

UDC 332

## THE EFFECT OF AUDITOR'S PROFESSIONALISM, INTEGRITY, COMPETENCE AND INDEPENDENCE ON AUDIT QUALITY IN PUBLIC ACCOUNTING OFFICES IN DKI JAKARTA

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### ABSTRACT

This study aims to examine the effect of professionalism, integrity, competence and independence on audit quality. The method used in this research is a survey by distributing questionnaires to the respondents. The population in this study is auditors who work at KAP (Public Accountant Office) in DKI Jakarta. The sample in this study is 17 KAP with the number of respondents' as many as 153 auditors determined by convenience sampling technique. Analysis of the data used is multiple linear analysis using SPSS 25.0. The test results prove that the results of data analysis using a partial test (t-test), namely Professionalism, Competence and Independence have a positive effect on audit quality, while Integrity has no effect on audit quality at KAP in DKI Jakarta. This shows that an auditor is required to always behave professionally and independently and an auditor must have competence in a field that is in accordance with his work as an auditor.

### KEY WORDS

Professionalism, integrity, competence, independence, audit quality.

In the current development of the business world, companies increasingly need an audit of their financial statements. This is because financial statements are a form of management responsibility that can provide users with relevant information for decision making. Therefore, to test the truth and fairness of financial statements, it is necessary to use an external auditor, in order to measure the characteristics needed and also to provide assurance that the reports made by management are relevant and reliable so that it can increase the trust of interested parties and the public's view is getting better.

Public accountants are the trust of clients and all interested parties whose duty is to prove the fairness and truth of the financial statements presented by clients. Law number 5 of 2011 concerning public accountants also explains that a public accountant is someone who has obtained permission to provide services. Therefore, in carrying out their duties, public accountants must refer to SPAP (professional standards of public accountants) which have been set by IAPI (Indonesian Institute of Certified Public Accountants). Public Accounting Firm, hereinafter abbreviated as KAP (Public Accountant Office) is a business entity established under the provisions of laws and regulations and obtaining a business license.

The public accountant profession does have an important role because the financial statements prepared by the company need to be audited by a public accountant, because the financial statements presented may contain errors, either intentionally or unintentionally. Because of the great trust of the parties - interested parties in this public accountant requires a public accountant to comply with the professional code of ethics where the professional code of ethics regulates the behavior of public accountants in carrying out their duties properly in order to achieve high audit quality.

The recent scandal is a case examined by OJK (Financial Services Authority) for alleged violations committed by SherlyJokom as a partner at KAP (Public Accounting Firm) Purwantono, Sungkoro and Surja (Member of Ernst and Young Global Limited) who committed audit of the LKT (Annual Financial Statements) of PT Hanson International Tbk as of December 31, 2016, proven to have violated Article 66 of the Capital Market Law jis. paragraph A 14 SPAP SA 200 and the Code of Ethics for the Professional Public

Accountant-Indonesian Institute of Certified Public Accountants Section 130 of the Code of Ethics concerning the principle of competence and professional care and prudence (source, [ojk.go.id](http://ojk.go.id)).

Based on the violations committed by the auditors, the scandal illustrates that SPAP (professional standards of public accountants) and the code of ethics of the public accounting profession are very important aspects for auditors to obey and possess. So with this, an auditor must pay attention to his professionalism, integrity, competence and independence which will affect the quality of the audit.

Professionalism is a must for an auditor in carrying out his duties. The professionalism of an auditor will be even more important if professionalism is associated with the results of his individual work so that in the end it can provide confidence in the financial statements for a company or organization where the auditor works. Therefore, auditors are required to be professional in each of their duties, auditors who have a high view of professionalism will make their contributions that can be trusted by decision makers (Fietoria & Manalu, 2016).

The professionalism of an auditor will be even more important when it is associated with the results of the audits he is doing, so that this can provide confidence in the audited financial statements for a company or organization where the auditor works. The more importance of professionalism that must be possessed by every auditor, the auditor is required to behave professionally in carrying out his duties, with this professionalism it is expected that the auditor can make a contribution that can be trusted by decision makers.

Previous research proposed by Aprilianti & Badera (2021) shows that professionalism has a significant effect on audit quality, so when auditors have high professionalism, it will produce better audit quality. However, in contrast to the results research of Simorangkir (2018), it shows that professionalism has no effect on audit quality. This shows that indicators of professional community affiliation, dedication to the profession and adequate social obligations have less effect on the quality of the resulting audit.

Another factor that can have an influence on audit quality is Integrity. A public accountant is required to always maintain his integrity, because integrity is an element of character that underlies the emergence of professional recognition. So with high integrity, the auditor can improve the quality of the results of the audit of the company's financial statements. Integrity is uncompromising adherence to a code of moral values and the avoidance of deception, expediency, and falsehood. According to Dewi & Muliarta (2018), integrity requires a person to be honest, transparent, wise and responsible in carrying out audits.

Previous research proposed by Gaol (2017) and Nurjanah & Andi (2016) shows that integrity has a positive effect on audit quality, this indicates that the higher the level of integrity possessed by the auditor, the better the audit quality. While the results of research by Anam et al., (2021) show that integrity does not have a significant effect on audit quality, this is because the auditor considers the personal circumstances of a person or group to justify an act of violating applicable laws or regulations, and if the object of the examination makes a mistake, and then the auditor is blaming which can cause losses.

In auditing the financial statements, the auditor is not only required to have an attitude of professionalism and integrity, but the auditor must also have expertise and knowledge. Auditor competence is the auditor's ability to apply the knowledge and experience he has in conducting audits so that the auditor can conduct audits carefully, carefully and objectively. The higher the education possessed by an auditor, the wider the knowledge possessed by the auditor. A lot of experience will make it easier for auditors to detect errors that occur in conducting audits (Pitaloka & Widanaputra, 2016).

Previous research presented by Turini (2019) shows that competence has a significant effect on audit quality, because when doing their work the auditor must first know their knowledge and experience so that the resulting audit quality is good. However, it is different from the research proposed by Pane et al., (2021) which shows that competence does not affect audit quality, this is because the increasing competence of auditors does not guarantee that the quality of audit results will be good.

In addition to professionalism, integrity, competence, auditor independence also affects audit quality. Independence means not easily influenced, which means that an auditor in carrying out his work is only for the public interest. Auditors are not allowed to side with anyone's interests. According to Fietoria & Manalu (2016) an auditor also needs an independent attitude and adheres to the established code of ethics in order to obtain good audit quality. Auditors must uphold their independence so that they can carry out audits properly. Auditors must have a neutral and unbiased attitude and avoid conflicts of interest in planning, executing and reporting the work performed. If the independence of the auditor is impaired, it can affect the quality of the audit results.

Previous research proposed by Wulandari & Wirakusuma (2017) shows that independence has a positive and significant effect on audit quality, this means that an auditor's independence attitude can improve audit quality better. In contrast to the results of the research proposed by Maharany et al., (2016), it shows that independence has no effect on audit quality. This is because independence is a basic attitude that must be possessed by an auditor, even before the existence of a work contract with a client so that independence does not have a significant effect on audit quality.

Based on the above background, the researcher formulates the research problem, namely whether the professionalism, integrity, competence, and independence of auditors affect the quality of audits at the Public Accounting Firm in DKI Jakarta. And based on the formulation of the research problem, the purpose of the research conducted is to determine whether the professionalism, integrity, competence, and independence of auditors affect the quality of audits at Public Accounting Firms in DKI Jakarta.

Based on the description of the background above and with the different research results in previous studies (research gap), further research is needed on these variables. So this study will re-examine the variables that have been studied in previous studies and have been carried out, which distinguishes this research from the others lies in the study population. Researchers will distribute a questionnaire designed to assess the effect of professionalism, integrity, competence and independence on audit quality at KAP (Public Accounting Firm) in the DKI Jakarta area. In addition, what distinguishes this research from previous research is the sampling technique. In previous studies, the sampling technique used purposive sampling. In this study, the sampling technique used convenience sampling.

## LITERATURE REVIEW

### Auditing

According to Arens et al., (2015) auditing is the collection and evaluation of evidence about information to determine and report the degree of conformity between the information and the established criteria. Auditing must be carried out by a competent and independent person. According to Agoes (2012) auditing is an examination carried out critically and systematically, by an independent party, on the financial statements that have been prepared by management, along with accounting records and supporting evidence, with the aim of being able to provide an opinion regarding fairness of the financial statements.

Based on the definition that has been put forward by experts in the field of auditing, it can be concluded that auditing is a process of examining financial statements that are carried out critically and systematically by someone who is competent and independent, by collecting and evaluating evidence objectively about the information in the financial statements that have been prepared by management, along with accounting records and other supporting evidence, to determine and report the degree of conformity between the information and the established criteria and to provide an opinion on the fairness of the financial statements.

### Professionalism

According to Arens et al., (2015) professional is the responsibility to act more than just fulfilling one's own responsibilities as well as the provisions of the laws and regulations of society, public accountants as professional individuals must acknowledge their

responsibilities to the community, clients, and fellow practitioners, including honorable behavior, even if it means self-sacrifice. The main reason for expecting a high level of professional behavior for each profession is the need for public trust in the quality of services provided by the profession, regardless of the individual providing the service.

Based on the above understanding, it can be concluded that professionalism is an attitude, obligation and quality possessed by a person to carry out his duties in accordance with his expertise, sincerity, and accuracy in his field, and is able to minimize errors that may occur when auditing financial statements. Professional attitudes and actions are demands in various professional fields, including the profession as an auditor.

Research conducted by Pratiwi et al., (2020) states that professionalism has a positive effect on audit quality. Other research conducted by Siahaan & Simanjuntak (2019) and Yulianto & Sulastri (2018) states that professionalism affects audit quality.

Based on the theory and the results of previous studies which provide evidence that professionalism in auditing has a significant effect on audit quality. Because of this, it can be hypothesized that:

H<sub>1</sub>: Auditor professionalism has an effect audit quality.

### **Integrity**

According to Arens et al., (2015) Integrity is the behavior of someone who is impartial in performing various services, this statement is in accordance with regulation 102 concerning integrity and objectivity, namely in the implementation of every professional service a member must be able to maintain objectivity and integrity, must be free from conflicts of interest, and must not knowingly misrepresent facts or leave judgment to others.

According to Arens et al., (2015) Integrity is the behavior of someone who is impartial in performing various services, this statement is in accordance with regulation 102 concerning integrity and objectivity, namely in the implementation of every professional service a member must be able to maintain objectivity and integrity, must be free from conflicts of interest, and must not knowingly misrepresent facts or leave judgment to others.

Based on the above understanding, it can be concluded that integrity is a character and behavior possessed by an auditor to always be honest, wise, firm and responsible, where an auditor may not intentionally make misstatements that he knows and also must not transfer his assessment to other parties. in doing their job. In this case, integrity emphasizes that an auditor must maintain and increase public trust, by fulfilling his professional responsibilities to have high integrity.

Research conducted by Turini (2019) says that integrity has a significant effect on audit quality. These results indicate that the higher the integrity attitude of an auditor, the better in disclosing the results of the audit report. The results of previous research conducted by (Gaol, 2017) show the results that integrity affects audit quality, where the relationship between integrity is in line with the implementation of audit quality. Another study by Aprilianti & Badera (2021) said that integrity affects audit quality, where auditors who have high integrity will be able to improve the quality of their examination results.

Based on the theory and the results of previous studies which provide evidence that integrity in auditing has a significant effect on audit quality. Because of this, it can be hypothesized that:

H<sub>2</sub>: Auditor integrity has an effect on audit quality.

### **Competence**

According to Rahayu & Suhayati (2013) competence is an ability, expertise, and experience possessed by an auditor to understand the criteria in determining the amount of evidence needed to be able to support the conclusions to be drawn. In carrying out audit tasks, auditors are required to have good individual qualities, sufficient knowledge, and special abilities in their fields (Pane et al., 2021).

According to Arens et al., (2015) auditors must have the qualifications to understand the criteria used and must be competent to know the type and amount of evidence to be collected in order to reach the right conclusion after examining the evidence. Competence is

a must for an auditor to have formal education in auditing and accounting, adequate practical experience for the work being carried out, as well as continuing professional education. The first general standard SPAP also states that the audit must be carried out by someone with sufficient technical expertise and training as an auditor (Indonesian Institute of Certified Public Accountants, 2011).

According to Aprilianti & Badera (2021) competence is the ability to apply the knowledge possessed in conducting audits so that auditors can audit carefully, carefully and objectively. A competent auditor can easily, quickly, intuitively and very rarely or never make mistakes. Competent auditors must have broad procedural knowledge and skills.

Based on the above definition, it can be concluded that auditing the company's financial statements carried out by an auditor must be carried out by competent people, namely people who have knowledge, expertise, technical training and also sufficient experience so that what they do can be achieved properly. According to (Gaol, 2017) competence is also knowledge, skills and abilities related to work, as well as abilities needed for non-routine jobs, the definition of competence in the auditing field is often measured by experience.

Research conducted by Haryanto & Susilawati (2018) states that competence has a positive effect on audit quality. These results indicate that the higher the competence of the auditor, the better the audit quality will be. This is because if the auditor has extensive knowledge about auditing, the auditor will be more careful and easier to produce better audit quality.

Based on the theory and the results of previous studies which provide evidence that competence in auditing has a significant effect on audit quality. Because of this, it can be hypothesized that:

H<sub>3</sub>: Auditor competence has an effect on audit quality.

### **Independence**

According to Sihotang (2016) independence is a firm attitude and is not easily influenced in making audit decisions. The value of the auditor is highly dependent on the public accountant's perception of the attitude of auditor independence. A Public Accountant must be able to act independently of all stakeholders, especially company management, in order to carry out their duties properly.

Independence according to Arens et al., (2015) is the first rule of behavior because the value of auditing is very dependent on the perception of auditor independence. The reason that many users want to rely on CPA reports is their expectation of an unbiased viewpoint.

According to Agoes (2012) there are 3 types in defining independence for public accountants and internal auditors, namely:

1. Independent In Appearance. Independence is seen from its appearance in the company's organizational structure. In appearance, public accountants are independent because they are parties outside the company, while internal auditors are not independent because they are employees of the company;
2. Independent In Fact. Independence in reality/in carrying out their duties. In fact, public accountants should be independent, as long as in carrying out their duties they provide professional services. Independence in reality/in carrying out their duties. In fact, public accountants should be independent, as long as in carrying out their duties they provide professional services, can maintain integrity and always comply with the code of ethics, the profession of public accounting and professional standards of public accountants. Otherwise, public accountants are in fact not independent. In fact, the internal auditor can be independent if in carrying out his duties he always complies with the internal auditor's code of ethics and the professional practice framework of the internal auditor, otherwise the internal auditor is in fact not independent;
3. Independent in Mind. Independence in mind, for example an auditor obtains audit findings that have indications of violations or corruption or that require a material audit adjustment. Then he thought of using the audit findings to blackmail the auditees.

Even though it has just been thought about, has not been implemented, in mind the auditor has lost his independence. This applies to both public accountants and internal auditors.

According to Jusuf (2012) defines that independence in auditing means taking an unbiased point of view in conducting audit testing, evaluating test results and issuing financial statements.

Based on the above definition, it can be concluded that the attitude of the auditor's independence is a neutral attitude that is not easily influenced and does not side with anyone in the implementation, testing, evaluation of examination results and preparation of audit reports. This attitude of independence must include independent in appearance, which means that an auditor may not have a certain relationship (eg family relationship) or become an employee of his client which can raise suspicions that the auditor will side with his client or not be independent, and also independent in fact which means that as long as auditors performing their duties can provide professional services by always complying with the Code of Ethics of the Professional Public Accountant and Professional Standards of Public Accountants, if the auditor does not apply this, the auditor is considered not independent in carrying out his duties.

Research conducted by Alam & Suryanawa (2017) states that independence has a significant positive effect on audit quality. This shows that the higher the independence, the better the audit quality will be. Another study conducted by Wulandari & Wirakusuma (2017) stated that independence had a significant positive effect on audit quality. This means that the independent attitude of an auditor will improve the audit quality of an auditor.

Based on the theory and the results of previous studies which provide evidence that independence in auditing has a significant effect on audit quality. Because of this, it can be hypothesized that:

H<sub>4</sub>: Auditor independence has effect on audit quality.

### **Audit Quality**

According to Tandiontong (2016) defines that audit quality is all the probabilities of an auditor in determining and reporting irregularities that occur in the client or company accounting system. According to (Gaol, 2017) audit quality is all possibilities where the auditor at the time of auditing the client's financial statements can find violations that occur in the client's accounting system and report them in the audited financial statements, where in carrying out their duties the auditor is guided by auditing standards and the code of ethics of public accountants relevant.

Haryono (2014) defines audit quality as the ability and intelligence of the auditor in understanding the client's operational and accounting activities well as the level of the auditor's ability to understand the client's business activities so that the auditor can know the economic condition of the client's company well, including knowing various kinds of business problems clearly faced by the client.

Good audit quality can be an illustration where an auditor must have the skills, expertise, and ability to obtain audit evidence. Audit evidence obtained directly by the auditor can be done through several ways in the form of physical examination, observation or observation, recalculation, or inspection will be more reliable than audit evidence obtained indirectly. Based on the above understanding of audit quality, it can be concluded that audit quality is all the possibilities (probability) an auditor in conducting an audit can find violations or irregularities that occur in the client's accounting system. Audit quality as an auditor's ability and intelligence in understanding the client's operational activities, so that the auditor can know the economic condition of the client's company well.

## **METHODS OF RESEARCH**

The above statement was one of the references for the author to determine the population in this study. So the population in this study was all auditors, both junior auditors and senior auditors, managers, supervisors who worked at KAP in the DKI Jakarta area.

The sampling method in this study used a convenience sampling technique which means that the sampling unit was drawn easy to contact, not troublesome, easy to measure, and cooperative (Sugiyono, 2017). Convenience sampling method was used because the researcher had the freedom to choose a sample quickly from the population elements whose data was easily obtained by the researcher. The sample selected in this study was 17 KAP located in the DKI Jakarta area. This strategy was implemented to avoid the impracticality of collecting and analyzing all data given the limited time and resources during the Covid-19 pandemic. Questionnaires were prepared and printed for distribution to auditors working at the Public Accounting Firm in DKI Jakarta. A total of 153 respondents filled out the distributed questionnaires.

### Research Instruments

The data used in this study were primary data obtained from distributing questionnaires containing statements relating to the variables to auditors who worked at Public Accounting Firms in DKI Jakarta. The research questionnaire was delivered directly to the Public Accountant Office in DKI Jakarta which was the subject of the study and was given time to fill out the questionnaire for one week then after one week the questionnaire was taken back by the researcher.

The research questionnaire consists of seven sections that refer to the main focus was audit quality. Like previous studies, this variable was measured by a five-point Likert scale ranging from 1 to 5 (strongly disagree to strongly agree). The first part was aimed at requesting a questionnaire to respondents to fill out the questionnaire. The second part was intended to collect the demographic profile of the respondents. The third to seventh sections contain ten question items for the variables of professionalism, integrity, competence, independence and audit quality.

### Data Analysis Technique

In this study, the data that has been collected will be processed using a data quality test, classical assumption test and multiple linear analysis using the Statistic Program for Social Science (SPSS) with version 25.0, and presented in tabulated form using the Likert scale method. The goal is to get accurate calculation results and can make it easier when processing data, so it will be faster and more precise.

The data quality test was used first to measure the validity or validity of a questionnaire. A questionnaire was said to be valid if the questions on the questionnaire were able to reveal something that will be measured by the questionnaire (Ghozali 2018). Classical assumption test in this study includes normality test, multicollinearity test, heteroscedasticity test. The normality test was used to test whether in the regression model, the confounding or residual variables have a normal distribution. The decision-making criteria if significant  $> (0.05)$  then it can be stated that the residual data was normally distributed. The multicollinearity test was used to test whether the regression model found a correlation between the independent (independent) variables. The decision-making criteria if tolerance  $\leq 0.10$  and VIF  $\geq 10$  then multicollinearity occurs. Heteroscedasticity test was used to test whether in a regression model there was an inequality of variance from the residual of one observation to another observation. Multiple linear regression analysis was used with the aim of predicting how much influence one or two independent variables (independent) has on one dependent variable, using the following formula:

$$KA = \alpha + \beta_1 P + \beta_2 ITG + \beta_3 K + \beta_4 IDP + e$$

Information: KA = Audit Quality;  $\alpha$  = Constant;  $\beta$  = Regression Coefficient; P = Professionalism; ITG = Integrity; K = Competence; IDP= Independence; e = Error.

The analysis technique in this study used the t-test with the aim of knowing how far the influence of the variables of professionalism, integrity, competence and independence individually in explaining the dependent variable, namely audit quality. The test was carried out using a significance level of 5%. Then the last coefficient of determination was used to

assess how much the influence of the independent variable contributes to the dependent variable.

## RESULTS AND DISCUSSION

### Data Quality Test Results

#### Validity Test Results

Validity test is generally used to measure a questionnaire can be declared as a valid questionnaire (valid) or not. A questionnaire is said to be valid if the questions or statements in the questionnaire are able to reveal something that will be measured in the questionnaire.

In this study, validity testing was carried out by comparing the  $r_{count}$  value of the answer value of each respondent for each question with  $r_{table}$  for the degree of freedom =  $n - 2$ , where  $n$  is the number of samples in the study, namely  $n = 153$  then the amount of  $df$  can be calculated  $153 - 2 = 151$ , with  $df = 151$  and  $\alpha = 0.05$  then obtained  $r_{table} = 0.1587$  (by looking at  $r_{table}$  at  $df = 151$  with two-sided test).

If the value of  $r_{count}$  is greater than  $r_{table}$  ( $r_{count} > r_{table}$ ) and is positive, then each statement or indicator is declared valid. The results of the test of the validity of the professionalism, integrity, competence and independence of auditors in this study can be seen from the table as follows:

Table 1 – Auditor Professionalism Variable Validity Test Results

Statement	Scorer <sub>count</sub>	Scorer <sub>table</sub>	Description
P1	0.348	0.1587	Valid
P2	0.537	0.1587	Valid
P3	0.627	0.1587	Valid
P4	0.608	0.1587	Valid
P5	0.545	0.1587	Valid
P6	0.559	0.1587	Valid
P7	0.485	0.1587	Valid
P8	0.507	0.1587	Valid
P9	0.630	0.1587	Valid
P10	0.495	0.1587	Valid

Source: respondent data processed with SPSS 25.0, 2021.

Based on the table above, it shows that the auditor professionalism variable consists of ten statements, which it is known that all statements for the auditor professionalism variable are valid because they have an  $r_{count}$  value that is greater than  $r_{table}$ .

Table 2 – Auditor Integrity Variable Validity Test Results

Statement	Scorer <sub>count</sub>	Scorer <sub>table</sub>	Description
ITG1	0.503	0.1587	Valid
ITG2	0.462	0.1587	Valid
ITG3	0.391	0.1587	Valid
ITG4	0.308	0.1587	Valid
ITG5	0.216	0.1587	Valid
ITG6	0.376	0.1587	Valid
ITG7	0.369	0.1587	Valid
ITG8	0.330	0.1587	Valid
ITG9	0.425	0.1587	Valid
ITG10	0.419	0.1587	Valid

Source: respondent data processed with SPSS 25.0, 2021.

Based on the table above shows that the auditor integrity variable which consists of ten statements, it is known that all statement items for the integrity variable have an  $r_{count}$  value greater than the  $r_{table}$  value (0.1587) so that all statement items for the integrity variable in this study are stated as items that valid.

Table 3 – Auditor Competency Variable Validity Test Results

Statement	Scorer <sub>count</sub>	Scorer <sub>table</sub>	Description
K1	0.477	0.1587	Valid
K2	0.458	0.1587	Valid
K3	0.420	0.1587	Valid
K4	0.340	0.1587	Valid
K5	0.187	0.1587	Valid
K6	0.522	0.1587	Valid
K7	0.415	0.1587	Valid
K8	0.599	0.1587	Valid
K9	0.525	0.1587	Valid
K10	0.464	0.1587	Valid

Source: respondent data processed with SPSS 25.0, 2021.

Based on the table above, it shows that the auditor's competency variable which consists of ten statement items is known that all statement items for the competency variable have an  $r_{count}$  value that is greater than the  $r_{table}$  value so that all statement items for the competency variable in this study are stated as valid items.

Table 4 – Auditor Independence Variable Validity Test Results

Statement	Scorer <sub>count</sub>	Scorer <sub>table</sub>	Description
IDP1	0.708	0.1587	Valid
IDP2	0.521	0.1587	Valid
IDP3	0.427	0.1587	Valid
IDP4	0.535	0.1587	Valid
IDP5	0.434	0.1587	Valid
IDP6	0.468	0.1587	Valid
IDP7	0.367	0.1587	Valid
IDP8	0.708	0.1587	Valid
IDP9	0.223	0.1587	Valid
IDP10	0.285	0.1587	Valid

Source: respondent data processed with SPSS 25.0, 2021.

Based on the table above, it shows that the auditor's independence variable which consists of ten statement items is known that all statement items for the independence variable have an  $r_{count}$  value that is greater than the  $r_{table}$  value so that all statement items are declared as valid items.

The following is a test of the validity of the audit quality variable by looking at the value of  $r_{count}$  and then comparing it with  $r_{table}$ . The following are the results of the independent variable validity test:

Table 5 – Auditor Audit Quality Variable Validity Test Results

Statement	Scorer <sub>count</sub>	Scorer <sub>table</sub>	Description
KA1	0.374	0.1587	Valid
KA2	0.485	0.1587	Valid
KA3	0.342	0.1587	Valid
KA4	0.175	0.1587	Valid
KA5	0.168	0.1587	Valid
KA6	0.254	0.1587	Valid
KA7	0.409	0.1587	Valid
KA8	0.516	0.1587	Valid
KA9	0.561	0.1587	Valid
KA10	0.421	0.1587	Valid

Source: respondent data processed with SPSS 25.0, 2021.

Based on the table above, it shows that the auditor's audit quality variable which consists of ten statements is known that all statement items for the audit quality variable

have an rcount value that is greater than the rtable value so that all statement items for the audit quality variable in this study are stated as valid items.

### Reliability Test Results

Reliability test in research is used to determine the extent to which the results of the consistency of the research instrument. A research instrument can be said to be reliable or consistent if the Cronbach Alpha value  $> 0.6$ . The following table shows the results of the reliability test in the study.

Table 6 – Reliability Test Results

Variable	Cronbach's Alpha	Description
Profesionalisme Auditor	0.837	Reliabel
Integritas Auditor	0.721	Reliabel
Kompetensi Auditor	0.774	Reliabel
Kualitas Audit	0.797	Reliabel

Source: respondent data processed with SPSS 25.0, 2021.

Reliability (reliable) consistency between items or the reliability coefficient of Cronbach's alpha value contained in the table above is the professionalism of auditors at 0.837 then for auditor integrity instruments at 0.721, for auditor competence instruments at 0.774 and for auditor independence instruments at 0.797. Thus it can be concluded that all research instruments can be declared reliable because they have Cronbach's alpha  $> 0.7$ . This shows that each statement item used as an instrument in the study is able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer.

### Classic assumption test

#### Normality test

Table 7 – One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		153
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.03997007
Most Extreme Differences	Absolute	.052
	Positive	.052
	Negative	-.029
Test Statistic		.052
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

The K-S test results shown in the table above show a significance value (Asymp.Sig) of 0.200, which means the significance value (Asymp.Sig) is greater than 0.05, so it can be concluded that the residual data is normally distributed.

#### Multicollinearity Test

Table 8 – Multicollinearity Test Results

Predictor	Tolerance	VIF	Description
Professionalism	0.552	1.811	There is no multicollinearity
Integrity	0.399	2.507	There is no multicollinearity
Competence	0.764	1.308	There is no multicollinearity
Independence	0.574	1.742	There is no multicollinearity

Source: respondent data processed with SPSS 25.0, 2021.

Based on the table above, it can be seen that each independent variable has a VIF value of not more than 10 and a tolerance value of more than 0.10. So it can be concluded

that between each independent variable (independent) there is no symptom of multicollinearity in the regression model.

### Heteroscedasticity Test

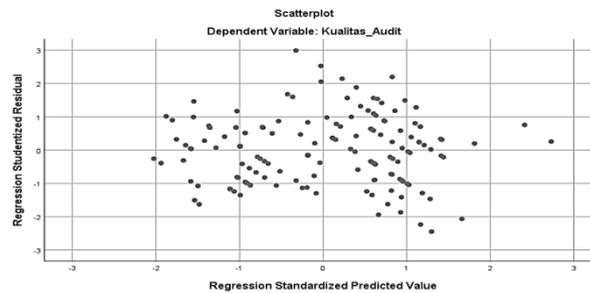


Figure 1 – Test Scatterplot Graph (Source: respondent data processed with SPSS 25.0, 2021)

### Multiple Linear Regression Test

Table 9 – Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.632	2.766		1.313	.191
Professionalism	.493	.046	.644	10.712	.000
Integrity	.077	.084	.065	.919	.360
Competence	.154	.062	.126	2.473	.015
Independence	.193	.053	.213	3.603	.000

Source: respondent data processed with SPSS 25.0, 2021

Based on the regression output in the table above, the regression equation model can be determined as follows:

$$\text{Audit Quality} = 3.632 + 0.493 \text{ Auditor Professionalism} + 0.077 \text{ Auditor Integrity} + 0.154 \text{ Auditor Competence} + 0.193 \text{ Independence}$$

The regression equation shows a constant value of 3.632 which means that in the absence of independent variables (auditor professionalism, auditor integrity, auditor competence and auditor independence), the audit quality produced by the auditor is 3.632.

The regression coefficient on the auditor professionalism variable is 0.493, which means that if the other independent variables have a fixed value (constant) then any increase in the value of auditor professionalism by one unit will result in an increase in the value of audit quality by 0.493 or it can be said that the effect of auditor professionalism on quality audit is positive.

The regression coefficient on the auditor integrity variable is 0.077, which means that if the other independent variables have a fixed value (constant) then any increase in the auditor integrity value by one unit will result in an increase in the value of audit quality by 0.077 or it can be said that the effect of auditor integrity on quality audit is positive.

The regression coefficient on the auditor competence variable is 0.154 which means that if the other independent variables have a fixed value (constant) then every increase in the auditor competency value by one unit will result in an increase in the value of audit quality by 0.154 or it can be said that the effect of auditor competence on quality audit is positive.

The regression coefficient on the auditor independence variable is 0.193 which means that if the other independent variables have a fixed value (constant) then any increase in the value of auditor independence by one unit will result in an increase in the value of audit quality by 0.193 or it can be said that the effect of auditor independence on quality audit is positive.

## Test Statistics t

Table 10 – Test Statistics t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.632	2.766		1.313	.191
	Profesionalisme	.493	.046	.644	10.712	.000
	Integritas	.077	.084	.065	.919	.360
	Kompetensi	.154	.062	.126	2.473	.015
	Independensi	.193	.053	.213	3.603	.000

Source: respondent data processed with SPSS 25.0, 2021.

Based on the table above can be explained as follows:

The number of respondents was 153 ( $n=153$ ), the independent variable was 4 ( $k=4$ ) with Degree Of Freedom ( $df = nk-1$  or  $153-4-1 = 148$ ) so with  $df = 148$  and a significant level of 0.05 (= 5%), then t table can be determined using Microsoft Excel with the Insert Function formula:  $Ttable = TINV$  (probability, degrees freedom).

Based on the test results listed in the table above using multiple linear regression analysis, the following results are obtained:

1. Professionalism Auditor obtained a tcount of 10,712 which means it is greater than the ttable value of 1.97612 or ( $tcount > ttable$ ). The coefficient of auditor professionalism is 0.493 with the significance value in the table above is 0.000 which means it is smaller than 0.05 so it can be concluded that auditor professionalism has a positive effect on audit quality;
2. Integrity Auditor obtains a tcount of 0.919 which means it is smaller than the ttable value of 1.97612 or ( $tcount < ttable$ ). The coefficient of auditor integrity is 0.077 with a significance value in the table above is 0.360, which means it is greater than 0.05 so it can be concluded that auditor integrity has no effect on audit quality;
3. Auditor competence obtained a tcount value of 2.473 which means it is greater than the ttable value, which is 1.97612 or ( $tcount > ttable$ ). The coefficient of auditor competence is 0.154 with a significance value in the table above is 0.015, which means it is smaller than 0.05 so it can be concluded that auditor competence has a positive effect on audit quality;
4. Auditor independence obtained a tcount of 3.603 which means it is greater than the ttable value of 1.97612 or ( $tcount > ttable$ ). The coefficient of auditor independence is 0.193 with a significance value in the table above is 0.000 which means it is smaller than 0.05 so it can be concluded that auditor independence has a positive effect on audit quality.

## Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination is used to determine how much the contribution of the independent variable (independent) to the dependent variable (dependent) in percentage units. The value of the coefficient of determination is between zero and one. If the value of the coefficient of determination is large (close to 1), it can be said that the independent variable can provide almost all the information needed to predict the dependent variable. To find out the contribution of the independent variable to the dependent variable, it can be seen from the adjusted R square.

Table 11 – Coefficient of Determination Test Results (R<sup>2</sup>)

Model	Model Summary <sup>b</sup>			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.839 <sup>a</sup>	.704	.696	2.06735

Source: respondent data processed with SPSS 25.0, 2021.

Based on the table above, the Adjusted R Square value is 0.696 or 69.6%. This means that the variables of auditor professionalism, auditor integrity, auditor competence and auditor independence contribute to the audit quality variable by 69.6% while the remaining 30.4% is influenced by other variables not examined.

#### *The Effect of Auditor Professionalism on Audit Quality*

Based on statistical analysis in this study, it was found that the auditor professionalism variable obtained a coefficient value of 0.493 with a tcount of 10,712 and a significant value of 0.000. While the value of ttable is 1.97612 when compared to the value of tcount, the value of ttable is smaller than the value of tcount or  $tcount > ttable$  ( $10,712 > 1,97612$ ) and with a significance value smaller than the significance level of 0.05 ( $0.000 < 0.05$ ) so that the results of this study indicate that auditor professionalism has a positive effect on audit quality, thus meaning that hypothesis H1 is accepted because it is proven by the results of research that has been done.

The effect of professionalism on audit quality is because auditor professionalism is a must-have attitude in carrying out the profession as a responsible auditor. The higher the attitude of professionalism, the more effective the audit period and the better the quality of the resulting audit. An auditor who has a high professionalism attitude can consider whether or not the information is appropriate or information about the financial statements is appropriate, because this is closely related to the type of opinion that will be given by the auditor. Thus, the higher the professionalism of an auditor, the better the audit quality produced by the financial statements will be.

#### *The Effect of Auditor Integrity on Audit Quality*

Based on statistical analysis in this study, it was found that the auditor integrity variable obtained a coefficient value of 0.077 with a tcount of 0.919 and a significant value of 0.360. While the value of ttable is 1.97612 when compared to the value of tcount, the value of ttable is greater than the value of tcount or  $tcount < ttable$  ( $0.919 < 1.97612$ ) and with a significance value smaller than the significance level of 0.05 ( $0.360 > 0.05$ ) so the results of this study indicate that the integrity of the auditor has no effect on audit quality, thus means that hypothesis H2 is rejected because it is proven by the results of research that has been done.

Integrity is an element of character that underlies the emergence of professional recognition. A member is required to always be honest and act frankly without having to keep anything a secret, this means that an auditor must prioritize the public interest over personal interests that are only for profit. However, the results in this study did not affect the integrity of the audit quality, this is because there are still auditors who obey the regulations only when supervised while ignoring the regulations that are not supervised, and the auditors still consider the personal circumstances of a person/group to justify actions that violate the provisions and laws. The applicable laws and regulations without considering the consequences that will harm others, so that honesty, courage, wisdom and responsibility of the auditor are at stake in order to consider the circumstances of a person or group to justify actions that violate the provisions and applicable laws.

#### *The Effect of Auditor Competency on Audit Quality*

Based on statistical analysis in this study, it was found that the auditor competence variable obtained a coefficient value of 0.154 with a tcount value of 2.473 and a significant value of 0.015 while the value of ttable was 1.97612 when compared to the tcount value, the ttable value was smaller than the tcount or  $tcount > ttable$  ( $2.473 > 1.97612$ ) and with a significance value smaller than the significant level of 0.05 ( $0.015 < 0.05$ ) so that the results of this study indicate that auditor competence has a positive effect on audit quality, thus means that the hypothesis H3 is accepted because it is proven by the results research that has been done.

The influence of auditor competence on audit quality is because the competence of an auditor is able to broaden the auditor's insight in dealing with problems that exist in his work so that the auditor is better able to detect errors or fraud that occurs in the financial

statements. Auditors who have good knowledge and competence are also expected to be able to explain errors in financial statements and be able to classify errors based on audit objectives and the structure of the underlying accounting system. Competence in this study which consists of knowledge, expertise and experience, when possessed by an auditor will help an auditor to be more thorough in completing the audit so that the resulting audit quality will be more accurate. Knowledge helps the auditor in understanding audit procedures well, expertise supports the auditor's ability to be more skilled, fast and precise in conducting audits, and experience makes auditors have broader insights from this experience and allows the auditor's performance to increase in auditing financial statements.

#### *The Effect of Auditor Independence on Audit Quality*

Based on statistical analysis in this study, it was found that the auditor independence variable obtained a coefficient value of 0.193 with a tcount of 3.603 and a significant value of 0.000. While the value of ttable is 1.97612 when compared to the value of tcount, the value of ttable is smaller than the value of tcount or  $tcount > ttable$  ( $3.603 > 1.97612$ ) and with a significance value smaller than the significance level of 0.05 ( $0.000 < 0.05$ ) so the results of this study indicate that auditor independence has a positive effect on audit quality, thus meaning that hypothesis H4 is accepted because it is proven by the results of research that has been done.

The influence of independence on audit quality because independence is one of the codes of ethics that must be owned by the auditor. Independence is a free attitude, not bound and not easily influenced, which is a very important thing that must be possessed by an auditor, so that with high independence the auditor will be better able to deal with clients and carry out audits in accordance with applicable ethics. With the independence of the auditor, in making decisions in his duties the auditor is not influenced by anyone, so that the audit quality will increase.

## **CONCLUSION**

This study aims to determine the effect of professionalism, integrity, competence and independence of auditors on audit quality. Research respondents amounted to 153 auditors who work in the DKI Jakarta Public Accounting Firm. Based on the data that has been collected and the tests that have been carried out on the problem formulation using multiple linear regression models, it can be concluded as follows:

1. Professionalism has a positive effect on audit quality. This shows that the more professional an auditor is in carrying out his work, the better the audit quality will be;
2. Integrity has no effect on audit quality. This is because there are still auditors who obey the rules only when supervised while ignoring the regulations that are not supervised, and auditors still consider the personal circumstances of a person/group to justify actions that violate the provisions and applicable laws without considering the consequences that will harm others;
3. Competence has a positive effect on audit quality. So the better the competence of an auditor, the better the audit quality will be;
4. Independence has a positive effect on audit quality. This shows that the higher the independence of an auditor, the better the impact on the resulting audit results.

#### **Limitations**

This study has limitations that can be taken into consideration for future researchers in order to get better results. The following are the limitations of the research experienced by researchers:

1. Researchers had difficulty distributing and collecting questionnaires because they were in the PPKM period (implementation of restrictions on community activities);
2. This research focuses on the respondents who work in KAP DKI Jakarta area. Henceforth, it is expected to select auditor respondents who work outside the DKI Jakarta area;

3. This study uses a method of collecting data through a questionnaire so that the data obtained is based on the perception of the respondent only, then further research can be completed by conducting more in-depth observations.

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