THE INFLUENCE OF PROFESSIONAL ETHICS IMPLEMENTATION, KNOWLEDGE DETECTING FAILTS, AUDITOR'S EXPERIENCE ON AUDIT QUALITY
(Empirical Study on Public Accounting Firm in South Jakarta Area)

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Abstrak Public accountants have an obligation to maintain the quality of audits they produce. Audit quality is determined by several things, namely the Implementation of Professional Ethics, Knowledge of Detecting Errors, and Audit Experience. Therefore, the purpose of this study is to examine Audit Quality, the auditor's experience, and the complexity of the auditor's duties on Audit Quality. Respondents in this study were auditors who worked at the Public Accounting Firm in the South Jakarta area. The number of auditors sampled in this study were 70 auditors from 7 public accounting firms located in the South Jakarta area. The primary data collection method used was a questionnaire method. Data analysis technique used in this study is multiple regression analysis techniques Based on the data that has been collected and the results of tests that have been conducted on the research, the following conclusions can be drawn: (1) The Implementation of Professional Ethics partially influences Audit Quality (2) the knowledge variable detects errors which have a partial effect on audit quality. (3) the audit experience variable partially influences audit quality. (4) variables of the implementation of professional ethics, knowledge of detecting errors, and audit experience simultaneously affect audit quality.

Kata kunci : Effect Of Implementation Of Professional Ethics, Knowledge Detecting Knowledge, Auditor Experience Of Audit Quality Audit

Abstract: Akuntan publik memiliki kewajiban menjaga Kualitas Audit yang dihasilkannya. Kualitas Audit ditentukan oleh beberapa hal yaitu Pelaksanaan Etika Profesi,Pengetahuan Mendeteksi Kekeliruan, dan Pengalaman Audit. Oleh karena itu, tujuan dari penelitian ini adalah untuk menguji Kualitas Audit, pengalaman auditor, dan kompleksitas tugas auditor terhadap Kualitas Audit.

Responden dalam penelitian ini adalah para auditor yang bekerja di Kantor Akuntan Publik di wilayah Jakarta Selatan. Jumlah auditor yang menjadi sampel dalam penelitian ini adalah 70 auditor dari 7 Kantor Akuntan Publik yang berada di wilayah Jakarta Selatan. Metode pengambilan data primer yang digunakan adalah metode kuesioner. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis regresi berganda

Berdasarkan pada data yang telah dikumpulkan dan hasil pengujian yang telah dilakukan terhadap penelitian, maka dapat ditarik kesimpulan

sebagai berikut: (1) Pelaksanaan Etika Profesi berpengaruh secara parsial terhadap Kualitas Audit (2) variabel pengetahuan mendeteksi kekeliruan berpengaruh secara parsial terhadap kualitas audit. (3) variabel pengalaman audit berpengaruh secara parsial terhadap kualitas audit. (4) variabel pelaksanaan etika profesi, pengetahuan mendeteksi kekeliruan, dan pengalaman audit secara simultan berpengaruh terhadap kualitas audit
Keywords: Pengaruh Pelaksanaan Etika Profesi, Pengetahuan Mendeteksi Kekeliruan, Pengalaman Auditor Terhadap Audit Kualitas Audit

I. PRELIMINARY

Auditing is an examination that is carried out critically and systematically on the financial statements prepared by management along with accounting records and supporting evidence, with the aim of being able to provide an opinion on the fairness of the financial statements. An audit is very important to do because of information risk, which is the possibility that the information used to assess business risk may not be made correctly due to information received from other parties and the complexity of the transaction.

An audit is said to be an example of an assurance engagement. The insurance service itself is a service provided by public accountants which aims to provide adequate confidence for stakeholders on the results of measurement of financial information and non-financial information. Therefore an auditor in carrying out his duties, the auditor can provide trust and confidence by users of financial statements and present financial statements fairly in accordance with established accounting standards.

Of the three versions of the financial statements that have been audited and include "unqualified opinion" is the report submitted on January 6, 2003. In which the report stated that there was a decrease in AYDA (foreclosed collateral) of Rp 1.42 trillion, total assets of Rp 22.8 trillion, net loss of Rp 1.273 trillion and CAR of 4.23%. For the financial statements advertised on November 28, 2002, it turned out that there was management negligence by including the word audit. Even though the report has not been audited, the figures recorded at the time of advertisement were AYDA of Rp. 2.933 trillion, assets of Rp. 24.185 trillion, net profit of Rp. 98.77 billion, and CAR of 24.77%.

So that from this case the title of this research is:

"The Influence of Professional Ethics Implementation, Knowledge of Errors Detection, and Auditor Experience on Audit Quality"

1.1. Formulation of the problem

Sourced from the background of the existing problem, that the formulation of the research problem is as follows:

1. Does the implementation of professional ethics affect audit quality?
2. Does knowledge of detecting errors affect audit quality?
3. Does the auditor's experience affect audit quality?
4. Does the implementation of professional ethics, the knowledge of detecting mistakes, the experience of the auditors affect the quality of the audit?

1.2. Research purposes

Sourced from the formulation of the problem above, that the objectives of this research are as follows:

1. To understand and investigate the effect of the implementation of professional ethics on audit quality.
2. To understand and investigate the effect of detecting errors on audit quality.
3. To understand and investigate the effect of the auditor's experience on audit quality.

4. To understand and investigate the effect of the implementation of professional ethics, the knowledge of error detection, the experience of auditors simultaneously on audit quality.

II. LITERATURE REVIEW

2.1. Agency Theory

Agency Theory explains the conflict between management as an agent and the owner as the principal. Principal wants to know all information, including management activities, related to investments or funds in the company. This is done by requesting an accountability report from the agent (management). But what happens is management takes action by making the financial statements look good, so that their performance is considered good by the owner (principal). To reduce or minimize fraud committed by management in making better (trustworthy) financial reports, testing is needed. This test can be carried out by an independent party, namely an independent auditor (Messier et al., 2014: 9).

2.2. Audit Quality

Audit can be said to be a process used to reduce misalignment of information between managers and shareholders by using a third party to validate the financial statements. Audit quality is defined as the probability that an auditor finds and reports about a violation in the client's accounting system. (Putri, 2013). According to Arens et al. (2011: 71) there are five principles that must be adhered to by public accountants, namely: integrity, objectivity, professional competence and accuracy, confidentiality, and professional behavior. In addition, public accountants must also be guided by the Public Accountant Professional Standards (SPAP) set by the Indonesian Institute of Certified Public Accountants (IAPI). Auditing standards consist of general standards,

2.3. Implementation of Professional Ethics

Every human being who provides services from the knowledge and expertise of other parties should have a sense of responsibility to those who are affected by his services. The Code of Ethics for the Professional Public Accountant is a guideline for members of the Indonesian Institute of Public Accountants to function responsibly and objectively. IAPI as one of the sub-organizations of the Indonesian public accounting profession under its parent organization, IAI, has established and issued a Professional Code of Ethics for Public Accountants which was only effective as of January 1, 2010. Previously, IAPI's Code of Ethics was called the Code of Ethics which was an elaboration. further from IAI's ethical principles.

2.4. Knowledge Detects Errors

Accountants who have professional knowledge and expertise can increase knowledge about the causes and consequences of errors in an accounting cycle. more experience will result in more knowledge in consideration of the level of materiality. Experience forming a public accountant to become familiar with the situation and circumstances in each assignment. The auditor's knowledge in detecting errors is indispensable in determining the materiality level considerations in the financial statement audit. Auditors who have knowledge in detecting errors will find it easier to determine materiality level considerations because their knowledge and experience in auditing make the auditors more skilled in carrying out their duties, especially in disclosing mistakes so that they can carry out their duties, especially in disclosing errors so that they can consider the level of materiality in the financial statement audit. Having the knowledge to detect auditors' errors in work will be more effective. Research conducted by Arleen Herawaty and Yulius Kurnia Susanto (2009) states that knowledge of detecting errors has an effect

on consideration of the level of materiality. Having the knowledge to detect auditors' errors in work will be more effective. Research conducted by Arleen Herawaty and Yulius Kurnia Susanto (2009) states that knowledge of detecting errors has an effect on consideration of the level of materiality. Having the knowledge to detect auditors' errors in work will be more effective. Research conducted by Arleen Herawaty and Yulius Kurnia Susanto (2009) states that knowledge of detecting errors has an effect on consideration of the level of materiality.

2.5. Auditor Experience

Experience is one of the variables that is widely used in various studies in connection with the judgment taken by auditors. The use of experiences is based on the assumption that tasks that are repeated repeatedly provide the opportunity to learn to do their best. Experience is the whole lesson learned by a person from the events experienced in the course of his life. Experience is said to be a process of learning and potential development enhancement in behavior both from formal and non-formal education or it can also be interpreted as a process that brings a person to a higher pattern of behavior. (Marinus et al. 1997 in Samsi, 2013).

2.6. Relationship Between Research Variables

2.6.1. Implementation of Professional Ethics with Audit Quality

Agoes and Hoesada (2009) in (Tarigan, 2013: 808) state that in professional ethics there are aesthetics and audit karma, professional courtesy such as communication with previous auditors and internal auditors, choice of language for reporting indications of fraud or elements of legal violations by auditees, karma of the final field audit meeting and discussion all leading to the audit conclusion.

Research conducted by Rahayu (2016: 14) shows that the Professional Ethics (EP) variable has a very significant effect on Audit Quality (KA). Auditors who have better ethics, the better the audit quality they produce. Therefore, in improving the performance of an auditor, it must be required to maintain standards of ethical behavior in order to produce quality audits.

2.6.2. Knowledge Detects Errors With Audit Quality

Knowledge can also be obtained from the frequency with which an accountant does work in the process of auditing financial statements. Someone who has a knowledge in accordance with the job he has will give better results than those who do not have sufficient knowledge in doing his job. An auditor who has the knowledge in detecting good mistakes, then in doing his job the auditor will be more effective. Auditors who have the knowledge to detect errors will be more skilled at disclosing errors.

To be able to achieve good quality and quality, one thing to consider is the level of materiality. The level of materiality determined by the auditor has a role in the results of the auditor's examination. The materiality assessment helps the auditor plan to gather sufficient evidence. If the auditor sets a low amount, more evidence will have to be gathered. So a good audit quality can be influenced by the level of auditors' knowledge. Auditors who have good knowledge will find various levels of problems, for example detecting mistakes (Desiana 2012).

2.6.3. Auditor Experience With Audit Quality

Experience is a process of learning behavior from both formal and non-formal education or it can also be interpreted as a process that brings a person to a higher behavior pattern. Specifically, experience can be measured by the time span that has been used for a job or task (Marinus et al. 1997 in Samsi, 2013).

This study states that the experience of auditors has a significant effect on audit quality. It can be concluded that the more experience the auditor has, the better the resulting audit quality will be.

2.6.4. Implementation of Professional Ethics, Knowledge to Detect Errors, Auditor's Experience of Audit Quality

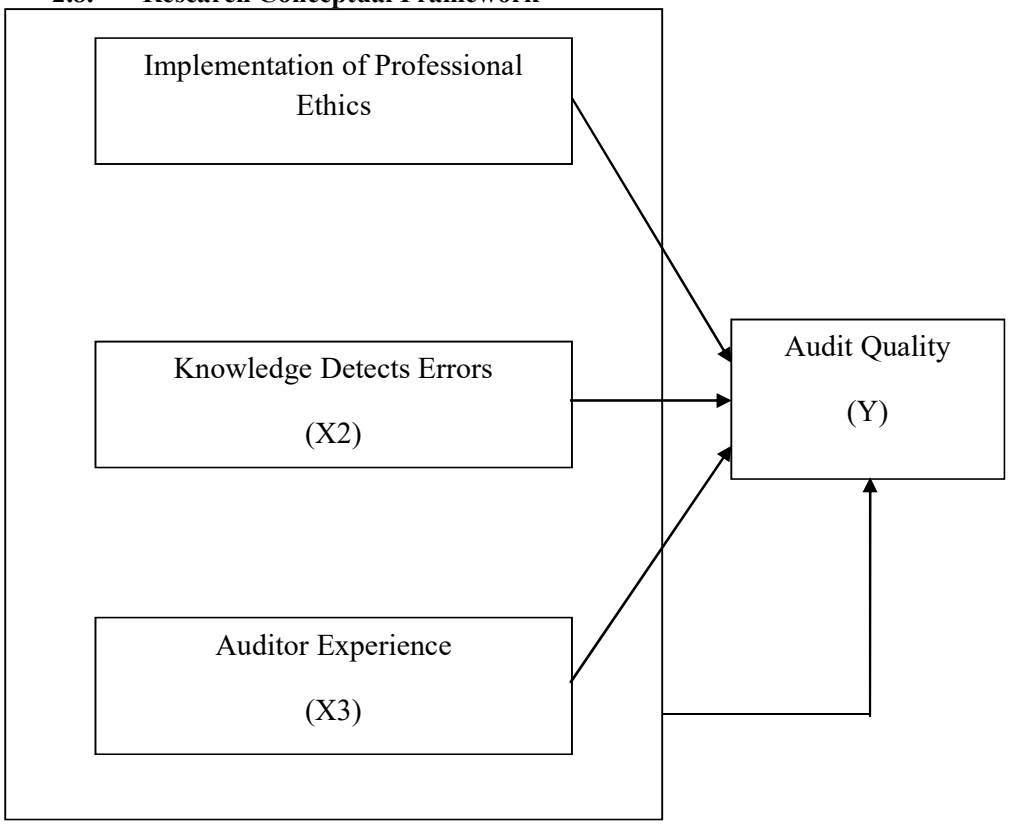
Auditors are required to have good behavior and adhere to the applicable code of ethics so that an auditor can work well and auditors must also have a lot of experience in working so that auditors can assist companies in detecting errors that often occur in financial statements. Work experience is one of the important things in producing a quality audit so that it can expand the knowledge already possessed by an auditor. The more experience an auditor has, the more it can generate assumptions and explain audit findings in detecting errors so that the resulting audit quality is better (Libby and Frederick 1990, in rahardja 2014: 2).

2.7. Hypothesis Development

Based on the theoretical framework above, the following hypotheses can be proposed:

1. H1: Implementation of Professional Ethics has a positive effect on Audit Quality
2. H2: Knowledge of Detecting Errors has a positive effect on Audit Quality
3. H3: Auditor's experience has a positive effect on Audit Quality
4. H4: Implementation of Professional Ethics, Experience in Detecting Errors, and Auditor Experience have a positive effect on Audit Quality

2.8. Research Conceptual Framework



III. RESEARCH METHOD

3.1. Research Strategy

The method used in this research is survey research with an associative method through a quantitative approach. Data collection was carried out through a survey using a questionnaire conducted to retrieve data from the sample, as well as linking relative incidents and relationships between research variables. Quantitative research is a research method used in examining a group of people / objects which will then be analyzed using numbers or statements that are assessed using formulas and tables to describe clearly.

3.2. Population and Sample Research

The population is a group of research elements, where the element is the smallest unit which is the source of the data needed (Mudrajat, 2013: 123). The population in this study were all independent auditors who work in public accounting firms (KAP) located in East Jakarta and Central Jakarta.

Sample is part of the population which is expected to represent the research population (Mudrajat, 2013: 122). The sampling technique was carried out with an approach*purposive sampling*, namely by means of sampling based on certain considerations, especially the considerations given by a group of experts (Sanusi, 2011: 95). Based on this method, the criteria for determining the sample used in this study are as follows:

1. The sample is the auditors who work at KAP in the East Jakarta and Central Jakarta areas according to the 2017 Directory of Public Accountant Offices published by IAPI and have carried out work in the auditing sector.
2. Respondents are not limited by the position of auditor at KAP (Junior auditor, senior auditor, supervisor, manager, partner). So that all auditors who work in KAP can be included.

3.3. Data analysis method

The data or information received is then analyzed further, because through this analysis it can be concluded that the answers to the main research problems are formulated. The data analysis method used is multiple linear regression analysis, descriptive statistical test, data quality test, classical assumption test and hypothesis testing.

3.3.1. Data processing

In processing and analyzing data using SPSS version 24, a computer program for calculating statistical values in the form of data quality tests, classical assumption tests, multiple regression tests, and hypothesis testing.

3.3.2. Presentation of Data

Data can be presented in tables and graphs to make it easier to understand. The data that has been collected are then calculated and processed and analyzed further.

3.3.3. Descriptive Statistical Analysis

Descriptive statistics are statistics that are used to analyze data by describing or describing the data that has been collected. Descriptive statistical tests provide an overview or description of data seen from the average (mean), standard deviation, variance, maximum, and minimum (Ghozali, 2016: 19).

The general description of the characteristics of respondents is explained by a descriptive statistical table of respondents measured by an interval measuring scale (Likert) which explains the absolute frequency and percentage of gender, last education, length of work, and last position, meanwhile to provide descriptive analysis of the independent variables of the study, namely implementation. professional ethics, knowledge of error detection, auditor experience. And the research dependent variable, namely audit quality, is explained by a descriptive statistical table of variables showing the theoretical range, actual range, mean (mean) and standard deviation.

3.3.4. Data Quality Test

3.3.4.1. Validity test

The validity test is used to measure whether or not a questionnaire is good. A questionnaire can be said to be valid if the questions on the questionnaire are able to reveal something that is measured by the questionnaire (Ghozali, 2016: 52). That way, the validity test is used to measure whether the questions in the questionnaire that we have created can measure what we want to measure.

In this study, the validity test was measured using the bivariate (Spearman correlation), this analysis can correlate the score of each question item with the total variable score. If rcount> rtabel then the instrument or question items are declared valid, whereas if rcount <rtabel then the instrument or question items are declared invalid (Ghozali, 2016: 53).

3.3.4.2. Reliability Test

Reliability test is a test used to measure the questionnaire through indicators of variables or constructs (Ghozali, 2016: 47). The questionnaire can be said to be reliable if a person's answer to the statement from time to time can be consistent. Measurements are taken only once and then the results are compared with questions. The measurement of reliability in this study was carried out with One Shot or one-time measurement, then the results were compared with other questions or measuring the correlation between the answers to the questions. The test criteria are carried out using the Cronbach Alpha (α) test.

A variable is said to be reliable if it provides a Cronbach Alpha value> 0.70 (Ghozali, 2016: 48).

3.3.4.3. Classic assumption test

To test the classical assumptions of this primary data, this study conducted a normality test, multicolonierity test, and heteroscedasticity test.

3.3.4.4. Normality test

The normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution. There are two ways to detect whether the residuals are normally distributed or not, namely by graph analysis and statistical tests (Ghozali, 2016: 154). Good regression is normal distribution data. Normality can be detected by looking at the spread of data (dots) on the diagonal axis of the normal PP Plots graph.

1. If the data is spread around the diagonal line, then the data is normally distributed.
2. If the data spreads far from the diagonal line and or does not follow the direction of the diagonal line, then the data is not normally distributed.

Normality tests with graphs can be misleading, because abnormal data can appear normal. Statistical analysis was carried out to ensure that the data were normally distributed. The statistical analysis used in this study was to use the Kolmogorov-Smirnov (KS) non-parametric statistical test, by looking at the asymp value. sig. If the value is asymp. The resulting sig is> 0.05 then the data is normally distributed (Ghozali, 2016: 170).

3.3.4.5. Multicolonierity Test

Multicolonierity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not have a correlation between the independent variables. If the independent variables are correlated with each other, then this variable has a correlation value that is not equal to zero (Ghozali, 2016: 103). To test the presence or absence of multicollinearity in the regression model, it can be seen through the Variance Inflation Factor (VIF) and tolerance values. If the VIF value is <10 and the tolerance value is above 0.10, it is said that there is no multicollinearity (Ghozali, 2016: 104).

3.3.4.6. Heteroscedasticity Test

The hesterocedasticity test aims to test whether in a regression model there are similarities or differences in the variance from one residual observation to another. If the variance from one residual observation to another observation is called homocedasticity and if it is different it is called heteroscedasticity. A good regression model is homoscedasticity (Ghozali, 2016: 134). To identify the presence or absence of heteroscedasticity in the regression model, this study is to look at the plot graph between the predicted value of the dependent variable (ZPRED) and its residual (SRESID) where the Y axis is the predicted Y, then the X axis is the residual (Y prediction - Y actually) which has been studentized. Basic analysis:

1. If the dots spread above and below the number 0 on the Y axis and do not form a certain pattern, it indicates that there is no hesteroscedasticity.
2. If the dots form a certain regular pattern, it indicates that heteroscedasticity occurs.

Analysis with the Scatterplots chart has significant weaknesses, therefore, a statistical test is needed to get more accurate results. The statistical test used in this study to detect the presence or absence of heteroscedasticity is the Glejser test. The Glejser test is performed by regressing the absolute value of the residual to the independent variable. The regression model does not contain heteroscedasticity if the significance is above the 0.05 or 5% confidence level.

1. If the significance is> 0.05 or 5%, it indicates that heteroscedasticity does not occur.
2. If the significance <0.05 or 5%, it indicates that heteroscedasticity occurs.

3.3.5. Multiple Linear Regression Analysis

In this study, using three independent variables and one dependent variable. In testing the hypothesis, the analysis method used is multiple regression, which is the regression used to determine how much influence the independent variable has on the dependent variable (Ghozali, 2016: 94). Multiple regression is used in testing H1, H2, H3 with an interaction approach which aims to meet researchers' expectations regarding the implementation of professional ethics, the knowledge of error detection, and the experience of auditors on audit quality. The regression equation is as follows:

$$Y = \alpha + \beta1\ X1 + \beta2\ X2 + \beta3\ X3 + e$$

Where: Y : Quality Audit
α : Constants
β1, β2, β3 : Regression Coefficient
X1 : Implementation of Professional Ethics
X2 : Knowledge Detects Errors
X3 : Auditor's Experience
e : Error

3.3.6. Hypothesis Testing Model

3.3.6.1. Coefficient of Determination

The coefficient of determination in essence measures how far the model's ability to explain the variation in the dependent variable. The value of R2 is between 0 and 1. A small R2 value means that the ability of the independent variables to explain the variation in the dependent variable is very limited. A value close to 1 means that the independent variables provide almost all the information needed to predict the dependent variable (Ghozali, 2016: 95).

3.3.6.2. T statistical test (partial)

The t statistical test is used to show how much influence an independent variable has in explaining the variation of the dependent variable (Ghozali, 2016: 97). The terms of acceptance or rejection of the hypothesis are as follows:

1. If t> t table or the probability is smaller than the significant level (Sig <0.05), then the independent variable partially has a significant effect on the dependent variable.
2. If t count <t table or the probability is greater than the significant level (Sig> 0.05), then the independent variable partially does not have a significant effect on the dependent variable.

3.3.6.3. F Statistical Test (Simultaneous)

The F statistical test is used to determine whether the independent variable simultaneously affects the dependent variable. If Fcount> Ftable, then Ho is rejected and Ha is accepted, which means that all independent variables simultaneously have a significant effect on the dependent variable using a significant level of 5%. Or it could be by looking at the probability value. If the probability value is less than 0.05 (for the level of significance = 5%), then the independent variables jointly affect the dependent variable (Ghozali, 2016: 96).

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

This research was conducted by taking samples, namely public accountants (auditors) who work in the Public Accounting Firm (KAP) in the DKI Jakarta area as many as 7 Public Accounting Firms (KAP) with the criteria of both small and medium-scale KAP

which are registered in the Directory of Public Accounting Firms. 2016 published by the Indonesian Institute of Public Accountants (IAPI). Auditors who participate in this research include partners, managers, supervisors, senior auditors, and junior auditors who carry out work in the auditing field

The distribution data of the questionnaires in this study can be seen in Table 4.2

Research Sample Distribution Data

No.	Name of Public Accounting Firm	Territory	Questionnaires Sent	The questionnaire was returned
1	KAP Teguh Heru & Partners	South Jakarta	10	7
2	KAP Drs, Heroe, Pramono & Partners	South Jakarta	5	4
3	KAP Yosua & Partners	South Jakarta	10	9
4	KAP Pieter Uways & Partners	South Jakarta	10	10
5	KAP Junaedi, Chairul & Subyakto	South Jakarta	10	8
6	KAP Drs. Danny Suganda	South Jakarta	15	12
7	KAP A. Greetings Rauf & Partners	South Jakarta	20	20
Total			80	70

Source: Author (data processed, 2020)

Respondents in this study were auditors who worked at KAP in Jakarta according to the 2016 Directory of Public Accountants Firms published by the Indonesian Institute of Public Accountants (IAPI). The following is a description of the identity of the research respondents consisting of gender, latest education, work experience as an auditor, and position.

a. Respondents' Description by Gender

Table 4.3 below presents a description of respondents based on gender.

Table 4.3
Respondents' Description by Gender

Gender	Frequency	Percentage
Male	40	57%
Woman	30	43%
Total	70	100%

Source: Author (data processed, 2020)

Table 4.3 above shows that as many as 40 people or 57% of the respondents were dominated by male gender and the remaining 30 people or 43% of respondents were female.

b. Respondents' Descriptions Based on Latest Education

Table 4.4 presents the descriptions of respondents based on their latest education.

Table 4.4
Respondents' Descriptions Based on Latest Education

Last Position	Frequency	Percentage
D4	35	50%
S1	25	36%

S2	5	7%
S3	5	7%
Total	70	100%

Source: Author (data processed, 2020)

Based on Table 4.4, it can be seen that the majority of respondents with the latest education are Strata One (S1) with 25 people or 36%. Then the respondents as many as 5 people or 7% are the last graduate of Strata Two (S2), while the remaining 5 people or 7% have the last education is Strata three and 35 people or 50% have the last education Diploma IV (D3 / D4).

c. Descriptions of Respondents Based on Work Experience

Table 4.5 presents descriptions of respondents based on work experience.

Table 4.5

Descriptions of Respondents Based on Work Experience

Work experience	Frequency	Percentage
<1 year	30	43%
1-3 Years	15	21%
> 3 Years	15	21%
> 5 Years	10	14%
Total	70	100%

Source: Author (data processed, 2020)

Based on Table 4.5 above, it can be seen that the majority of respondents as much as 21% or 15 people have experience working as auditors between 1-3 years. Respondents who have work experience as auditors for more than 3 years are 15 people or 21%. Respondents who have worked as auditors for more than 5 years as many as 10 people or 14%. Furthermore, 30 respondents who have worked as auditors for less than 1 year or 43%.

d. Respondent Description Based on Last Position

Descriptions of respondents based on their last position are presented in Table 4.6 below.

Table 4.6

Respondent Description Based on Last Position

Last Position	Frequency	Percentage
Partner	15	21%
Manager	30	43%
Supervisor	10	14%
Senior Auditor	5	7%
Junior Auditor	10	14%
Total	70	100%

Source: Author (data processed, 2020)

Based on Table 4.6 above, information is obtained that the majority of respondents as many as 10 people or 14% hold positions as junior auditors.

Respondents who hold positions as senior auditors are 5 people or around 7%. While the rest are supervisors, managers, and partners respectively as many as 10 people, 30 people and 15 or about 14%, 43% and 21%.

4.2. Descriptive Statistical Analysis Test Results

The variables used in this study include the implementation of professional ethics, the knowledge of error detection, the experience of auditors and the audit quality which will be tested statistically descriptively.

Table 4.7 Descriptive Statistical Analysis Test Results

Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistics	Statistics	Statistics	Statistics	Statistics	Statistics	Statistics	Std. Error	Statistics	Std. Error
Audit_Quality	70	11	16	983	14.04	1,429	-323	.287	-1,109	.566
Implementation_ Etika_Profession	70	9	16	865	12.36	2,085	.129	.287	-1,147	.566
Knowledge_Detect_ Errors	70	14	20	1194	17.06	1,841	-.086	.287	-1,221	.566
Experience_Auditor	70	15	20	1216	17.37	1,882	.099	.287	-1,384	.566
Valid N (listwise)	70									

Source: SPSS output (data processed, 2020)

Based on table 4.7 above, it can be described that the number of respondents (N) is 70. Of these 80 respondents, the minimum answer variable for implementing professional ethics is 9 and the maximum answer is 16, with an average total answer of 12.36 and a standard deviation of 2.085. The knowledge variable detects a minimum answer error of 14 and a maximum of 20, with an average total answer of 17.06 and a standard deviation of 1.841. The minimum answer to the auditor experience variable is 15 and the maximum answer is 20, with an average total answer of 17.37 and a standard deviation of 1.882. Meanwhile, the audit quality variable has a minimum answer of 11 and a maximum of 16, with an average total answer of 14.04 and a standard deviation of 1,429.

4.3. Data Quality Test Results

4.3.1. Validity Test Results

The validity test of the research instrument was carried out by calculating the correlation number or rcount of the value of each respondent's answer for each statement item, then compared with the r table. Where the rtabel value for n = 70 at 5% significance is 0.1982 with 70-2 degrees of freedom = 68. Every item of statement or indicator is said to be valid if the correlational number obtained from the calculation is greater than or equal to the r table (Ghozali, 2016: 53). Based on the test results, it was found that all statements were said to be valid, because the correlation coefficient rcount> rtabel. The table below shows the results of the validity test of the audit quality variable with a sample of 70 respondents.

Table 4.8 Results of the Validity Test of the Variable of Professional Ethics Implementation (X1)

Correlations

	PEP1	PEP2	PEP3	PEP4	PEP5	TOTAL

PEP1	Pearson Correlation	1	.328 **	.311 **	.412 **	.404 **	.707 **
	Sig. (2-tailed)		.006	.009	.000	.001	.000
	N	70	70	70	70	70	70
PEP2	Pearson Correlation	.328 **	1	.505 **	.236 *	.368 **	.684 **
	Sig. (2-tailed)	.006		.000	.049	.002	.000
	N	70	70	70	70	70	70
PEP3	Pearson Correlation	.311 **	.505 **	1	.390 **	.349 **	.722 **
	Sig. (2-tailed)	.009	.000		.001	.003	.000
	N	70	70	70	70	70	70
PEP4	Pearson Correlation	.412 **	.236 *	.390 **	1	.432 **	.693 **
	Sig. (2-tailed)	.000	.049	.001		.000	.000
	N	70	70	70	70	70	70
PEP5	Pearson Correlation	.404 **	.368 **	.349 **	.432 **	1	.726 **
	Sig. (2-tailed)	.001	.002	.003	.000		.000
	N	70	70	70	70	70	70
TOTAL	Pearson Correlation	.707 **	.684 **	.722 **	.693 **	.726 **	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	70	70	70	70	70	70

*. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS output (data processed, 2020)

Based on table 4.8, it shows that the variable of professional ethics implementation (X1) has a correlation value greater than rTable, namely 0.1982 with a significant level <0.05. So that all statement items for the variable implementation of professional ethics in this study can be stated as valid items.

Table 4.9 Results of the Validity of the Independent Variable (X2)

Correlations

		PMK 1	PMK2	PMK3	PMK4	PMK5	TOTAL
PMK 1	Pearson Correlation	1	.328 **	.311 **	.412 **	.404 **	.707 **
	Sig. (2-tailed)		.006	.009	.000	.001	.000
	N	70	70	70	70	70	70
PMK2	Pearson Correlation	.328 **	1	.505 **	.236 *	.368 **	.684 **
	Sig. (2-tailed)	.006		.000	.049	.002	.000
	N	70	70	70	70	70	70
PMK3	Pearson Correlation	.311 **	.505 **	1	.390 **	.349 **	.722 **
	Sig. (2-tailed)	.009	.000		.001	.003	.000
	N	70	70	70	70	70	70
PMK4	Pearson Correlation	.412 **	.236 *	.390 **	1	.432 **	.693 **

	Sig. (2-tailed)	.000	.049	.001		.000	.000
	N	70	70	70	70	70	70
PMK5	Pearson Correlation	.404 **	.368 **	.349 **	.432 **	1	.726 **
	Sig. (2-tailed)	.001	.002	.003	.000		.000
	N	70	70	70	70	70	70
TOTAL	Pearson Correlation	.707 **	.684 **	.722 **	.693 **	.726 **	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	70	70	70	70	70	70

*. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS output (data processed, 2020)

Based on table 4.9 shows that the variable knowledge detects error (X2) has a correlation value greater than rtabel, namely 0.1982 with a significant level <0.05. So that all statement items for the knowledge variable detect errors in this study can be stated as valid items.

Table 4.10 Results of the Test of the Validity of Knowledge Variables to Detect Errors (X_3)

Correlations

		PA1	PA2	PA3	PA4	PA5	TOTAL
PA1	Pearson Correlation	1	.714 **	.625 **	.248 *	.375 **	.785 **
	Sig. (2-tailed)		.000	.000	.039	.001	.000
	N	70	70	70	70	70	70
PA2	Pearson Correlation	.714 **	1	.675 **	.391 **	.327 **	.821 **
	Sig. (2-tailed)	.000		.000	.001	.006	.000
	N	70	70	70	70	70	70
PA3	Pearson Correlation	.625 **	.675 **	1	.413 **	.353 **	.811 **
	Sig. (2-tailed)	.000	.000		.000	.003	.000
	N	70	70	70	70	70	70
PA4	Pearson Correlation	.248 *	.391 **	.413 **	1	.517 **	.679 **
	Sig. (2-tailed)	.039	.001	.000		.000	.000
	N	70	70	70	70	70	70
PA5	Pearson Correlation	.375 **	.327 **	.353 **	.517 **	1	.683 **
	Sig. (2-tailed)	.001	.006	.003	.000		.000
	N	70	70	70	70	70	70
TOTAL	Pearson Correlation	.785 **	.821 **	.811 **	.679 **	.683 **	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	70	70	70	70	70	70

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS output (data processed, 2020)

Based on table 4.10, it shows that the auditor experience variable (X3) has a greater correlation value than r table, namely 0.1982 with a significant level <0.05. So that all statement items for the auditor experience variable in this study can be stated as valid items.

Table 4.11
Results of the Validity Test of the Audit Quality Variable (Y)

Correlations

		KA1	KA2	KA3	KA4	KA5	TOTAL
KA1	Pearson Correlation	1	.596 **	.258 *	.314 **	1,000 **	.777 **
	Sig. (2-tailed)		.000	.031	.008	.000	.000
	N	70	70	70	70	70	70
KA2	Pearson Correlation	.596 **	1	.088	.229	.596 **	.696 **
	Sig. (2-tailed)	.000		.467	.056	.000	.000
	N	70	70	70	70	70	70
KA3	Pearson Correlation	.258 *	.088	1	.390 **	.258 *	.613 **
	Sig. (2-tailed)	.031	.467		.001	.031	.000
	N	70	70	70	70	70	70
KA4	Pearson Correlation	.314 **	.229	.390 **	1	.314 **	.699 **
	Sig. (2-tailed)	.008	.056	.001		.008	.000
	N	70	70	70	70	70	70
KA5	Pearson Correlation	1,000 **	.596 **	.258 *	.314 **	1	.777 **
	Sig. (2-tailed)	.000	.000	.031	.008		.000
	N	70	70	70	70	70	70
TOTAL	Pearson Correlation	.777 **	.696 **	.613 **	.699 **	.777 **	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	70	70	70	70	70	70

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS output (data processed, 2020)

Based on table 4.11, it shows that the audit quality variable (Y) has a correlation value greater than rtabel, namely 0.1982 with a significant level <0.05. So that all statement items for the audit quality variable in this study can be stated as valid items.

1.4 Reliability Test Results

The reliability test was conducted to determine the extent of the consistency of the research instruments. A research instrument can be said to be reliable or consistent if the value*Cronbach Alpha*> 0.70. Table 4:12 shows the results of the reliability test for the four research variables used in this study.

Table 4.12 Reliability Test Results

Variable	*Cronbach's Alpha*	Information
Implementation of Professional Ethics	0.780	Reliable
Knowledge Detects Errors	0.780	Reliable
Audit Experience	0.795	Reliable

Audit Quality	0.823	Reliable

Source: SPSS output (processed data, 2020).

The reliability of the consistency between items or the fairness coefficient of the Cronbach's Alpha value found in table 4.12 above, namely the audit quality of 0.823. The instrument for implementing professional ethics is 0.780, the knowledge instrument for detecting errors is 0.780, the auditor's experience instrument is 0.795. Thus, it can be concluded that all research instruments can be said to be reliable because they have a Cronbach's Alpha value> 0.70. This shows that each statement item used by each research instrument will be able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

4.5. Classical Assumption Test Results

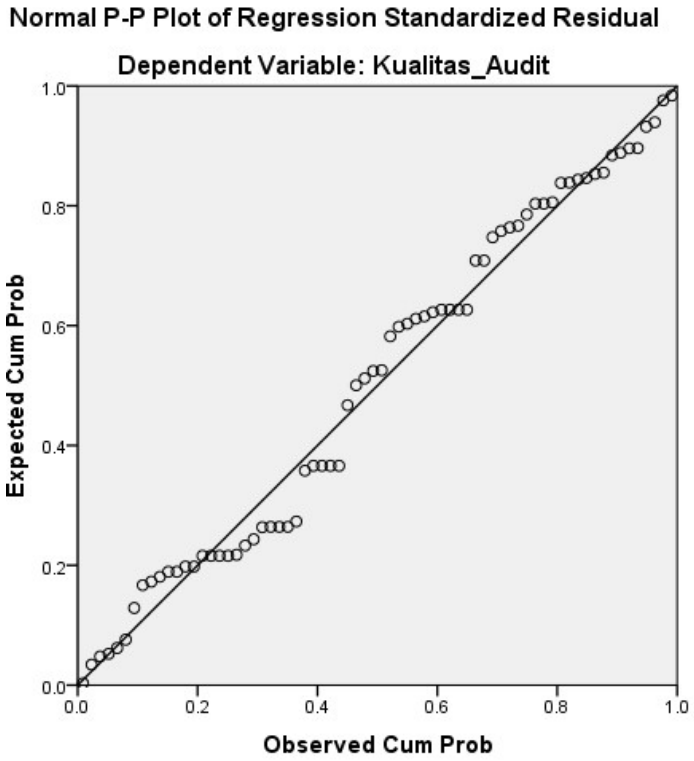
4.5.1. Normality Test Results

Normality test is used to test whether in the regression model, the dependent variable and the variable or both have a normal distribution or not. As it is known, the t test and F test assume that the residual value follows the normal value. If this assumption is violated then the statistical test becomes invalid for a small sample size. There are two ways to detect whether the residuals are normally distributed or not, namely by graphical analysis and statistical tests (Kolmogorov-Smirnov test).

a) Graphical Normality Test Results

The basis for decision making through this analysis, if the data spreads around the diagonal line and follows the direction of the diagonal line, the regression model meets the assumption of normality (Ghazali. 2016: 156).

Figure 4.1 PP Plot or Regression Normality Test Results



In the normal P-Plot chart above, it can be concluded that the data distribution is around the diagonal line and follows the direction of the diagonal line, so the regression model fulfills the normality assumption.

b) Statistical Data Normality Test Results

Table 4.13

Results of the Kolmogrov-Smirnov One Sample Normality Test

One-Sample Kolmogorov-Smirnov Test

		Audit_Quality
N		70
Normal Parametersa, b	Mean	14.04
	Std. Deviation	1,429
Most Extreme Differences	Absolute	.206
	Positive	.152
	Negative	-206
Statistical Test		.206
Asymp. Sig. (2-tailed)		.000c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: SPSS output (processed data, 2020).

Based on the table 4.13 above, it is found that the value of all variables from the logrov-smirnov column> 0.05 is seen in Asymp. Sig (2-tailed) is 0.00. Thus it can be said that the data are normally distributed.

4.6. Multicolonierity Test

Multicolonierity test is used to test whether the regression model found a correlation between independent variables (independent). A good regression model should not have a correlation between the independent variables. To detect the presence or absence of multicollinearity in the regression model, it can be done by looking at the tolerance value and its opposite, Variance Inflation Factor (VIF). The cut off value that is commonly used to indicate the absence of multicollinearity is a tolerance value> 0.10 or equal to the VIF value <10. The test results are obtained as follows:

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,322	.680		1,945	.000		
	Professional_ethics implementation	.237	.080	.234	2,964	.012	.391	2,555
	Knowledge detects errors	.124	.080	.140	1,543	.005	.296	3,376
	Experience_auditor	.448	.092	.361	4,867	.028	.443	2,258

a. Dependent Variable: Customer_Satisfaction

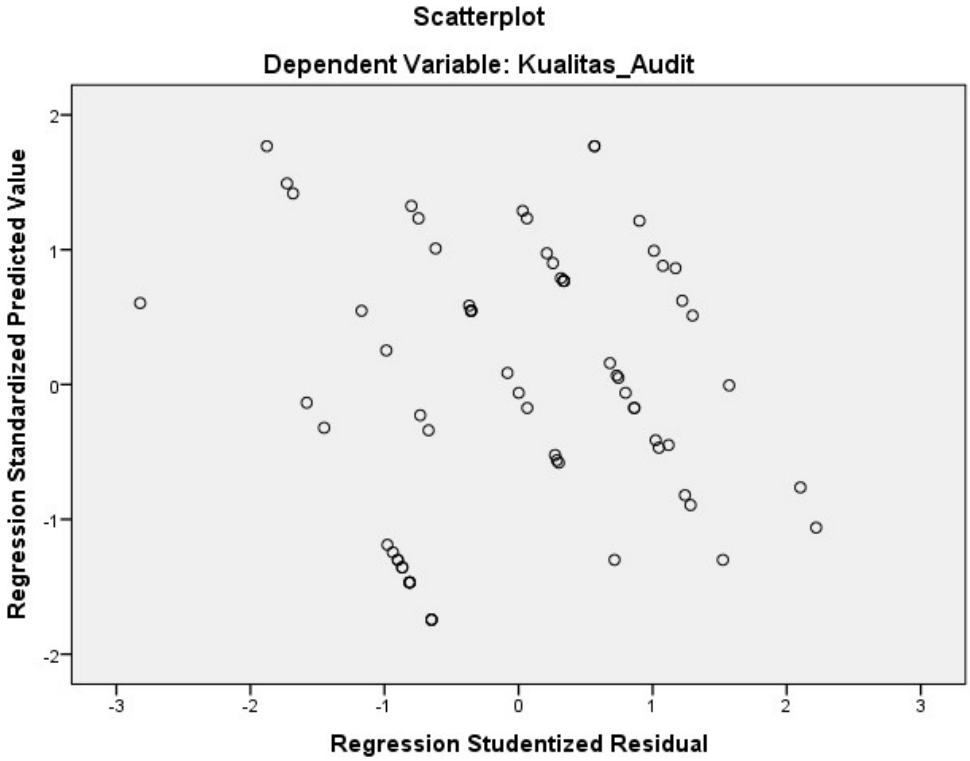
Source: SPSS output (processed data, 2020).

Based on the results of the table above, it shows that the variable for implementing professional ethics has a VIF value of 1.139, the knowledge variable detecting errors has a VIF value of 1.972, and the auditor experience variable has a VIF value of 2.125. The table above also shows that the three variables have tolerance values above 0.10. So it can be concluded that all the variables used in this study do not have a multicollinearity problem.

4.7. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether or not there are variants or inequalities of variance from the residuals for all observations in the regression model. The image below is the result of the heteroscedasticity test:

Figure 4.2 Heteroscedasticity Test Results with Scatterplot Graph



Based on Figure 4.2, it shows that the data is spread above and below the number 0 (zero) on the Y axis and there is no clear pattern in the distribution of the data. This means that there is no heteroscedasticity in the regression model, so the regression model is appropriate to be used to predict audit quality based on the variables that influence it, namely the implementation of professional ethics, knowledge of error detection, and auditor experience.

Based on the table above, it is known that the significance value of the variable of professional ethics implementation is 0.807, greater than 0.05, meaning that there is no heteroscedasticity in the variable of professional ethics implementation. The knowledge variable detects errors, it is known that the significance value is 0.640 which means that there is no heteroscedasticity, while the significance value of the auditor experience variable is 0.623 which is greater than 0.05, meaning that there is no heteroscedasticity.

4.8. Multiple Linear Regression Analysis Test Results

The multiple linear regression analysis used in this study aims to determine the significant effect of the implementation of professional ethics (X1), knowledge of error detection (X2), experience of auditors (X3), on audit quality (Y), whether each variable has a positive or negative effect. .

Table 4.15 Multiple Linear Regression Analysis Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,305	1,689		3,733	.000
	Implementation_Etika_ Profession	.040	.078	.058	.510	.612
	Knowledge_Detect_ Errors	.277	.095	.357	2,928	.005
	Experience_Auditor	.145	.094	.191	1,541	.128

a. Dependent Variable: Audit_Quality

Source: SPSS output (processed data, 2020).

Based on Table 4.16 above the results that have been obtained from the regression coefficients above, a regression equation can be made as follows:

$$Y = 0.641 + 0.215X1 + 0.451X2 + 0.609X3 + e$$

The regression equation above shows a constant value of 0.641. This indicates that if the independent variables, namely the implementation of professional ethics, the knowledge of detecting errors, the experience of auditors, are considered constant or have a value of 0 (zero), it will result in an increase in audit quality by 0.641.

The regression coefficient on the variable of professional ethics implementation is 0.215. It can be seen that the effect of the implementation of professional ethics on audit quality is unidirectional (positive). This indicates that any increase in the implementation of professional ethics will result in an increase in audit quality of 0.215 with the assumption that other variables are constant.

The regression coefficient on the knowledge variable detects an error of 0.451. It is seen that the influence of the knowledge of detecting errors on audit quality is unidirectional (positive). This indicates that any increase in knowledge detecting errors will result in an increase in audit quality by 0.451 assuming other variables are constant.

The regression coefficient on the auditor experience variable of 0.609 shows that the effect of auditor experience on audit quality is unidirectional (positive). This indicates that any increase in auditor experience will result in an increase in audit quality by 0.609 with the assumption of other variables being constant.

4.9. Hypothesis Test Results

4.9.1 Result of Determination Coefficient Test (R2)

The test of the coefficient of determination is used to measure the ability of the independent variable in explaining the dependent variable. The model indicated by the adjusted R-Square value. The table below is the result of the coefficient of determination test:

Table 4.16 Result of the coefficient of determination

Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

1	.887a	.787	.781	1.9074

a. Predictors: (Constant), Experience_Auditor, Implementation_Etika_Profession, Knowledge_Detect_Failure
b. Dependent Variable: Audit_Quality
Source: SPSS output (processed data, 2020).

Based on the results of the table above, the R value is 0.887 or 88.7%. This means that the relationship or correlation between the factors affecting audit quality is strong because it is> 0.80. The value of the coefficient of determination (Adjusted R-Square) in this study, has a number of 0.781 or 78.1%, which means that the variables of the implementation of professional ethics, the knowledge of detecting mistakes, the experience of auditors can explain 78.1% of the audit quality. While the remaining 21.9% (100% - 78.1%) is explained by other factors not included in this research model.

4.9.2 Partial Test Results for Regression Coefficients (t Statistical Test)

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 the 0.05 significance level. The results of the t statistical test can be seen in table 4:18, if the probability t value <0.05 then Ha is accepted, whereas if the probability t value> 0.05 then Ha is rejected.

Table 4.17 Statistical Test Results t

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	6,305	1,689		3,733	.000
	Implementation_Etika_ Profession	.040	.078	.058	.510	.012
	Knowledge_Detect_ Errors	.277	.095	.357	2,928	.005
	Experience_Auditor	.145	.094	.191	1,541	.028

a. Dependent Variable: Audit_Quality
Source: SPSS output (processed data, 2020).

Based on the results of the calculation of the test individually (partially), the variable of the implementation of professional ethics shows the t value of 0.078 with a significance level of 0.012. This significance value is less than α = 0.05, it means that partially the variable of professional ethics implementation has an influence on audit quality. In the knowledge variable, detecting errors shows the t value of 0.095 with a significance level of 0.005. This significant value is less than α = 0.05, it means that individually (partially) the knowledge variable detects errors that have an effect on audit quality. And finally, in the partial test calculation results, the auditor experience variable shows the t value of 0.094 with a significant level of 0.028. The significance value is less than α = 0.05,

Based on Table 4.17, the regression equation model can be obtained as follows:

$$Y = 6.305 + 0.040X1 + 0.277X2 + 0.145X3 + e$$

In

X1 : Implementation of Professional Ethics
X2 : Knowledge Detects Errors
X3 : Auditor's Experience
Y : Quality Audit*t*

4.9.3 Simultaneous Effect Test Results (Test Statistic F)

The F statistical test is used to determine the effect of all independent variables included in the regression model simultaneously on the dependent variable tested at a significant level of 0.05.

Table 4.18 Statistical Test Results F

ANOVAa

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	35,152	3	11,717	7,315	.000b
	Residual	105,719	66	1,602		
	Total	140,871	69			

a. Dependent Variable: Audit_Quality
b. Predictors: (Constant), Experience_Auditor, Implementation_Etika_Profession, Knowledge_Detect_Failure
Source: SPSS output (processed data, 2020).

In Table 4.19, the F value is obtained at 0.000 with a significance level of 0.000. This means that this regression model is feasible to use, because the level of significance is smaller than 0.05, so it can be said that the experience of the auditor and the complexity of the task together (simultaneously) have a significant effect on audit quality.

c) Statistical Test Results 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 the 0.05 significance level. If the probability t value is less than 0.05, the hypothesis is accepted and vice versa.

4.10. Discussion

1. The Effect of Professional Ethics Implementation on Audit Quality

The results of the research conducted by researchers indicate that the implementation of professional ethics has a partial effect on audit quality. This is evidenced by the results of the regression analysis which shows that the implementation of professional ethics has a significance value of 0.012 (smaller than $\alpha = 0.05$). The higher the professional ethics of the auditor, the higher the quality of the resulting audit.

The results of this study are in accordance with the research of Putu & Juliarsa (2014) which states that the implementation of professional ethics has an effect on audit quality.

2. Knowledge Detects Errors to Audit Quality

The results of research that have been conducted by researchers indicate that Detecting Errors has a partial effect on audit quality. This is evidenced by the results of the regression analysis which shows that Error Detection has a significance value of 0.005 (smaller than $\alpha = 0.05$). The higher the knowledge of detecting mistakes the auditor has, the higher the quality of the resulting audit will be.

The results of this study are in accordance with the research of Reza and Dul (2013) which states that the experience of detecting errors has an effect on audit quality.

3. Auditor's Experience on Audit Quality

The results of research conducted by researchers indicate that the experience of auditors has a partial effect on audit quality. This is evidenced by the results of the regression analysis which shows that the auditor's experience has a significance value of 0.028 (smaller than α = 0.05). The higher the complexity of the tasks the auditor has, the higher the quality of the resulting audit will be.

The results of this study are consistent with the research of Titin, Rahayu, Bambang (2016) which states that the experience of auditors has an effect on audit quality.

4. The Influence of the Implementation of Professional Ethics, Knowledge of Errors Detection, and Auditor Experience on Audit Quality

The results of research that have been conducted by researchers indicate that the effect of the implementation of professional ethics, the knowledge of detecting errors, and the experience of auditors have a simultaneous effect on audit quality This is proven by the results of the regression analysis which shows that the effect of the implementation of professional ethics, the knowledge of detecting errors, and the experience of the auditor has a significance value of 0.000 (less than α = 0.05). The higher the effect of the implementation of professional ethics, the knowledge of detecting errors, and the experience of the auditor, the higher the quality of the resulting audit.

4.2. The results of this study are consistent with research by Reza and Dul (2013) which states that the experience of auditors has an effect on audit quality.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on the results of research on "the effect of the implementation of professional ethics, the knowledge of detecting errors, the experience of auditors on audit quality" which was examined through a questionnaire. The author can conclude that all X variables have a significant effect on variable Y.

5.2. Suggestion

1. Auditors can carry out their duties in accordance with applicable professional ethics and with integrity in making audit results.
2. Auditors must have deeper knowledge in detecting errors and even fraud that often occur in financial statements.
3. In addition to knowledge, of course the auditor must have more experience in auditing and be able to find problems that often occur and be able to carry out their duties properly.

5.3. Research Limitations

1. Limited number of samples and limited time in distributing questionnaires.
2. Auditors are not enthusiastic in filling out the questionnaire.
3. The lack of journals in this research

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