

THE EFFECT OF AUDITOR ETHICS, ACCOUNTABILITY, AND PROFESSIONAL SKEPTISM ON AUDIT QUALITY

(Empirical Study on Public Accounting Firms in Bekasi and East Jakarta)

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ABSTRACT

This study aims to determine the effect of auditor ethics, accountability, and professional skepticism on the audit quality of auditors in public accounting firms in Bekasi and East Jakarta.

This type of research is associative with a causal relationship. The population in this study are auditors who work at public accounting firms in the Bekasi and East Jakarta areas which are registered in the IAPI Directory. The sample was determined based on the purposive sampling method, with a sample size of 70 auditors who were respondents. The data collection technique used a questionnaire which was delivered directly to the Public Accounting Firm in Bekasi and East Jakarta. The analysis technique used in this research is multiple regression analysis techniques.

Based on the data that has been collected and the results of the tests that have been carried out on the research, the following conclusions can be drawn: (1) Auditor ethics has a significance value greater than 0.05 ($0.964 > 0.05$), then H_a is rejected so it can be concluded that auditor ethics has no partial effect on audit quality. (2) Accountability has a significance value of less than 0.05 ($0.048 < 0.05$), then H_a is acceptable, so it can be concluded that accountability has a partial effect on audit quality. (3) Professional skepticism has a significance value less than 0.05 ($0.039 < 0.05$), so H_a is accepted, so it can be concluded that professional skepticism has a partial effect on audit quality. (4) Auditor ethics, accountability, and professional skepticism have a significance value smaller than 0.05 ($0.006 < 0.05$) and the F value $> F$ table ($4.485 > 2.743$), it can be said that auditor ethics, accountability and skepticism professionals simultaneously (at the same time) have a significant effect on audit quality.

Keywords: *Auditor Ethics, Accountability, Professional Skepticism, Audit Quality*

1. INTRODUCTION

In today's modern era, business competition is getting tougher, one of which is the service business. This service business is utilized by many people and shareholders (investors), including public accounting services. Public accounting services are services that are expected by the public and users of financial statements such as shareholders (investors) to be able to provide a statement of opinion regarding the fairness of an entity's financial statements. In providing an opinion on the financial statements of an entity, users of financial statements expect the auditor to exercise independence in accordance with fair and impartial information. Public Accounting Firms in providing their services are aware of the increasingly high competition with each other, thus making public accounting services aware of behaving professionally. Due to the intense competition between public accounting services, several Public Accounting Firms commit violations to get large profits. Meanwhile, the duty of a public accountant is to analyze and provide an opinion on the fairness of the financial statements of a business entity based on standards determined by the Indonesian Accounting Association (IAI).

As a professional public accountant in carrying out their audit duties, auditors must be guided by the auditing standards set by the Indonesian Institute of Certified Public Accountants (IAPI), namely general standards, field work standards and reporting standards. By following and maintaining all these standards, the audit results will have added value that will make the financial statements of an entity more trusted by the public and users of financial statements. Audit quality is an important part in presenting the audit results report. Quality audit results will show the entity's good financial management. Thus, research on audit quality is important for KAP and auditors to determine the factors that affect the quality of the audit it will produce.

Based on the news quoted from CNBC Indonesia published on October 4 2018, there has been a violation of the quality of the audit carried out by one of the big four KAP, namely KAP Deloitte against PT. Sunprima Nusantara Financing (PT. SNP Finance). In this case, the violation that has been committed by KAP Deloitte is the abuse of audit quality performance that does not meet the Public Accountant Professional Standards. There is a misstatement or violation made by the management of PT. SNP Finance that was not detected by the auditor KAP Deloitte on the financial statements of PT. SNP Finance fiscal year 2012 to 2016 on accounts receivable, which has been manipulated by the management of PT. SNP Finance with a nominal materiality that caused losses to many parties but was not detected by KAP Deloitte. Among them are control of information systems related to customer data and accuracy of financing receivables journals, and obtaining sufficient and appropriate audit evidence on consumer financing receivables. In this case, Deloitte's KAP, which is a big four KAP which has an experienced auditor workforce, should be able to prevent misstatements contained in the financial statements and in the quality control system for the threat of closeness in the form of a long enough relationship between senior personnel in the audit engagement. on the client (<https://www.cnbcindonesia.com>).

Audit quality is the probability of an auditor finding and reporting an error or fraud that occurs in a client's accounting system (Tandiontong, 2016: 80). An audit quality is said to be quality if the opinion issued by the auditor reflects the actual condition of the company (Murti & Firmansyah, 2017).

Auditor ethics, accountability and professional skepticism are important in the quality of audits produced by auditors. An auditor must have high ethical

awareness when carrying out his duties, namely examining financial statements. With this ethics, the opinions generated will also be in accordance with existing facts regarding the financial condition of the company being audited.

Apart from having ethics, an auditor must have a sense of responsibility (accountability) for his audit work as a form of maintaining the public trust that has been given him. The auditor must also be responsible for the results of the research on audit evidence provided by the client, so that the results of the research can be used as a basis for decision making by the client. If the auditor has high accountability, the more quality the resulting audit results will be.

Professional skepticism also needs to be considered by professional auditors so that the results of auditing financial statements can be trusted by users of financial statements. This attitude is an obligation for every auditor to be alert to fraud that could be committed by management, which always questions the evidence and applies a cautious attitude.

Based on the aforementioned cases, questions arise from users of financial statements about how much auditor ethics, accountability and professional skepticism affect the quality of audits produced by public accountants. Therefore, the authors want to examine whether there is a relationship between auditor ethics, accountability, and professional skepticism on audit quality and will take the title "The Effect of Auditor Ethics, Accountability, and Professional Skepticism on Audit Quality (Empirical Study at Public Accounting Firms in Bekasi and East Jakarta)". Based on the background above, the problem formulations for this study are:

1. Does auditor ethics affect the audit quality at the Public Accounting Firm in Bekasi and East Jakarta?
2. Does the auditor's accountability affect the audit quality at the Public Accounting Firm in Bekasi and East Jakarta?
3. Does the professional auditor's skepticism affect the audit quality at public accounting firms in Bekasi and East Jakarta areas?
4. Do auditor ethics, auditor accountability, auditor professional skepticism affect the quality of audits at public accounting firms in Bekasi and East Jakarta?

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Previous Research

This research is made with a variety of information from existing research and journals to be used as an approach and comparison of audit quality. The first research was conducted by Purnamasari and Hernawati (2017). The data was collected using a survey method of fifteen auditors who work in public accounting firms (KAP) in Jakarta. The test results show that simultaneously the variables of auditor ethics, experience, knowledge and dysfunctional behavior have a significant effect on audit quality. However, partially, the test results show that the variables of experience and dysfunctional behavior have no significant effect on audit quality. Meanwhile, the variables of auditor ethics and knowledge have a significant effect on audit quality.

The second research was conducted by Ariyani and Hidayanti (2017). This study aims to examine whether the influence of independence, competence, and work experience on audit quality with auditor ethics as a moderating variable. The research population used is a public accounting firm located in Central Java. The sampling method used was the Convenience sampling method. The results showed that the independence and work experience variables had no effect on audit quality, the competency variable had a negative effect on audit quality. The interaction of the variables of independence and auditor ethics has no effect on audit quality, the interaction of auditor competence and ethics has a positive effect on audit quality, the interaction of work experience and auditor ethics has no effect on audit quality.

The third research was conducted by Laksita and Sukirno (2019). This study aims to determine: (1) the effect of independence on audit quality, (2) the effect of accountability on audit quality, (3) the effect of objectivity on audit quality on, (4) the effect of independence, accountability and objectivity on audit quality. Respondents in this study were 41 internal auditors who work at the Inspectorate of Yogyakarta Special Province. The results of this study indicate that (1) There is a positive influence of Independence on Audit Quality, (2) There is a positive effect of Accountability on Audit Quality, (3) There is a positive effect of Objectivity on Audit Quality, (4) There is a positive influence on Independence, Accountability, and Objectivity. on Audit Quality.

The fourth study was studied by Prihartini, et al (2015). The sample of this study amounted to 48 auditors with the sampling technique purposive sampling method. The data collection technique was done by using a questionnaire method. The results of this study indicate that there is a positive and significant effect of auditor competence on audit quality, there is no positive and significant effect of independence on audit quality, there is no positive and significant effect of objectivity on audit quality, there is a positive and significant effect of integrity on audit quality, no accountability has a positive and significant influence on audit quality and there is a positive and significant effect simultaneously on competence, independence, objectivity, integrity, and accountability on audit quality in local government.

The fifth study was researched by Nehestita, et al (2018). This study uses primary data, with sample collection using purposive sampling. The results showed that integrity has an effect on audit quality. Auditor professional skepticism affects audit quality.

The sixth study was conducted by Nandari and Latrini (2015). The data used in this study are primary data by distributing questionnaires to selected respondents. The samples were collected using purposive sampling. The results of

this study indicate that skepticism has no effect on audit quality. Independence has no effect on audit quality. The implementation of the code of ethics for public accountants has a positive effect on audit quality. Accountability has no effect on audit quality.

The first international research was conducted by Usman (2016). This study aims to determine the effect of experience quality and internal audit accountability. Supervision of local governments is carried out in stages from the district / city level, provincial level to independent. In this research is experience and accountability. The dependent variable in this study is the quality of internal audit. The results of this study indicate that experience and accountability have a very strong role in determining the quality of internal audit.

The second international research was conducted by Mardijuwono and Subianto (2018). This research was conducted by distributing questionnaires to all auditors who work at KAP Surabaya and Sidoarjo. The population in this study were all auditors who worked for KAP 45 Surabaya and KAP 1 Sidoarjo. Findings - The results of this study found that auditor independence was positively related to audit quality but not significant. The variable auditor professionalism has a positive relationship with audit quality and is proven to be significant, while the variable auditor professionalism skepticism has a positive relationship with audit quality and importance. Originality / Value - The results of this study indicate that auditor independence, professionalism and skepticism are positively related to audit quality.

The third international research was conducted by Haeridistia and Fadjarenie (2019). This study aims to analyze the influence of independence, professional ethics, and auditor experience on audit quality on auditors at public accounting firms in DKI Jakarta. The data in this study used primary data obtained from questionnaires given to 127 respondents. The results showed that the independence, professional ethics and experience of auditors had an effect on audit quality.

2.1 Theory Basis

2.2.1 Definition of Auditing

Auditing according to Soekrisno Agoes (2015: 4) in his book entitled Auditing is an examination that is carried out critically and systematically by an independent party against the financial statements that have been prepared by management with the aim of providing an opinion on the fairness of the financial statements.

2.2.2 Definition of Auditor

According to Tandiontong (2016: 65), an auditor is an independent and competent person who provides his services in carrying out audits with the aim of providing an opinion on the fairness in the presentation of financial statements. An auditor in carrying out his duties is expected to be able to objectively examine the financial statements of a company, the auditor must have expertise in collecting and interpreting the audit evidence he gets.

2.2.3 Auditor Ethics

According to Purnamasari and Hernawati (2017) ethics is a rule that includes values and norms that regulate human behavior in social life, including in a professional environment, including the public accountant profession in carrying out its duties. A public accountant is required to uphold the professional ethics stipulated in the code of ethics established by IAPI to produce quality audit results, so that the opinions generated are in accordance with the actual financial condition of the company.

2.2.4 Accountability

According to Suyanti, et al (2016) Accountability is a psychological boost that makes a person try to be accountable for all actions and decisions taken for the work he does. An auditor must be able to provide accountability for the results of research on audit evidence provided by the client, so that the results of the research can be used as a basis for decision making by the client. Therefore, the quality of good audit results is strongly influenced by high auditor accountability.

2.2.5 Professional Skepticism

According to Tuannakotta (2015: 323) Professional skepticism is the auditor's obligation during the assignment period to use and maintain professional skepticism, especially vigilance against fraud that can be committed by management, and always apply a cautious attitude and question the evidence obtained. Auditing standards provide requirements for auditors to have a professional skepticism in the evaluation process and collecting audit evidence in order to produce good audit quality and in accordance with actual conditions (Darmawan, 2015).

2.2.6 Quality Audit

The definition of audit quality according to Tandiontong (2016: 80), is the probability of a public accountant finding and reporting an error or fraud that occurs in a client's accounting system. An auditor is required to be able to provide assurance that there is no material misstatement or fraud in the financial statements of a company being audited, so that users of financial statements can trust the results of the audit report and to make decisions based on the audit report that has been made by the auditor.

2.3 Relationship between Research Variables

2.3.1 Auditor Ethics with Audit Quality

In carrying out its duties to examine financial reports to produce quality audit reports, an auditor is required to have high ethical awareness. Thus, the opinion generated will also be in accordance with the existing facts regarding the financial condition of the company being audited. Auditor professional ethics is one of the factors that influence audit quality. A public accountant is required to uphold professional ethics stipulated in the code of ethics established by the IAPI. The higher the professional ethics of an auditor, the better the resulting audit quality.

2.3.2 Auditor's Accountability with Audit Quality

Accounting according to Suyanti, et al. (2016) is defined as a psychological boost that makes someone try to be accountable for all actions and decisions taken for the work he does. If all actions and decisions taken by auditors can be accounted for and have been carried out in accordance with the Professional Standards for Public Accountants (SPAP), then the quality of the audit provided will further convince the public and users of financial statements of the accountability and quality of an auditor.

2.3.4 Professional Skepticism with Audit Quality

Auditors use the knowledge, skills and abilities demanded by the public accounting profession in carrying out their duties carefully and thoroughly. It can be interpreted that professional skepticism is one of the factors in determining audit quality. Thus it can be said that the higher the skepticism level of an auditor in conducting an audit, the better the resulting audit quality.

If an auditor's professional skepticism is low, it will lead to errors and fraud in the financial statements of an entity. Professional skepticism will help auditors

in assessing and considering critically the risks that will be faced with various decisions (Tuannakotta, 2015: 72).

2.3.4 Auditor Ethics, Accountability, and Professional Skepticism with Audit Quality.

In carrying out the audit process, an auditor must not take sides with anyone, report any irregularities in the financial statements, must be responsible for the work that is being done and be skeptical in doing his job as an auditor so that the resulting audit can be of high quality. Auditor ethics is the science of assessing 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. Professional skepticism is an attitude that includes a mind that always questions and performs a skeptical evaluation of audit evidence. Auditors use the knowledge, skills and abilities demanded by the public accounting profession in carrying out their duties carefully and thoroughly. If an auditor's professional skepticism is low, it will lead to errors and fraud in the financial statements of an entity. Professional skepticism will help auditors in assessing and considering critically the risks that will be faced with various decisions (Tuannakotta, 2015: 72).

2.4 Hypothesis Development

2.4.1 Auditor Ethics on Audit Quality

In making a decision, an auditor uses more than one reasonable (rational) judgment based on existing ethical understanding to make a fair decision by reflecting the actual truth and conditions, therefore a measure is needed to measure the level of the auditor's understanding of applicable implementation. The Indonesian Accountants Code of Ethics are guidelines for professional accountants that are binding in carrying out their duties such as a code of ethics, so that in carrying out their activities, public accountants have a clear direction in making the right decisions and can be accounted for by those who use the results of the auditor's decision. From the above opinion, the researcher proposes the following hypothesis:

H1: Auditor ethics have a positive effect on Audit Quality

2.4.2 Accountability for Audit Quality

Accountability according to Suyanti, et al. (2016) is defined as a psychological drive that makes a person try to be accountable for all actions and decisions taken for the work he does. If each auditor takes actions and decisions that can be accounted for and in accordance with the Public Accountant Professional Standards (SPAP), the resulting quality of the audit report will be better and more able to convince the public and users of financial statements of the accountability and quality of an auditor.

Based on the theory that has been described and the results of previous research, the relationship between auditor accountability and audit quality can be hypothesized as follows:

H2: Auditor Accountability has a positive effect on Audit Quality

2.4.3 Professional Skeptics on Audit Quality

Professional skepticism according to Hery (2017: 64) is an attitude that includes a mind that is always questioning and always alert to any conditions that can indicate the possibility of misstatement either caused by fraud or errors from

management, as well as a critical attitude in evaluating evidence that is obtained.

Based on the theoretical description and the results of previous research, the relationship between auditor accountability and audit quality can be hypothesized as follows:

H3: Professional skepticism has a positive effect on Audit Quality

2.4.4 Auditor Ethics, Accountability, and Professional Skepticism on Audit Quality.

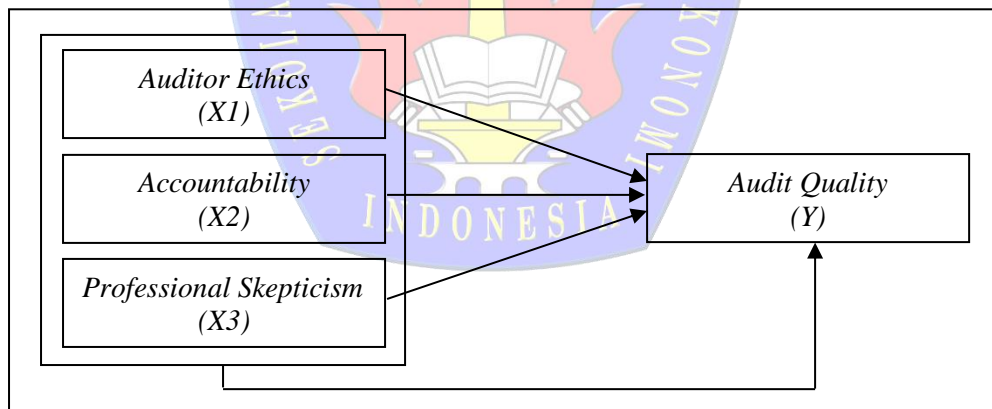
Users of financial statements will make decisions based on the audit report prepared by the auditor. To be able to perform quality work, auditors must be able to maintain the ethics, sense of responsibility and professional skepticism of auditors. In the process of conducting an audit, the auditors will adopt the applicable code of conduct so that they can make the right decisions when carrying out their duties. Then, if there is no sense of responsibility and skepticism, the auditor may not be able to complete the job as much as possible.

Based on the theoretical description and the results of previous research, the relationship between auditor ethics, accountability, and auditors' professional skepticism and audit quality can be hypothesized as follows:

H4: Auditor Ethics, Accountability and Professional Skepticism have a positive effect on Audit Quality

2 Research Conceptual Framework

Figure 1.
Conceptual framework



3 RESEARCH METHOD

3.1 Research Strategy

This research strategy is basically a scientific method for obtaining data for specific purposes and uses. To achieve these goals, a goal-related approach is needed. The strategy used in this research is associative because there are variables that will test the relationship between the independent variable (X) and the related variable (Y). The method used in this research is quantitative research methods, including survey research using a questionnaire.

3.2 Population and Sample

3.2.1 Research Population

The target population of this study were auditor respondents who worked at the Public Accounting Firm in the Bekasi City area who were registered with the Indonesian Public Accountants Association (IAPI) and KAP in the East Jakarta area in 2019, namely 53 KAP in the East Jakarta area and 22 KAP in the Bekasi area.

3.6.3 Research Sample

The sampling technique used in this study was purposive sampling, which is a sampling technique with certain considerations (Sugiyono, 2017: 85). In this study, the researchers took 11 samples of auditor respondents who worked for KAP, namely 5 KAP in Bekasi area and 6 KAP in East Jakarta area. You can see the name of KAP in Appendix II. The reason for research in this area is because the area is strategic and easy to reach.

Based on the selected sample, the researcher can consider the specified sample, including:

- 1. External Auditor who works for public accountants in Bekasi and East Jakarta.*
- 2. Auditors who work in public accounting firms are not limited by their positions, such as senior, junior and partner auditors.*
- 3. Willing to be an auditor for the object of research.*

3.3 Data and Data Processing Methods

The type of data used in this study is primary data. Data collection methods can be done through observation, questionnaire surveys, literature studies and internet research (Sugiyono, 2017: 137).

However, in this study researchers used a questionnaire for sampling. Questionnaire is a data collection technique that is answered by giving a series of questions or written statements to respondents (Sugiyono, 2017: 139). The tool used by researchers for data collection is a Likert scale which can be used to measure attitudes, opinions and public opinions about an object or phenomenon (Sugiyono, 2017: 136). There are 5 weight options as follows:

Table 1.
Likert Scale Statement

<i>Answer</i>	<i>Score</i>
<i>Strongly Agree (SS)</i>	<i>5</i>
<i>Agree (S)</i>	<i>4</i>
<i>Neutral (N)</i>	<i>3</i>
<i>Disagree (TS)</i>	<i>2</i>
<i>Strongly Disagree (STS)</i>	<i>1</i>

Source: Sugiyono (2017: 137)

3.4 Operational Variables

3.4.1 Independent Variable (X)

According to Sugiyono (2017: 39) independent variables are variables that affect or cause changes or the emergence of the dependent variable. In this study there are 3 independent variables, namely:

1. Auditor Ethics (X1)

This variable is measured using a 5-point Likert scale, from (1) strongly disagree, (2) disagree, (3) neutral, (4) agree to (5) strongly agree. By using indicators on personality, professional skills, responsibility, implementation of the code of ethics as well as interpretation and improvement of the code of ethics which will underlie the questions that will be given to respondents.

2. Accountability (X2)

The measurement of the problem used is the Likert scale. By using indicators about motivation, effort (thinking power) to complete the job and dedication to the profession which will underlie the questions that will be given to the respondent.

3. Professional Skepticism (X3)

The measurement of the problem used is the Likert scale. By using indicators on being aware that management can always make fraud, an attitude of thinking that is always questioning, being alert and setting caution which will underlie the questions to be given to respondents.

3.4.2 Dependent Variable (Y)

According to Sugiyono (2017: 39) the dependent variable is the result of the affected variable or the independent variable. The dependent variable in this study is audit quality. By using indicators about Input (Inputs), Process (Process), Output (Outputs) and Follow-up Results that will underlie the questions that will be given to respondents.

Table 2.
Research Instruments

Variable	Indicator Variable	Item	Scale
Auditor Ethics (X1) Purnamasari (2017)	Personality	1-2	Likert scale
	Professional skills	3-4	Likert scale
	Responsible		
	Implementation of the code of ethics	5-7	Likert scale
	Interpretation and improvement of the code of ethics	8-10	Likert scale
		11-12	Likert scale
Accountability (X2) Suyanti (2016)	Motivation	1-2	Likert scale
	Effort (power of thought) to get the job done	3-4	Likert scale
	Devotion to the profession	5-6	Likert scale
Professional Skepticism (X3) Tuannakotta (2015)	Realizes that management can always cheat	1	Likert scale
	The attitude of thinking that is always questioning	2-4	Likert scale

	<i>Alert</i>	5-6	<i>Likert scale</i>
	<i>Be careful</i>	7	<i>Likert scale</i>
<i>Audit Quality (Y)</i>	<i>Inputs</i>	1-3	<i>Likert scale</i>
<i>Tandiontong (2016) and Tuannakotta (2015)</i>	<i>Process (Process)</i>	4-6	<i>Likert scale</i>
	<i>Output (Outputs)</i>	7-9	<i>Likert scale</i>
	<i>Follow-up Results</i>	10-12	<i>Likert scale</i>

Source: compiled from various references

3.3.1 Data Analysis Methods

Data analysis is the activity of grouping data based on variables and types of respondents, tabulating data based on variables from all respondents, providing data for each research variable, and performing calculations to test the hypotheses that have been proposed (Sugiyono, 2017: 137). The data analysis method used in this research is descriptive statistical testing, data quality testing, multiple linear regression analysis and classical hypothesis testing.

4 DISCUSSION

4.3.1 Overview and Research Objects

The purpose of this study is to work with external auditors at the Public Accounting Firm (KAP) based on the records of the Indonesian Public Accountants Association (IAPI) in the directory of Public Accounting Firms in Bekasi and East Jakarta. These participating auditors include junior auditors, senior auditors, managers, and partners.

Researchers have distributed 70 questionnaires to 11 KAPs in the Bekasi and East Jakarta areas which were conducted from 3 September to 10 September 2020. The distribution of questionnaires that have been sent and received can be seen in table 3.

Table 3.
Questionnaire Distribution

No	Public Accountant Office	Regional	Questionnaires Sent	Questionnaires Accepted
1	Abdul Aziz Fiby Ariza	East Jakarta	10	10
2	Drs. Rishanwar	East Jakarta	3	3
3	Drs. Haryo Tienmar	East Jakarta	5	5
4	Yuwono. H	East Jakarta	5	5
5	Sohibul Kaslani Komarianto & Santosa	East Jakarta	8	8
6	Raja Nainggolan	East Jakarta	4	4
7	Putu Widjaya	Bekasi	5	5
8	Doli, Bambang, Sulistiyanto, Dadang & Ali	Bekasi	10	10
9	Ladiman, Novita & Rekan	Bekasi	7	7
10	Irwanto, Hary dan Usman	Bekasi	6	6
11	Wisnu & Katili	Bekasi	7	7
<i>Total</i>			70	70

Source: Primary data processed, 2020

Table 4.
Sample and Rate of Return

Information	Total	Percentage
Distribution of Questionnaires	70	100%
The collected questionnaires	70	100%
Questionnaires that are not collected	-	-
Processable questionnaire	70	100%

Source: Primary data processed, 2020

4.2 Descriptive Statistical Analysis Results

Table 5
Descriptive Statistical Analysis Test Results
Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Auditor Ethics (X1)	70	41	60	47.43	3.504
Accountability (X2)	70	22	30	25.81	1.943
Professional Skepticism (X3)	70	25	35	29.91	2.020
Audit Quality (Y)	70	43	60	50.86	3.241
Valid N (listwise)	70				

Source: Primary data processed, 2020

Table 5. Explain that the number of respondents (N) is 70. Among these 70 people, the lowest answer to the auditor ethics variable is 41, the highest answer is 60, the average total answers are 47.43 and the standard deviation is 3.504.

By using the results of the descriptive statistical analysis of the accountability variable, the smallest answer was 22, the largest answer was 30, the total answer was an average of 25.81, and a standard deviation of 1.943.

Using descriptive statistics to analyze the results of the variables of professional skepticism, the smallest answer was 25, the largest answer was 35, the total average answer was 29.91, and the standard deviation was 2.020.

By using descriptive statistical data analysis, the lowest answer audit quality variable was 43, the largest answer was 60, the total answers averaged 50.86, and a standard deviation of 3.241.

4.3 Data Quality Test Results

4.3.1 Validity Test Results

Validity testing is used to measure the accuracy of research measuring instruments regarding the question being measured or its true meaning. If the instrument can follow the measurement structure that is expected to be sensitive, the instrument will be considered effective (Ghozali, 2018).

Test the effectiveness of the research tool by calculating the correlation number or counting the value of each respondent's answer for each item of the statement, then comparing it with the r table. The r-table value obtained from the number of cases in this study $R = (N-2) = 70-2 = 68$ and the 5% significance level of the research validity test was 0.235, and the r^{table} was 0.235. If $r^{count} > r^{table}$, then

each item is declared valid. The following table shows the results of the validity test of the four variables in this study, namely: auditor ethics, sense of responsibility, professional skepticism and audit quality.

Table 6.
Results of the Validity Test of Auditor Ethics Variables

Statement	The value of r^{count}	R^{table} value	Criteria
EK1	0,382	0,235	Valid
EK2	0,311	0,235	Valid
EK3	0,444	0,235	Valid
EK4	0,344	0,235	Valid
EK5	0,330	0,235	Valid
EK6	0,243	0,235	Valid
EK7	0,333	0,235	Valid
EK8	0,436	0,235	Valid
EK9	0,394	0,235	Valid
EK10	0,244	0,235	Valid
EK11	0,715	0,235	Valid
EK12	0,652	0,235	Valid

Source: Primary data processed, 2020

Table 7.
Test Results of the Validity of the Accountability Variable

Statement	The value of r^{count}	R^{table} value	Criteria
AKT1	0,627	0,235	Valid
AKT2	0,528	0,235	Valid
AKT3	0,411	0,235	Valid
AKT4	0,584	0,235	Valid
AKT5	0,466	0,235	Valid
AKT6	0,605	0,235	Valid

Source: Primary data processed, 2020

Table 8.
Results of the Validity Test for the Variable of Professional Skepticism

Statement	The value of r^{count}	R^{table} value	Criteria
SP1	0,395	0,235	Valid
SP2	0,594	0,235	Valid
SP3	0,457	0,235	Valid
SP4	0,372	0,235	Valid
SP5	0,503	0,235	Valid
SP6	0,643	0,235	Valid
SP7	0,602	0,235	Valid

Source: Primary data processed, 2020

Table 9.
Results of the Validity Test of Audit Quality Variables

Statement	The value of r^{count}	R^{table} value	Criteria
KA1	0,514	0,235	Valid
KA2	0,304	0,235	Valid
KA3	0,359	0,235	Valid
KA4	0,525	0,235	Valid
KA5	0,655	0,235	Valid
KA6	0,424	0,235	Valid
KA7	0,533	0,235	Valid
KA8	0,471	0,235	Valid
KA9	0,448	0,235	Valid
KA10	0,359	0,235	Valid
KA11	0,514	0,235	Valid
KA12	0,304	0,235	Valid

Source: Primary data processed, 2020

4.3.2 Hasil Uji Reliabilitas

Table 10.
Reliability Test Results

Variabel	Cronbach's Alpha	N Of Items	Information
Auditor Ethics	0,799	12	Reliable
Accountability	0,704	6	Reliable
Professional Skepticism	0,704	7	Reliable
Audit Quality	0,707	12	Reliable

Source: Primary data processed, 2020

Table 10. shows the auditor ethics variable 0.799, the accountability variable 0.704, the professional skepticism variable 0.704 and the audit quality variable 0.707 Cronbach's Alpha, so it can be concluded that all statements in this variable are reliable. Because their Cronbach's Alpha value is greater than 0.700. This means that each sentence item used will be able to get consistent data, meaning that if you re-enter the sentence, you will get an answer that is relatively the same as the previous answer.

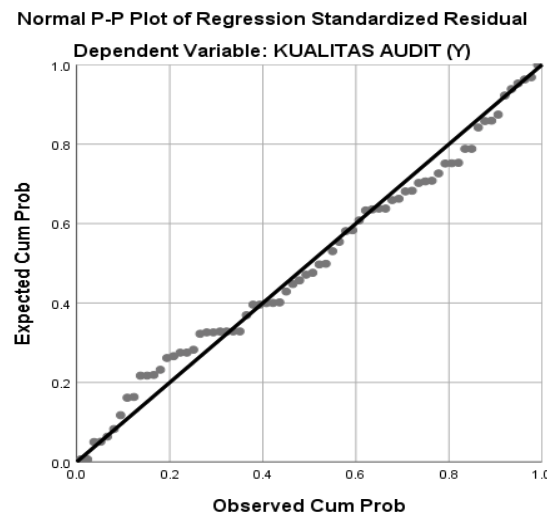
4.4 Classical Assumption Test Results

4.4.1 Normality Test Results

The normality test aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not, namely the data distribution in the form of a bell (bell shaped). Good data is data that has a pattern like a normal distribution, that is, the distribution of the data does not deviate from the left or right (Ghozali, 2018).

1. The results of the P-Plot chart normality analysis test:

Figure 2.
P-Plot Normality Test Results



Source: Primary data processed, 2020

Based on the normal graphic display, it can be seen that the graph in the normality test output shows the points are scattered around the diagonal, and the distribution follows the diagonal direction, so the regression model is feasible because it fulfills the assumption of normality.

1. The results of the statistical data normality analysis test:

Figure 3.
Kolmogorof-Smirnov One Shot Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.47139360
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.064
Test Statistic		.086
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Primary data processed, 2020

Based on the statistical normality data display, it is found that the value of all variables from Kolmogorof-Smirnov > 0.05 which can be seen from Asymp. Sig. (2-tailed) which is 0.200. Thus it can be said that the data are normally distributed.

4.4.2 Multicollinearity Test

The multicollinearity test is intended to detect symptoms of correlation between one independent variable and another. A good regression model should not have correlation between independent variables. Multicollinearity test results can be seen from the tolerance and variance inflation factor (VIF). A regression model that is free of multicollinearity is one that has a VIF <10 and a tolerance value > 0.10.

Table 11.
Multicollinearity Test Results
Coefficients (a)

Predictor	Tolerance	VIF	Information
Auditor Ethics	0,921	1,086	Multicollinearity does not occur
Accountability	0,814	1,228	Multicollinearity does not occur
Professional Skepticism	0,845	1,184	Multicollinearity does not occur

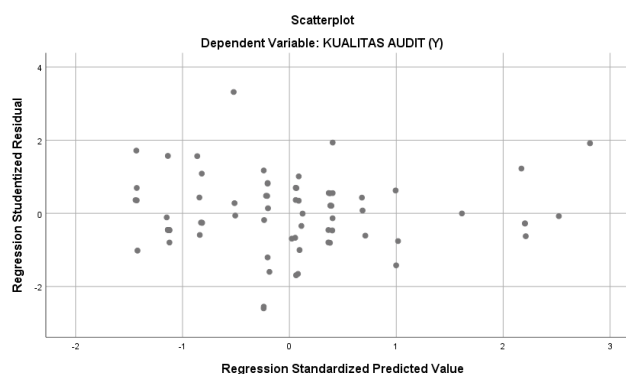
Source: Primary data processed, 2020

Table 11. shows that multicollinearity does not occur. The tolerance value for the auditor ethics variable is $0.921 > 0.10$, and the VIF value is $1.086 < 10$, the tolerance value for the accountability variable is $0.814 > 0.10$, and the VIF value is $1.228 < 10$. The tolerance value for the work skepticism variable is $0.845 > 0.10$, and the VIF value is $1.184 < 10$. The results of the calculation of the tolerance value show that there are no independent variables that have a tolerance value less than 0.10, which means that there is no correlation between the independent variables. The results of the variance inflation factor (VIF) calculation also show that there are no independent variables that have a VIF value greater than 10 (Ghozali, 2018). Thus it can be concluded that there is no multicollinearity between the independent variables in this regression model.

4.4.3 Heteroscedasticity Test

The purpose of the heteroscedasticity test is to test whether the value in the regression model is an inequality of the residual variance from one observation to another. Check the predicted value of the dependent variable (ZPRED) and its residue (SRESID) by looking at the graph to test whether there is heteroscedasticity in this study. The results of the heteroscedasticity test are in the form of a scatter plot graph. Following are the test results:

Figure 4.
Heteroscedasticity Test Results



Source: Primary data processed, 2020

Based on the scatter plot, showing the distribution of points randomly without forming a clear specific pattern, and the number 0 on the Y-axis distributed up and down, it can be concluded that the regression model does not have heteroscedasticity.

4.5 Data Analysis Results

4.5.1 Results of Multiple Linear Regression Analysis

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

Table 12.
Results of the Regression Coefficient
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients Beta
	B	Std. Error	
1 (Constant)	28.453	7.056	
Auditor Ethics (X1)	-.005	.108	-.005
Accountability (X2)	.399	.207	.239
Professional Skepticism (X3)	.413	.196	.257

a. a. : Dependent Variable: Quality Audit

Source: Primary data processed, 2020

Table 12. shows the regression coefficient value of each variable in this study, so a regression equation can be made as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$KA = 28,453 - 0,005 EA + 0,399 AKT + 0,413 SP + e$$

The regression equation above shows a constant value of 28.453. This shows that if the variables of auditor ethics, accountability and professional skepticism are considered constant or worth 0 (zero), the audit quality will increase by 28.453 units or 2845.3%.

The regression coefficient for the auditor ethics variable is -0.005 which means that if the auditor ethics variable increases by one unit, the audit quality variable will decrease by 0.005 units or 0.005% if other variables are considered constant .

The regression coefficient of the accountability variable is 0.399, which means that if the accountability variable is added by one unit, the audit quality variable will increase by 0.399 units or 39.9%, assuming other variables do not change.

The regression coefficient for the work skepticism variable is 0.413, which means that if the work skepticism variable is added by one unit, the audit quality variable will increase by 0.413 units or 41.3% with the assumption that other variables are considered constant.

4.6 Hypothesis Test Results

4.6.1 t test result (partial)

This test is conducted to determine the effect of each independent variable on several dependent variables. By comparing *t*count with *t*table, it can be seen that the standard in the testing section (*t* test) is based on the hypothesis test, namely:

1. If $t_{count} > t_{table}$ or $sig. t_{count} < \alpha$, then H_0 is rejected and H_a is accepted, meaning that the independent variable has an effect on the dependent variable.
2. If $t_{count} < t_{table}$ or $sig. t_{count} > \alpha$, then H_0 is accepted and H_a is rejected, meaning that the independent variable has no effect on the dependent variable

The table below is the results of the analysis regarding the partial test (t test) which was carried out, the following data were obtained:

Table 13.
Partial Test Result (t)

Model	Coefficients		Standardized Coefficients Beta	T	Sig.
	Unstandardized Coefficients				
	B	Std. Error			
1 (Constant)	28.453	7.056		4.032	.000
Auditor Ethics (X1)	-.005	.108	-.005	-.046	.964
Accountability (X2)	.399	.207	.239	1.998	.048
Professional Skepticism (X3)	.413	.196	.257	2.108	.039

Source: Primary data processed, 2020

The following are some of the test results covering auditor ethics (X1), accountability (X2) and professional skepticism (X3) on audit quality (Y):

1. The significance value of the auditor ethics variable (X1) is greater than 0.05 ($0.964 > 0.05$). Because the significance value > 0.05 , H_a is rejected, so it can be concluded that auditor ethics has no partial effect on audit quality.
2. The accountability variable (X2) has a significance value less than 0.05 ($0.048 < 0.05$). Because the significance value < 0.05 , H_a is acceptable, and it can be concluded that the accountability system has a partial effect on audit quality.
3. The significance value of the work skepticism variable (X3) is smaller than 0.05 ($0.039 < 0.05$). Because the significance value < 0.05 , H_a is accepted, and it can be concluded that professional skepticism has a partial effect on audit quality.

4.6.2 F Test Results

The F statistical test is useful for determining whether the estimation model used is correct or not and knowing whether there is a joint (simultaneous) influence of the independent variable on the dependent variable, namely by comparing the F count and the F table at the level of confidence level of 5%. The following is the F test that was processed using the SPSS statistical tool, it can be seen in the following table:

Table 14.
Simultaneous Test Results (Test F)
ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	122.707	3	40.902	4.485	.006
	Residual	601.864	66	9.119		
	Total	724.571	69			

Source: Primary data processed, 2020

Table 14. shows that from the F test, the calculated F value is 4.485 while the F table with $df_1 = 3$ and $df_2 = nk = 70 - 4 = 66$, then the F table value is 2.743 with a significance value of 0.006 or less than the probability value (p-value). Thus the value of F count $>$ F table ($4.485 > 2.743$) and the value of Sig < 0.05 (0.006

<0.05), it can be said that auditor ethics, accountability and professional skepticism together (at the same time) have a significant effect. on audit quality.

4.6.3 Correlation and Determination Test Results (R^2)

This test is conducted to test the ability of the independent variables, namely work experience, accountability, and professional skepticism in explaining the dependent variable, namely audit quality. Because this assessment consists of 3 independent variables, the results of the coefficient of determination test can be seen in the adjusted R square column, which is shown in the following table:

Table 14.
Result of the coefficient of determination

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.412	.169	.132	3.020	1.678

a. Predictors: (Constant), Professional_ Skepticism, Accountability, Auditor_ Ethics

b. Dependent Variable: Audit_Quality

Source: Primary data processed, 2020

The test results in table 14. show the magnitude of the correlation coefficient (R), the coefficient of determination (R square), the adjusted coefficient of determination (adjusted R square), and the standard error (SEE).

The table above shows that the adjusted R square coefficient value is 0.132 or 13.2%. So it can be concluded that the audit quality variable (Y) which can be explained by the auditor ethics variable (X1), accountability (X2), and professional skepticism (X3) is 13.2%. While the remaining 86.8% (100% - 13.2%) is explained by other variables not included in this regression analysis.

The correlation coefficient (R) in table 4.18 is 0.412, indicating that the relationship between the independent variable and the dependent variable is strong because it has a correlation coefficient above 0.05. Standard error of the Estimate (SEE) is 3.020. The smaller the SEE value will make the regression model more precise in predicting the dependent variable.

4.7 Interpretation of Research Results

4.7.1 Auditor Ethics Has No Effect on Audit Quality

The results showed that from a significance value greater than 0.05 (i.e. 0.964), it was seen that there was no positive relationship between auditor ethics and audit quality, and a significant negative effect. This means that there is no direct relationship between auditor ethics and the quality of audit results, which means that the better the auditor's ethics, there is no guarantee that good audit quality will be produced.

This will not affect the audit quality of auditors, because auditor ethics is a restrictive attitude, which reflects a person's personal attitudes, not everyone has the same characteristics, attitudes and characteristics. Although the auditors still do not have a good ethical attitude, the reports generated from the performance of the auditors can also produce quality reports, but the premise is that these auditors are still properly responsible for their work.

Ariyani and Hidayanti (2017) conducted research that supports the results of the study entitled "The role of auditors' ethics in independence, ability and work experience on audit quality". This study aims to examine whether the influence of

independence, ability and work experience on audit quality is adjusted to auditor ethics. The research population used is a public accounting firm located in Central Java. The sampling method used was convenience sampling method. The number of respondents used in this study reached 78 samples who met the requirements. The data analysis technique used is Moderated Regression Analysis (MRA). The results showed that the independence and work experience variables had no effect on audit quality, and the ability variable had a negative effect on audit quality. The interaction between the independence variable and auditor ethics has no effect on audit quality. The interaction between the auditor's ability variable and the ethical variable has a positive effect on audit quality, and the interaction between work experience and auditor ethics has no effect on audit quality.

4.7.2 Accountability Affects Audit Quality

The results showed that the significance value of 0.048 which is greater than 0.05 shows a positive relationship between accountability and audit quality, and there are several significant effects. This means that there is a direct relationship between accountability and the quality of the audit results, meaning that the higher the accountability of the auditors in carrying out their work, the better the quality of the audit results.

The impact of accountability on audit quality, because accountability is a psychological boost to make someone try to be responsible for all actions and decisions that are taken. The auditor has all the responsibilities, so the auditor will feel that the work done will achieve good results.

The results of this study are supported by Aziz (2018) who conducted research on audit quality entitled "The impact of accountability, competence and independence of auditors on audit quality (Public in Surabaya) accounting firm)". This research is a causal comparative study. The study population was 77 auditors who worked in 9 public accounting firms in Surabaya. By using sampling technology and the convenient sampling method, there were 44 samples in this study. Using a questionnaire survey method for data collection technology. This study uses multiple linear regression data analysis techniques. The results of this study indicate that the auditor's responsibility system has a positive and significant effect on audit quality. Auditor competence has a positive and significant effect on audit quality. Auditor independence has a positive and significant effect on audit quality. Auditor responsibility, ability and auditor independence have a positive and significant effect on audit quality.

4.7.3 Professional Skepticism Affects Audit Quality

The results showed that from a significance value greater than 0.05 (i.e. 0.039), it was seen that there was a positive relationship between professional skepticism and audit quality, and there was a significant effect on it. This means that there is a direct relationship between professional skepticism and questionable audit quality results. Auditors are highly required to be able to produce audit quality.

The impact of professional skepticism on audit quality because professional skepticism is the auditor's attitude in conducting audit assignments where this attitude includes a mind that always questions and performs critical evaluation of audit evidence. It can be interpreted that professional skepticism is one of the factors in determining audit quality. Thus it can be said that the higher the skepticism level of an auditor in conducting an audit, the better the resulting audit quality.

The results of the study were supported by Nehestita, et al. (2018) conducted a study entitled "The Effect of Auditor's Professional Integrity and Skepticism on

Audit Quality (Case Study at South Jakarta Public Accounting Firm)". This research is quantitative descriptive. The data used are primary data, with sample collection using purposive sampling. Data processing using multiple regression. The results showed that integrity has an effect on audit quality. Auditor professional skepticism affects audit quality.

4.7.4 Auditor Ethics, Accountability, Professional Skepticism Affects Audit Quality

The results showed that from a significance value greater than 0.05 (i.e. 0.006) it was seen that there was a positive relationship between auditor ethics, accountability, and professional skepticism on audit quality, and there was a significant effect.

Auditor ethics is a rational consideration, which can represent any need to reveal the correctness of existing ethical decisions, therefore a measure is needed to measure the auditor's understanding of the auditor's prevailing behavior. Auditors must also have a sense of responsibility for their work, and all actions and decisions taken by auditors must be accountable. Auditors must also have professional skepticism, because this will assist the auditor in assessing and considering the risks faced by various decisions. If the auditor's professional suspicion is low, it will cause errors and fraud in the entity's financial statements.

The results of the research are supported by Ramadhan, et al (2018), entitled "The Effect of Competence, Experience and Professionalism of Auditors on Audit Quality (Survey on Auditors of Public Accounting Firms in the Bandung area)". The results of this study indicate that the competence, experience and professionalism of auditors simultaneously affect audit quality. Partially, auditor competence and auditor professionalism affect audit quality. Meanwhile, the auditor's experience has no effect on audit quality. And research conducted by Aziz (2018) conducted a study on audit quality entitled "The Effect of Accountability, Competence and Auditor Independence on Audit Quality (in Public Accounting Firms in Surabaya)". The results of this study indicate that there is a positive and significant effect of auditor accountability on audit quality.

5 CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

Based on the data that has been collected and problem testing using multiple linear regression models, the following conclusions can be drawn:

- 1) Auditor ethics does not have a negative and significant effect on audit quality. This shows that not all auditors have good ethics to produce quality audit reports. Character is part of one's ethics. Everyone has a different personal character where not all characters are included in good ethics, a bad auditor's character will not affect the quality of the audit provided that they have a professional attitude in carrying out their duties.*
- 2) Accountability has a positive and significant effect on audit quality. This shows that the higher the sense of responsibility an auditor has, the better the resulting audit quality will be. An auditor must be accountable for the results of the audit according to the actual situation.*
- 3) Professional skepticism has a positive and significant effect on audit quality. This shows that the higher the professional skepticism an auditor has, the better the resulting audit quality. The auditor must carefully examine the evidence provided by management so that there is no error and can ensure that there is no misstatement in the company's financial statements.*

4) Auditor ethics, accountability, and professional skepticism together have a positive effect on audit quality. This shows that the higher the auditor's ethics, the higher the accountability and the higher the professional skepticism of an auditor in carrying out an audit assignment to achieve the goal of producing a quality audit. Thus an auditor must have a good ethical attitude, a high sense of responsibility for his work and still examine the evidence provided by management carefully so that the audit report that will be given is in accordance with the circumstances of the company.

5.2 Advice

Based on this research and subsequent research, the authors provide several suggestions, including:

1. For Practitioners

The results of this study show that work experience, accountability, and professional skepticism have a positive effect on audit quality, but work experience variables have results that do not negatively affect auditor ethics and audit quality, this means that with the higher auditor ethics the auditor has, it has not certainly can improve the quality of the resulting audit. For variables that already have an effect on audit quality, it is recommended that auditors be able to maintain accountability, namely being responsible for the work that the auditor is doing so that the resulting audit quality is better. In addition, auditors are also advised to have professional skepticism, namely the attitude of auditors in conducting audit assignments, where this attitude includes a mind that always questions and evaluates critically on audit evidence. To be able to improve audit quality, an auditor is required to be honest, courageous and responsible for his job and always comply with the applicable regulations as an auditor or public accountant.

2. For academics

Future research should expand the coverage of respondents and use a different sample selection method from this study, expanding the survey area so that the research results can be more generalized. Further research should also add independent or moderating variables to find out other variables that can influence and strengthen or weaken the dependent variable. For future researchers who want to carry out similar research, they should carry out research with sufficient time and not be rushed so that respondents can digest all questions or statements so that they can answer correctly and the results obtained can be better and more accurate.

5.3 Limitations of Research and Further Research Development

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

1. Researchers have difficulty distributing and collecting questionnaires because they are currently in the period of the Covid-19 pandemic that has hit all over Indonesia, more precisely in Bekasi and East Jakarta, so that some auditors who are in the Public Accounting Firm do not accept the distribution of the kiioner because of the work system. work from home (WFH).

2. Researchers have limited time to distribute questionnaires to public accounting firms in Bekasi and East Jakarta. Because researchers also work and have responsibilities, so not many KAPs can be visited to collect questionnaires.

3. This study uses a data collection method through a questionnaire survey, so that the data obtained is only based on the respondent's opinion, so that further research can be equipped with more in-depth observations.

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