

**THE EFFECT OF AUDIT FEES AND  
PROFESSIONALISM ON AUDIT QUALITY WITH  
JOB SATISFACTION AS A MEDIATING VARIABLE  
(Empirical Study On Public Accounting Firms In The  
Jakarta Area)**

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**Abstract** - This study aims to determine whether audit fees and professionalism have an effect on audit quality and job satisfaction as a mediating variable in the public accounting firm in the Jakarta area. This study aims to determine whether audit fees and professionalism have an effect on audit quality and job satisfaction as a mediating variable in the public accounting firm in the Jakarta area. This study uses a survey research method from associative research with a quantitative approach. The data used are primary data by sending closed questionnaires to several public accounting firms. The population in this study were 21 public accounting firms in the Jakarta area, and a sample of 62 auditors. The computer program used by researchers is SPSS (Statistical Package for the Social Sciens) version 25 by examining classical assumption tests and t statistical tests for independent and dependent variables, as well as sobel test for mediating variable. The results of the study prove that (1) Audit fees have no effect on audit quality, this shows that an auditor must still produce good audit quality regardless of the audit fee that has been determined, (2) Professionalism affects audit quality, this proves that the higher the professionalism of the auditors, then the audit period and the resulting audit quality will be more good, (3) Job satisfaction is a mediating variable between the effect of audit fees on audit quality, this shows that the auditor will have job satisfaction by itself when doing work regardless of the fee he receives, and (4) Job satisfaction is not a mediating variable between the influence of professionalism on audit quality, this proves that regardless of the level of auditor satisfaction in working, audit quality must be maintained properly.

**Keywords:** *Audit Fees, Professionalism, Audit Quality, Job Satisfaction, Jakarta Regional Public Accounting Firm*

**Abstrak**– Penelitian ini bertujuan untuk mengetahui apakah *fee* audit dan profesionalisme berpengaruh terhadap kualitas audit dengan kepuasan kerja sebagai variabel mediasi pada Kantor Akuntan Publik di Wilayah Jakarta. Penelitian ini menggunakan metode penelitian survei dari penelitian asosiatif dengan pendekatan kuantitatif. Data yang digunakan yaitu data primer dengan cara mengirimkan kuesioner yang bersifat tertutup kepada beberapa Kantor Akuntan Publik. Adapun populasi pada penelitian ini yaitu 21 Kantor Akuntan Publik yang tersebar di wilayah Jakarta, serta sampel sebanyak 62 auditor. Program komputer yang digunakan peneliti yaitu SPSS (*Statistikal Package for the Social Sciens*) versi 25 dengan meneliti uji asumsi klasik dan uji statistik t untuk variabel independen dan dependen, serta uji sobel untuk variabel intervening. Hasil penelitian membuktikan bahwa (1) *Fee* audit tidak berpengaruh terhadap kualitas audit, ini menunjukkan bahwa seorang auditor harus tetap menghasilkan kualitas audit yang baik tanpa melihat *fee* audit yang sudah ditetapkan, (2) Profesionalisme berpengaruh terhadap kualitas audit, ini membuktikan bahwa semakin tinggi sikap profesionalisme auditor, maka masa audit dan kualitas audit yang dihasilkan akan semakin baik, (3) Kepuasan kerja merupakan variabel mediasi antara pengaruh *fee* audit terhadap kualitas audit, ini menunjukkan bahwa auditor akan memiliki kepuasan kerja dengan sendirinya ketika melakukan pekerjaan dengan berapapun *fee* yang ia terima, dan (4) Kepuasan kerja bukan merupakan variabel mediasi antara pengaruh profesionalisme terhadap kualitas audit, hal ini membuktikan bahwa kualitas audit yang baik dicapai dari profesionalisme seorang auditor tanpa melihat dari kepuasan kerja yang dirasakan oleh auditor itu sendiri, dan profesionalisme merupakan kode etik yang harus ada dalam diri seorang auditor.

**Kata Kunci:** *Fee Audit, Profesionalisme, Kualitas Audit, Kepuasan Kerja, Kantor Akuntan Publik*

## **I. INTRODUCTION**

### **1.1 Background to the Problem**

The economic development in the business world is getting faster, this has made the financial transactions carried out by the community increasingly complex. Companies use financial reports to measure their performance. In financial reports, there is a variety of information needed as a means of decision making, both by internal and external parties. The preparation of financial reports requires reliability, because this is an important thing for users and for the development of the company itself. Parties who will receive these financial statements expect a free and impartial assessment of the information presented.

Audits must be carried out by parties who are independent from management and must be relied on from the standpoint of their profession, namely a public accountant. The definition of a public accountant is an accountant who has obtained a license from the Minister of Finance to provide public accounting services in Indonesia. Provisions regarding Public Accountants in Indonesia are regulated in the Minister of Finance Regulation Number 17 / PMK.01 / 2008. The Public Accountant has the duty to examine the financial statements and is responsible for the opinion (opinion) he gives on the fairness of the financial statements he examines. Every Public Accountant is required to become a member of the Indonesian Institute of Public Accountants (IAPI), a professional association recognized by the Government. Public Accountant License is issued by the Minister of Finance. Accountants who apply to become Public Accountants must meet the requirements as referred to in Article 46, and make a statement with sufficient duty stamp stating that the data requirements submitted are correct.

The phenomenon that is able to affect audit quality is the cooperation contract in determining the amount of audit fees between the auditor and the client. The determination of the audit fee is regulated in Decree No. KEP. 024 / IAPI / VII / 2008 concerning Audit Fee Determination Policy which aims to establish standardization in determining the fair service fee amount according to the professional services that have been rendered. The determination of the external audit fee is based on the contract between the auditor and the auditee according to the time spent in the audit process, the services required and the number of staff required for the audit process. In this case, there will be an assumption that auditors with higher quality will receive higher fees as well.

The relationship between all these variables is that an auditor does not need to consider the amount of audit fees he will receive when he has completed his task or job. As a professional, the auditor still has to keep pace with the rules that have been set, must not deviate which will later affect the quality of the resulting audit. Meanwhile, job satisfaction, which is an intervening or mediating variable, is a variable that affects the relationship between the independent variable (audit fees and professionalism) and the dependent variable (audit quality). So an auditor who has completed his task or job well, will achieve a job satisfaction which means that it will also affect or produce good and appropriate audit quality.

## **II. BASIS OF THEORY AND HYPOTHESIS DEVELOPMENT**

### **2.1 Theory Basis**

#### **2.1.1 Goal Setting Theory**

This theory was put forward by Dr. Edwin Locke. This theory says that we will move if we have a clear and definite goal. In this theory, someone will have high motivation if he has clear goals. So that comes what is called the Goal Setting (goal setting). This theory reveals the following

- a. The strength of human behavior is determined by the nature of the goals to be achieved
- b. Human tendency to strive harder to achieve a goal, if that goal is clear, easy to understand and useful
- c. The more difficult it is to understand a goal, the greater will be the reluctance to act or behave

### **2.1.2 Audit Fees**

Audit fees are audit fees or the amount of audit services issued by the service recipient (client) to the service provider (auditor), as the service recipient's responsibility for the work of the service provider (auditor). According to Sukrisno Agoes (2012: 18), audit fees are the amount of costs depending on, among others, the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out these services, the cost structure of the KAP concerned and other professional considerations.

An auditor works to get a reward or wage in the form of an audit fee. When the auditor negotiates with management regarding the amount of fee that must be paid by management for the work of the audited report, it is likely that reciprocal concessions will occur which will reduce the quality of the audited report. This action leads to actions that override professionalism, which will reduce the quality of the audit.

### **2.1.3 Professionalism**

According to Arens (2010: 87) professionalism is a responsibility imposed on him and is more than just fulfilling laws and community regulations. Research conducted by Arianti, et al. (2014) stated that with the professionalism of an auditor, it will result in higher quality work, because professionalism means that the auditor has used the ability to carry out the audit optimally and carry out work with high ethics and in accordance with applicable standards. Devoting oneself to a profession is a commitment that is formed voluntarily in a person.

Auditors must always improve their professionalism so that they are accountable, both to others and themselves. Therefore, continuing professionalism education is absolutely necessary, both regarding the computerization of data on the complexity of the latest transactions in the audit sector and changes from the financial sector concerning the measurement of currency values. In the guidelines for auditors to behave professionally, the Indonesian Institute of Certified Public Accountants (IAPI) has the authority to set standards or guidelines and rules that must be obeyed by all members including any other public accounting firm that operates as an independent auditor.

### **2.1.4 Quality Audit**

Audit quality can be interpreted as whether or not an audit has been performed by an auditor. Based on the Public Accountant Professional Standards (SPAP) audits that are carried out, auditors are said to be qualified if they meet the auditing requirements or standards. Auditing standards include professional quality, independent auditors, judgments used in conducting audits and preparing audit reports.

According to Mulyadi (2013: 5) audit quality is an audit service that includes the acquisition and assessment of evidence that underlies the theoretical financial statements of an entity that contain assertions made by the entity's management. On the basis of an audit conducted of an entity's historical financial statements, the auditor expresses an opinion as to whether the financial statements present fairly, in all material respects, the entity's financial position and results of operations in accordance with general accounting principles. It is said to be of quality if it meets the auditing requirements or standards.

### **2.1.5 Job Satisfaction**

Job satisfaction is a pleasant psychological condition felt by workers or employees in a work environment for their role in the organization and their needs have been properly fulfilled. Job satisfaction can be defined as a person's general attitude towards his job in the form of the difference between the award received and the award that should be received according to his own calculations (Muchlas, 2005). In other words, job satisfaction reflects the attitude of workers towards their work.



## **2.2 DEVELOPMENT OF HYPOTHESIS**

### **2.2.1 H1: Audit Fees Have a Positive Effect on Audit Quality**

Audit fees are fees received by auditors that come from payments by management or clients for audit services that have been performed (Hartadi, 2012). According to Sukrisno Agoes (2012: 18), audit fees are the amount of costs depending on, among others, the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out these services, the cost structure of the KAP concerned and other professional considerations.

Andriani and Nursiam (2017) prove that audit fees have a significant effect on audit quality. This study is also the same as Yuniarti's (2011) study which proves that audit costs have a significant effect on audit quality. Higher costs will improve audit quality, because the audit fees earned in one year and the estimated operational costs needed to carry out the audit process can improve audit quality.

### **2.2.2 H2: Professionalism Affects Audit Quality**

Professionalism is a concept to measure how professionals view their profession which is reflected through their attitudes and behavior as an auditor. Someone is said to be a professional if they meet three criteria, namely having the expertise to carry out tasks in accordance with their field, carry out a task or profession by applying standard standards in the relevant professional field and carry out their professional duties in accordance with established professional ethics.

Research conducted by Susilawati and Atmawinata (2014) stated that professionalism has an effect on audit quality. The results show that the more professional an auditor is, the better the resulting audit quality.

Research conducted by Arianti, et al. (2014) stated that with the professionalism of an auditor, it will produce quality work, because professionalism means that the auditor has used the ability to carry out audits to the fullest and carry out work with high ethics. Devoting oneself to a profession is a commitment that is formed voluntarily in a person. So, there is an attitude that encourages auditors to work in accordance with the expertise possessed by an auditor.

### **2.2.3 H3: Job Satisfaction Is Able To Be A Mediating Variable Between The Positive Effect Of Audit Fees On Audit Quality**

Job satisfaction is a condition in which an auditor feels that his level of achievement in carrying out his work and responsibilities has been fulfilled, and gets the appropriate feedback. Satisfaction being able to mediate the positive effect of high audit fees will reflect a higher audit effort and a better perspective (judgment) in improving audit quality (Ika and Sudarsono, 2010). The same thing is proven by Badjuri (2011) that the positive effect of audit fees on audit quality can be determined by the satisfaction of an auditor.

### **2.2.4 H4: Job Satisfaction Is Able To Be A Mediating Variable Between The Effect Of Professionalism On Audit Quality**

A good auditor job satisfaction is stated as a maximum work result that someone has achieved in carrying out the tasks assigned to him based on his skills, experience and seriousness of time as measured by the quality of work produced (Ika and Sudarsono, 2010)

Douglas (2013) also found that job satisfaction has a positive relationship with audit quality in conducting a more focused audit, so that it can improve its quality. Putri (2010) in her research stated that job satisfaction as a mediating variable affects the professionalism of auditors which is positively related to audit quality.

### **III. RESEARCH METHODS**

#### **3.1 Research Strategy**

The strategy used in this research is associative or causal research. Associative research or causality, namely research that aims to determine the effect or relationship between two or more variables. This study aims to analyze the relationships that occur between one variable and another or how a variable can affect other variables. In this study, the relationship or effect that is tested is the audit fee variable and professionalism on audit quality with job satisfaction as the mediating variable.

#### **3.2 Population and Research Sample**

##### **3.2.1 Research Population**

The population in this study is an area that the researcher wants to study. As according to Sugiyono (2017: 80) population is a generalization area consisting of objects / subjects that have certain qualities and characteristics that are determined by researchers to be studied and then draw conclusions. The opinion above becomes one of the references for determining the population. The population that will be used in this research is the auditors at the public accounting firm in the Jakarta area.

##### **3.2.2 Research Sample**

According to Sugiyono (2017: 81) the sample is part of the number and characteristics of the population. The sampling technique used in this study was purposive sampling. Purposive sampling is one of the nonrandom sampling techniques where the researcher determines the sampling by determining specific characteristics that are in accordance with the research objectives so that it is expected to be able to answer research problems. Based on the method used, the sampling criteria are as follows:

1. Auditors who work at the Public Accounting Firm in the Jakarta area in the form of individuals or associations
2. Auditors who have at least 1 year of work experience
3. Not limited by the position of auditors such as junior auditors, senior auditors or supervisors

##### **3.3 Data and Data Collection**

In this study, the type of data used is primary data, namely data obtained or collected by researchers directly from the data source. Primary data is also known as original data or new data that is up to date in nature. The subjects in this study were auditors who worked at the Public Accounting Firm in the Jakarta area. The method used is by sending the questionnaire directly or through an intermediary. According to Sugiyono (2017: 142) the questionnaire is a data collection technique that is done by giving a set of questions or written statements to the respondent to answer. The questionnaire used by the researcher as a research instrument is a closed questionnaire. A closed questionnaire means that the questionnaire has provided answer options to be selected by the research object. The data source in this study is the score of each variable indicator obtained by the researcher through filling out questionnaires distributed to auditors who work at the Public Accounting Firm in the Jakarta area.

The data validity and reliability of the questionnaire instrument must be measured so that the research produces valid and reliable data. A valid instrument means that the instrument can be used to measure what should be measured, while a reliable instrument is an instrument that, if used several times to measure the same object, will produce the same data. The instrument used to measure the variables in this study uses a Likert scale 5 points.

### **3.4 Definition and Operationalization of Variables**

#### **3.4.1 Variable Definition**

##### **1. Independent or Independent Variable (X)**

###### **a. Variable X1 (Audit Fee)**

According to Sukrisno Agoes (2012: 18), audit fees are the amount of costs depending on, among others, the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out these services, the cost structure of the KAP concerned and other professional considerations.

###### **b. Variable X2 (Professionalism)**

According to Arens (2010: 87) professionalism is a responsibility imposed on him and is more than just fulfilling the responsibilities assigned to him and more than fulfilling laws and community regulations.

##### **2. Dependent or Bound Variable (Y)**

###### **a. Variable Y (Audit Quality)**

According to Mulyadi (2013: 5) audit quality is an audit service that includes obtaining and evaluating the evidence underlying the theoretical financial statements of an entity that contain assertions made by the entity's management. Based on the Public Accountant Professional Standards (SPAP), audits are carried out, auditors are said to be qualified if they meet the auditing requirements or standards.

##### **3. Mediation or Intervening Variable (Z)**

###### **a. Job satisfaction**

Job satisfaction is a pleasant psychological condition felt by workers / employees in a work environment for their role in the organization and their needs are properly met. Job satisfaction can be defined as a person's general attitude towards his job in the form of the difference between the award received and the award that should be received according to his own calculations (Muchlas, 2005).

<b>Variabel</b>	<b>Indikator</b>	<b>Skala</b>
<i>Audit Fees</i> (X1)	1. Assignment Risk 2. Complexity of Services Provided 3. Expertise Level 4. Fee Structure for Public Accounting Firm (Sukrisno Agoes, 2012: 46)	<i>Likert</i>
Profesionalissm (X2)	1. Devotion to the profession 2. Social Obligations 3. Independence 4. Confidence in Professional Regulations 5. Relationships with fellow professionals (Galeh Utami, 2014)	<i>Likert</i>

Audit Quality (Y)	1. Auditor Ability 2. Objectivity 3. Independence (Arens, Elder and Beasley, 2015)	<i>Likert</i>
Job Satisfaction (Z)	1. The work itself 2. Salary 3. Promotion 4. Supervision 5. Colleagues (Robbins, 2015: 50)	<i>Likert</i>

## 4. RESEARCH RESULTS

### 4.1 Data Quality Test Results

#### 4.1.1 Validity Test Results

In this study, the validity test was carried out by comparing the rcount value of the answer value of each respondent for each statement with the r table for degree of freedom =  $n-2$ , in this case  $n$  is the number of samples in the study, namely  $(n) = 62$ , then the amount of  $df$  can be calculated as  $62-2 = 60$ . With  $df = 60$  and  $\alpha = 0.05$ , the  $r$  table = 0.2500 is obtained (by looking at the  $r$  table at  $df = 60$  with a two-sided test). If the value of rcount is greater than rtable ( $rcount > rtable$ ) and is positive, then each statement or indicator is declared valid.

#### Results of the Audit Fee Variable Validity Test

No. Item	Value Of rcount	Value of $r_{table}$	Information
FE1	0,623	0,2500	Valid
FE2	0,302	0,2500	Valid
FE3	0,595	0,2500	Valid
FE4	0,630	0,2500	Valid
FE5	0,459	0,2500	Valid
FE6	0,574	0,2500	Valid
FE7	0,628	0,2500	Valid
FE8	0,638	0,2500	Valid
FE9	0,723	0,2500	Valid
FE10	0,443	0,2500	Valid



**Results of the Professionalism Variable Validity Test**

No. Item	Value Of r <sub>count</sub>	Value Of r <sub>table</sub>	Information
P1	0,643	0,2500	Valid
P2	0,671	0,2500	Valid
P3	0,548	0,2500	Valid
P4	0,700	0,2500	Valid
P5	0,761	0,2500	Valid
P6	0,532	0,2500	Valid
P7	0,635	0,2500	Valid
P8	0,336	0,2500	Valid

**Results of the Audit Quality Variable Validity Test**

No. Item	Value Of r <sub>count</sub>	Value Of r <sub>table</sub>	Information
KA1	0,371	0,2500	Valid
KA2	0,619	0,2500	Valid
KA3	0,583	0,2500	Valid
KA4	0,715	0,2500	Valid
KA5	0,672	0,2500	Valid
KA6	0,654	0,2500	Valid
KA7	0,455	0,2500	Valid
KA8	0,539	0,2500	Valid
KA9	0,547	0,2500	Valid
KA10	0,661	0,2500	Valid

#### Results of the Job Satisfaction Variable Validity Test

No. Item	Value Of $r_{\text{count}}$	Value Of $r_{\text{table}}$	Information
KK1	0,727	0,2500	Valid
KK2	0,746	0,2500	Valid
KK3	0,518	0,2500	Valid
KK4	0,680	0,2500	Valid
KK5	0,581	0,2500	Valid
KK6	0,842	0,2500	Valid
KK7	0,852	0,2500	Valid
KK8	0,743	0,2500	Valid
KK9	0,773	0,2500	Valid

#### 4.1.2 Reliability Test Results

Reliability is the level of an instrument to measure what should be measured. The level of reliability is empirically indicated by a number called the reliability coefficient value. High reliability is indicated by the value of  $r_{xx}$  close to number 1. Testing the reliability of the instrument using the Alpha Cronbach formula because the research instrument is in the form of a questionnaire and a multilevel scale. A variable is said to be reliable if it gives a Cronbach Alpha value  $> 0.70$ .

Variable	Cronbach's Alpha	Information
Audit Fees	0,852	Reliable
Professionalism	0,843	Reliable
Audit Quality	0,867	Reliable
Job Satisfaction	0,922	Reliable

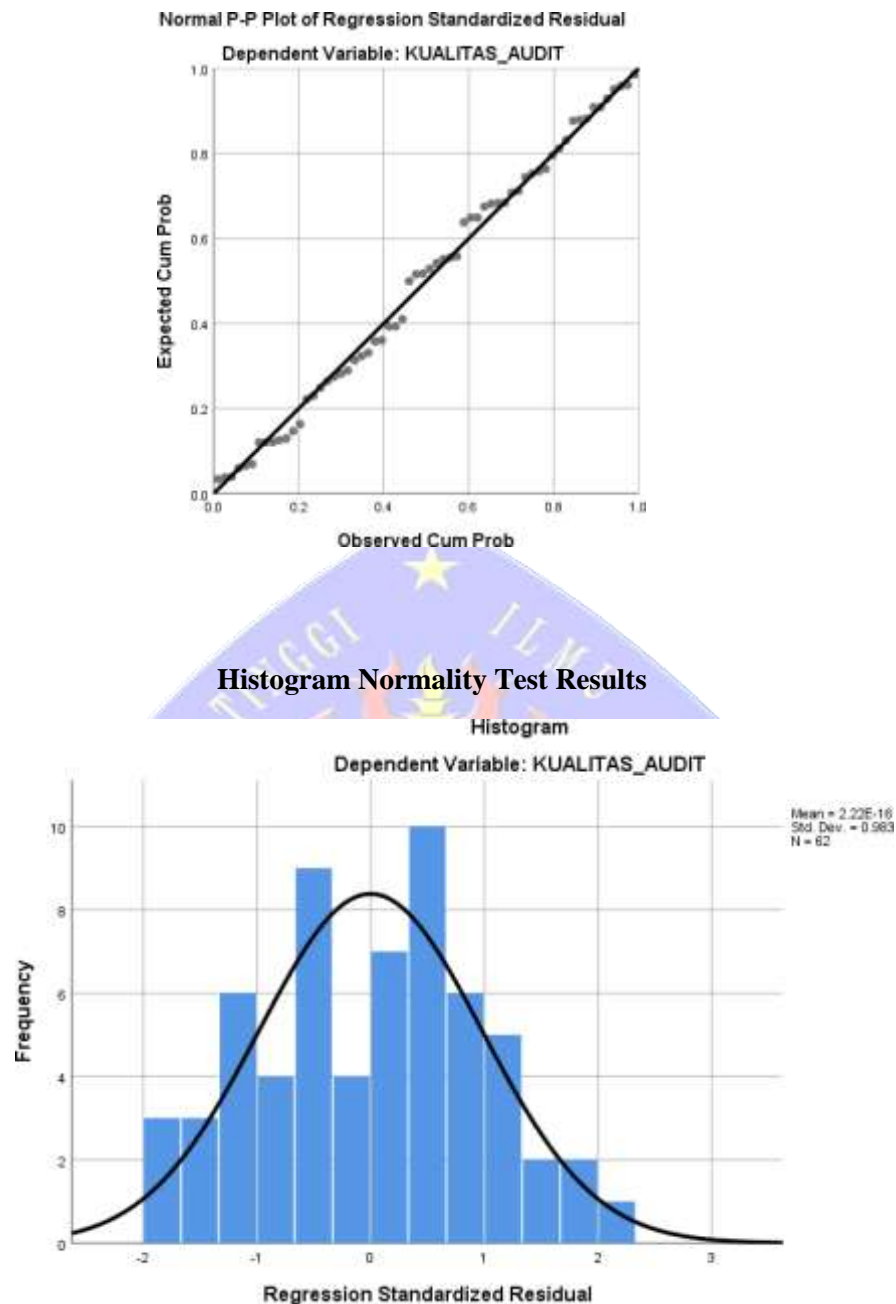
#### 4.2 Classical Assumption Test Results

##### 4.2.1 Normality Test Results

##### 1. Graph Analysis Test Results

In this study, the variables will be said to be normally distributed if the points spread around the diagonal line (P-Plot Of Regression Standardized Residual) and if the line is perfectly curved (Histogram).

**Results of the P-PlotOf Regression Standardized Residual Normality Test**



**2. Statistical Analysis Test Results**

In this study, the graph analysis test was equipped with the One-Sample Kolmogorov Smirnov (K-S) statistical test. The K-S test was carried out with the test criteria, namely if the significance value (Asymp.Sig) > 0.05 then the residual data was normally distributed, but if the significant value (Asymp.Sig) < 0.05 then the residual data was not normally distributed.

**Results of the One-Sample Kolmogorov Smirnov Normality Test**

N		62
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.17311746
	Absolute	.059
	Positive	.052
	Negative	-.059
Test Statistic		.059
Asymp.Sig.(2-tailed)		.200 <sup>c,d</sup>

**4.2.2 Multicollinearity Test Results**

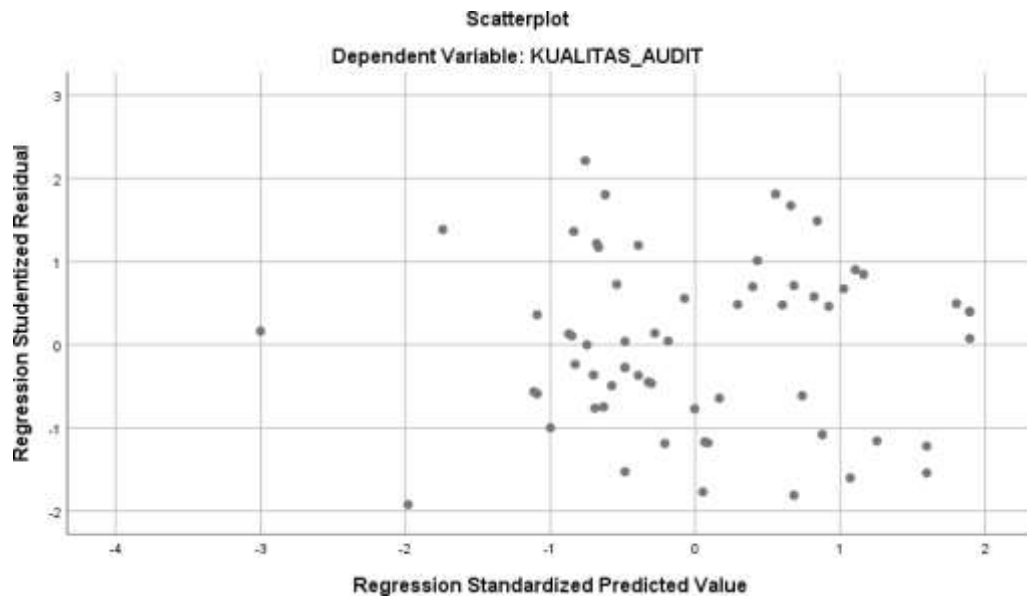
Multicollinearity is a condition where there is a linear relationship or high correlation between each independent variable in a multiple linear regression model. Multicollinearity usually occurs when most of the variables used are interrelated in a regression model. To test the presence or absence of multicollinearity in the regression model, it can be seen through the Variance Factor (VIF) value and tolerance. Is the VIF less than 10 and the tolerance value above 0.10.

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Fee Audit	0,753	1,328
Profesionalisme	0,753	1,328

**4.2.3 Heteroscedasticity Test Results**

This test aims to test whether a regression model discomfort variants from the residuals in one observation to another. If the variants are different, it is called heteroscedasticity. If there is no certain pattern and it does not spread above or below the zero on the Y axis, it can be concluded that heteroscedasticity does not occur.





### 4.3 Data Analysis Test Results

#### 4.3.1 Statistical test t

The t statistical test is used to determine whether or not the influence of each independent variable individually on the dependent variable is tested at a significant level of 0.05. If the probability value  $t < 0.05$  then  $H_a$  is accepted, whereas if the probability value  $t > 0.05$  then  $H_a$  is rejected.

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
(Constant)	12.409	3.536		3.509	.001
FEE AUDIT	.170	.098	.214	1.732	.089
PROFESIONALISME	.396	.117	.363	3.388	.001

Based on the results of table 4.14 above, it shows that the number of respondents is 62 ( $n = 62$ ), the independent variables are 2 ( $k = 2$ ) with Degree Of Freedom ( $df$ ) =  $nk-1$  or  $62-2-1 = 59$ , so with  $df = 59$  and a significant level of 0.05 ( $\alpha = 5\%$ ), then the t table can be determined using Microsoft Excel with the Insert Function formula:

Ttable = TINV (probability, deg freedom)

= TINV (0.05, 59)

Table = 2.00100

The following is an explanation of the results:

1. The audit fee obtains a t-count value of 1.732, which means it is smaller than the t-table value of 2.00100 or (tcount < ttable). The significance value in the table above is 0.089 which means it is greater than 0.05, so it can be concluded that audit fees have no effect on audit quality.
2. Professionalism obtained tcount of 3.388, which means that it is greater than the t-table value of 2.00100 or (tcount > ttable). The significance value in the table above is 0.001 which means it is smaller than 0.05, so it can be concluded that professionalism has an effect on audit quality.

#### 4.3.2 Result of the Coefficient of Determination

The coefficient of determination (R square or R squared) or symbolized by R<sup>2</sup> is used to determine how much influence the contribution of the independent (independent) variable to the dependent (dependent) variable is in percentage units. In simple terms the coefficient of determination is calculated by squaring the correlation coefficient (R). To find out the contribution of the independent variables to the dependent variable, it can be seen from the Adjusted R Square. Based on this interpretation, it appears that the value is between 0 and 1.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.750 <sup>a</sup>	.563	<b>.540</b>	3.11352

Based on table 4.15 above, it shows the Adjusted R Square value of 0.540 or 54%. This means that the variable audit fee, professionalism, and job satisfaction contributes to the audit quality variable by 54%, while the remaining 46% is influenced by other variables not examined.

#### Calculations for Intervening or Indirect Variables

		sa	sb	a	b	sa <sup>2</sup>	sb <sup>2</sup>
X1	Fee Audit	0,091	0,114	0,506	0,264	0,008281	0,012996
X2	Profesionalisme	0,124	0,114	0,368	0,264	0,015376	0,012996

		a <sup>2</sup>	b <sup>2</sup>	sa <sup>2</sup> +sb <sup>2</sup> +a <sup>2</sup> +b <sup>2</sup>	Sab	axb
X1	Fee Audit	0,256036	0,069696	0,004012	0,063342	0,133584
X2	Profesionalisme	0,135424	0,069696	0,003031	0,055059	0,097152

		a2	b2	sa2+sb2+a 2+b2	Sab	axb
X1	Fee Audit	0,256036	0,069696	0,004012	0,063342	0,133584
X2	Profesionalisme	0,135424	0,069696	0,003031	0,055059	0,097152

Based on the results by using the test above to determine the indirect effect of audit fees and professionalism on audit quality with job satisfaction as a mediating / intervening variable, then:

1. The audit *fee* on the sobel test shows that the t-count value of 2.108931 is greater than the t-table value of 2,000995, this shows that H3 which states that audit fees have an indirect effect on audit quality through job satisfaction as an intervening variable is accepted.
2. Professionalism in the sobel test shows that the t-count value of 1.764522 is smaller than the t-table value of 2,000995, it shows that H4 which states that professionalism has an indirect effect on audit quality through job satisfaction as an intervening variable is rejected.

#### **4.4 Discussion of Research Results**

##### **4.4.1 The Effect of Audit Fees on Audit Quality**

Based on statistical analysis in this study, it was found that the audit fee variable obtained a t-count of 1.732 with a significant value of 0.089. While the value of the ttable is 2.00100, when compared with the tcount value, the ttable value is greater or tcount < ttable (1.732 < 2.001717) and with a significance value greater than the significant level 0.05 (0.089 > 0.05 ) so that the results of this study indicate that the audit fee has no effect on audit quality, thus it means that H1 is rejected. H0 is accepted. The absence of the effect of audit fees on audit quality indicates that an auditor who works in accordance with his job does not consider the audit fee to be received, because the audit fee itself has been regulated in the audit fee determination policy. So an auditor will continue to carry out its duties to produce good audit quality and in accordance with applicable regulations.

The results of this study are not in line with or contradictory to research conducted by Primsa and Susanti (2013), Sarifah (2017), and Rizki, Sohib, and Pinerdi (2018) which state that audit fees have a positive effect on audit quality.

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

Based on statistical analysis in this study, it was found that the professionalism variable obtained a t-count of 3.388 with a significant value of 0.001. While the value of t table is 2.00100, when compared with the tcount value, then the ttable value is smaller than the tcount or tcount > ttable (3.388 > 2.00100) and with a significance value smaller than the significant level 0.05 (0.001 < 0.05) so that the results of this study indicate that professionalism has a positive effect on audit quality. Thus, it means that H2 is accepted, H0 is rejected. The influence of the variable professionalism on audit quality shows that professionalism is a reflection of people who are considered professional, namely the auditors themselves. Professionalism is also a code of ethics or attitude that an auditor

must have when carrying out his work in the auditing process. The higher the level of professionalism of an auditor, the better the audit period and the resulting audit quality. A public accountant who has a high professionalism attitude will consider whether or not the accurate information or information regarding the financial statements is correct, because this relates to the type of opinion the auditor will give.

The results of this study are in line or proven as has been done by Susilawati and Atmawinata (2014) and research from Arianti et al (2014), which states that professionalism has a positive effect on audit quality.

#### **4.4.3 Job Satisfaction Is a Mediation Variable Between the Effect of Audit Fees on Audit Quality**

Based on the statistical analysis in this study, it was found that the audit fee variable had an indirect effect on audit quality through job satisfaction as a mediating or intervening variable. It can be seen from the tcount value which is greater than t table, namely  $2.108931 > 2,000995$ , so the results of this study indicate that job satisfaction is a mediating or intervening variable between the effect of audit fees on audit quality. Thus, this means that H3 is accepted. H0 is rejected. Job satisfaction in this study acts as a mediating or intervening variable between audit fees and audit quality. For an auditor who has a high sense of professionalism in his work, an audit fee that has been determined at an appropriate level will not be a problem for an auditor to continue to consider. Whatever fee is received, it will be a satisfaction for the auditors themselves when getting and doing their work. From the sense of job satisfaction which is an indirect effect, the audit quality will be increasingly visible and proven to be good, and in accordance with the rules set by the Public Accounting Firm where the auditor works.

The results of this study are in line with research conducted by Ika and Sudarsono (2010) and Badjuri (2011) which states that job satisfaction can be a mediating variable between the effect of audit fees on audit quality.

#### **4.4.4 Job Satisfaction is not a Mediating Variable for the Effect of Audit Professionalism on Audit Quality**

Based on the statistical analysis in this study, it was found that the job satisfaction variable did not have an indirect effect on audit quality. This can be seen from the tcount value which is smaller than ttable, which is  $1.764522 < 2,000995$ . This shows that H4 is rejected, H0 is accepted. So based on the results of these studies, it can be concluded that good audit quality is achieved from the professionalism of an auditor regardless of the job satisfaction performed or felt by the auditors themselves. In addition, professionalism is a reflection of someone who is professional and a code of ethics that must exist in an auditor.

The results of this study are contradictory or inconsistent with the results of research conducted by Douglas (2013) and Putri (2010) which state that job satisfaction can be a mediating variable with a positive relationship between professionalism and audit quality.



## **V. CONCLUSION**

### **5.1 Conclusion**

This study aims to determine and find empirical evidence of the effect of audit fees and professionalism on audit quality with job satisfaction as a mediating variable. The number of respondents in the study was 62 auditors in 21 public accounting firms in the Jakarta area. Based on the data that has been collected and tests that have been carried out by researchers, the conclusions obtained are as follows:

1. Audit fees have no effect on audit quality. This proves that an auditor who works in accordance with his job does not see the audit fee that will be received, because the audit fee has been regulated in the Audit Fee Determination Policy. So an auditor must continue to carry out his duties to produce good audit quality and in accordance with applicable regulations.
2. Professionalism has a positive effect on audit quality. This proves that an auditor who has a high level of professionalism will greatly affect the quality of the resulting audit. This professionalism attitude is also a reflection of a professional, so it must always be instilled in an auditor when doing his job or profession.
3. Job satisfaction is a mediating / intervening variable between the effect of audit fees on audit quality. This proves that job satisfaction has an indirect effect between these variables. This means that an auditor will feel satisfied at work when he has done his job, regardless of the audit fee that has been determined or is in accordance with existing regulations.
4. Job satisfaction is not a mediating variable between the influence of professionalism on audit quality. This proves that regardless of the level of satisfaction perceived by auditors, audit quality must be maintained by instilling an attitude of professionalism, in which professionalism itself is a reflection of someone who is professional and a code of ethics that must exist in an auditor.

### **5.2 Suggestions**

1. For writers After doing this thesis research, there must be many new things or new knowledge acquired by the author. Therefore, it is hoped that the authors will implement all useful things later in the world of work, especially when becoming an auditor.
2. For further researchers For further researchers, it is hoped that they can add or modify related variables that will be used when conducting research, and can discuss more in a wider scope, especially related to auditing matters, such as audit fees, professionalism, audit quality, and job satisfaction as discussed by the researcher.
3. For auditors For auditors who have done their job well, it is hoped that they will always carry out their duties in accordance with established rules, and to ensure that the resulting audit quality is always good and does not deviate. The audit fees that have been stipulated in the policy need not be taken into consideration by an auditor when performing his duties, because a professional auditor will continue to carry out his duties or work properly and optimally and can produce appropriate audit quality. This is also useful for maintaining and maintaining the good name of an auditor and the Public Accounting Firm (KAP) itself.

### **5.3 Limitations of Research and Further Research Development**

Researchers have limitations at the time of research so that they can be considered for further research development:

1. There are only two variables that affect the audit quality variable, namely audit fees and professionalism. It is hoped that further research can add other, more interesting variables.
2. Researchers had difficulty during the process of distributing questionnaires whose initial purpose was to be distributed to several Public Accounting Firms directly, but due to the Covid-19 outbreak or pandemic, the researcher changed the method of distribution to via google form.



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