 are considered poor. A change is considered significant if the p-values for the APC and ARS indicators are less than 0.05, or $P < 0.001$. Meanwhile, the ideal AVIF value of 2.996 has been achieved. Therefore, the overall purpose of the GoF test is to ensure that the model used in the study is not only statistically appropriate, but also free from structural issues such as multicollinearity, and capable of explaining the relationships among variables significantly. If all GoF indices show good results, then the model can be considered valid and can be used to draw conclusions and test hypotheses in the study.

1.1.5 Structural Model Testing Result (Hypothesis Testing)

The resampling bootstrap approach was used for hypothesis testing in the WarpPLS 8.0 analysis, given the sample size of 1,860 respondents and the following decision rules:

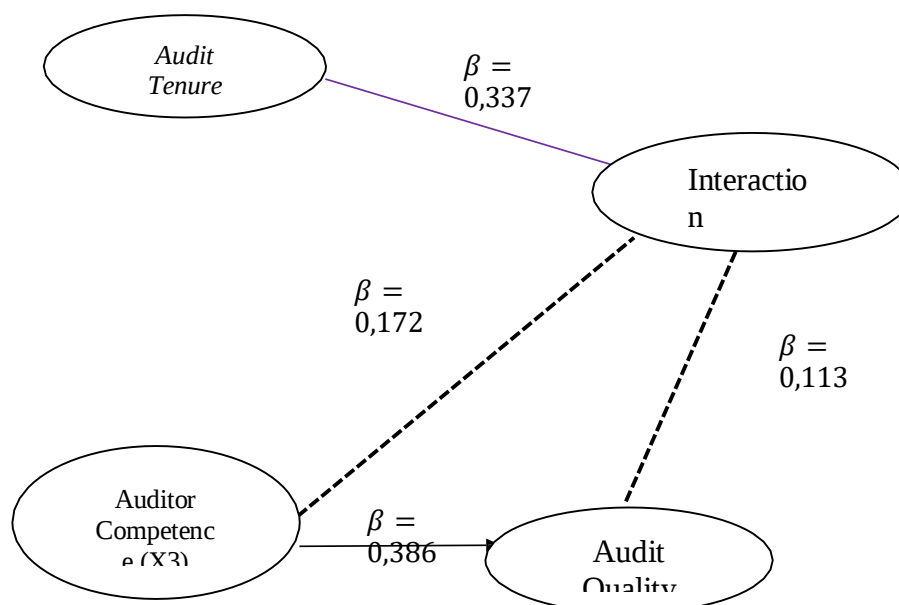
- If the p-value ≤ 0.10 (alpha 10%), it is considered weakly significant
- If the p-value ≤ 0.05 (alpha 5%), it is considered significant
- If the p-value ≤ 0.01 (alpha 1%), it is considered highly significant

Furthermore, the results of using WarpPLS 8.0 to evaluate the research hypotheses are divided into two groups: direct effects and indirect effects through a mediating variable. The results of the testing for both types of effects are explained as follows:

Tabel 4. 9 Hypothesis Testing Results of Direct and Indirect Effects Between Variables

Hipotesis	Jalur	Koefisien	Std. Error	P-Value	Keputusan
H1	AT $\rightarrow$ KL	0.337	0.069	<0.001	Diterima
H2	KA $\rightarrow$ KL	0.386	0.068	<0.001	Diterima
H3	EK*AT $\rightarrow$ KL	0.172	0.071	0.008	Diterima
H4	EK*KA $\rightarrow$ KL	-0.113	0.072	0.059	Ditolak

Sumber : Output WarpPLS (Lampiran), diolah 202



Descripton:

Drect = Indirect =

Sumber : Output WarpPLS (Lampiran), diolah 2024

Figure 4. 1 Research Model of Direct Effects

1. Direct Effects

a. Table 4.9 displays the results of the hypothesis testing using WarpPLS. Hypotheses H1 (Audit Tenure → Audit Quality), H2 (Auditor Competence → Audit Quality), and H3 (Moderator Ethics × Audit Tenure → Audit Quality) are supported with p-values < 0.05. However, Hypothesis H4 (Moderator Ethics × Competence → Audit Quality) is not supported with a p-value of 0.059.

b. Table 4.9 shows the results of hypothesis testing using the WarpPLS 8.0 application, both direct and interaction effects. The results indicate: H1 (Audit Tenure → Audit Quality) has a positive coefficient (0.337) and a p-value < 0.001, indicating a statistically significant effect. H2 (Auditor Competence → Audit Quality) has a coefficient of 0.386 and a p-value < 0.001, also showing significant influence. H3 (Interaction Ethics × Audit Tenure → Audit Quality) is accepted with a coefficient of 0.172 and p-value = 0.008. However, H4 (Interaction Ethics × Competence → Audit Quality) is rejected with a coefficient of -0.113 and p-value = 0.059.

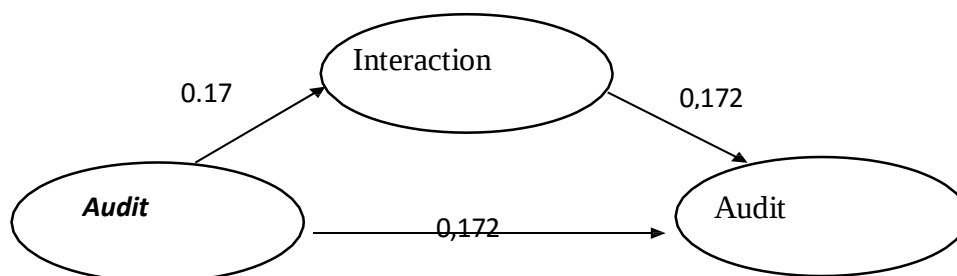
1. Indirect Effect)

The figure illustrates the relationships between variables, highlighting that:

a. There is a significant positive influence from Audit Tenure and Auditor Competence on Audit Quality.

b. Auditor Ethics serves as a moderating variable, strengthening the influence of Audit Tenure on Audit Quality, but does not significantly moderate the influence of Competence on Audit Quality

The next stage of analysis involves examining the mediating variable. The purpose of this analysis is to determine whether the mediating variable functions as a partial mediator or a full (complete) mediator. The following outlines the procedure for using the examination approach to assess the mediating variable in this study:



Gambar 4. 2 Model dengan Melibatkan Variabel Mediasi

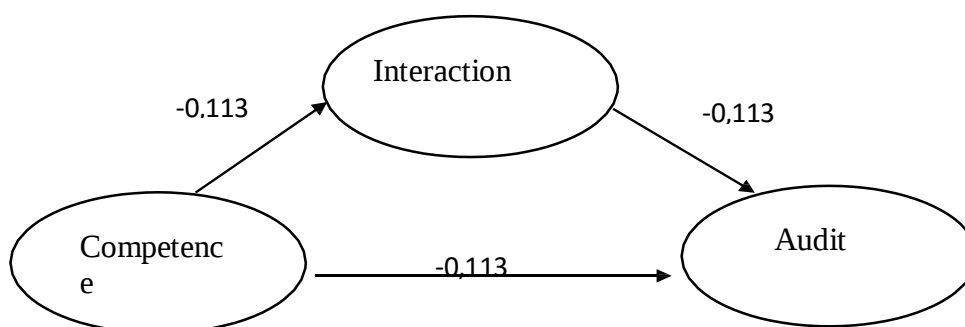


Figure 4. 3 Model Involving a Mediating Variable

In this study, Auditor Ethics serves as a comprehensive mediating variable. Audit Tenure has a strong direct effect on Auditor Quality, and Auditor Ethics has a significant impact on Auditor Quality if Audit Tenure significantly affects Work Ethics, as shown in Figure 4.2. Auditor Ethics functions as a full mediating variable in this study, as illustrated in Figure 4.3, if Auditor Competence has a significant negative effect on Auditor Ethics.

1.2 Discussion

1.2.1 The Effect of Audit Tenure on Audit Quality

The research findings show that Audit Tenure (X1) has a significant positive effect on Audit Quality (Y). These findings are consistent with the studies of Asmarani and Hernadianto (2023), Shafa et al. (2024), and Muhidi and Arigawati (2023), who state that audit tenure significantly influences audit quality. However, these findings differ from studies by Sasmita and Widaryanti (2022), Putri et al. (2024), Asmarani and Hernadianto (2023), Adelina et al. (2023), Kusuma (2021), Budiantoro et al. (2021), and Nursyamsiyah (2024), which statistically prove that audit tenure does not significantly influence audit quality.

1.2.2 The Effect of Auditor Competence on Audit Quality

The research results indicate that Auditor Competence (X2) has a significant positive effect on Audit Quality (Y). These findings align with the research of Rizky and Astuti (2023), Marulitua Situmorang et al. (2020), Purba et al. (2023), Putri et al. (2024), Adelina et al. (2023), Sholehah and Mohamad (2020), Tandilangi et al. (2022), Samosir et al. (2022), Muhidi and Arigawati (2023), Usman (2022), and Rosdalia (2021). However, they differ from the results of Soenjaya and Sofian (2024), Sisworini et al. (2024), Silfiani and Purwasih (2024), Kusuma (2021), and Giyatri and Rahmaita (2024), who statistically proved that competence does not significantly influence audit quality.

1.2.3 Auditor Work Ethics Strengthen the Effect of Audit Tenure on Audit Quality

The research results indicate that Work Ethics (Z) strengthens the effect of Audit Tenure (X1) on Audit Quality (Y). This is in line with previous studies showing that workload significantly affects employee performance, such as those by Sasmita and Widaryanti (2022) and Devota and Priono (2021), which prove that auditor ethics can moderate the relationship between competence and audit quality. However, these findings contrast with Primadi (2019), which statistically showed that ethics do not moderate the relationship between audit tenure, audit fees, and auditor competence with audit quality.

Auditor Work Ethics Weaken the Effect of Auditor Competence on Audit Quality

The research shows that Auditor Ethics (Z) weakens the effect of Auditor Competence (X2) on Audit Quality (Y). This is supported by the research of Rizky and Astuti (2023), Situmorang et al. (2020), Soenjaya and Sofian (2024), Septiana and Jaeni (2021), and Rosdalia (2021), who found that auditor ethics either weaken or do not moderate the relationship between competence and audit quality. However, this differs from findings by Nurfauziah et al. (2021), Tehuayo and Tanihatu (2024), and Risandy et al. (2019), which demonstrated that auditor ethics positively and significantly moderate the relationship between competence and audit quality.

7. Conclusion

Based on the discussion presented, the researcher can draw the following conclusion:

1. Audit Tenure (X1) has a significant positive effect on Audit Quality (Y) in customs and excise audit units at DJBC Regional Offices in DKI Jakarta, West Java, Central Java, Yogyakarta, and East Java I
2. Auditor Competence (X2) has a significant positive effect on Audit Quality (Y) in those same DJBC regional offices.
3. Auditor Work Ethics (Z) strengthens the effect of Audit Tenure (X1) on Audit Quality (Y).
4. Auditor Ethics (Z) weakens the effect of Auditor Competence (X2) on Audit Quality (Y)

1.3 Research Limitations

Every research inevitably has limitations, whether methodological or technical in nature. In this study, there are several limitations that need to be acknowledged in order for the research findings to be understood proportionally. The limitations of this study are as follows:

1. Limited Coverage: The study only covers DJBC Regional Audit Units in five regions. Results may not represent other DJBC offices with different characteristics.
2. Questionnaire as Main Data Source: Responses may be biased due to perception or misunderstanding,

affecting data objectivity.

3. Limited Variables: Only three variables were studied—Audit Tenure, Auditor Competence, and Work Ethics—without considering other potential factors like independence or internal controls.
4. Purely Quantitative Approach: No in-depth qualitative insights were explored, which could reveal behavioral dynamics more thoroughly.
5. Short Time Frame: Data was collected cross-sectionally, lacking longitudinal insight into variable dynamics over time.

1.4 Recommendations

Based on the conclusions drawn, the researcher may offer several suggestions that could be beneficial for the relevant institutions and future research. These suggestions are as follows:

1. Auditor rotation policies should maintain optimal tenure to ensure deep understanding of risks and systems.
2. Strengthen technical training and certification programs to enhance auditor competence across the studied regions.
3. Ethics training should be contextually relevant and interactive, especially since ethics can strengthen the impact of audit tenure on audit quality.
4. Review ethical frameworks and training methods to better align ethics with professional competence.
5. Future research should include additional variables such as organizational culture, audit pressure, auditor experience, and auditee perceptions.

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