

THE INFLUENCE OF PROFESSIONAL ETHICS, AUDIT FEE AND AUDITOR'S EXPERIENCE TOWARDS AUDIT QUALITY IN KAP EAST & SOUTH JAKARTA

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ABSTRACT

This study aims to determine the influence of Professional Ethics, Audit Fees and Auditor Experience on Audit Quality at KAP East & South Jakarta. The research strategy used is associative / causality. The research method used was a survey. The population in this study are 140 auditors at KAP East & South Jakarta, while the sample in this study were 128 auditors who were determined by purposive sampling technique. The data analysis used was descriptive data, validity and reliability test, classical assumption test, multiple linear regression analysis, determination coefficient analysis and hypothesis testing using SPSS 25.0 program. The results showed 1) Professional ethics has a positive and significant influence on audit quality at KAP East & South Jakarta, which means that the better professional ethics, the better the audit quality, 2) Audit fees have a positive and significant influence on audit quality at KAP Jakarta Timur & South, which means the better the audit fee, the better the audit quality. 3) Auditor experience has a positive and significant influence on audit quality at KAP East & South Jakarta, which means that the better the auditor's experience, the better the audit quality.

Keywords : *Professional Ethics, Audit Fee, Auditor's Experience, Audit Quality*

INTRODUCTION

Financial reports are the final result of an accounting process that is useful in decision making for users. The main purpose of financial reporting is to provide financial information to users including potential investors, creditors and stakeholders (Arowoshegbe et al., 2017). Information users will evaluate financial reports to make decisions such as additional investment constraints on the entity, providing credit and financing or assessing management performance. Company management requires third party services to confirm that the financial statements prepared by company management can be trusted. Company management and external parties require trusted third party services, so a public accountant profession is needed.

Public accountant trust is very much needed in fostering public trust in company activities and performance. Public accounting services are often used by parties outside the

company to provide an assessment of the company's performance through examination of financial statements. The possibility of material misstatement or fraud (fraud) is very high due to intentional or unintentional mistakes made by management. There is a need for business owners to find intermediaries in charge of overseeing management work who hold an interest in the business and provide fair confidence (Patrick and Vitalis, 2017).

Public accountants have an important role in gaining trust from the public. The trust of the public as users of financial statements lies in the responsibility of the public accountant for the services provided, as stipulated in article 26 of Law No.5 of 2011 concerning public accountants. The responsibility of public accountants for the services provided is stated in Audit Standards (SA) section 200.3 SPAP (2013), which is to increase the level of confidence of users of financial statements through an auditor's

opinion on the fairness of financial statements which includes the scope of whether it is free from material misstatement and is prepared in accordance with the applicable Financial Accounting Standards (SAK). To achieve the above audit objectives, public accountants must pay attention to the quality of the resulting audit (Haeridistia & Fadjarenie, 2019).

Audit is one of the criteria used to ensure reliable financial reporting. In the accounting profession, auditing plays an important role in serving the public interest. This role is to increase manager accountability, strengthen investor confidence and make financial reporting more convincing. In line with changes in the business world, changes must also be responded to by management, especially in protecting the interests of shareholders. Changes in accounting standards, financial reporting and auditing are all designed to provide better protection to investors. This is a form of accountability which is the job of the manager. An audit is used as a guarantee for investors who base their confidence on financial reporting. The role of the audit is to reduce the asymmetry of accounting number information, and minimize the residual loss from managerial opportunities in financial reporting. An audit, which is a guaranteed quality audit, provides fairness in accounting information for company stakeholders (Kuntari, 2017).

As an independent party, public accounting is a profession that requires public trust in the reliability of these financial statements. The need for quality financial reporting needs also qualifies auditors. The need for financial reports that have been audited by external auditors will provide a higher level of trust to shareholders, despite the fact that external auditors can provide only reasonable guarantees and not absolute guarantees according to (Jaya et al., 2016).

Audits conducted by external parties are expected to be able to provide an overview of the actual situation of the entity. An audit provides added value to the company's financial statements, because the public accountant as an expert and

independent party at the end of the examination will provide an opinion on the fairness of the position of financial statements, operating results, changes in equity and cash flow statements.

Auditors must perform quality audits to provide reliable and trustworthy information. Audit quality is reliable if it contains objective audit findings and conclusions and provides constructive recommendations. Working papers are reviewed, auditors collect and test evidence optimally. With high audit quality, it will produce reliable information for decision making considerations (Furiady & Kurnia, 2015).

Several factors cause the loss of public trust in financial reports, namely: internal factors in the accounting discipline itself, external factors and progress in other disciplines as well as individual factors of actors in the accounting profession. In addition, there are key factors to maintain and increase public trust in financial reports, including: transparency, a culture of accountability and human integrity (Harahap, 2015: 600-602). Transparency means that there is nothing to be hidden in the presentation of financial reports, a culture of accountability means a culture that always prepares supporting evidence and data for all policies and actions taken and human integrity means having honesty values and strong character in carrying out work

The quality of audit results is used to increase the credibility of the financial statements of users of accounting information so as to reduce the risk of information that is not credible in the financial statements for users of financial statements, especially investors. Audit quality is very important in maintaining the trustworthiness of financial reporting integrity. The higher the quality that is produced and felt, the more credible the financial reports are, so that it can increase the trust of users of financial reports (Mgbase, et al. 2014). Where the accuracy of information from the financial statements produced by the auditor depends on the quality of the auditors.

There is a phenomenon related to the quality of company audits, which Adi Budiarto (Head of PPPK Ministry of Finance) disclosed where the Garuda Indonesia auditors were threatened with sanctions. Give sanctions to auditors or Public Accounting Firms (KAP) who become auditors of the 2018 financial statements of PT Garuda Indonesia Tbk, if proven to have violated administrative provisions. The KAP in question is Tanubrata, Sutanto, Fahmi and Rekan (members of BDO International). (CNN Indonesia, Saturday, 22/06/2019). The quality of audits produced by auditors can be influenced by various factors, where various research literature describes professional ethics, audit fees and audit experience are factors that can affect audit quality.

Public accountants are required to have principles and morals and ethical behavior in accordance with ethics. Understanding the role of an auditor's ethical behavior can have far-reaching effects on how to behave towards their clients in order to behave in accordance with generally accepted accounting rules (Curtis et al, 2014). Of course, auditors will have different attitudes in dealing with the problems that occur during auditing tasks. The differences are caused by various factors that influence the thinking and behavior of each auditor. Public accountants must be aware of the need for ethics as a form of responsibility to the public, clients, fellow practitioners, including respectful behavior, even if it means making sacrifices for personal interests (Arens et al., 2015). By the time a person starts to enter his professional career, ethics is largely formed. However, these ethics can be reinforced or otherwise destroyed by the culture of the companies in which they work. An understanding of ethics and culture is very important for auditors in the Public Accounting Firm so that it is in line with time and influences the environment that will shape ethical behavior. With high professional ethics, auditors reflect their attitude as individuals who are independent, have integrity, have high objectivity and are responsible, so that they can be given confidence in carrying out their professional

duties. The professional ethics of an auditor will support him in carrying out and completing his duties so that the error rate will decrease. Professional ethics is seen as an important factor in auditing financial statements because professional ethics is a behavior reinforcer as a guideline that must be met in carrying out the profession. Amran and Selvia's research (2019) concluded that professional ethics has a positive and significant effect on audit quality.

Regarding professional ethics, in 2018, Sri Mulyani (Minister of Finance) revealed that the SNP Finance Case, Sri Mulyani officially imposed sanctions on Deloitte Indonesia where the results of the examination concluded that Public Accountants Marlinna and Merliyana Syamsul had not fully complied with the Auditing Standards-Professional Standards for Public Accountants in implementation of a general audit of SNP Finance's financial statements (Kontan.co.id, Thursday 30 August 2018, 08:47 WIB). This means that auditors who do not comply with professional ethics will have an impact on reducing the quality of the resulting audit.

Then one of the factors that can affect the quality of the audit is the audit fee. In this case, it is assumed that a higher quality auditor will charge a higher audit fee, because a qualified auditor will reflect the private information held by the company owner. According to Mulyadi (2016: 63) audit fees are fees received by public accountants after carrying out audit services. The amount of the audit fee may vary depending on, among others: the risk of the assignment, the complexity of the services provided, the level of expertise required to perform these services, the fee structure of the KAP concerned and other professional considerations. Members of the public accounting firm are not allowed to get clients by offering fees that can damage the image of the profession and are not allowed to set contingent fees if the determination can reduce independence. High audit fees can determine the quality of the resulting audit

where the amount of the audit fee is needed so that the auditor can conduct a more thorough examination with more samples, meet the cost requirements of using more experts, as well as the complexity of the task at hand. Research by Kuntari et al., (2017) concluded that audit fees have a positive and significant effect on audit quality.

Regarding the audit fee, in 2016, PT Timah (Persero) Tbk allegedly provided a fictitious financial report in the first semester of 2015. This fictitious financial reporting activity was carried out to cover PT Timah's continued worrying financial performance. PT Timah's financial condition for the past three years has been unhealthy (starting in 2013). The inability of the Directors of PT Timah to escape from the loss trap has resulted in the handover of 80% of the mining area belonging to PT Timah to business partners. Referring to the real conditions that occurred at PT Timah, Ali believes that PT Timah (Persero) Tbk's first semester financial statements are fictitious. Because according to him, in the first semester of 2015, PT Timah's operating profit had suffered a loss of Rp. 59 billion (Ali Samsuri, Soda, 2016. Tambang.co.id). Another case was disclosed by Ibnu Basuki Widodo (Chairperson of the Panel of Judges) where the BPK auditor Ali Sadli was sentenced to 6 years in prison who tried, stating that the defendant was proven legally and convincingly accepted bribes according to the first alternative indictment and accepted gratification and money laundering (Kompas.com, 05/03 / 2018). This means that high audit fees can affect the behavior of auditors who are unable to cope with client pressure, which causes auditors to not act independently, thus having a negative impact on the resulting audit quality.

Another factor that can affect audit quality is auditor experience. The existence of different experiences in each auditor will clearly have an impact on their performance in the auditing process. Experience will have an impact on audit quality, with more experience means that the auditor will have a higher ability to do auditing or it can be said that a special auditor is an auditor who has a

higher ability to do auditing. According to Agoes (2014) experienced auditors are auditors who have a better understanding, and they have the ability to provide reasonable explanations for errors in their clients' financial reports, and can classify errors based on the audit objectives and the structure of the accounting system. Underlie. Auditors will continue to gain new experiences while working, so that auditors who have worked for a long time will have less risk of errors in their work compared to auditors who are new. Ningrum and Wedari's (2017) study concluded that the experience of auditors has a positive and significant effect on audit quality.

Regarding the experience of auditors, in 2018, Anto Prabowo (Deputy Commissioner for Strategic Management and Logistics of OJK) revealed the involvement of public accountants in manipulating financial statements. The manipulation was carried out for a variety of purposes, from applying for bank loans to tax evasion or evasion. (HukumOnline.com, Thursday, 15 November 2018 10:38 WIB). Another case was disclosed by Dwi Ayuningtyas in 2019, because of Lapkeu, this series of KAP was even subject to OJK sanctions where KAP was indicated to have presented financial reports that were significantly incompatible with the actual financial conditions, causing losses to many parties (CNBC Indonesia, 09 August 2019). This means that the many experiences of the auditors can also be used to manipulate and cheat that occurs in the financial reporting of a company being audited.

Various research literature which explains that auditors who comply with professional ethics are in accordance with the Professional Standards of Public Accountants, the amount of audit fees received by auditors and the more experiences of auditors have a positive impact on improving the resulting audit quality. However, there is a phenomenon which reveals that professional ethics, audit fees and auditor experience actually have a negative impact on audit quality. Thus, the influence of professional ethics, audit fees

and auditor experience on audit quality is interesting to discuss further by conducting research.

There is a difference between this study and previous research, where the independent variables discussed were different, the KAP studied was different and the respondents studied were different. In this study, the focus is on professional ethics, audit fees and auditor experience by involving auditor respondents who work at KAP Jakarta Timur and Jakarta Selatan, this is because the city of Jakarta is a fast-growing Metropolitan city where there are many business developments and are looking for experts, patents. in accounting and auditing. Based on the background description regarding audit quality, the research is interested in examining "The Effect of Professional Ethics, Audit Fees and Auditor Experience on Audit Quality at KAP East & South Jakarta."

Based on the description contained in the background developed above, the problem formulations are as follows:

1. Does professional ethics have a positive and significant effect on audit quality?
2. Does the audit fee have a positive and significant effect on audit quality?
3. Does the auditor's experience have a positive and significant effect on audit quality?

The objectives to be achieved from this research are:

1. To determine whether professional ethics has a positive and significant effect on audit quality.
2. To determine whether the audit fee has a positive and significant effect on audit quality.
3. To determine whether the auditor's experience has a positive and significant effect on audit quality.

REVIEW OF PREVIOUS RESEARCH RESULTS

Cahyani and Zulvia (2019) conducted research on the Effect of Audit Ethics and Audit Fees on Audit Quality at KAP Padang City. This study aims to analyze the effect of

professional ethics, audit fees and auditor experience on audit quality. The research method used in this research is quantitative method. The results showed that audit ethics had an influence on audit quality and audit fees had an influence on audit quality.

Jaya et al., (2016) conducted research on Stepticism, Time Limitation of Audit, Ethics of Professional Accountant and Quality (Case Study in Jakarta, Indonesia). This study aims to analyze the effect of professional ethics, audit fees and auditor experience on audit quality. The research method used in this research is quantitative method. The results showed that simultaneous professional skepticism, limited audit time, and the implementation of professional accountants' ethics affect audit quality. Most of the results suggest that skepticism effects professional variables on audit quality. Meanwhile, the limits and timing of the accounting professional ethics did not affect the audit team.

Arowoshegbe et al., (2017) conducted research on Accounting Ethics and Audit Quality in Nigeria. This study aims to analyze the effect of professional ethics, audit fees and auditor experience on audit quality. The research method used in this research is quantitative method. The results showed that accounting ethics had a significant positive effect on audit quality.

Ningrum and Wedari (2017) conducted research on the Impact of Auditor's Work Experience, Objectivity, Integrity, Competency and Accountability on Audit Quality. This study aims to analyze the effect of professional ethics, audit fees and auditor experience on audit quality. The research method used in this research is quantitative method. The results showed that work experience, independence, objectivity, independence, competence and accountability had a significant impact on audit quality, but the impact of integrity and competence on audit quality was not statistically significant.

Kuntari et al., (2017) conducted research on the Impact of Auditor's Work Experience, Objectivity, Integrity, Competency and Accountability on Audit

Quality. This study aims to analyze the effect of professional ethics, audit fees and auditor experience on audit quality. The research method used in this research is quantitative method. The results showed that the five variables in this study said that auditor ethics, auditor experience, audit fees and auditor motivation have a positive effect on audit quality.

Zahmatkesh & Rezazadeh (2017) conducted research on The effect of auditor features on audit quality. This study aims to analyze the effect of professional ethics, audit fees and auditor experience on audit quality. The research method used in this research is quantitative method. The results showed that work experience, professional competence, accountability and auditor objectivity showed a significant effect on audit quality.

Setiawan (2018) conducted research on the Effect of Auditor Ethics, Auditor Experience, Audit Fees and Auditor Motivation on Audit Quality at KAP Semarang. This study aims to analyze the effect of professional ethics, audit fees and auditor experience on audit quality. The research method used in this research is quantitative method. The results showed that when the auditors had a positive effect on the quality of the audit by the auditors at the Public Accountant Office in Semarang City, it was evident from the results that the t value was $p > 0.05$ so that auditors with better ethics would have better audit quality. audits by auditors at KAP Semarang City are evident from the results of t obtained a value of $p > 0.05$ so the more experienced an auditor will be the better the quality of the audit he does, Audit Fee has a positive effect on audit quality by KAP Semarang City auditors as evidenced by the results of t $p > 0.05$ so the higher the audit fee, the better the audit quality will be.

Amran and Selvia (2019) conducted research on the Effect of Auditor Ethics, Auditor Experience, and Auditor Motivation on Audit Quality at Public Accountants in Padang City. This study aims to analyze the effect of professional ethics, audit fees and auditor experience on audit quality. The

research method used in this research is quantitative method. The results showed that auditor ethics had a positive effect on audit quality, auditor experience had a positive effect on audit quality, simultaneously the variables of ethics, experience, and motivation had a positive effect.

THEORITICAL BASIS

1. Professional Ethics

Tandiontong (2016: 110) Professional ethics is a person's perspective in doing his job, which can affect ethical judgment, which in turn affects the desire to do, then manifested in behavior or deeds.

The ethical rules for the compartment of public accountants set by the standard regulatory body for the Indonesian Public Accountants Association (IAPI) regarding the standards that must be obeyed by members of the Public Accounting Firm are as follows (Arens et al., 2015: 114):

- a. Professional competence, only doing professional services where members or members' offices consider it reasonable to be completed with professional competence.
- b. Due professional care (professional equality or accuracy), using professional skills in the implementation of professional services.
- c. Planning and supervision, planning and monitoring adequately the implementation of professional services.
- d. Sufficient relevant data, obtaining sufficient relevant data as a reasonable basis for making conclusions or recommendations in relation to the professional services it performs.

Hery (2017: 304) states that adherence to the basic principles of professional ethics can be threatened by various threat situations which can be classified as follows:

- a. Threat of personal interest,
- b. Threat of personal review,
- c. The threat of advocacy,
- d. Threat of proximity,
- e. The threat of intimidation.

Ethics being a significant factor in planning and conducting quality audits, there is a need to establish a set of rules in that regard. The professional accountant code of ethics establishes ethical requirements for professional accountants (Arowoshegbe et al., 2017). Ethical principles according to Auditing Standards 220 Paragraph 9; SPAP consists of the following five principles (Hery, 2017: 298-302):

- a. Principles of integrity
A professional accountant must act decisively and honestly in all business and professional relationships.
- b. The principle of objectivity
A professional accountant should not allow bias, conflicts of interest, or being under the influence of others to override business and professional considerations.
- c. Principles of professional competence and prudence
A professional accountant has an obligation to maintain continuous professional knowledge and skills at the level necessary to ensure a client or supervisor receives competent professional services based on the latest developments in practice, legislation and techniques. A professional accountant must work diligently to follow the professional and technical standards applicable in providing professional services.
- d. Principle of confidentiality
A professional accountant must respect the confidentiality of information obtained as a result of a professional and business relationship and must not disclose any information to third parties without proper and specific permission, unless there is a legal obligation or there is a professional right to disclose it. Confidential information obtained from the relationship business and professionals should not be used for the personal gain of a professional accountant or third party.

- e. Principles of professional behavior
A professional accountant must comply with the relevant laws and regulations and must avoid actions that could discredit the profession.

2. Audit Fee

The Indonesian Institute of Certified Public Accountants (IAPI) issued regulations on how to determine audit fees. Management Regulation Number 2 of 2016. This regulation regulates the determination of audit fees paid to the Public Accounting Firm by determining the number of hours worked for each member of the audit team and the rates. The auditor receives a fee for his audit services as an audit fee. Audit fees are also related to the length of the auditor's working hours and the audit effort required to determine professional judgment and action in making a decision.

Audit fees are determined as the basis for the level of expertise and experience of the auditors. In addition, the degree of responsibility associated with the audit engagement also determines the amount of the audit fee. In Indonesia, disclosure of audit fees is still voluntary disclosure. Audit fee is a fee that legally regulates the company to pay a certain amount to external auditors who have performed audit and assurance services (Muni and Fatimah, 2013).

According to Mulyadi (2016: 67) audit fees are fees received by public accountants after carrying out their audit services, the amount depends on 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.

According to Agoes (2014: 56) an audit commission is a reward in the form of money or goods or other forms that are given to or received from clients or other parties to obtain an engagement from a client or other party.

From the above definition, it can be said that the audit fee is the cost incurred by an entity to pay for annual audits and

review of the latest financial statements in the fiscal which are adjusted to the risk assignment, the complexity of the services provided, the level of expertise required to perform such services, costs related to office structures, public accountants and other professional considerations. So based on the above understanding, it can be concluded that the audit fee is the fee or reward that the client gives to a public accountant in exchange for services provided by a public accountant in the form of audit services.

Auditors certainly work to earn adequate income. Therefore, the determination of the audit fee needs to be agreed between the client and the auditor. There are several ways to determine or determine an audit fee. There are several ways to determine or determine an audit fee, namely:

- a. Per Diem Basis In this way the audit fee is determined on the basis of the time used by the auditor team. First the hourly fee is determined, then multiplied by the number of hours spent by the team. The total hourly fee for certain staff levels can vary.
- b. Flat or Base Contract In this way the audit fee is calculated at once in bulk regardless of the audit time spent, the important thing is that the work is completed in accordance with the rules or agreements that have been mutually agreed upon.
- c. Maximum Fee Base This method is a combination of the two methods above, first determine the hourly rate then multiplied by a certain amount of time but with a maximum limit. This is done so that the auditors do not stall for time so as to increase the agreed hours or working time.

Large fees may encourage public accounting firms to be more independent because with large audit fees, funds are available for research and implementation of a broader and more thorough audit procedure. Low audit fees may result in a more independent accounting firm for the following reasons:

- a. The accounting firm does not feel dependent on a particular client so it is more willing to oppose the client's will that is not in accordance with generally accepted accounting principles or accountant audit norms.
- b. The loss of a client whose audit fee is small does not result in a relatively large decline in revenue for the accounting firm.

Agoes (2014: 46) the audit fees quoted from the ethical rules of the public accountant consist of 2, namely:

- a. Amount of Fee
The amount of member fees may vary 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 fee structure of the KAP concerned and other considerations. KAP members are not allowed to get clients by offering fees that can damage their professional image.
- b. Contribution fee
Contribution fee is a fee that is determined for the implementation of a professional service without any fees to be charged, unless there are certain findings or results where the amount of fees depends on the findings or certain results. Fees are considered non-controversial if they are determined by a court or regulatory body or in tax matters, if the basis for the determination is the result of a legal settlement or the finding of the regulatory body.

According to Agoes (2014: 46) indicators of audit fees can be measured from:

- a. Assignment risk
As a profession that is at risk of accountability for its work, the risk of assignment is a consideration for the size of the cost that will be determined for the assigned task.
- b. Client requirements
The public accounting firm concerned and other professional considerations

as an expert field that is parallel to other specialized professions. An auditor's value judgment will be adjusted to other special professions that are tailored to the needs of the client.

c. Skill level

The level of expertise required to perform the service.

d. The complexity of the services provided

The more difficult the assigned audit task, the greater the costs incurred by an audit.

3. Auditor's Experience

According to Jelista (2015) defines experience as skills and knowledge that a person acquires after doing something.

A professional accountant has a duty to maintain professional knowledge and skills at the level necessary to ensure that clients receive competent professional services based on current developments in practice, legislation and techniques according to Arowoshegbe et al., (2017). Behavioral studies argue that experienced auditors have greater knowledge and a more developed memory structure than inexperienced auditors, leading to more accurate judgments by experienced auditors (Cahan and Sun, 2014).

The experience of auditors can be concluded that a skill from the knowledge acquired by auditors through formal and non-formal education and in terms of length of service and the number of audit tasks handled is to increase the ability to understand misinformation and problems that occur in the work environment. Auditor experience will increase and increase along with the length of service period and the number of audit assignments to improve audit quality. In carrying out their duties, auditors must meet qualifications and experience in various industries where the audit client is located.

In carrying out his audit duties, an auditor is required to make maximum judgments. The auditor will try to obtain

the evidence needed to support the judgment and carry out his duties with all his ability and try to avoid the risks that may arise from the judgment made by the auditor according to Putri and Juliarsa (2014). Work experience, directly or indirectly, will add to the expertise of auditors in carrying out their duties. Expertise enables the auditor to indicate risks in an entity / company. Sufficient expertise has even become the qualification for auditors in accepting audit engagements (Kovinna and Betri, 2014).

According to Mulyadi (2016:34), if a person enters a career as a public accountant, he must first seek professional experience under the supervision of a more experienced senior accountant. In addition, adequate technical training also means that accountants must follow developments in the business world and their profession, so that accountants who have just completed formal education can immediately undergo technical training in their profession, the government requires work experience of at least three years as accountant with good reputation in auditing for accountants who wish to obtain a license to practice in the public accounting profession.

According to research by Singgih and Bawono (2014) there are 2 indicators related to the audit experience, including:

- a. Length of time as an auditor: The length of time working as an auditor provides a structure for the auditor's assessment process. This structure determines the selection of auditors, understands and reacts to the scope of work.
- b. Frequency of inspection work: Technically, the more tasks he does, the more he will hone his skills in detecting something that requires special treatment or treatment that is often found in his work and has very varied characteristics

So it can be said that if someone does the same job continuously, he will be faster and better at completing it. This is because he really understands the technique or how to solve it, and has experienced many obstacles or mistakes in his work, so he can be more careful and careful in completing it. According to Tubs, the criteria for experience consist of:

- a. Sensitivity in detecting errors: Experienced auditors are sensitive and responsive in detecting errors.
- b. Timeliness in completing audit tasks: The more experienced an auditor is, the more experienced he will be in completing audit tasks on time.
- c. Ability to classify mistakes: Experienced auditors are auditors who are able to classify errors of purpose and the underlying accounting system.
- d. Errors in performing audit tasks: The more experienced an auditor is, the less error rate he has in performing audit tasks.

According to Carolita and Rahardjo (2014:22), auditors are seen as a profession because they have the following characteristics:

- a. Requires a certain knowledge base to be able to carry out this professional job properly (common body of knowledge).
- b. Has certain conditions for admitting members (standard of admittance).
- c. Have a code of ethics and rules of the game (code of ethic and code of conduct).
- d. Have a standard for assessing work (standard of performance). In this case, it means that in a professional accountant there is a system of values or norms that govern their behavior in the process of carrying out their duties. The development and awareness of ethics or morals played an important role in all eras of the accounting profession.

According to De Angelo (2014: 56) audit excellence is the probability that an

auditor finds and reports about a violation in the audit accounting system. And has identified four definitions of audit quality from several experts, namely as follows:

- a. The advantage of an audit is the market-value probability that the financial statements contain material errors and the auditor will find and report such material errors.
- b. Audit advantage is the probability that the auditor will not report the audit report with an unqualified opinion for financial statements that contain material errors.
- c. Audit excellence is measured by the accuracy of the information reported by the auditor.
- d. Audit excellence is determined by the ability of the audit to reduce noise and increase the purity of accounting data.

Furthermore, the term audit excellence has different meanings for each person. Users of financial statements are of the opinion that the intended audit excellence occurs when the auditor can provide assurance that there are no material misstatements or fraud in the audited financial statements.

Considering the importance of working experience in a company, it is necessary to think about the factors that influence work experience. According to Djauzak (2014: 64), factors that can affect the experience of auditors are time, frequency, type, task, application, and results. This can be explained as follows:

- a. Time: The longer a person performs tasks, the more work experience they have.
- b. Frequency: The more often you perform similar tasks, the better the work experience will be for the person.
- c. Types of tasks: The more types of tasks a person performs, the more likely that person will gain work experience.
- d. Application: The more application of someone's knowledge, skills and attitudes in carrying out tasks, of course, will be able to improve that person's work experience.

- e. Result: A person who has more work experience will be able to get better results from performing tasks.

There are also several things to determine whether an employee is experienced or not as an indicator of work experience according to (Foster, 2013: 34), namely:

- a. Length of time / years of service. The measure of the length of time or years of work that a person has taken can understand the duties of a job and have done it well.
- b. The level of knowledge and skills possessed. Knowledge refers to concepts, principles, procedures, policies or other information required by employees. Knowledge also includes the ability to understand and apply information to job responsibilities. Meanwhile, skills refer to the physical abilities needed to achieve or carry out a task or job.
- c. Mastery of work and equipment. The level of one's mastery in implementing technical aspects of work equipment and techniques.

4. Audit Quality

Audit is a process to reduce the misalignment of information contained between managers and shareholders by using external parties to validate financial statements. The users of financial statements, especially shareholders, will make decisions based on reports that have been made by the auditor regarding the ratification of a company's financial statements. This means that auditors have an important role in ratifying the financial statements of a company. Therefore, audit quality is an important matter that must be maintained by auditors in the auditing process.

Knechel et al., (2012) audit quality is a combination of a good audit process, which is in accordance with generally accepted standards with high-quality auditor's judgments (skepticism and professional judgment) used by competent

and independent auditors in implementing processes depending on the examination

Meanwhile, according to Christensen et al., (2015) defines audit quality including audit input (for example auditor competence, expertise), audit process for example (timeliness audit plan), output and opinion. Audit quality is very important, because good audit quality is the basis for audit report users to make the right decisions according to what is needed.

From the understanding of audit quality above that auditors are required by parties with an interest in the company to provide an opinion on the fairness of financial reporting presented by the company's management to be able to carry out their obligations, there are three components that must be owned by the auditor, namely competence (expertise), independence, and professional due care. But in carrying out their functions, auditors often experience conflicts of interest with company management. Management may want the company's operating results or performance to appear to be successful in a picture with higher data in order to earn rewards (eg bonuses). To achieve this goal, it is not uncommon for the company's management to put pressure on auditor so that the audited financial statements produced are in accordance with the wishes of the client.

Based on the description above, the auditor has a strategic position both in the eyes of management and in the eyes of users of financial statements. In addition, users of financial statements have great confidence in the results of the auditor's work in auditing financial statements. The great trust of users of the audited financial reports and the services provided by the auditor requires the auditors to pay attention to the quality of the audit they perform.

To be able to meet good audit quality, the auditor in carrying out his profession as an examiner must be guided by the accountant code of ethics, professional standards and financial accounting

standards applicable in Indonesia. Every audit must maintain integrity and objectivity in carrying out its duties by acting honestly, firmly, without pretension so that he can act fairly, without being influenced or requested by certain parties to fulfill his personal interests.

According to Nasrullah Djamil (2015: 18) steps that can be taken to improve audit quality include:

- a. The need to continue professional education for an audit team, so that it has sufficient expertise and training to carry out audits.
- b. In relation to the audit assignment, he always maintains independence in a mental attitude, meaning that he is not easily influenced, because he feels that his work is in the public interest. So that he is not justified in favor of anyone's interests.
- c. In conducting audits and preparing reports, the auditor uses his professional skills carefully and thoroughly, the intention is that the audit officer is thoroughly familiar with the standards of field work and reporting standards. The application of accuracy and thoroughness is manifested by conducting critical reviews of the level of supervision of the audit implementation and of the judgments carried out.
- d. Planning the audit work as well as possible and if the assistant is used. Then control and recording are carried out for all audit work and for the considerations used.
- e. Conduct an adequate understanding of the client's internal control structure to be able to plan an audit, determine the nature, and the scope of the test to be carried out.
- f. Obtaining sufficient and competent audit evidence through inspection, observation, question testing, confirmation as a sufficient basis for expressing an opinion on audited financial reporting services.
- g. Prepare an audit report that states whether the financial statements have

been prepared in accordance with generally accepted accounting principles or not. And informative disclosures in the financial statements must be considered adequate, otherwise it must be stated in the audit report.

According to Deis and Giroux (2016: 13) there are four factors that can affect audit quality, namely:

- a. Tenure
The length of time the auditor has examined a company (tenure), the longer an auditor has conducted an audit on the same client, the lower the resulting audit quality. Because auditors are less challenged and the audit procedures performed are less innovative or may fail to maintain professional skepticism.
- b. Number of clients
The more the number of clients, the better the audit quality, because the auditor with a large number of clients will try to maintain his reputation.
- c. Client financial health
The healthier the client's financial condition, the more likely the client will tend to pressure the auditor not to follow standards. The auditor's ability to withstand client pressure depends on the economic contract and environmental conditions and the description of the auditor's behavior, including:
 - 1) Statement of professional ethics
 - 2) Possibility to detect poor quality
 - 3) Figure and visibility to maintain the profession
 - 4) Auditing is (being) a member of the professional community
 - 5) The level of interaction between the auditors and the Professional Peer Groups
 - 6) Normal international auditor profession.
- d. Review by third parties
The quality of the audit will improve if the auditor knows that the results of his work will be reviewed by a third party.

In relation to audit quality standards, the Supreme Audit Agency (BPK-RI, 2007) in Tandiontong (2016: 227) has compiled audit quality standard indicators consisting of strategic quality, technical quality and process quality as follows:

- a. Strategic quality means that the results of the examination must be able to provide information to users of financial statements in a timely manner.
- b. Technical quality is related to the presentation of findings, conclusions and opinions or examination suggestions that must be clear, consistent, accessible and objective.
- c. Process quality refers to the process of inspection activities starting from planning, implementation, reporting to follow-up of the inspection.

RELATIONSHIP BETWEEN VARIABLES AND HYPOTHESIS DEVELOPMENT

1. Influence Professional Ethics on Audit Quality

Professional Ethics is a criterion for a profession to differentiate between a profession and another profession, which functions to regulate the activities that its members carry out. According to Djatmiko & Rizkina (2014) Professional Ethics are norms that are morally bound to the relationship between all human beings, which can be put in a rule, which is adjusted to a code of ethics for a profession that regulates the relationship between auditors and clients, auditors and colleagues, auditors with the community, of course, especially with yourself. Professional ethics is a behavior for professional people that is used for practical or idealistic purposes (Zulvia and Sari, 2017).

An auditor in making definite decisions uses more than one rational judgment based on an understanding of prevailing ethics and makes a fair decision, and the actions taken must reflect the truth and the actual

circumstances. In carrying out their professional services, auditors are designed to have a realistic and idealistic outlook wherever possible. With regard to ethics, auditors cannot be separated from ethical standards and principles inherent in the auditor's person. Ethical principles are said to be the basic framework for ethical rules that govern the implementation of professional service provision by members (Hanjani, 2014). Research by Cahyani and Zulvia (2019), Jaya et al., (2016), Setiawan (2018) and Amran and Selvia (2019) concluded that professional ethics has a positive and significant effect on audit quality.

H_1 = It is suspected that professional ethics has a positive and significant effect on audit quality

2. Influence of Audit Fee on audit quality

In determining the amount of the audit fee between the auditor and the client, that when the auditor negotiates with management regarding the amount of fee paid in relation to the work of the audit report, it is likely that there will be reciprocal concessions that will clearly reduce the quality of the audit report. The audit fees for audit work contracts reflect the fair value of work performed and in particular the auditor should avoid indefinite economic dependence on the income of each client. The variation in the monetary value received by the auditor for each audit work he performs based on the results of the negotiations does not rule out the impact on the quality of the audit process.

Large audit fees can make auditors agree to pressure from clients and have an impact on the quality of the resulting audit. Research by Kuntari et al., (2017) and Setiawan (2018) concluded that audit fees have a positive and significant effect on audit quality.

H_2 = It is suspected that the audit fee has a positive and significant effect on audit quality

3. Influence of auditor experience on audit quality

The experience of public accountants will continue to increase along with the increasing number of audits being conducted and the complexity of the company's financial transactions being audited so that it will increase and expand their knowledge in the accounting and auditing fields. This identifies that the longer the working period and experience the auditor has, the better and the resulting audit quality will also increase (Kartika, 2015).

Research by Ningrum and Wedari (2017), Zahmatkesh & Rezazadeh (2017), Setiawan (2018) and Amran and Selvia (2019) concluded that auditor experience has a positive and significant effect on audit quality.

H_3 = It is assumed that the audit experience has a positive and significant effect on audit quality

RESEARCH METHOD

The research strategy used is associative / causality. The research method used was a survey. The population in this study are 140 auditors at KAP East & South Jakarta, while the sample in this study were 128 auditors who were determined by purposive sampling technique. The data analysis used was descriptive data, validity and reliability test, classical assumption test, multiple linear regression analysis, determination coefficient analysis and hypothesis testing using SPSS 25.0 program.

RESULTS AND DISCUSSION

1. Description of Data

a. Variable Professional Ethics (X_1)

The results of data processing show that the overall average score of professional ethics is 4.57 in the "Very Good" category. This shows that the professional ethics carried out by auditors at KAP Jakarta Timur & Selatan are in the very good category.

b. Variable Audit Fee (X_2)

The results of data processing show that the overall average score of audit fees is 3.98 in the "Good" category. This indicates that the audit fees received by auditors at KAP Jakarta Timur & Selatan are in the good category.

c. Auditor Experience Variable (X_3)

The results of data processing show that the overall average score of auditor experience is 4.46 in the "Very Good" category. This shows that the experience of auditors at KAP Jakarta Timur & Selatan is in the very good category.

d. Audit Quality Variable (Y)

The results of data processing show that the overall average score of auditors' quality is 4.41 with the "Very Good" category. This shows that the audit quality in the East & South Jakarta KAP is in the very good category

2. Validity and Reliability Test

a. Validity test

The test results show that the rcount value is obtained from the results of data processing of SPSS Ver 25.0. After being compared, all values rcount > rtable so that it can be concluded that all statements on each of the research variables are valid.

b. Reliability Test

The reliability test results for the variable of professional ethics have a ralpha value of 0.867, an audit fee of 0.832, an auditor's experience of 0.835, and an audit quality of 0.834, while the critical level is 0.70. Because ralpha > rkritical, the questionnaire for each of these variables is reliable.

3. Classic Assumption Test Results

a. Normality test

From the Kolmogrov-Smirnov statistical test above, it shows that the variable residuals are normally distributed. This can be seen from the probability of significance, which is 0.095, so that the probability of

significance is greater than $\alpha = 0.05$, this means that the variable data is normally distributed.

b. Multicollinearity Test

From the test results, it can be seen that the tolerance value is greater than 0.10 and VIF is smaller than 10, so it can be concluded that the regression model does not have multicollinearity problems.

c. Heteroscedasticity Test

From the test results it can be seen that all independent variables (professional ethics, audit fees and auditor experience) have a significance value (Sig.) Greater than 0.05. So it can be concluded that the regression model does not occur heteroscedasticity.

4. Multiple Linear Regression Analysis

Based on the results of multiple regression analysis, a regression line equation is obtained as follows:

$$Y = 4.383 + 0.233 X_1 + 0.133 X_2 + 0.267 X_3$$

Based on the above equation, it can be interpreted as follows:

- a. A constant of 4.383 states that if the variables of professional ethics, audit fees and auditor experience are constant, then the audit quality variable is 4.383.
- b. The regression coefficient for professional ethics is 0.233, meaning that every change of 1 unit of professional ethics, the audit quality will increase by 0.233. In this case other factors are considered constant.
- c. The regression coefficient audit fee is 0.133, meaning that for every change in 1 unit of audit fees, the audit quality will increase by 0.133. In this case other factors are considered constant.
- d. The regression coefficient for auditor experience is 0.267, meaning that for every change in 1 unit of auditor's experience, the audit quality will increase by 0.267. In this case other factors are considered constant.

5. Test the coefficient of determination (R^2)

Based on the test results, it can be seen that the Adjusted R-Squared value is 0.379, meaning that the influence of professional ethics, audit fees and auditor experience on audit quality is 37.9%, while the remaining 62.1% is influenced by other variables that are not researched or not included. in this research model. The effect of professional ethics, audit fees and auditor experience on audit quality is only 37.9% due to the many factors that affect audit quality such as auditor professionalism, competence, training, locus of control, independence, integrity, accountability, objectivity, motivation. auditors, consideration of the level of materiality and other variables.

6. Hypothesis Testing

a. Statistical t test

This test is carried out to further examine which independent variables have a significant effect on audit quality at KAP East & South Jakarta. T test decision making can be based on looking at the value of tcount and significance value, that is, if tcount > ttable and a significant value $t < \alpha$ (5%), then Ho is rejected and ha is accepted. Based on the results of data processing, the results of the t test are as follows:

- 1) The variable of professional ethics has a value of tcount (3,783) > t table (1,979) with a significance level of 0,000 < 0.05. Thus, Ha1 which states that "There is a positive and significant influence of professional ethics on audit quality at KAP Jakarta Timur & Selatan" is accepted.
- 2) The audit fee variable has a value of tcount (3.279) > t table (1.979) with a significance level of 0.001 < 0.05. Thus, Ha2 which states that "There is a positive and significant effect of audit fees on audit quality at KAP Jakarta Timur & Selatan" is accepted.

- 3) The auditor experience variable has a value of $t_{count} (3.057) > t_{table} (1.979)$ with a significance level of $0.003 < 0.05$. Thus, H_{a3} which states that "There is a positive and significant effect of the auditor's experience on audit quality at KAP Jakarta Timur & Selatan" is accepted.

b. Statistical F test

The results of the estimated regression analysis show the value of F count = 26,824 while the value of F table at $\alpha = 0.05$ and degrees of freedom 3 and $n = 128$, $df = 124$ is 2.68 So $F_{count} = 26,824 > F_{table} 2.68$. This means that H_0 is rejected and H_a is accepted at the significance level $\alpha = 0.05$. Thus it can be concluded that the variables X1, X2, and X3 together mean for the regression model above or in other words that professional ethics, audit fees and auditor experience simultaneously have a significant effect on audit quality at KAP East & South Jakarta.

INTERPRETATION OF RESEARCH RESULTS

1. Influence Professional Ethics on Audit Quality

The results of the study concluded that professional ethics has a positive and significant effect on audit quality, which means that the better the professional ethics carried out by the auditors, the better the audit quality. In making decisions, auditors use more than one rational judgment based on an understanding of prevailing ethics and make a fair decision, and the actions taken must reflect the truth and the actual situation. Hanjani (2014) states that in carrying out their professional services, auditors are designed to have a realistic and idealistic view as much as possible. With regard to ethics, auditors cannot be separated from ethical standards and principles inherent in the auditor's person.

Ethical principles are said to be the basic framework for ethical rules that govern the implementation of professional service provision by members which will affect the quality of the resulting audit.

The results of this study are in line with the research of Cahyani and Zulvia (2019), Jaya et al., (2016), Setiawan (2018), Amran and Selvia (2019) which concluded that professional ethics has a positive and significant effect on audit quality.

2. Influence Audit fee on audit quality

The results of the study concluded that the audit fee has a positive and significant effect on audit quality, which means that the better the audit fee received by the auditor, the better the audit quality. This shows that the audit fee directly affects the quality of the audit that will be generated where the high audit fee is related to the complexity of the client company being audited, such as the number of subsidiaries that have more operating units that must be examined in each transaction and accompanying notes, so that the auditor takes longer to perform the audit work. Things related to the complexity of transactions in the company. These complications can arise from transactions using foreign currencies, the number of subsidiaries and branches of the company, as well as the existence of business operations abroad. Then KAP also needs more experts needed to carry out audits. This is as stated by Agoes (2014: 18), that the audit fee depends, among others, on 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. Thus, the amount of the auditor fee that the client gives to the auditor will affect the quality of the resulting audit.

The results of this study are in line with research by Kuntari et al., (2017) and Setiawan (2018) that conclude that audit

fees have a positive and significant effect on audit quality.

3. Influence of auditor experience on audit quality

The results of the study concluded that the auditor's experience had a positive and significant effect on audit quality, which means that the better the auditor's experience, the better the audit quality. This indicates that the experience of auditors will continue to increase along with the increasing number of audits being conducted and the complexity of the company's financial transactions being audited so that it will increase and broaden their knowledge in accounting and auditing. Bonner and Lewis in Ardiansyah (2013) state that experience will shape a person's personality, that is, it will make a person wiser both in thinking and acting, because someone's experience will feel his position when he is in a good state and when he is in a bad state. A person will be more careful in acting when he feels he is making a mistake. He will feel happy when he managed to find a solution to a problem and will do the same when the same problem occurs. There are differences in the experience between auditors, there will also be differences in viewing and responding to information obtained during the examination and also in providing audit conclusions on the object being examined in the form of giving opinions. This identifies that the higher the experience the auditor has, the better and the resulting audit quality will also increase.

The results of this study are in line with the research of Ningrum and Wedari (2017), Zahmatkesh & Rezazadeh (2017), Setiawan (2018), Amran and Selvia (2019) which concluded that auditor experience has a positive and significant effect on audit quality.

CONCLUSION

Based on the research results that have been described in the previous chapter, it can be concluded that:

1. Professional ethics partially has a positive and significant effect on audit quality at KAP East & South Jakarta, where the results of hypothesis testing obtained $t_{count} (3.783) > t_{table} (1.979)$ with a significance level of $0.000 < 0.05$. This shows that the better professional ethics, the better the quality of the resulting audit where professional ethics is applied, making the auditor in making decisions using more than one rational consideration based on an understanding of applicable ethics and making a fair decision, and the actions taken. It must reflect the truth and the actual situation. Professional ethics also requires auditors to carry out the audit process in accordance with standards and ethical principles inherent in the auditor's person as a basic framework for ethical rules governing the implementation of professional services by members that will affect the quality of the resulting audit.
2. Audit fees partially has a positive and significant effect on audit quality at KAP East & South Jakarta, where the results of hypothesis testing obtained $t_{count} (3.279) > t_{table} (1.979)$ with a significance level of $0.001 < 0.05$. This shows that the audit fee directly affects the quality of the audit that will be generated where high audit fees are related to the complexity and complexity of transactions at the client company being audited. This complexity can come from transactions using foreign currencies, the large number of subsidiaries and branches of the company, the existence of business operation transactions abroad, as well as the need for experts needed to carry out audits, which require higher costs in conducting company audits. Thus, the higher the audit fee given by the client to the auditor, the better the resulting audit quality.
3. The experience of auditors partially has a positive and significant effect on audit quality at KAP East & South Jakarta, where the results of hypothesis testing obtained $t_{count} (3.057) > t_{table} (1.979)$ with a significance level of $0.003 < 0.05$. This shows that the higher the auditor's

experience, the better the quality of the resulting audit, where the more audits are carried out and the complexity of the company's financial transactions being audited, so that it will increase and expand his knowledge in the fields of accounting and auditing. High experience makes an auditor better at viewing and responding to information obtained during an examination and also in providing audit conclusions on the object being examined in the form of giving opinions. This identifies that the higher the experience the auditor has, the better and the resulting audit quality will also increase.

RECOMMENDATION

Based on the research conclusions, the researcher recommends suggestions for KAP and further researchers as follows:

1. For KAP
KAP should be able to maintain the professional ethics of auditors, determine audit fees, and increase the number of experienced auditors so that KAP can maintain the quality of the resulting audits.
2. For further researchers
The suggestion that can be given to the next researcher is that the research sample can be developed by examining KAP in all areas of Jakarta so as to provide a more specific and in-depth picture of the factors that affect the audit quality of the KAP.

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