

THE EFFECT OF INDEPENDENCE, ETHICS AND AUDITOR COMPETENCE ON AUDIT QUALITY PUBLIC ACCOUNTANT OFFICES IN THE REGION DKI JAKARTA

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Abstrak Penelitian ini bertujuan untuk mengetahui pengaruh independensi, etika dan kompetensi auditor terhadap kualitas audit pada Kantor Akuntan Publik di wilayah DKI Jakarta.

Penelitian ini merupakan penelitian asosiatif dengan tipe hubungan kausal. Strategi penelitian yang digunakan adalah jenis pendekatan kuantitatif Populasi Kantor Akuntan Publik di wilayah DKI Jakarta sebanyak 255 KAP menurut IAPI. Sampel dalam penelitian ini sebanyak 50 auditor yang menjadi responden di wilayah DKI Jakarta. Berdasarkan hasil analisis dan pembahasan menunjukkan bahwa terdapat pengaruh yang signifikan independensi auditor terhadap kualitas dimana H_{a1} diterima karena $Sig. < 0,05$. Terdapat pengaruh yang signifikan etika auditor terhadap kualitas audit dimana H_{a2} diterima karena $Sig. < 0,05$. Terdapat pengaruh yang signifikan kompetensi auditor terhadap kualitas dimana H_{a3} diterima karena $Sig. < 0,05$ serta secara simultan terdapat pengaruh signifikan Independensi, etika dan kompetensi auditor terhadap kualitas audit dengan nilai *probabilitas* signifikan sebesar 0,000. Karena $0,000 < 0.005$ berarti H_{a4} diterima.

Kata kunci : Independensi, Etika, Kompetensi Auditor, Kualitas Audit

Abstract: *study was to determine the effect of independence, ethics and auditor competence on audit quality at public accounting firm in DKI Jakarta.*

This research is an associative study with the type of causal relationship. The research strategy used is a type of quantitative approach. The population of Public Accounting Firms in DKI Jakarta is 255 KAP according to IAPI. The sample in this study were 50 auditors who were respondents in the DKI Jakarta area.

Based on the results of the analysis and discussion, it shows that there is a significant effect of auditor independence on quality where H_{a1} is accepted because of $Sig. < 0.05$. There is a significant effect of auditor ethics on audit quality where H_{a2} is accepted because of $Sig. < 0.05$. There is a significant effect of auditor competence on quality where H_{a3} is accepted because of $Sig. < 0.05$ and simultaneously there is a significant effect of independence, ethics and auditor competence on audit quality with a significant probability value of 0.000. Because $0.000 < 0.005$ means that H_{a4} is accepted

Keywords: Independence, Ethics, Auditor Competence, Audit Quality.

I. PRELIMINARY

The public accounting profession has an important role in auditing financial statements in an organization and is a profession of public trust. From the public accounting profession, the public expects a free and impartial assessment of the information presented by company management in financial reports (Mulyadi and Puradireja, 2015). Public accountants or independent auditors in their duties to audit client companies have a strategic position as a third party in the client company environment, namely when the public accountant carries out the duties and responsibilities of management (agents) to audit the financial statements of the companies they manage. In this case, management wants its performance to always look good in the eyes of external parties, especially the owner (principal). But on the other hand, the owner (principal) wants the auditor to honestly report the situation on the company which he has financed. From the description above, it can be seen that there is a different interest between management and users of financial statements.

Based on previous research described above, it has shown inconsistent results. There are differences in the results of research between several researchers with the same variables, this has led to the interest of researchers to investigate further on audit quality focusing on the influence of independence, ethics and auditor competence on audit quality. This research is a replication that combines previous research. The difference between this study and previous research lies in the research subject and the place of research, namely the auditors who work at the Public Accounting Firm in the DKI Jakarta area.

1.1. Formulation of the problem

Based on the background of the problem above, the problem formulation becomes several research questions as follows:

1. Is there an effect of auditor independence on audit quality?
2. Is there an effect of auditor ethics on audit quality?
3. Is there an effect of auditor competence on audit quality?
4. Is there an effect of independence, ethics and auditor competence on audit quality?

1.2. Research purposes

Based on the formulation of the problem above, the objectives of this study are as follows:

1. This is to determine the effect of auditor independence on audit quality.
2. This is to determine the effect of auditor ethics on audit quality.
3. This is to determine the effect of auditor competence on audit quality.
4. This is to determine the effect of independence, ethics and auditor competence on audit quality.

II. LITERATURE REVIEW

2.1. Audit

Arens, et al (2011: 4) define auditing as follows: "Auditing is the collection and evaluation of evidence about information with predetermined criteria. Auditing must be carried out by a competent and independent ". Audit is a systematic process to obtain and evaluate evidence objectively about statements about economic activities and events, with the aim of determining the level of conformity between these statements with the criteria has been determined, and communicates the results to interested users ".

2.2. Public Accounting Firm (KAP)

The Public Accounting Firm is an organization that aims to audit all financial reports. The legal right to audit is granted to the Public Accounting Firm by statute in each

state. Public Accounting Firms also provide many other services to clients, such as tax consulting services, accounting consultants.

2.3. Auditor

Mulyadi (2013: 1) "Auditor is a public accountant who provides services to auditors to check financial statements to be free from misstatements". Arens, et al (2013) "Auditor is a public accountant who has met the requirements of state regulations, including passing the Uniform CPA Examination and assuming the responsibility to perform an audit function on financial statements".

2.4. Independence

According to Tuanakotta (2014: 64) states that independence is: "Independence reflects an impartial attitude and is not under the influence of pressure or certain parties in taking actions and decisions". According to Mulyadi (2014: 26-27) the definition of independence is: "A mental attitude that is free from influence, is not controlled by other parties, does not depend on others. Independence also means honesty in the auditor who expresses his opinion according to the facts. "While independence is a mental attitude that is free in a person who does not depend on others, is not influenced or controlled by other people or other parties (Pangestiska, et al. 2014: 6) .

2.5. Ethics

MeAccording to Messier et al (2015) the term ethics refers to a system or code of behavior based on moral duties and obligations that indicate how a person should act. In the Big Indonesian Dictionary (2017) ethics is the science of what is good and what is bad and about moral rights and obligations (morals). Ethics in Latin "ethica" which means moral falsa, which is a guideline for good behavior from a cultural, moral and religious point of view.

2.6. Competence

Indah (2010), defines competence as a skill that is sufficiently explicit to be used to carry out an audit objectively. Another opinion is from Dreyfus (2011), defining competence as the expertise of a person who plays a role in an ongoing manner which moves through the learning process. For example, from just knowledge that depends on certain rules to an intuitive statement. More specifically, Saifudin (2014) distinguishes the process of acquiring expertise into 5 stages

2.7. Audit Quality

According to Kharismatuti (2012) audit quality is the probability that the auditor will find and report violations in the client's accounting system based on predetermined audit standards. Audit quality according to the Public Accountant Professional Standards (SPAP) states that audits conducted by auditors are said to be of quality if they meet auditing standards and quality control standards (Agusti et al., 2013).

2.8. Relationship between Research Variables

2.8.1. Effect of Auditor Independence (X1) on Audit Quality (Y)

Independence is an attitude expected of a public accountant not to have a personal interest in carrying out his duties, which is against the principles of integrity and objectivity. An independent auditor is certain to comply with ethics in contrast to an auditor who adheres to ethics certainly has an independent attitude in conducting audit audits. The assumptions of independence that we have studied are viewed from the perspective of the internal auditors. Where often in conducting audit examinations, the interests of clients and the interests of third parties conflict with each other, then an auditor must be required to conduct an independent examination. In conducting audits, auditors sometimes do not pay

attention to their independence because to fulfill the interests of the client being audited, thus the auditor is said to be an auditor who is not independent in conducting audits. Auditors who are not independent certainly do not comply with auditor ethics as a benchmark in conducting audits.

Based on the results of previous research Irwanti Bunga Nurjanah and Andi Kartika (2016), Vince Ariany (2017), Putri Fitrika Imansari and Abdul Halim Retno Wulandari (2017), AAI Tirtamas Wisnu Wardhani and Ida Bagus Putra Astika (2018), St. Ramlah, Arzal Syah, Muh. Arif Dara (2018), Nurlita Haeridistia, Agustin Fadjaranie (2019) and Nasrullah Dali (2019) state that auditor independence has a positive effect on audit quality. Contrary to research Maharany, Yuli Widi Astuti and Dodik Juliardi (2016) state that independence has no positive effect on audit quality. The hypothesis in this study:
H1: Auditor independence has a positive effect on audit quality.

2.8.2. Effect of Auditor Ethics (X2) on Audit Quality (Y)

Auditor ethics is the science of assessing good and bad things, about moral rights and obligations (morals). Professional in professional ethics implies pride, commitment to quality, dedication to client interests and a sincere desire to help problems faced by clients. So, this profession can become a public trust (Purba, 2011). On the other hand, auditors must have the ability. The dimensions often used in research are: 1) personality consisting of external locus of control and internal locus of control; 2) professional skills; 3) responsibility; 4) implementation of the code of ethics; 5) interpretation and improvement of the code of ethics.

The results of this study are the same as Maharany, Yuli Widi Astuti and Dodik Juliardi (2016), Irwanti Bunga Nurjanah and Andi Kartika (2016), Putri Fitrika Imansari and Abdul Halim Retno Wulandari (2017), AAI Tirtamas Wisnu Wardhani and Ida Bagus Putra Astika (2018) and Nurlita Haeridistia, Agustin Fadjaranie (2019) that auditor ethics has a positive effect on auditor quality. The hypothesis in this study:
H2: Auditor ethics have a positive effect on audit quality.

2.8.3. Auditor Competence (X3) on Audit Quality (Y)

Auditor competence is an auditor with sufficient knowledge and experience to carry out an audit objectively, carefully and thoroughly. Audit quality is all the possibilities whereby the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system that are misrepresentation and fraud (fraud) and report them in the audited financial statements, where in carrying out their duties the auditor is guided by Audit Standards and Professional Code of Ethics for Public Accountants.

KHarismatuti (2012) found that experienced auditors have a better understanding. They are also better able to provide a reasonable explanation of the errors in the financial statements and can classify errors based on the audit objectives and the structure of the underlying accounting system. Experienced auditors have advantages in terms of: (1) Detecting errors, (2) understanding errors accurately, (3) Finding the causes of errors. The results show that the more experienced auditors are, the more sensitive they are to errors. The more sensitive you are to unusual errors and the more you understand things related to the errors found. From this explanation, it can be understood that an auditor who has sufficient knowledge and experience will better understand and know various problems more deeply and more easily in following increasingly complex developments in his client's audit environment. So, the higher the competence of the auditor, the higher the quality of the resulting audit.

Based on previous theory and research conducted by Irwanti Bunga Nurjanah and Andi Kartika (2016), Vince Ariany (2017), Putri Fitrika Imansari and Abdul Halim Retno Wulandari (2017), AAI Tirtamas Wisnu Wardhani and Ida Bagus Putra Astika (2018) and St. Ramlah, Arzal Syah, Muh. Arif Dara (2018) provide evidence that competence in conducting audits has a significant impact on audit quality but is contrary to

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the results Maharany, Yuli Widi Astuti and Dodik Juliardi (2016) and Nasrullah Dali (2019) who said there was no significant influence. Therefore it can be hypothesized that:
H3: Auditor competence has a positive effect on audit quality.

2.8.4. Effect of Auditor Independence, Ethics and Competence on Audit Quality

Audit quality, one of which is high ethical standards, while other attributes are related to auditor competence. A quality audit is very important to ensure that the public accounting profession fulfills as well as other parties who rely on the credibility of audited financial reports, by upholding high ethics. Auditors must comply with the established code of conduct. The audit implementation must refer to this audit standard, and the auditors must comply with the code of conduct which is an integral part of the audit standard. Humans are constantly faced with the need to make decisions that have consequences for themselves and for others. Often ethical dilemmas stemming from choices are good for others.

This is in accordance with previous studies conducted by Maharany, Yuli Widi Astuti and Dodik Juliardi (2016), Irwanti Bunga Nurjanah and Andi Kartika (2016), Putri Fitrika Imansari and Abdul Halim Retno Wulandari (2017) and AAI Tirtamas Wisnu Wardhani and Ida Bagus. Putra Astika (2018) who said that together there is influence independence, ethics and competence of auditors on audit quality. The hypotheses used are:

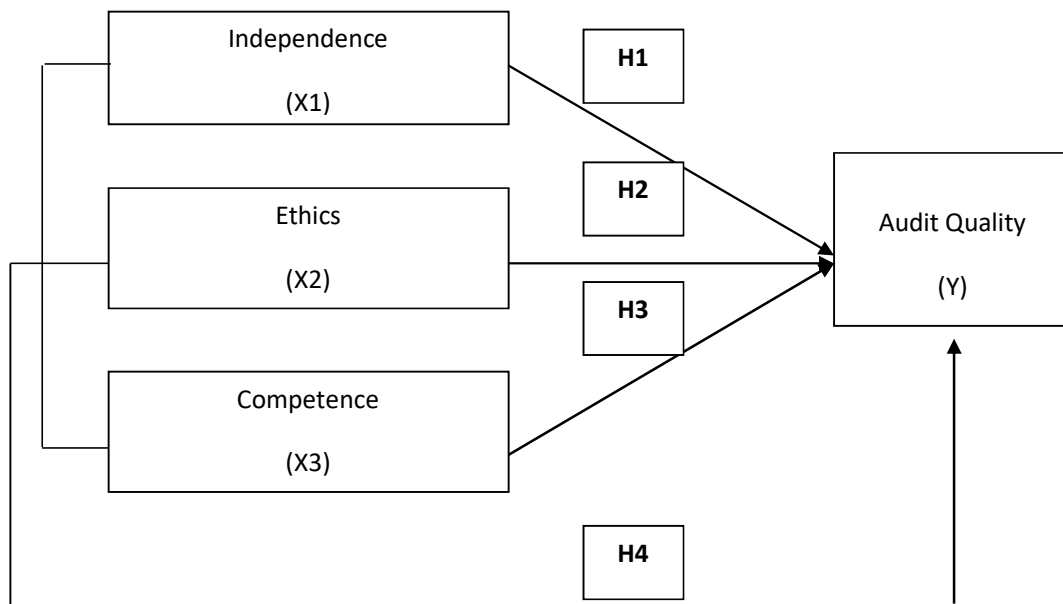
H4: Auditor independence, ethics and competence have a positive effect on audit quality.

2.9. Conceptual Framework

In this study, three independent variables and one dependent variable were used. The variables are as follows:

1. The independent variables (free) in this thesis are independence, ethics and auditor competence.
2. The dependent variable (dependent) in this thesis is audit quality.

The influence between these variables can be seen in the following scheme:



Information:

- X1 = Auditor Independence
- X2 = Auditor Ethics
- X3 = Auditor Competence
- Y = Audit quality

III. RESEARCH METHOD

3.1. Research Strategy

This research is an associative study with a type of causal relationship, namely research that aims to determine the effect of two or more variables. This strategy was chosen in accordance with the characteristics of the research objectives to be achieved, namely to determine how much influence the independence, ethics and competence of auditors as independent variables have on audit quality as the dependent variable on KAP in DKI Jakarta.

3.2. Population and Research Sample

Population is a group of people, events or anything that has certain characteristics. Population is the whole research object. The population used in this study are the auditors who work at the Public Accounting Firm in the DKI Jakarta area. The population of Public Accounting Firms in the DKI Jakarta area is 255 KAP according to IAPI.

The convenience sampling method is used because researchers have the freedom to quickly select samples from populations whose data will be easily obtained by researchers. The number of samples in this study were 50 auditors who were respondents from 10 KAPs in the DKI Jakarta area. The sample criteria used are auditors over 17 years of age and experienced in auditing

3.3. Data and Data Collection Methods

3.3.1. Research data

This study uses primary data. Primary data. According to Sugiyono (2017: 187) primary data is data that is collected and processed by an organization or individual directly from its object. Primary data collected in this study are respondents' perceptions related to research variable.

3.4. Data Analysis Methods

The steps used for data processing in this study are as follows:

3.4.1. Data processing methods

The data obtained were then processed using SPSS version 24.00 software. SPSS software is used to facilitate data processing, so that the results are faster and more precise. Where editing and coding are done. Editing is the first stage in processing data obtained by researchers from the field by checking the possibility of respondent's answer error and the uncertainty of respondent's answer. Coding is giving or a certain sign or code to alternative answers of a kind or classifying so that it can facilitate researchers about tabulation.

3.4.2. Method of presenting data

In this study the data collected is presented in tabular form to make it easier to analyze and understand the data so that the data presented is more systematic. Where tabulation is done. Tabulation is the calculation of data that has been collected in each category until it is arranged in an easy to understand table. The data obtained, after being processed and sorted, will be used for statistical analysis of the data in accordance with the research objectives.

3.4.3. Statistical analysis of data

To discuss the results of the study, the authors used paired data based on the data obtained. Because there is more than one independent variable, namely three independent variables and one dependent variable, the analytical method used in this study is the analysis of the coefficient of determination and hypothesis testing (partial and multiple) as follows:

3.4.3.1. Instrument Test

A questionnaire depends on the quality of the data used in the test. Research data will not be useful if the instrument that will be used to collect research data does not have high validity and reliability. These tests and measurements each demonstrate the consistency and accuracy of the data collected.

1. Validity test

The validity test is used to determine whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2011: 88). The basis for decision making is valid or not the statement is stated by Sugiyono (2017: 126): If $r_{count} > 0.30$ (critical) then the statement item is valid.

The formula used to test the validity of this instrument is Karl Pearson's Product Moment, as follows:

$$r_{hitung} = \frac{n \sum X Y - (\sum X)(\sum Y)}{\sqrt{\{n \sum X^2 - (\sum X)^2\} \{n \sum Y^2 - (\sum Y)^2\}}} \dots\dots\dots (3.2)$$

Information:

- rhitung = coefficient of the validity of the items being sought
- n = Number of respondents (sample)
- X = Score obtained by subjects from each item
- Y = The total score obtained from all items

2. Reliability test

Reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if someone's answer to a statement is consistent or stable over time. The method used to test the reliability of the questionnaire in this study was to measure the reliability with the Cronbach Alpha statistical test. To find out that the questionnaire is reliable, it will be tested the reliability of the questionnaire with the help of the SPSS computer program. The instrument used in these variables is said to be reliable if it has a Cronbach Alpha of more than 0.60 (Priyatno, 2014: 26).

$$\text{Cronbach's Alpha Coefficient: } \alpha_{it} = \left(\frac{k}{k-1} \right) \left(1 - \frac{\sum S_i^2}{S_t^2} \right)$$

Information :

- k = number of questionnaire items
- α_{it} = coefficient of reliability of the questionnaire items
- $\sum S_i^2$ = the number of valid item score variances
- S_t^2 = variance of the total item score

To find the variance of the questionnaire items and the variance of the total item score, the following formula is used:

$$S_i^2 = \frac{\sum X_i^2}{n} - \left(\frac{\sum X_i}{n} \right)^2$$

Information :

$\sum X_i$ = total score of each item

$\sum X_i^2$ = the sum of the squares of each item's score

According to Sekaran (2013), the basis for making this reliability test decision is as follows:

If the Cronbach's Alpha coefficient $\geq 0.6 \rightarrow$ then Cronbach's Alpha is acceptable (construct reliable).

If Cronbach's Alpha $< 0.6 \rightarrow$ then Cronbach's Alpha is poor acceptable (construct unreliable).

3.4.3.2. Descriptive Statistics Test

Descriptive statistics are statistics that are used to analyze data by describing or describing the collected data as it is without intending to make general conclusions or generalizations. Included in descriptive statistics is the presentation of data with tables, graphs, pie charts, pictograms, calculation of mode, median, mean, percentage and standard deviation. In these statistics, there is no significant test and there is no level of error because the researcher does not intend to make generalizations (Anwar Sanusi, 2011: 115).

3.4.3.3. Classic assumption test

The Classical Assumption Test is a tool used to detect whether in this study the data are really normally distributed. In this study, using the Classical Assumption Test, there are three types, namely:

1. Normality test

Normality test is used in this study to test whether the regression model on confounding or residual variables has a normal distribution (Ghozali, 2016: 154). Researchers want to use a more reliable method in testing data that has a normal distribution or not, namely by looking at a normal probability plot. Normal probability plot is the actual cumulative distribution data compared to normal distribution data (Ghozali, 2016: 154). So a good regression model on normal distribution data in detecting whether the residuals are normally distributed or not is done by using the Kolmogorov-Smirnov (KS) statistical test, by looking at the significance value at 0.05. If the resulting significance value is > 0.05 , the data obtained is normally distributed (Ghozali, 2016: 53).

2. Multicollinearity Test

Multicollinearity test is used to test whether the regression model found a correlation between the independent variables. The similarity between the independent variables in one model will lead to a very strong correlation between one independent variable and other independent variables. A good regression model should have no correlation between the independent variables. If indeed there is a correlation between independent variables, then this variable in its correlation value is not equal to zero (Ghozali, 2016: 103).

To be able to test the multicollinearity test whether or not it is present in this study, it is done by calculating using the Variance Inflation Factor (VIF) value and the tolerance value. Then the criteria applied according to Ghozali (2016: 104) are:

If the VIF value is < 10 and the tolerance value is greater than 0.10, it means that there is no multicollinearity between the independent variables in the regression model.

If the VIF value is > 10 and the tolerance value is smaller than 0.10, it means that there is multicollinearity between the independent variables in the regression model.

3. Heteroscedasticity Test

Heteroscedasticity aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the variance from the residual of one observation to the observation remains, then it is called

Homoscedasticity and if it is different it is called Heteroscedasticity. There are several ways to detect the presence or absence of heteroscedasticity, namely the scatterplots test, Glejser test and white test (Ghozali, 2013: 134). The method used to detect the presence or absence of heteroscedasticity in this study using the scatterplots test. The analytical basis for determining the presence or absence of heteroscedasticity symptoms is:

If there is a certain pattern, such as the dots that form a certain horizontal pattern (wavy, widened then narrowed), it indicates that heteroscedasticity has occurred.

If there is a clear pattern, and the dots spread above and below the 0 on the Y axis, there is no heteroscedasticity.

3.4.3.4. Statistical Analysis of Data

Testing the variables in this study was carried out using multiple linear regression analysis. Regression analysis is basically a study of the dependence of the dependent variable (bound) with one or more independent variables (explanatory / independent variables), with the aim of estimating and / or predicting the population average or the average value of the dependent variable based on the value of the independent variable known. The multiple linear regression equation in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information :

| | |
|----------|--------------------------|
| Y | = Audit Quality |
| α | = constant |
| β | = regression coefficient |
| X1 | = Independence |
| X2 | = Ethics |
| X3 | = Competence |
| e | = error |

3.4.3.5. Hypothesis testing

In this study, the steps in testing the hypothesis will be described as follows:

1. Simultaneous Test (Test F)

The F test basically shows whether all the independent or free variables included in the model have a joint influence on the dependent or dependent variable (Ghozali, 2013: 98). To test this hypothesis is done by comparing the calculated F value with the F value according to the table. To find Ftable, it is determined using a significance level of 0.05 and $df_1 = k-1$ and $df_2 = nk$ where n is the number of respondents and k is the number of variables. The decision making is as follows:

1. If $F_{count} \leq F_{table}$, then H_0 is accepted
2. If $F_{count} \geq F_{table}$ so H_0 is accepted

In addition to the F test, it can also be seen from the probability (significance) compared with 0.05 (significant level). The decision making based on probability is as follows:

1. If probability ≥ 0.05 , then H_0 received
2. If probability ≤ 0.05 , then H_0 received

2. Partial Test (t test)

Partially testing the hypothesis in order to show the effect of each independent variable individually on the dependent variable (Ghozali, 2013: 98). Uji t is done by comparing t count with t table. To find the t table, it is determined using a significant level of 0.05 and $df = nk-1$ where n is the number of respondents and k is the number of independent variables. The decision making is:

1. If $t_{count} \leq t_{table}$ so H_0 is accepted
2. If $t_{count} \geq t_{table}$ so H_0 is accepted

In addition to the F test, it can also be seen from the magnitude of the probability (significance) compared to 0.05 (significant level). The decision making based on probability is as follows:

1. If probability ≥ 0.05 , then H_0 received
2. If probability ≤ 0.05 , then H_0 received

3.4.3.6. R2 test (coefficient of determination)

The coefficient of determination is used in order to measure the ability of the model to explain the variation in the dependent variable which can be seen from the adjusted R square. The value on the coefficient of determination is between zero and one ($0 < R^2 < 1$).

According to Ghozali (2016: 95) in the coefficient of determination (R^2) hypothesis testing used is:

1. If the value of R^2 is close to the value of 1, it means that the independent variable can provide almost all the information needed to predict the related variable.

If the value of R^2 is small, it means that the ability of the independent variable to explain the dependent variable is very limited.

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

This study uses a questionnaire from indicators that have been distributed by auditors who have worked at the Public Accounting Firm (KAP) in the DKI Jakarta area who are willing to allow researchers to carry out research. Auditors who have been willing to help in this research include partners, supervisors, senior auditors and junior auditors who are auditing by profession. Data collection was carried out by distributing research questionnaires by visiting respondents directly without going through intermediaries to respondents who work at KAP in the DKI Jakarta area and have been registered in the Directory of Public Accounting Firms published by the Indonesian Institute of Public Accountants (IAPI).

4.2. Data Description

4.2.1. Respondent's description

Respondents in this study are auditors who work at the Public Accounting Firm in DKI Jakarta. The following is a description of the identity of the research respondents consisting of age, gender, position in KAP, latest education and length of work.

Based on gender, it is divided into 2 (two) categories, namely Male and Female. By looking at Table 4.1 below, we can see the percentage of male and female respondents.

Table 4.1 Respondent by Gender

| Gender | amount | Percentage |
|---------------|---------------|-------------------|
| Male | 33 | 66% |
| Women | 17 | 34% |
| Total | 50 | 100% |

Source: Questionnaire processed data (2020)

The results of the research on gender available in Table 4.3 can be concluded that the number of male auditors is as many as 33 people or (66%) and the number of female auditors is 17 (34%). This shows that the most auditors who work at the Public Accounting Firm in DKI Jakarta are male compared to female. Because working as an auditor does require a lot of time to be at the KAP where he works.

Based on the age of the auditor, it is divided into 4 (four) groups, namely those under 25, 25-35, 36-50 and over 50. By looking at Table 4.2 below, we can see the percentage of respondents based on the auditor's age.

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Table 4.2. Respondents by Age

| Age | amount | Percentage |
|-------------|---------------|-------------------|
| <25 Years | 25 | 50% |
| 25-35 Years | 13 | 26% |
| 36-50 Years | 7 | 14% |
| > 50 Years | 5 | 10% |
| Total | 50 | 100% |

Source: Questionnaire processed data (2020)

Based on Table 4.2 above, it shows that the number of auditors who work at the Public Accounting Firm in DKI Jakarta with an age below 25 years are 25 people or (50%), at the age of 25-35 years there are 13 people or (26%), There were 7 people aged 36-50 years or (14%), and at the age over 50 there were 5 (10%). So it can be concluded that the age of auditors who work at KAP in DKI Jakarta is dominated by those under 1 year of age.

Based on the position of the auditor, it is divided into 4 (four) categories, namely junior auditors, senior auditors, managers and partners. By looking at Table 4.3, it can be seen that respondents based on the position of the auditor.

Table 4.3 Respondents Based on the Position of Auditor

| Position of Auditor | amount | Percentage |
|----------------------------|---------------|-------------------|
| Junior Auditor | 31 | 62% |
| Senior Auditor | 16 | 32% |
| Manager | 1 | 2% |
| Partner | 2 | 4% |
| Total | 50 | 100% |

Source: Questionnaire processed data (2020)

Based on table 4.4, the position of respondents in KAP shows that there are 31 junior auditors or (62%), 16 senior auditors or approximately (32%), for the manager auditor as many as 1 person or about (2%) and as many as 2 partners (4%). This shows that on average the overall auditors who work at the DKI Jakarta Public Accountant Office are junior auditors.

Based on the latest education, the auditors are divided into 4 (four) categories, namely Diploma, S1, S2, and S3. By looking at Table 4.4, it can be seen that respondents based on the auditor's latest education.

Table 4.4 Respondents Based on the Auditor's Last Education

| Last education | amount | Percentage |
|-----------------------|---------------|-------------------|
| Diploma | 4 | 8% |
| Strata I (S-1) | 45 | 90% |
| Postgraduate (S-2) | 1 | 2% |
| S3 | 0 | 0% |
| Total | 50 | 100% |

Source: Questionnaire processed data (2020)

Based on Table 4.4, the last education of respondents who worked at the Public Accountant Office in the DKI Jakarta area, respondents with Diploma education were 4 people or about (8%), S1 were 45 people or about (90%), S2 was 1 person or about (2%), and S3 as many

as 0 people or around (0%). Based on this, it shows that on average the auditors who work at the DKI Jakarta Public Accountants Office have an undergraduate degree. Based on the length of work the auditor is divided into 3 (three) categories, namely under 1 year, between 1-3 years, and over 3 years. By looking at Table 4.5, it can be seen that respondents based on the length of work.

Table 4.5 Respondents Based on Length of Work

| Last education | amount | Percentage |
|----------------|--------|------------|
| <1 year | 10 | 20% |
| 1-3 years | 36 | 72% |
| > 3 years | 4 | 8% |
| Total | 50 | 100% |

Source: Questionnaire processed data (2020)

Based on Table 4.6, it is known that there are 10 auditors who work <1 year or approximately (20%), working for 1-3 years as many as 36 people (72%) and more than 3 years as many as 4 people with a total percentage of (8%). This shows that on average the overall auditors who work at the DKI Jakarta Public Accountant Firm have worked independence for 1-3 years.

4.3. Statistic analysis

The data used in this study were obtained from the results of filling out a questionnaire on a Likert scale by the auditor as many as 50 people. The research variables used are independent variables, namely auditor independence (X1), auditor ethics (X2), and auditor competence (X3) and the dependent variable is audit quality (Y).

4.3.1. Instrument Testing Results

The research data is obtained and then the data is processed using computer calculations with SPSS Statistics version 26.00. Before the data is analyzed, it will first be tested with validity and reliability tests.

4.3.1.1. Validity test

The validity test is used to test the extent to which the provision of measuring instruments can reveal the concept of the symptoms or events being measured. Because the questionnaire scores are interval scale, the validity test uses product moment correlation. The r-table value with the number of samples (n = 50) at a significant level ($\alpha = 0.05$) obtained rtable 0.2732, meaning that if the value of r count > r table, it is declared valid and if r count < r table, it means invalid. (Sugiyono, 2014: 121)

The values of the correlation coefficient to test the validity of the instrument for each variable are presented in the table as follows:

1. Auditor independence variable (X1)

The correlation coefficient value from the results of the validity test of the auditor independence variable can be seen in the following table:

Table 4.6. Test of the Validity of Variable Auditor Independence

| No. Statement | r count | r table | Information |
|---------------|----------|---------|-------------|
| 1 | , 657 ** | 0.2732 | Valid |
| 2 | , 691 ** | 0.2732 | Valid |
| 3 | , 452 ** | 0.2732 | Valid |
| 4 | , 657 ** | 0.2732 | Valid |
| 5 | , 765 ** | 0.2732 | Valid |
| 6 | , 706 ** | 0.2732 | Valid |
| 7 | , 700 ** | 0.2732 | Valid |

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| | | | |
|---|----------|--------|-------|
| 8 | , 747 ** | 0.2732 | Valid |
|---|----------|--------|-------|

Source: Questionnaire processed data (2020)

Based on data processing, the results for the auditor independence variable (X1) that the statement has a value of r count is greater than r table (0.2732), so that the statement can be used in data collection in this study.

2. Auditor Ethics Variable (X2)

The correlation coefficient value from the results of the validity test of the auditor ethics variable can be seen in the following table:

Table 4.7. Validity Test of Auditor Ethics Variables

| No. Statement | r count | r table | Information |
|---------------|----------|---------|-------------|
| 1 | , 552 ** | 0.2732 | Valid |
| 2 | , 788 ** | 0.2732 | Valid |
| 3 | , 792 ** | 0.2732 | Valid |
| 4 | , 732 ** | 0.2732 | Valid |
| 5 | , 819 ** | 0.2732 | Valid |
| 6 | , 795 ** | 0.2732 | Valid |
| 7 | , 709 ** | 0.2732 | Valid |
| 8 | , 711 ** | 0.2732 | Valid |
| 9 | , 453 ** | 0.2732 | Valid |
| 10 | , 558 ** | 0.2732 | Valid |

Source: Questionnaire processed data (2020)

Based on data processing, the results obtained for the variable auditor ethics (X2) that statement, have a value of r count greater than r table (0.2732), so that the statement can be used in data collection in this study

3. Auditor Competence Variable (X3)

The correlation coefficient value from the results of the validity test of the auditor competency variable can be seen in the following table:

Table 4.8. Validity Test of Auditor Competence Variable

| No. Statement | r count | r table | Information |
|---------------|----------|---------|-------------|
| 1 | , 644 ** | 0.2732 | Valid |
| 2 | , 619 ** | 0.2732 | Valid |
| 3 | , 726 ** | 0.2732 | Valid |
| 4 | , 659 ** | 0.2732 | Valid |
| 5 | , 595 ** | 0.2732 | Valid |
| 6 | , 668 ** | 0.2732 | Valid |

Source: Questionnaire processed data (2020)

Based on data processing, the results obtained for the auditor competency variable (X3) that the statement has a value of r count greater than r table (0.2732), so that the statement can be used in data collection in this study.

4. Variable Audit quality (Y)

The correlation coefficient value from the results of the validity test of the audit quality variable can be seen in the following table:

Table 4.9. Test the Validity of Audit Quality Variables

| No. Statement | r count | r table | Information |
|---------------|----------|---------|-------------|
| 1 | , 575 ** | 0.2732 | Valid |
| 2 | , 610 ** | 0.2732 | Valid |
| 3 | , 754 ** | 0.2732 | Valid |
| 4 | , 758 ** | 0.2732 | Valid |
| 5 | , 765 ** | 0.2732 | Valid |
| 6 | , 753 ** | 0.2732 | Valid |

| | | | |
|---|----------|--------|-------|
| 7 | , 765 ** | 0.2732 | Valid |
| 8 | , 800 ** | 0.2732 | Valid |

Source: *Questionnaire processed data (2020)*

Based on data processing, the results obtained for the audit quality variable (Y), the statement has a calculated r value greater than r table (0.2732), so that the statement can be used in data collection in this study.

4.3.1.2. Reliability Test

The reliability test was carried out to see whether the measuring instrument used was consistent. Statements that have been declared valid in the validity test will determine their reliability with the value of Cronbach's Alpha.

1. Auditor Independence Variable (X1)

The Cronbach's Alpha value from the reliability test results of the work environment variable can be seen in the following table:

Table 4.10. Auditor Independence Variable Reliability Test

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| , 812 | 8 |

Source: *SPSS 25 output*

Based on data processing, it can be said to be reliable because the Cronbach's Alpha value for the auditor independence variable is 0.812. This value is greater than 0.60 which means that it is good or can be assumed to be reliable. Thus, the questionnaire in this study can be trusted or relied upon as a primary data collection tool.

2. Auditor Ethics Variable (X2)

The Cronbach's Alpha value from the reliability test results of the auditor ethics variable can be seen in the following table:

Table 4.11. Reliability Test of Auditor Ethics Variables

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| , 809 | 10 |

Source: *SPSS 25 output*

Based on data processing, it can be said to be reliable because the Cronbach's Alpha value for the auditor ethics variable is 0.809. This value is greater than 0.60 which means that it is good or can be assumed to be reliable. Thus, the questionnaire in this study can be trusted or relied upon as a primary data collection tool.

3. Auditor Competence Variable (X3)

The Cronbach's Alpha value from the reliability test results of the auditor competence variable can be seen in the following table:

Table 4.12. Auditor Competency Variable Reliability Test

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| , 742 | 6 |

Source: *SPSS 25 output*

Based on data processing, it can be said to be reliable because the Cronbach's Alpha value for the auditor competency variable is 0.742. This value is greater than 0.60 which means that it is good or can be assumed to be reliable. Thus, the

questionnaire in this study can be trusted or relied upon as a latent of primary data collection.

4. Variable Audit quality (Y)

The Cronbach's Alpha value from the reliability test results of the audit quality variable can be seen in the following table:

Table 4.13. Audit Quality Variable Reliability Test

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| ,869 | 8 |

Source: SPSS 25 output

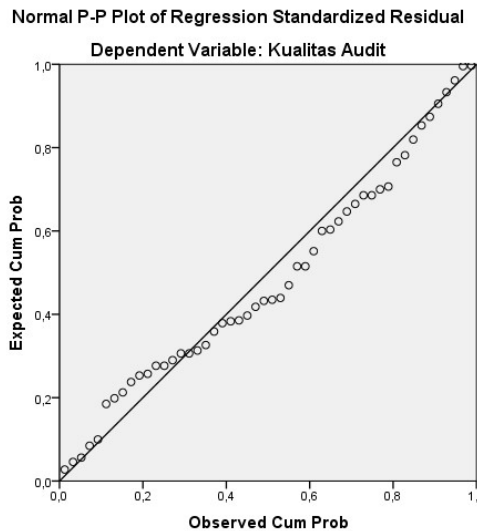
Based on data processing, it can be said to be reliable because the Cronbach's Alpha value for the audit quality variable is 0.772. This value is greater than 0.60 which means that it is good or can be assumed to be reliable. Thus, the questionnaire in this study can be trusted or relied upon as a primary data collection tool.

4.3.2. Classic assumption test

The classic assumption test is a prerequisite test if you use linear regression analysis. These tests include normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. If these assumptions are violated, for example the regression model is not normal, multicollinearity occurs, heteroscedasticity occurs or autocorrelation occurs. The following will discuss each classical regression assumption test as follows:

1. Normality test

The normality test is used to test whether the data is normally distributed or not. The test used to test the normality of the data is by using the PP plot graph analysis and the One Sample Kolmogorov Smirnov test, as shown in the figure below:



Source: SPSS 25 output

Figure 4.6 Normality test

Based on Figure 4.6 Normality Test, it can be seen that the dots spread around the line and follow the diagonal line, so the regression model is normally distributed.

Table 4.14. One Sample Kolmogorov Smirnov test

One-Sample Kolmogorov-Smirnov Test

| | |
|--|-------------------------|
| | Unstandardized Residual |
|--|-------------------------|

| | | |
|-----------------------------------|----------------|------------|
| N | | 50 |
| Normal Parameters ^{a, b} | Mean | 0E-7 |
| | Std. Deviation | 2,43983213 |
| Most Extreme Differences | Absolute | ,103 |
| | Positive | ,103 |
| | Negative | -,077 |
| Kolmogorov-Smirnov Z | | ,726 |
| Asymp. Sig. (2-tailed) | | ,668 |

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS 25 output

Based on the output results in Table 4:15, it can be seen that the significance value (Asymp. Sig 2 tailed) $0.668 > 0.05$. Then the statistical value of the Kolmogorov Smirnov test shows a value greater than 0.05 so that it can be seen that the dependent variable is normally distributed.

2. Multicollinearity Test

Multicollinearity test is useful for testing whether the regression model found a correlation between the independent variables. The way to find out whether there is a multicollinearity test deviation is to look at the Tolerance and VIF values of each variable independent, if the Tolerance value > 0.10 and the VIF value < 10 , then the data are free from multicollinearity symptoms. The results of the multicollinearity assumption test for this research variable can be seen based on the VIF value and the Tolerance value as follows:

Table 4.15 Multicollinearity Test Results

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|----------------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | Auditor Independence | ,376 | 2,659 |
| | Auditor Ethics | ,338 | 2,963 |
| | Auditor Competence | ,460 | 2,175 |

a. Dependent Variable: Audit Quality

Source: SPSS 25 output

Seeing the results in table 4:16, the results of the calculation of the Tolerance value show that all independent variables have the Tolerance value above 0.10. Meanwhile, the calculation of the Variance Inflation Factor (VIF) value also shows the VIF value of all the independent variables below 10. Referring to the results of the calculation of Tolerance and VIF values, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

3. Autocorrelation Test

Autocorrelation test aims to test whether in one regression model there is a correlation between the confounding error in the current period (t) and the error in the previous period (t-1). A good regression model is regression that is free from autocorrelation (Ghozali, 2011). Autocorrelation tests can be done by means of the Durbin-Watson test (DW test). The results of the Durbin-Watson test (DW test) can be seen as follows:

Table 4.16. Autocorrelation Test Results

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|---|----------|-------------------|----------------------------|---------------|
|-------|---|----------|-------------------|----------------------------|---------------|

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| | | | | | |
|---|-------|------|------|---------|-------|
| 1 | ,890a | ,792 | ,779 | 2,51814 | 1,963 |
|---|-------|------|------|---------|-------|

- a. Predictors: (Constant), Auditor Competence, Auditor Independence, Auditor Ethics
- b. Dependent Variable: Audit Quality

Source: SPSS 25 output

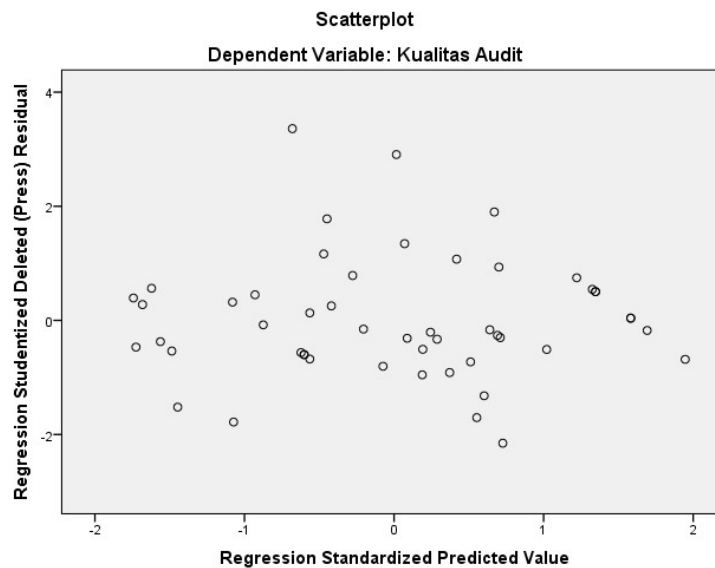
One way to identify it is to look at the Durbin Watson (DW) value:

- a. If the DW value is below -2 it means that there is positive autocorrelation
- b. If the DW value is between -2 to +2 it means that there is no autocorrelation
- c. If the DW value is above +2 it means that there is negative autocorrelation

From the output value, it can be seen that the Durbin Watson value is 1.632. Thus there is no autocorrelation in the regression model.

4. Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model has an inequality of variants from the residuals of one observation to another. If the variance from the residuals from one observation to another is constant, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is a model with homoscedasticity or heteroscedasticity does not occur (Ghozali, 2011). Heteroscedasticity test can be tested using a graph plot between the predicted value of the dependent variable, namely ZPRED and the residual SRESID. Detection of the presence or absence of heteroscedasticity can be done by looking at the presence or absence of a certain pattern on the scatterplot graph between SRESID and ZPRED where the Y axis is the predicted Y,



Source: SPSS 25 output

Figure 4.7.Heteroscedasticity Test Results

Based on Figure 4.7 the results of the heteroscedasticity test show that the scattering of data does not form a certain pattern or there is no clear pattern and the dots spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity problem in the regression model.

4.3.3. Analysis of Correlation and Determination Coefficients

The results of testing the correlation coefficient and the coefficient of determination (R2) can be seen in Table 4:18 below:

Table 4.17. Correlation and Determination Coefficient Test Results (R2)

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------|----------|-------------------|----------------------------|
| 1 | ,890a | ,792 | ,779 | 2,51814 |

a. Predictors: (Constant), Auditor Competence, Auditor Independence, Auditor Ethics

Source: SPSS 25 output

Based on Table 4.18 Result of Correlation Coefficient and Multiple Determination obtained a correlation coefficient (R) of 0.890, the relationship that independence, ethics and auditor competence with audit quality is very strong and unidirectional (positive).

Based on the test results of the coefficient of determination shown in Table 4.12, the value of the coefficient of determination (adjusted R²) is 0.772 or equal to 77.2%. The R² value of 0.772 indicates that there is a correlation between the independent variables and the dependent variable, but it does not have a big effect because it is still far from number one. This value indicates that the percentage of the contribution of the independent variables (independence, ethics and auditor competence) to the dependent variable (audit quality) is 77.2%. While the remaining 22.8% (100% - 77.2%) is explained by other variables not discussed in this study such as systems, technology, competence, and others.

4.3.4. Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine whether or not there is any influence between variable X1 (auditor independence), variable X2 (auditor ethics), and variable X3 (auditor competence) on variable Y (audit quality). This analysis is also used to determine the direction of the relationship between the dependent variable and the independent variable. Whether each independent variable has a positive or negative relationship and to predict the value of the dependent variable if the value of the independent variable has increased or decreased. The results of multiple linear regression testing can be seen in Table 4:19 below:

Table 4.18. Multiple Linear Regression Test Results

| Coefficients ^a | | | | | |
|---------------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| (Constant) | -,184 | 2,545 | | -,072 | ,943 |
| 1 Auditor Independence | ,245 | ,115 | ,233 | 2,125 | ,039 |
| Auditor Ethics | ,434 | ,099 | ,510 | 4,407 | ,000 |
| Auditor Competence | ,344 | ,146 | ,233 | 2,356 | ,023 |

a. Dependent Variable: Audit Quality

Source: SPSS 25 output

Based on the value of the effect of each independent variable shown in Table 4.19, the equation is obtained from the following linear regression analysis formula:

$$Y = -0.184 + 0.245 (X1) + 0.434 (X2) + 0.344 (X3) + e$$

The equation above shows that the independence, ethics and competence of auditors have a positive effect on audit quality.

1. The constant value has a negative value of -0.184. This means that if the independence, ethics and competence of auditors are zero (0), then the audit quality score will decrease by -0.184.
2. The auditor independence regression coefficient value is 0.245. This value has a positive effect on audit quality. This means that there is a comparable effect between

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the quality of tax authorities on audit quality. Therefore, every increase of one unit of auditor independence variable will cause an increase in audit quality by 0.245. Assuming that the other variables remain constant.

3. The auditor's ethical coefficient value is 0.434. This value has a positive effect on audit quality. This means that there is a comparable effect between auditor ethics on audit quality. Therefore, every increase of one unit of auditor ethics variable will cause an increase in audit quality by 0.434. Assuming that the other variables remain constant.
4. The auditor competency coefficient value is 0.344. This value has a positive effect on audit quality. This means that there is a comparable influence between auditor competence on audit quality. Therefore, every increase of one unit of the auditor competency variable will cause an increase in audit quality by 0.344. Assuming that the other variables remain constant.

4.3.5. Hypothesis Testing

4.3.5.1. Partial Test (t test)

Partial testing aims to determine the significant relationship of each independent variable to the dependent variable. Ways for making partial test decisions (t test) are:

1. If the sig value < 0.05, then the hypothesis is accepted.
2. If the sig value > 0.05, then the hypothesis is rejected.

The partial test results (t test) can be seen in Table 4:20 below:

Table 4.19.Partial Test Result (t test)

| Coefficients^a | | | | | |
|---------------------------------|-----------------------------|------------|---------------------------|-------|-------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| 1 | (Constant) | -, 184 | 2,545 | | |
| | Auditor Independence | , 245 | , 115 | , 233 | 2,125 |
| | Auditor Ethics | , 434 | , 099 | , 510 | 4,407 |
| | Auditor Competence | , 344 | , 146 | , 233 | 2,356 |

a. Dependent Variable: Audit Quality

Source: SPSS 25 output

Based on the results of the partial test (t test) shown in Table 4.15, the effect of each independent variable (independence, ethics and auditor competence) on the dependent variable (audit quality) can be seen as follows:

1. Auditor independence on audit quality

In this research, the formulated hypothesis is:

H1: Auditor independence has an effect on the quality of the audit at the Public Accounting Firm in the DKI Jakarta area.

Based on the results of the partial test (t test) shown in Table 4.20, the significance value is 0.039. This value is less than 0.05, which means that H1 is accepted. This means that partially auditor independence has a significant effect on audit quality.

2. Auditor ethics on audit quality

In this research, the formulated hypothesis is:

H2: Auditor ethics have an effect on audit quality at the Public Accounting Firm in the DKI Jakarta area.

Based on the results of the partial test (t test) shown in Table 4.20, the significance value is 0.000. This value is less than 0.05 which means that H2 is

accepted. This means that partially, auditor ethics has a significant effect on audit quality.

3. Auditor's competence on audit quality

In this research, the formulated hypothesis is:

H3: Auditor competence affects audit quality in the Public Accounting Firm in DKI Jakarta.

Based on the results of the partial test (t test) shown in Table 4.20, the significance value is 0.023. This value is less than 0.05, which means that H3 is accepted. This means that partially the competence of auditors has a significant effect on audit quality.

4.3.5.2. Simultaneous Test (Test F)

Simultaneous testing aims to see whether or not the independent variables influence the dependent variable jointly and to test whether the model used is fixed or not. In this research, the formulated hypothesis is:

H4: The independence, ethics and competence of auditors have a simultaneous effect on audit quality in public accounting firms in the DKI Jakarta area.

The way to make decisions in accepting or rejecting the hypothesis is formulated as follows:

1. If the value is sig. <0.05, then the hypothesis is accepted
2. If the value is sig. > 0.05, then the hypothesis is rejected.

The results of simultaneous testing (F test) can be seen in Table 4:21 below:

Table 4.20. Simultaneous Test Results (Test F)

| ANOVAa | | | | | | |
|--------|------------|----------------|----|-------------|--------|-------|
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 1113,834 | 4 | 371,278 | 58,552 | ,000b |
| | Residual | 291,686 | 46 | 6,341 | | |
| | Total | 1405,520 | 50 | | | |

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Auditor Competence, Auditor Independence, Auditor Ethics

Source: SPSS 25 output

Based on the results of simultaneous testing (F test) shown in Table 4:21, the significance value is 0.000. This value is less than 0.05, which means that H4 is accepted. Thus, the independent variables (independence, ethics and competence of auditors) simultaneously have a significant effect on the dependent variable (audit quality). The results of this study agree with research that has been carried out by previous research which states that simultaneously independence, ethics and auditor competence have a significant effect on audit quality.

4.4. Findings Research result

Result of peResearch that has been done by the author on the influence of independence, ethics and auditor competence on audit quality at Public Accounting Firms in the DKI Jakarta area that uses SPSS in data processing, with the following discussion:

4.4.1. Effect of auditor independence on audit quality

DaIn the t test results for hypothesis 1 test which are shown in Table 4.20, the significance value of the auditor independence variable is 0.039 which means that the auditor independence variable has an influence on audit quality. This is because the level of significance of 0.039 is smaller than 0.05, so Ha1 is accepted. The results of multiple linear regression testing in Table 4.20 show that the coefficient value of the regression of

auditor independence (X1) is 0.245. This shows that each unit variable auditor independence (X) affects the audit quality by 0.245 if the other variables are constant. This value indicates that if the implementation of the auditor independence system increases by one unit, the audit quality variable will increase by 0.245 units if other variables are considered constant.

Independence is an attitude of being free from influence and the existence of honesty within the auditor in considering the facts and audit evidence found. Independence means there is honesty in the accountant in considering the facts and there is an objective, impartial consideration in the accountant in formulating and expressing his opinion.

Based on the results of previous research Irwanti Bunga Nurjanah and Andi Kartika (2016), Vince Ariany (2017), Putri Fitrika Imansari and Abdul Halim Retno Wulandari (2017), AAI Tirtamas Wisnu Wardhani and Ida Bagus Putra Astika (2018), St. Ramlah, Arzal Syah, Muh. Arif Dara (2018), Nurlita Haeridistia, Agustin Fadjarenie (2019) and Nasrullah Dali (2019) state that auditor independence has a positive effect on audit quality. Contrary to research Maharany, Yuli Widi Astuti and Dodik Juliardi (2016) state that independence has no positive effect on audit quality.

4.4.2. Effect of auditor ethics on audit quality

Auditor ethics that are applied in the Public Accounting Firm in the DKI Jakarta area in order to create awareness for auditors to carry out audits. In the results of the t test for hypothesis 2 testing which is shown in Table 4.20, the significance value of the auditor ethics variable is 0.000 which means that the auditor ethics variable has an influence on audit quality. This is because the significance level of 0.000 is smaller than 0.05, so Ha2 is accepted. In the results of multiple linear regression testing in Table 4.20, it is found that the coefficient value of the regression of Auditor Ethics (X2) is 0.434. This shows that each unit of the auditor's ethics variable (X2) affects the audit quality by 0.434 if the other variables are constant. This value indicates that if the variable of auditors' ethical system application increases by one unit, the audit quality variable will increase by 0.434 units if other variables are considered constant. The coefficient is positive, meaning that there is a unidirectional relationship between auditor ethics and audit quality in conducting audits.

Auditor ethics is a moral principle that forms the basis for every auditor in carrying out his duties and responsibilities. Auditor ethics is the science of judging good things and bad things, about moral rights and obligations. In order to improve the performance of auditors, auditors are required to maintain standards of ethical behavior to produce quality audits.

The results of this study are the same as Maharany, Yuli Widi Astuti and Dodik Juliardi (2016), Irwanti Bunga Nurjanah and Andi Kartika (2016), Putri Fitrika Imansari and Abdul Halim Retno Wulandari (2017), AAI Tirtamas Wisnu Wardhani and Ida Bagus Putra Astika (2018) and Nurlita Haeridistia, Agustin Fadjarenie (2019) that auditor ethics has a positive effect on audit quality.

4.4.3. Effect of auditor competence on audit quality

Da In the results of the t test for hypothesis 3 which is shown in Table 4.20, the significance value of the auditor competency variable is 0.023 which means that the auditor competency variable has an influence on audit quality. This is because the significance level of 0.000 is smaller than 0.05, so Ha3 is accepted. From the results of multiple linear regression testing in Table 4.20, it is found that the coefficient value of the auditor's competence regression (X1) is 0.344. This shows that each unit of the auditor competence variable (X3) has an effect on audit quality by 0.344 if the other variables are constant. This value indicates that if the auditor competency variable increases by one unit, the auditor competency variable will increase by 0.344 units if other variables are considered constant.

Auditor competence is the auditor's ability to carry out the audit correctly, the higher the competence of the auditor, the higher the quality of the resulting audit. To

improve audit quality, it is necessary to increase the competence of auditors, an auditor must have good personal quality, adequate knowledge and special expertise in his field. In carrying out their duties, an auditor must have good personal qualities such as open-minded, broad-minded, able to handle uncertainty and be able to work in teams. An auditor must also have general knowledge to understand the entity being audited and assist in conducting the audit. This general knowledge includes the ability to conduct analytical reviews, organizational theory knowledge to understand an organization, auditing knowledge and knowledge of the public sector company. Meanwhile, special skills are used to assist auditors in presenting audited reports properly. The auditor is a person who plays an important role in the audit activity and has the ability to carry out audits in accordance with professional standards, the higher the competence of the auditor, the better or the higher the quality of the resulting audit.

Ber based on previous theory and research conducted by Irwanti Bunga Nurjanah and Andi Kartika (2016), Vince Ariany (2017), Putri Fitrika Imansari and Abdul Halim Retno Wulandari (2017), AAI Tirtamas Wisnu Wardhani and Ida Bagus Putra Astika (2018) and St. Ramlah, Arzal Syah, Muh. Arif Dara (2018) memprovide evidence that competence in conducting audits has a significant impact on audit quality but is contrary to the results Maharany, Yuli Widi Astuti and Dodik Juliardi (2016) and Nasrullah Dali (2019) who said there was no significant influence.

4.4.4. The effect of independence, ethics and auditor competence simultaneously on audit quality

The coefficient of determination (R^2) test results showed a result of 0.772 or 77.2%. The coefficient of determination (Adjusted R^2) of 77.2% identifies that the independent variable, namely auditor independence (X1), auditor ethics (X2) auditor competence (X3), can explain the dependent variable, namely audit quality (Y) of 77, 2%. The simultaneous significance test (F test) shows that the Sig. 0.000 < 0.05, meaning that H_a is accepted and H_o is rejected. And it can be concluded that auditor independence (X1), auditor ethics (X2), auditor competence (X3), simultaneously or together have a significant effect on the audit quality variable. This is in accordance with previous research conducted which shows the influence of independence, ethics and auditor competence on audit quality.

It is reflected in how important it is for auditors to carry out audits by taking into account their independence, maintaining objectivity, implementing and improving ethics and increasing their professionalism in carrying out their duties as auditors, so that auditors in Public Accounting Firms in the DKI Jakarta area can improve good audit quality.

This is in accordance with previous studies conducted by Maharany, Yuli Widi Astuti and Dodik Juliardi (2016), Irwanti Bunga Nurjanah and Andi Kartika (2016), Putri Fitrika Imansari and Abdul Halim Retno Wulandari (2017) and AAI Tirtamas Wisnu Wardhani and Ida Bagus. Putra Astika (2018) who said that together there is influence independence, ethics and competence of auditors on audit quality.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on the previous chapter, there is a conclusion regarding the results of the influence of independence, ethics and auditor competence on audit quality at Public Accounting Firms in the DKI Jakarta area. The conclusions that can be drawn are as follows:

1. There is a significant effect of auditor independence on audit quality at Public Accounting Firms in the DKI Jakarta area. This can be seen through the results of the partial test (t) which indicates that the alternative hypothesis (H_a1) is accepted because

Sig. <0.05 (0.039 <0.05). Auditor work independence has a positive and significant effect on audit quality, this shows that the more work independence an auditor has, the better the resulting audit quality will be.

2. There is a significant effect of auditor ethics on audit quality at public accounting firm in DKI Jakarta. This can be seen from the partial test results (t) which indicate that the alternative hypothesis (Ha2) is accepted because Sig. <0.05 (0.000 <0.05). Auditor ethics have a positive and significant effect on audit quality, this is because the higher the ethical level of an auditor, the more quality the resulting audit will be.
3. There is a significant effect of auditor competence on audit quality at the Public Accounting Firm in the DKI Jakarta area. This can be seen through the results of the partial test (t) which shows that the alternative hypothesis (Ha3) is accepted because Sig. <0.05 (0.023 <0.05). Competence has an effect on audit quality, because the higher the time pressure will have an effect on audit quality, which means that audit quality can be maintained.
4. Simultaneously, there is a significant influence on the independence, ethics and competence of auditors on audit quality at the public accounting firm in the DKI Jakarta area with a significant probability value of 0.000. Because 0.000 <0.005, it means that the initial hypothesis (Ho4) is rejected and the alternative hypothesis (Ha4) is accepted.

5.2. Suggestion

Based on the research conclusions regarding the effect of brand trust and product prices on purchasing decisions for Marcks powder and customer satisfaction. Therefore, researchers tried to provide suggestions based on the results of the study.

An auditor must have independence in the field of auditing, what this means is that increased auditor independence will increase his ability, knowledge and how the auditor detects fraud to produce good audit quality. The ethics of an auditor is very much needed in carrying out an audit, so it is necessary to have a functional auditor position certificate (JFA) and improve ethics by attending training and learning in the field of auditing professionally and continuously through seminars for junior auditors so that the quality of the audit that will be produced will be good. Audit quality, an auditor must maintain an attitude of independence,

5.1. Limitations and Further Research Development

The limitations of this study are:

The researcher realizes that this study has limitations, namely only auditors at the Public Accounting Firm in the DKI Jakarta area. Further research should expand the scope of research subjects, in order to get more data and use other research methods and not be fixated on simply distributing questionnaires.

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