
SEKOLAH TINGGI ILMU EKONOMI
INDONESIA

THE EFFECT OF INDEPENDENCE, PROFESSIONALISM, AND COMPETENCY OF AUDITOR QUALITY (EMPIRICAL STUDY IN PUBLIC ACCOUNTANT OFFICES IN EAST JAKARTA REGION)

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Abstract *- Research this aims to determine the effect of independence, professionalism, and competence on audit quality in the Public Accounting Firm in the East Jakarta Region, both partially and simultaneously. The research strategy used in this study is a causality research strategy with the research method used is the documentation method. In this study, researchers used quantitative data in the form of the results of a questionnaire filled out by auditors working in the East Jakarta Regional Public Accountant Office. The results of this study prove that: 1) Independence influences audit quality. 2) Professionalism influences audit quality. 3) Competence influences audit quality. 4) Independence, professionalism, and competence simultaneously influence the quality of auditors.*

Keywords: *Audit Quality, Independence, Professionalism, and Competence*

I. PRELIMINARY

The development of the public accounting profession in a country is in line with the development of companies in various forms of legal entity in that country. When companies in a country continue to develop, it not only requires capital from the owner, but also requires capital from the general public and creditors. For this reason, the general public and creditors expect a free and impartial assessment of the information presented by company management in the financial statements. Along with the times, many companies compete with each other to attract investors and creditors. In this case the company's management is trying to make financial reports that can attract potential investors and creditors. The financial statements will be used as decision making for interested parties.

According to the FASB, there are two characteristics that must be present and fulfilled in financial statements, namely relevance and reliable. Both of these characteristics are difficult to measure, so they require a third party, namely an independent auditor or public accountant.

Auditors become a profession that is expected by many people to be trusted in conducting audits of financial statements and can be responsible for the audit opinions provided. Audit according to Arens et al. (2015: 2) is the collection and evaluation of evidence about information to determine and report the degree of conformity between financial statement information with predetermined criteria. In carrying out its audit duties, an auditor must be guided by audit standards established by the Indonesian Institute of Public Accounting (IAPI), namely general standards, fieldwork standards and reporting standards. General standards are personal and relate to the auditor's requirements and the quality of work. Whereas the standard work field regulates the quality of auditing, and reporting standards provide guidance for auditors in communicating the results of their audits to users of financial information.

In addition to audit standards, an auditor must comply with a professional code of ethics that regulates professional responsibilities, namely independence, competence, confidentiality, professional behavior and technical standards for an auditor in carrying out his profession. (Agusti & Pertiwi, 2013: 1). In carrying out the examination, the auditor must guarantee that he will provide high-quality services and provide guarantees that there are no material misstatements or fraud in the company's financial reporting so as to produce reliable information that reflects the real situation. Auditor quality can be measured by audit quality (quality work results). The quality of audits produced by auditors becomes a public concern after many scandals involving auditors.

II. LITERATURE REVIEW

1. Theoretical Basis

Independence

Independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there is honesty in the auditor in considering the facts and there are objective considerations which are impartial in the auditor's formulation and expression of his opinion (Mulyadi, 2013: 26). Agusti and Pratiwi (2013: 5) independence is the mental attitude expected of a public accountant to not be easily influenced in carrying out his duties. Independence has four important sub-variables, namely the duration of the client relationship (audit tenure), pressure from the client, peer review and peer review and non-audit services. With a high level of independence will produce high quality audits.

Professionalism

Messier, et al. (2014: 387) defines professionalism as an attitude, purpose or quality that characterizes or marks a profession or professional person. These attitudes and goals can be used as a professional code of ethics that defines ethical attitudes for each member of the profession. The attitude of professionalism according to Marieta et al. (2013: 375) is a responsibility that is more than just fulfilling the responsibilities of community regulations and laws. Professionalism of auditors according to Priyanka (2013: 3) is a public accountant who carries out an objective inspection assignment of the financial statements of a company or other organization with the aim

of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material respects, financial position and results of operations of the company.

Competence

Auditor competence is an auditor who with knowledge and explicit can audit objectively, carefully and thoroughly. Highly educated auditors will have a lot of knowledge about the field they are in, so that they can find out more about various problems. In addition, with quite extensive knowledge, auditors will find it easier to follow increasingly complex work. So the auditor will be able to produce high quality audits. (Agusti and Pratiwi, 2013: 18). Mulyadi (2013: 58) states that competence shows the achievement and maintenance of a level of understanding and knowledge that enables a member to provide services with ease and ingenuity. Tunggal (2013: 429) explains that competence is the knowledge and expertise needed to achieve the tasks that determine individual work.

Audit Quality

Audit quality is a process to ensure that generally accepted auditing standards are followed in every audit, KAP follows special quality taking procedures that help consistently meet those standards on every assignment, (Arens et al., 2015: 47). Agusti and pertiwi (2013: 3) audit quality is a possibility where the auditor when auditing the client's financial statements can find customers that occur in the client's accounting system and report in the form of audit financial statements, where in carrying out their duties the auditor is guided by auditing standards and codes of ethics relevant public accounting. Tandiontong (2016: 167) states that audit quality is how a qualified auditor can find customers and report these customers, but by eliminating phrases that are related to audit quality.

2. Review of Prior Research and Hypothesis Development

Effect of Auditor Independence on Audit Quality

Independence according to Mulyadi (2013: 26) means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there is honesty in the auditor in considering the facts and there is an objective consideration that does not take sides in the auditor in formulating and expressing his opinion. Research Saputra and Susanto (2016: 32), Wirasuasti et al (2014: 57), Tugiman (2017: 27), Susilawati and Atmawinata (2014: 190) found that auditor independence influences audit quality. This research is in line with the research of Pratistha and Widhiyani (2014: 426) showing that independence has a positive and significant effect on audit quality. With the independence of the auditor, the decision making in the auditor's job does not affect anyone so the audit quality will improve. An auditor has a high independent attitude, then the quality of the resulting audit will be good. Audit results will be made based on findings obtained and collected without being influenced by interested parties in the financial statements.

H_1: Independence Influences Audit Quality

The Effect of Auditor Professionalism on Audit Quality

Professionalism is a must-have attitude to carry out the profession as a responsible auditor, in addition special expertise is needed to carry out the task. It is undeniable that a professional attitude is needed for an auditor. Several previous studies concluded that professionalism influences audit quality, such as research conducted by Lestari et al. (2016: 124), Anugrah and Akbar (2014: 147), Kristianto and Hermanto (2017: 58), Susilawati and Atmawinata (2014: 191). Professional attitudes and behaviors are the main requirements for someone to become an auditor in addition to having an attitude of discipline, experience, expertise in carrying out his profession as an auditor. As an external auditor becoming a professional is an individual's responsibility to behave better than just obeying the existing laws, codes of ethics and regulations (Futri, 2014: 15).

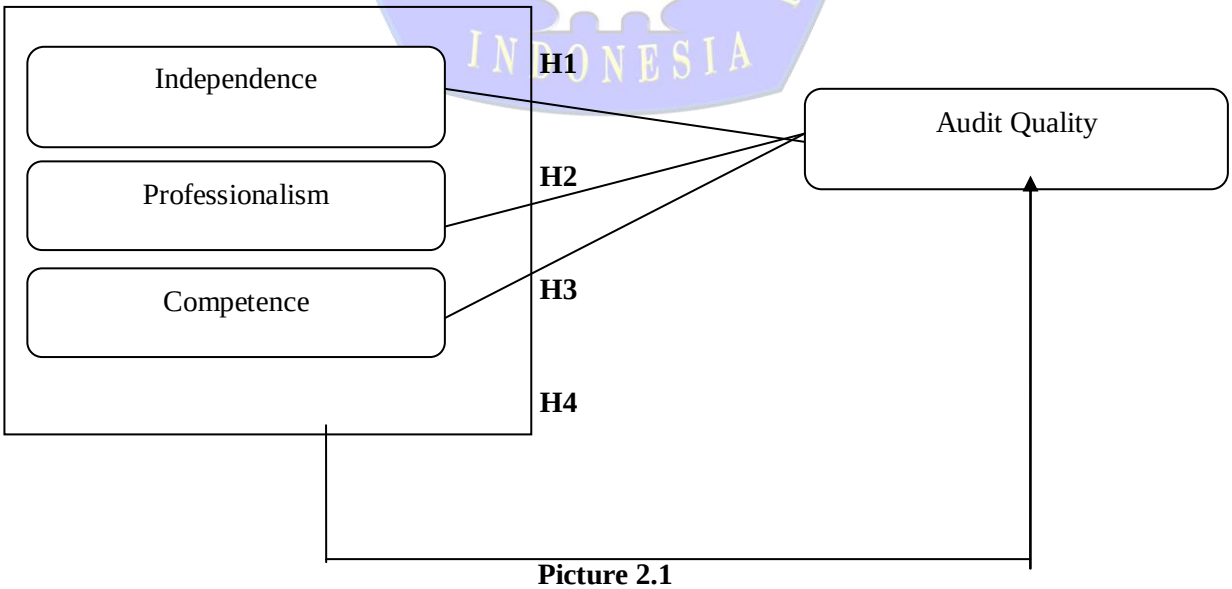
H_2: Professionalism Influences Audit Quality

Effect of Auditor Competence on Audit Quality

The competencies needed in conducting an audit are knowledge and abilities regarding auditing and accounting. The auditor must have the knowledge to understand the entity / company being audited, then the auditor must have the ability to work together in teams and the ability to analyze problems, this shows that quality audits can be achieved if the auditor has competence. Research on the influence of competence on audit quality conducted by Wirasuasti et al (2014: 60), Anugrah and Akbar (2014: 147), and Usman et al (2014: 11), Wardhani et al. (2014: 53), Nurhayati (2017: 1) shows that auditor competence has a significant effect on audit quality. competence is proven to affect audit quality positively which means that an increase in the competence of an auditor will increase the quality of the resulting audit.

H_3: Competence Influences Audit Quality

Based on these theories and studies, the research model looks as follows:



Picture 2.1

Research Thinking Framework

III. RESEARCH METHODS

The research strategy is basically a scientific way to obtain data with these objectives. It requires a method that is relevant to the objectives to be achieved. The strategy used in this study is causality, because there are variables to be examined the relationship between independent variables (X) and related variables (Y). according to Jogiyanto (2014: 75) Causality strategy is a research strategy that aims to look for explanations in the form of cause-effect relationships between several concepts or variables or strategies to be developed in management. In this research, a theory can be developed that can function to explain, enliven, and control a phenomenon. In this study, the causality method is used to explain the effect of independence, professionalism and auditor competence on audit quality.

Data analysis techniques in this study used data quality tests, classic assumption tests and hypothesis tests with multiple linear regression analysis methods. The general form of the regression equation model used in this study is :

$$\mathbf{Y=a + b_1X_1 + b_2X_2 + b_3X_3 + e}$$

Information :

Y	=	Audit Quality
a	=	Constant
b_1,b_2, b_3	=	Coefficient of independent variable regression
X_1	=	Independence
X_2	=	Professionalism
X_3	=	Competence
e	=	*Error term*

Research Population

Population is a generalization area that consists of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. Sugiyono (2017: 80). The population used in this study were all auditors in the East Jakarta area in accordance with the 2018 Public Accountant and Public Accountant Firms Directory. The Public Accounting Firms in East Jakarta totaled 48. Respondents in this study are public accountants found in the KAP where he runs the audit process, which is testing the financial statements. The auditor profession level that is made up of respondents is partners, managers, supervisors, seniors, and junior auditors.

Research Samples

Sugiyono (2017: 116) Samples are part of the number and characteristics possessed by the population. If the population is large, and researchers may not study everything in that population, for example due to limited funds, time and energy, then researchers can use samples taken from that population. What is learned from the sample, the conclusion can be applied to the population.

Therefore, samples taken from the population must be truly representative. The sampling method in this study uses convenience sampling technique which means that the sampling unit is withdrawn easily contacted, hassle-free, easy to measure, and is cooperative (Sugiyono, 2017: 116). The convenience sampling method is used because researchers have the freedom to choose samples quickly from population elements whose data are easily obtained by researchers. The sample selected in this study was 20 KAPs located in East Jakarta.

Table 3.1
Variable Operations

No	Variable	Variable Definition	Indicator	Item	Scale
1.	Independence (X1) Agusti and Pratiwi (2013) and Febriyanti (2014)	Independence is a mental attitude expected from a public accountant to not be easily influenced in carrying out his duties.	1. Long relationship with clients. 2. Pressure from Clients. 3. Review from fellow auditors (peer review) 4. Non-audit services.		Likert
2.	Professionalism (X2) Agusti and Pratiwi (2013), and Suardinatha and Wirakusuma (2016)	Professionalism is a responsible attitude towards what has been assigned to him. The attitude of professionalism will make decisions based on the consideration they have.	1. Dedication to the profession 2. Social obligation 3. Independence 4. Confidence in the profession 5. Relationships with fellow professions		Likert
3.	Competence (X3) Agusti and Pratiwi (2013), Tandiontong (2016), and Nugrahaeni (2016)	Competence is related to expertise, knowledge and experience so that competent auditors are auditors who have sufficient knowledge, training, skills and experience to successfully complete their audit tasks.	1. Knowledge 2. Experience 3. Special Skills 4. Personal Quality		Likert
4.	Audit Quality (Y) Febriyanti (2014), Tandiontong (2016), Suardinatha and Wirakusuma (2016), and Tjahjono and Adawiyah (2019)	Audit quality is how a qualified auditor can find a violation and report the violation, but by eliminating phrases that are related to audit quality.	1. Detection of misstatement 2. Guided by the standard 3. Strong commitment to audit services provided to clients		Likert

			4. The precautionary principle 5. Suvervisior review and control 6. Attention given by managers and partners 7. Process quality 8. Quality of results 9. Follow up on audit results 10. Accuracy of Findings		

IV. RESEARCH RESULT

Descriptive Statistics of Respondents

This study was supported by the participation of auditors including junior auditors, senior auditors, supervisor auditors and managers. The following is a profile of the respondents' identities presented in Tables 4.3 through Table 4.7 which consists of sex, age, education level, length of work, and position in the Public Accounting Firm (KAP).

a. Description of Respondents by Gender

Table 4.1

Description of Respondents by Gender

Gender	Amount	Percentage (%)
Male	59	**59**
Woman	41	**41**
Total	**100**	**100**

Source : Primary data that has been processed, 2020

The table above shows that the number of respondents who are male is 59 people or 59% and respondents who are female are 41 people or 41%.

b. Description of Respondents by Age

Table 4.2

Description of Respondents by Age

Age	Amount	Percentage (%)
21-30	58	**58**
31-40	38	**38**
Above 40	4	4

Total	**100**	**100**

Source : Primary data that has been processed, 2020

The table above shows that the age of respondents is dominated by respondents aged 21-30 years, as many as 58 people or 58%. Respondents aged 31-40 years were 38 people or 38% the remaining 4 people or 4% were auditors aged over 40 years.

c. Description of Respondents Based on Education Level

Table 4.3

Description of Respondents Based on Education Level

Level of Education	Amount	Percentage (%)
D3	10	**10**
S1	85	**85**
S2	5	**5**
Total	**100**	**100**

Source : Primary data that has been processed, 2020

The table above shows that respondents based on education level showed that auditors who worked at KAP mostly had a Bachelor of Education (S1) education, namely 85 people or 85%, and as many as 5 people or 5% of auditors had a Doctorate Education degree (S2). And auditors with Diploma 3 (D3) levels are 10 people or 10%.

d. Description of Respondents Based on Length of Work

Table 4.4

Description of Respondents Based on Length of Work

Length of Work	Amount	Percentage (%)
Less than 1 year	2	**2**
1-3 year	29	**29**
3-5 year	57	**57**
More than 5 year	12	**12**
Total	**100**	**100**

Source : Primary data that has been processed, 2020

The table above shows that the majority of respondents 57% or 57 auditors have worked for 3-5 years, 29% or 29 people have worked for 1-3 years. Whereas 12% or as many as 12 people have worked for more than 5 years, and only 2 respondents or 2% have worked for less than 1 year.

e. Description of Respondents Based on Position

Table 4.5

Description of Respondents Based on Position in KAP

Position in KAP	Amount	Percentage (%)
Junior Auditor	38	**38**
Senior Auditor	51	**51**
Supervisor Auditor	8	**8**
Manager	3	**3**

Partner	0	**0**
Total	**100**	**100**

Source : Primary data that has been processed, 2020

The above table shows that based on the position occupied in the KAP where the auditor works, it shows that the majority of respondents in this study held positions as senior auditors with 51 auditors (51%), and junior auditors with 38 auditors (38%). While auditors with supervisory positions were 8 auditors (8%) and there were 3 auditors (3%) who served as managers, but in this study there were no KAP partners who filled out this questionnaire.

Data Quality Test Results

Data Quality Test Results

Validity test used to measure a questionnaire can be said to be a valid questionnaire (valid) or not. A questionnaire is said to be valid if the statement in the questionnaire is able to reveal something that will be measured in the questionnaire. Validity testing in this study was done by comparing the calculated value of the answer value of each respondent for each statement with rtable for degree of freedom = n-2, in this case n is the number of samples in the study, namely (n) = 100 then the amount of df can be counted 100-2 = 98. With df = 98 and alpha = 0.05 we get rtable = 0.1966 (by looking at rtable at df = 98 with a two-tailed 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 validity test of this study can be seen in Table 4.8 as follows :

Table 4.6

Test Results of Auditor Independence Variable Validity

Statement	Rated $r_{arithmetic}$	Rated r_{table}	Information
IND1	0,411	0,1966	Valid
IND2	0,503	0,1966	Valid
IND3	0,448	0,1966	Valid
IND4	0,514	0,1966	Valid
IND5	0,496	0,1966	Valid
IND6	0,468	0,1966	Valid
IND7	0,593	0,1966	Valid
IND8	0,589	0,1966	Valid
IND9	0,650	0,1966	Valid
IND10	0,577	0,1966	Valid
IND11	0,578	0,1966	Valid
IND12	0,585	0,1966	Valid
IND13	0,682	0,1966	Valid

Source : Processed research data, 2020

Based on table 4.6 shows that the auditor independence variable consisting of thirteen items statement that it is known that all statement items for auditor independence variables are valid because they have a calculated value greater than r table.

Table 4.7

Test Result of Auditor Professionalism Variable Validity

Statement	Rated $r_{arithmetic}$	Rated r_{table}	Information
PRO1	0,598	0,1966	Valid
PRO2	0,512	0,1966	Valid
PRO3	0,402	0,1966	Valid
PRO4	0,362	0,1966	Valid
PRO5	0,361	0,1966	Valid
PRO6	0,540	0,1966	Valid
PRO7	0,684	0,1966	Valid
PRO8	0,522	0,1966	Valid
PRO9	0,420	0,1966	Valid
PRO10	0,517	0,1966	Valid
PRO11	0,365	0,1966	Valid
PRO12	0,326	0,1966	Valid

Source : Processed research data, 2020

Based on table 4.7 shows that the auditor professionalism variable which consists of twelve statement items is known that all statement items for the auditor professionalism variable have a calculated value greater than rtable so that all statement items for the auditor's work experience variable in this study can be declared as valid items .

Table 4.8

Competency Variable Validity Test Results

Statement	Rated $r_{arithmetic}$	Rated r_{table}	Information
KA1	0,593	0,1966	Valid
KA2	0,221	0,1966	Valid
KA3	0,609	0,1966	Valid
KA4	0,559	0,1966	Valid
KA5	0,441	0,1966	Valid
KA6	0,465	0,1966	Valid
KA7	0,608	0,1966	Valid
KA8	0,538	0,1966	Valid
KA9	0,558	0,1966	Valid
KA10	0,576	0,1966	Valid

Source : Processed research data, 2020

Based on table 4.8 shows that the competency variable which consists of ten statement points is known that all statements for the competency variable have a calculated value greater than rtable so that all statement items for the competency variable in this study can be stated as valid items.

Table 4.9

Audit Quality Variable Test Results

Item Number	Rated $r_{arithmetic}$	Rated r_{table}	Information
KUA1	0,411	0,1966	Valid
KUA2	0,355	0,1966	Valid
KUA3	0,279	0,1966	Valid
KUA4	0,512	0,1966	Valid
KUA5	0,599	0,1966	Valid
KUA6	0,589	0,1966	Valid
KUA7	0,569	0,1966	Valid
KUA8	0,453	0,1966	Valid
KUA9	0,510	0,1966	Valid
KUA10	0,418	0,1966	Valid

Source : Processed research data, 2020

Based on table 4.9 shows that the audit quality variable consisting of ten statement items is known that all statement items for the audit quality variable have a calculated value greater than rtable so that all statement items for the audit quality variable in this study can be stated as valid items.

Reliability Test Results

The reliability test was carried out to determine the extent of the consistency of the results of the research instruments. A research instrument can be said to be reliable or consistent if the Cronbach Alpha value> 0.7. The following Table 4.12 shows the results of the reliability test in the study.

Table 4.10

Reliability Test Results

Variable	*Cronbach's Alpha*	Information
Auditor Independence	0,864	Reliable
Professionalism of Auditors	0,812	Reliable
Kompetensi	0,814	Reliable
Kualitas Audit	0,792	Reliable

Source : Processed research data, 2020

The reliability of consistency between items or the reliability coefficient of Cronbach's alpha values contained in table 4.10 above is auditor independence of 0.864. For auditor professionalism instrument at 0.812, auditor competency instrument at 0.814 and for audit quality instrument at 0.792. Thus it can be concluded that all research instruments can be said to be reliable because they have a Cronbach's alpha greater than 0.7. This shows that each statement item used as a research instrument is able to obtain consistent data which means that if the statement is submitted again will get an answer that is relatively the same as the previous answer.

Classic Assumption test

Normality Test

Normality test is used in order to test whether the research data has a normal distribution or not. As revealed by Ghozali, the 2018 goal of the normality test is to find out whether in the regression

model, confounding or residual variables have normal contributions or not. Good data is normal data in its distribution.

Table 4.11

Kolmogorov-Smirnov Non Parametric Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.66861379
Most Extreme Differences	Absolute	.092
	Positive	.092
	Negative	-.046
Test Statistic		.092
Asymp. Sig. (2-tailed)		.085[c]

Source : Processed research data, 2020

From the K-S test results shown in table 4.11 above shows the significance value (Asymp.Sig) of 0.085 which means greater than 0.05, it can be concluded that the residual data are normally distributed.

Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not occur correlation between independent variables.

Table 4.12

Hasil Uji Multikolinearitas

Predictor	Tolerance	VIF	Keterangan
Auditor Independence	0,929	1,077	There is no multicollinearity
Professionalism of Auditors	0,534	1,874	There is no multicollinearity
Auditor Competency	0,540	1,851	There is no multicollinearity

Source : Processed research data, 2020

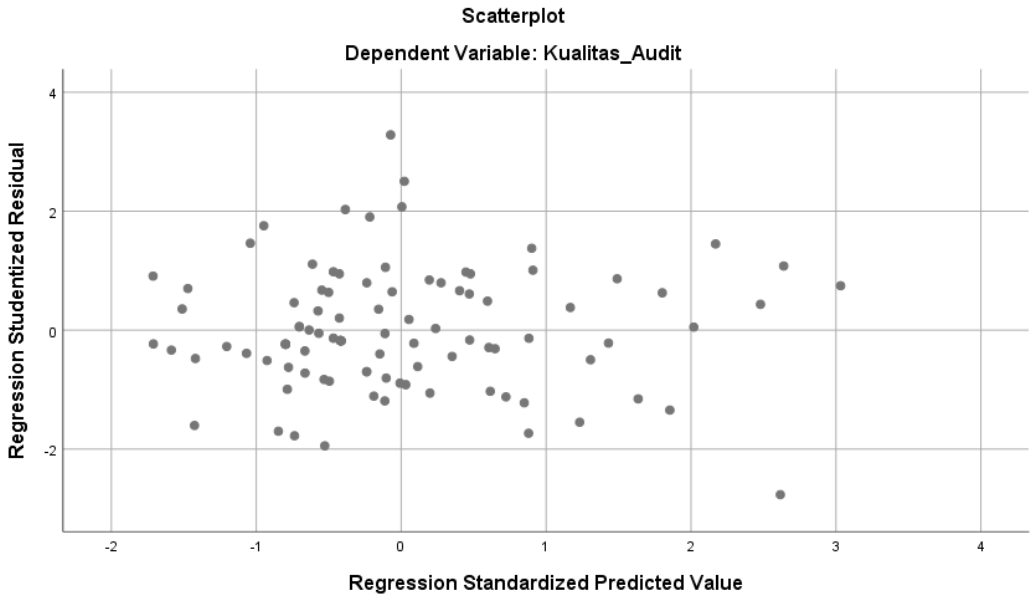
Based on table 4.12 above, it can be seen that each independent variable has a VIF value of no more than 10 and a tolerance value of more than 0.10. So it can be concluded that between each independent variable there were no multicollinearity symptoms in the regression model.

Heteroscedasticity Test

Heteroscedasticity test is performed to test the difference in residual variance of one observation period to another observation period. If the residuals have the same variance, then it is called homoscedasticity or heteroscedasticity does not occur. A good regression equation if heteroscedasticity does not occur.

Picture 4.1

***Scatterplot* Graph of Heteroscedasticity Test**



Source : Processed research data, 2019

Based on the *scatterplot* graph in Figure 4.1 above it can be seen that the points spread randomly and spread both above and below the zero on the Y axis. It can be assumed that there is no heteroscedasticity in the regression model, so that the regression model is feasible to use.

Data Analysis Test

Multiple Linear Regression Test

Multiple linear regression analysis is used to determine the effect of the independent variables on the dependent variable. The results of the multiple linear regression analysis test are as follows :

Table 4.13

Test Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	9.928	4.002
	Independence	.246	.048
	Professionalism	.463	.103
	Competence	.349	.093

a. Dependent Variable: Quality_Audit

Source : Processed research data, 2020

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

Audit Quality = 9,928 + 0,246 Auditor Independence + 0,463 Auditor Professionalism + 0,349 Auditor Competence……**4.1**

The regression equation shows a constant value of 9,928, this means that without an independent variable (auditor independence, auditor professionalism, and auditor competence), the audit quality produced by the auditor is 9,928.

The regression coefficient on the auditor independence variable is 0.246 which means that if other independent variables have a constant value, any increase in auditor independence by one unit will result in an increase in audit quality value of 0.246 or it can be said that the effect of auditor independence on audit quality is positive.

Regression coefficient on the auditor professionalism variable is 0.463 which means that if other independent variables have a fixed value (constant) then any increase in auditor professionalism value by one unit will result in an increase in audit quality value of 0.463 or it can be said that the influence of auditor professionalism on audit quality is positive.

Regression coefficient on the auditor competency variable is 0.349 which means that if other independent variables have a constant value (constant) then any increase in auditor competency value by one unit will result in an increase in audit quality value of 0.349 or it can be said that the effect of auditor competence on audit quality is positive.

Statistical Test t

The T test was carried out with the aim to determine the effect of each independent variable on the dependent variable tested at a significant level of 0.05. The following t test results for this study :

Table 4.14

Statistical Test Results t

Model		t	Sig.
1	(Constant)	2.481	.015
	Independence	3.963	.038
	Professionalism	4.510	.000
	Competence	3.594	.014

a. Dependent Variable: Quality_Audit

Source : Processed research data, 2020

Based on the above table can be explained as follows :

The number of respondents was 100 (n = 100), independent variables were 3 (k = 3) with *Degree of Freedom* (df) = nk-1 or 100-3-1 = 96 so with df = 96 and a significant level of 0.05 (α = 5%), then t table can be determined using *Microsoft Excel* with the *Insert Function* formula :

T_{table} = TINV (probability, deg freedom)

= TINV (0,05, 96)

T_{table} = 1.98498

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

1. Independence The auditor receives a tcount of 3,963 which means it is greater than the t table value of 1.98498 or (t count> t table). The significance value in the table above is 0.038 which means it is smaller than 0.05 so it can be concluded that auditor independence influences audit quality.
2. Professionalism The auditor obtains a tcount of 4.510, which means that it is greater than the ttable value of 1.98498 or (t count> t table). The significance value in the table above is equal to 0,000 which means it is smaller than 0.05 so it can be concluded that auditor professionalism influences audit quality.
3. Competence The auditor obtains a t-value of 3.594, which means that it is greater than the t table value of 1.98498 or (tcount> t-table). The significance value in the table above is 0.014, which means it is smaller than 0.05 so it can be concluded that auditor competence affects audit quality.

Statistical Test F

The f test is used to determine whether there is an influence of all the independent variables that are included in the regression model together on the dependent variable. If the f test results are significant then all independent variables simultaneously influence the dependent variable. In table 4.15 the results of the f test can be seen as follows :

Table 4.15

Statistical Test Results F

Model		F	Sig.
1	Regression	22.012	.000[b]
	Residual		
	Total		

a. Dependent Variable: Quality_Audit

b. Predictors: (Constant), Competence, Independence, Professionalism

Source : Processed research data, 2020

The number of respondents was 100 (n = 100), the research variable amounted to 4 (k = 4), with a significance of 0.05, then F tables can be determined using the denominator degree (df1) = k-1 and the numerator degree (df2) = nk. Then obtained df1 = 3 and df2 = 96 so that the f table values can be searched using *Microsoft Excel* with the *Insert Function* formula.

F_{table} = FINV (probability,deg_freedom1,deg_freedom2)

= FINV (0,05, 3, 96)

F_{table} = 2.6993

Based on table 4.15 shows that the value of the test f is 0,000, which means less than 5% (0.05) and the value of fcount> ftabel is 22.012> 2.6993, it can be concluded that the independence of the auditor, auditor professionalism, and auditor competence have an effect simultaneously. on audit quality.

Coefficient of Determination ($R^{2)}$

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 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 can be seen from the *adjusted R square.*

Table 4.16

Determination Coefficient Test Results ($R^{2)}$

Model	Adjusted R Square
1	.389

a. Predictors: (Constant), Competence, Independence, Professionalism

b. Dependent Variable: Quality_Audit

Source : Processed research data, 2020

Based on the table above shows the *Adjusted R Square* value of 0.389 or 38.9%. This means that the variables of auditor independence, auditor professionalism, and auditor competence contribute to the audit quality variable by 38.9% while the remaining 61.1% is influenced by other variables not examined.

Discussion

Effect of Auditor Independence on Audit Quality

Based on statistical analysis in this study it was found that the auditor independence variable obtained a t count of 3.963 with a significant value of 0.038. While the value of t table is 1.98498 when compared to the value of tcount, the value of t table is smaller than the value of tcount or t count> t table (3,963> 1.98498) and with a significance value less than the significant level of 0.05 (0.038 <0.05) so the results of this study indicate that auditor independence influences audit quality, thus it means that the H_1 hypothesis is accepted because it is proven by the results of the research that has been done. Independence influences audit quality because independence is one of the codes of ethics that auditors must have. Independence is a free attitude, not bound and not easily influenced which is a very important thing that must be owned 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 affected by anyone, so the audit quality will improve.

Effect of Professionalism on Audit Quality

Based on statistical analysis in this study it was found that the professionalism variable obtained a t-value of 4.510 with a significant value of 0,000. While the value of t table is 1.98498 when compared with t count, t table value is smaller than t count or t count> t table (4.510> 1.98498) and with a significance value less than the significant level 0.05 (0.000 <0.05) so the results of this study indicate that professionalism influences audit quality. Thus, the H_2 hypothesis is accepted because it is proven by the results of the research that has been done. Professionalism is a must-have attitude in carrying out the profession as a responsible auditor. The higher the level of professionalism of an auditor, the more effective the audit period and the resulting audit quality. A public accountant who has a high professionalism attitude will consider whether or not the information is accurate or the information about the right financial statements, because this is closely related to the type of opinion that will be given by the auditor. So, the higher the professionalism of an auditor, the better the quality of audits produced by financial statements.

Effect of Auditor Competence on Audit Quality

Based on statistical analysis in this study it was found that the auditor competency variable obtained a t count of 3.594 with a significant value of 0.014 while the value of t table was 1.98498 when compared to the t count value, the t table value was smaller than the t count or t count> t table (3.594> 1, 98498) and with a significance value smaller than the significant level of 0.05 (0.014 <0.05) so that the results of this study indicate that auditor competence affects audit quality, thus meaning the H_3 hypothesis is accepted because it is proven by the results of research that have been conducted. This can be caused by the competence of an auditor will be 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 occur in the financial statements. Auditors who have good knowledge and competence are also expected to be better able to explain errors in financial statements and can classify errors based on audit objectives and the structure of the underlying accounting system. Competence in this study consisted of knowledge, expertise and experience. These three things when owned by an auditor will help an auditor to be more thorough in completing the audit so that the quality of the resulting audit will be more accurate. Knowledge helps the auditor understand the procedures for conducting audits properly, expertise supports the ability of auditors to be more skilled, quick and precise in conducting audits, and experience makes the auditor have a broader insight from the experience and allows the auditor to improve auditing financial performance.

The Effect of Auditor Independence, Professionalism and Competence on Audit Quality

The results of the study simultaneously prove that the independence, professionalism and competence of auditors affect audit quality. This is based on the results obtained f count value of 22,012> f table of 2,6993 with a p value of 0,000 <0,05. This shows that independence, professionalism and competence can influence audit quality. In accordance with the results of the study which showed that there is a simultaneous influence of independence, professionalism and competence on audit quality, which means the higher the independence of an auditor, the level of professionalism of an auditor and the competence of an auditor, it is expected to produce better audit quality as well. Then the results of this study indicate that the process of getting good audit quality is influenced by factors of independence, professionalism and competence.

CONCLUSION

Based on data that has been collected and tests that have been carried out on the formulation of the problem using multiple linear regression models, it can be concluded as follows :

1) Independence influences audit quality. This shows that the higher the independence of an auditor, the better will have an impact on the results of the audit produced.

2) Professionalism influences audit quality. This shows that the more professional an auditor is in carrying out his work, the better the resulting audit quality.

3) Competence influences audit quality. So the better the competence of an auditor, the better the quality of the resulting audit.

4) Independence, professionalism and competence together influence the audit quality. This shows that the higher the independence, professionalism and competence of an auditor, the higher the quality of audits produced.

Suggestions that researchers can convey are as follows :

1. An auditor is expected to maintain his independence so that the auditor profession will always be trusted by the general public who need company financial statement information.
2. An auditor is expected to always be professional in carrying out his audit work so that the quality of the resulting audit will be better and can be trusted by the general public who need information on the company's financial statements.
3. An auditor is expected to develop competence both in terms of formal and non-formal education so that he can support his work.

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

1. Researchers have difficulty when distributing and collecting questionnaires because they are in the *peak season* period.
2. This research respondents focused on auditors working in the East Jakarta Region Public Accountant Firm. Henceforth it is expected to select auditor respondents who work at KAP throughout DKI Jakarta or Comparison with auditors who work outside the DKI Jakarta area.
3. This study uses a data collection method through a questionnaire so that the data obtained is based on respondents' perceptions only, then further research can be supplemented by making deeper observations.
4. This research only focuses on three independent variables, namely independence, professionalism and competence. It is expected that further researchers can add other independent variables or add moderating and intervening variables.

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LIST OF PICTURE

LIST OF TABLES

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