EFFECT OF INDEPENDENCE AND AUDIT RISK ON CLIENT ACCEPTANCE OR REJECTION AT PUBLIC ACCOUNTING FIRM (Case Study at Public Accounting Firm in Central Jakarta, East Jakarta, South Jakarta and North Jakarta)

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Abstract

The decision to accept new audit clients or old clients should not be underestimated. The importance of this decision is reflected by including the decision to accept and retain the client as one of the quality control elements for the public accounting firm. Therefore, before an audit of financial statements is carried out, the auditor needs to consider measures related to receiving or rejecting an audit assignment from his prospective clients. The population in this study is as many as 20 Public Accounting Firms in central Jakarta, East Jakarta, South Jakarta and North Jakarta. Research hypothesis testing is used multiple analytical technical with spss 25 (Statistical Product and Services Solution) applicationtools. The results showed that: 1) Independence affects client acceptance or rejection, 2) Audit Risk affects client acceptance or rejection. The results showed that in every decision making risk auditing auditors must have an independent attitude in both facts and appearance because it will affect the results in the determination of client acceptance or rejection to be used against the results of the client's business statements.

Keywords: Independence, Audit Risk, Client Acceptance or Rejection

I. INTRODUCTION

Public Accounting Firm is an entity that provides services related to the examination of financial statements. Companies that need public accounting services, especially financial report auditing services are generally companies that have an interest with the public or the public, both investors, banks (creditors), and the government. In general, audit service users can be grouped into internal and external parties. The internal party is the manager of the company who uses the audit results of his company's financial statements for decision making in developing the company, while the external party is an investor who uses the audit results of the company's financial statements for decision making to invest.

The accountant profession in Indonesia will experience increasingly severe challenges in the future, with the development of science continuing to regenerate to make life easier. The need for correct and appropriate financial information for users of financial statements will determine how much use or assessment of information on financial statements. The level of capability of an auditor determines an accurate financial information that is accurate and not misleading for users of financial statements, and auditors can show the rules of professional ethics and implemented at the time of the establishment of reports or information about the finances of an organization or company either that has gone public or is still in the process of business development.

Users of audit reports expect that financial statements that have been audited by public accountants are free from material misstateances, can be trusted as the basis for decision making and has been in accordance with the prevailing accounting principles in Indonesia. Therefore, an independent and objective professional service (i.e. a public accountant) is required to assess the fairness of financial statements presented by management.

The role of auditors is required to be broader responsibilities, and auditors must have broad insights into the complexities of modern organizations. The emergence of various corruption cases that have plagued Indonesia lately is partly a new challenge for most public accountants (auditors), especially with regard to the role of auditors in the establishment of an acceptance or rejection of clients who specialize in the influence of independence and audit risk.

Independence is one component of ethics that must always be maintained by public accountants. In carrying out its duties, an accountant should not be impartial to anyone's interests. The independence of public accountants is clearly stated in the Professional Standards of Public Accountants (SPAP), in all matters related to assignment, independence in mental attitudes must be maintained by the Public Accounting Firm (KAP). This standard requires that the Public Accounting Firm (KAP) must be independent (not easily influenced) to accept or reject clients, as the Public Accounting Firm (KAP) provides information in the public interest. Thus the Public Accounting Firm (KAP) is not allowed to side with the interests of anyone. The Public Accounting Firm (KAP) must recognize the obligation to be honest not only to the management and owners of the company, but also to auditors and other parties who place trust in the auditor's report.

The auditor's risk assessment and independence illustrates how much the prevention of misuse of company or organizational funds against an audit entity can be minimized, so that factors of possible misuse or misapprepresentation of financial statements will not occur. The number of factors that can pose the risk of audit and independence of auditors can be interpreted that for the possibility of a problem there is a need for objective factors to cause a problem to occur, such as factors achieving the level of profit of the company or organization, defense of business reputation, and others.

The decision to accept new audit clients or old clients should not be underestimated. The importance of this decision is reflected by including the decision to accept and retain the client as one of the quality control elements for the public accounting firm. Therefore, before an audit of

financial statements is carried out, the auditor needs to consider measures related to receiving or rejecting an audit assignment from his prospective clients.

Based on the description above, the title raised for this research is "THE INFLUENCE OF INDEPENDENCE AND AUDIT RISK ON CLIENT ACCEPTANCE OR REJECTION AT THE PUBLIC**ACCOUNTING FIRM (Case Study at Public Accounting Firm in Central Jakarta, East Jakarta, South Jakarta and North Jakarta)."**

II. THE FOUNDATION OF THEORY

2.1 Review Results – Results of Previous Research

In this study, researchers took references from several previous studies. The previous research is as follows:

The first research conducted by Baigi Rabbani Adha (2016) conducted research on the Influence of Auditor Independence, Auditor Professionalism, Auditor Professional Ethics, Auditor Accountability to Audit Quality at Public Accounting Firm in Surabaya. This study aims to analyze the influence of independence on client acceptance or rejection at a public accounting firm in Surabaya. The research method carried out in this research is quantitative method. The results showed that the independence of auditors who have auditors working at public accounting firms in Surabaya has no effect on the quality of audits and has no effect on auditor profability in finding client errors.

The second research conducted by Asep Kurnia (2016) conducted research on the Influence of Independence of Public Accountants and Dysfunctional Behavior of Public Accountants on The Quality of Audits at Public Accounting Firms In Bandung Area Registered In BAPEPAM-LK. This study aims to analyze the influence of independence and audit risk on client acceptance or rejection at the public accounting firm at the Public Accounting Firm in bandung area registered in BAPEPAM-LK. The research method carried out in this research is quantitative method. The results showed that there is a very strong positive relationship between the independence of public accountants and the quality of audits, this means that if the independence of public accountants improves then the quality of audits will also increase. The independence of public accountants in the Bandung region registered in BAPEPAM-LK is in fairly good condition, this is due to the old indicators of relationships with clients and indicators of non-audit services have low value, it is seen that cooperation with clients for too long can cause insecurity over the independence of auditors and in the 13th that public accounting firms that provide consulting services and provide audit services to the same clients then the public accountant tends to give an opinion that is not appropriate Fact.

The third research conducted by Wirdayani (2014) conducted research on the Influence of Competence and Independence of Auditors on The Audit Quality of Kap Makassar Auditors. This study aims to analyze the influence of independence and audit risk on client acceptance or rejection at a public accounting firm in Makassar. The research method carried out in this research is quantitative method. The results showed that the positive and significant influence between the independence of auditors on the quality of audits at public accounting firms in Makassar.

The fourth study conducted by Agneus Shintya (2016) conducted research on the Influence of Competence, Independence and Budget Pressure on Audit Quality. This study aims to analyze the influence of independence and audit risk on client acceptance or rejection at public accounting firms. The research method carried out in this research is quantitative method. The results showed that the competence of auditors has a positive and significant effect on the quality of audits produced, the higher the competence of an auditor, the better the quality of audits. The independence of the auditor has a positive and significant effect on the quality of the audit, the higher the level of independence of an auditor, the better the quality of the audit. Budget pressures of auditors have a positive and

significant effect on the quality of audits, the more pressed in time an auditor will be the better the quality of audits produced.

The fifth study conducted by Mia Selvina (2017) conducted research on Audit Management Factors against Client Acceptance Decisions at a Public Accounting Firm. This study aims to analyze the influence of independence and audit risk on client acceptance or rejection at public accounting firms. The research method carried out in this research is quantitative method. The results showed that risk management in this research is seen from the integrity of management, client business risk, audit risk, KAP business risk, audit *fee* and specialist personnel. This research provides the development of auditing theory that KAP applies risk management to client acceptance decisions. Factors that influence client acceptance at KAP are management integrity, client business risk, audit risk, audit *fee*,ROA and *leverage*. In addition, this study found that kap business risk has no effect on KAP because clients as a sample in this study have very few public shares. Specialists also have no direct effect on client acceptance decisions.

The sixth study conducted by Leni Deli (2015) conducted research on Factors That Affect Audit Quality With Auditor Ethics As Moderating Variables. This study aims to analyze the influence of independence and audit risk on client acceptance or rejection at public accounting firms. The research method carried out in this research is quantitative method. The results showed that the competence of auditors, partial independence of auditors proved to have a positive and significant effect on the quality of audits. While the auditor's experience has no significant effect on the quality of audits. Simultaneously the competence of auditors, the independence of auditors and the experience of auditors have a positive and significant effect on the quality of audits. Meanwhile, auditor ethics proved unable to moderate the auditor's competency relationship, auditor independence and auditor experience with audit quality.

The eighth research conducted by Deby Suryani (2018) conducted *research on The Client Risk and The Audit Planning: Influence of Acceptance of Audit Engagement*. This study aims to analyze the influence of independence and audit risk on client acceptance or rejection at public accounting firms. The research method carried out in this research is quantitative method. The results showed that audit planning is positively influenced by the client's risk but is not important because the client's risk is indicated by the client's business risk, Income Manipulation risk, Element of violation of the law by the Client where because all indicators have high loading factors except indicators of elements of violation of the law by the client has low loading factors, meaning indicators that determine the factors for audit planning variables.

2.2 Theoretical Foundation

2.2.1 Public Accountant

A public accountant is an accountant who has obtained permission from the Minister of Finance to provide public accounting services in Indonesia.

According to Law No. 5 of 2011 states that public accounting is a person who has obtained permission to provide services as stipulated in the law.

According to Regulation of the Minister of Finance No. 17/PMK.01/2008 states that every public accountant must be a member of the Indonesian Institute of Public Accountants (IAPI), a professional association recognized by the government.

2.2.2 Public Accounting Firm (KAP)

Public Accounting Firm (KAP) is engaged in atestasi and non-atestasi services. Understanding atestasi services is a service consisting of a general audit of the company's financial statements, conducting examination of proselytized financial statements, examination of proforma financial information reports, reviews of financial statements, etc. While the definition of non-atestation services are services related to accounting, finance, tax management, consulting and complications.

According to Law No. 5 of 2011 states that a public accounting firm (KAP) is a business entity established based on the provisions of legislation and obtains a business license based on the law.

According to Regulation of the Minister of Finance No. 154/PMK.01/2017 states that the public accounting firm (KAP) is a business entity established based on the provisions of the legislation and obtained a business license based on Law No. 5 of 2011 on Public Accountants.

2.2.3 Types of Auditors

Types of auditors according to Arens et al. (2013:19), namely:

1. Public Accounting Firm.
2. Internal Government Auditor.
3. Auditor of the Audit Board.
4. Tax Auditor. Directorate General of Taxation (DJP)
5. Auditor Internal.

2.2.4 Services of Public Accounting Firms

Public Accounting Firm provides professional services such as atestasi services according to Arens et al. (2013:38) as follows:

1. Assurance *services*

Assurance *service* (verification service) is an independent professional service or service that can improve the quality of information bag*i* decision makers. Atestasi services

Atestasi is one of *the assurance services* provided by the public accounting firm, where the public accountant will publish a written report in the form of a conclusion of trust in the assessment (a statement that mentions something is true) made by another party.

There are three categories of atestasi services: audit of historical financial statements,*review*of historical financial statements and other atestasi services.

In additional services that are generally provided by the public accounting firm, there are also non assurance services, namely accounting services, and bookkeeping services, taxation services and management consulting services.

1. Accounting and bookkeeping services
2. Taxation services
3. Management consulting services

2.2.5 Independence

Based on SPAP 2019, SA Section 200 paragraph 01 regulates the responsibility of all independent auditors when conducting audits of financial statements based on Audit Standards (SA). In particular SA sets out the overall objectives of an independent auditor, as well as explaining the nature and scope of an audit designed to enable independent auditors to achieve the objectives.

2.2.6 Audit Risk

Effective auditors realize audit risks are difficult to quantify and require careful and thorough handling.

According to Tuanakotta (2013:89) defining audit risk is the risk of giving an incorrect audit opinion of materially misrecommited financial statements.

According to Sukrisno (2012:150) defining audit risk is the risk that auditors may have inadvertently failed to properly modify opinions regarding financial statements containing material misstates.

Based on the above definition of audit risk is the possibility of the risk of material misane or*embezzlement (fraud)*that can escape the audit process if the auditor does not perform his duties

carefully. Given that risk, auditors must conduct*a risk assessment*before carrying out the auditprocess, precisely in the auditplanning*phase.*

The purpose is to measure and map the audit risks that may arise thus can determine where the inspection process is carried out strictly and where it is rather loose, where the full*audit (full audit)*and where randomly(random*audit).*

Audit risk has various types and forms according to Tuanakotta (2013:90), namely:

1. Inherent*risk*
2. *Control risk*
3. Detection*risk*

To minimize errors or fraud, an integrated and well-defined risk management is required. To realize it, alternative actions that can be taken by management are needed, namely as follows:

a. Avoid*Risk*
b. Meragamkan Risk (*Diversity Risk*)
c. *Risk Control*
d. Dividing Risk (*Share Risk*)
e. Transfer*Risk*
f. Accepting Risk (*Accept Risk*)

2.2.7 Client Acceptance or Rejection Decision

Acceptance of assignments is the initial stage in an audit of the report, the financial statement is to take the decision to accept (reject) an opportunity to become an auditor for a new client, or to continue as an auditor for an existing client. In general, the decision to accept (reject) this has been made from six to nine months before the end of the school year to be examined.

An alliance is the agreement of both parties to enter into a binding agreement. In the audit agreement, the client entered into an agreement with the auditor. The client submits audit work on financial statements to auditors and auditors are able to carry out the audit work based on their professional competence. The initial step of the audit work is the decision to accept or reject the audit agreement of the prospective client or to terminate or continue the audit agreement of the repeat client.

2.3 Influence Between Research Variables

2.3.1 Independence Effect on Client Acceptance or Rejection

Research conducted by Syahriani (2015:71) suggested that the independence of auditors has a significant influence on the acceptance or rejection at the Public Accounting Firm in Makassar, so that the higher the level of independence of an auditor, the better it is also in providing audit opinions.

Research conducted by Muhammad Alifzuda (2016:92) suggested that the independence of auditors has a positive and significant effect on client acceptance or rejection at KAP in Yogyakarta. This has implications that auditors should be independent in every field work. Auditors must adjudicate impartially while remaining aware of its obligation to always act honestly, not only to the management and owners of the company but also to other parties concerned with financial statements.

2.3.2 Effect of Audit Risk on Client Acceptance or Rejection

Research conducted by Andriandi Fauzi (2017:117) suggests that audit risk has a significant effect on client acceptance decisions. While the huge risk of audit in contributing to the influence on client acceptance decisions.

Research conducted by Kamaliah (2014:13) suggests that audit risk has a significant effect on client acceptance decisions.

2.4 Hypothesis Development

According to Sugiyono (2017:96), hypothesis is a temporary answer to the problem to be examined, hypothesis compiled and tested to show right or wrong by free from the values and opinions of researchers who compiled and tested it. The research hypotheses in this study are as follows:

$H_{1 =}$ Independence affects client acceptance or rejection

$H_{2 = Audit}$ risk affects client acceptance or rejection

2.5 Conceptual Framework of Research

The conceptual framework of research is a relationship or relationship between one concept and the other of the problem to be examined.

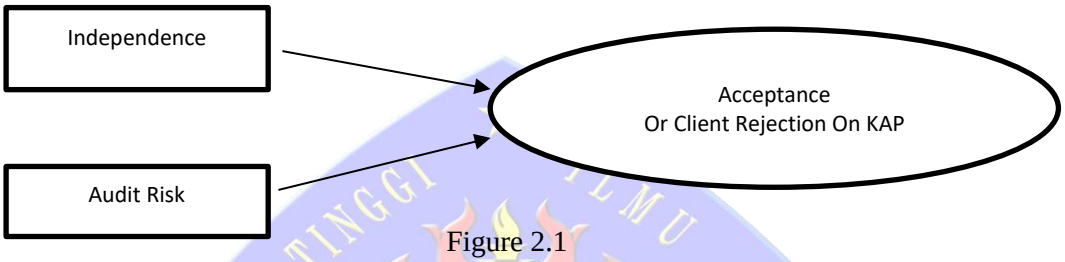

Figure 2.1

Conceptual Research

III. RESEARCH METHODS

3.1 Research Strategy

In a research activity, determining the research strategy to be used is the first, because the steps that must be done in the research. Basically research strategy is a way that researchers can use in carrying out research.

The method used in this research is to use a quantitative approach. Quantitative research emphasizes objective phenomena and is studied quantitatively. Quantitative research strategies always involve *post-positivism views* (Sugiyono, 2017:80). Quantitative research strategies include quaasi experimentation and correlation research as well as research that involves only one subject in his research. quantitative research has involved experiments with complex variables and treatments. Quantitative research strategies also include slightly complex models of structural equations, typically including causality methods and identification of the strength of double variables.

3.2 Population and Research Samples

3.2.1 Research Population

Not all studies use samples as research targets, in certain small-scale studies that require only a few people as research objects, or some quantitative research conducted on objects or small populations, usually the use of samples is not necessary.

According to Sugiyono (2017:80) the definition of population is a generalization area consisting of objects or subjects that have certain qualities and characteristicsset by researchers to be studied and then drawn conclusions.

3.2.2 Research Samples

The sample is part of the number and characteristics possessed by the population According to Sugiyono (2017:81) The sample is part of the number and characteristics possessed by the population. When the population is large, and researchers are unlikely to study everything in the population, for example due to limited funds, energy and time, then researchers can use samples taken from that population.

3.3 Data and Data Collection Methods

3.3.1 Data

This research is a quantitative approach. Data from this research is collected and then processed and analyzed.

(According to Sugiyono 2017:81) quantitative data is data in the form of numbers, or quantitative data that is*guessed (scoring).* So quantitative data is data that has a tendency can be analyzed by means or statistical techniques. The data can be either numbers or scores and is usually obtained using a data collection tool whose answers are score ranges or weighted questions.

3.3.2 Data Collection Method

Data collection method in the form of a debate about the nature, circumstances, certain activities and the like. Data collection is done to obtain the information needed in achieving research objectives.

Data collection in the study using 4 ways, the following is the description used:

1. Observation
2. Interview
3. Documentation
4. Questionnaire

3.4 Variable Operationalization

According to Iwan Satibi (2015:71), variable operationalization is a concept that connects the theory or variables that are still abstract to reality.

Variable operationalization is required to determine the types and indicators of variables used in the study. In addition, this process is also intended to determine the measurement scale of each variable so that hypothesis testing using statistical tools can be done correctly.

The variables in this study researchers used two variables namely free variables (independent variables) and bound variables (dependent variables) are as follows:

3.4.1 Free Variables (Independent Variables)

Free variables are variables that affect or cause changes or the onset of dependent variables (Sugiyono, 2017: 39). Free variables in this study there are 2 free variables, namely:

1. The Influence of Independence (X1)

According to Wardhani's research, et al. (2014), independence is an insivable attitude, impartial to anyone's interests, free from any obligations to his clients and having no interest with his clients, be it company management or company leadership.

In Rahmawati's research (2014), independence aims to increase the credibility of financial statements presented by management. If the accountant is not independent of his client, then his opinion will not give any additional. Then independence is defined as a mental attitude free from influence, not controlled by others, not dependent on others.

2. Effect of Audit Risk (X2)

According to Ira Sari research (2017) Audit risk is the risk*of expressing an inappropriate audit opinion*on financial statements that arematerially misre served. The purpose of the audit is to reduce the risk of this audit toa low level acceptable to the auditor*(to reduce this audit risk to an acceptably low level)*. There are three components of audit risk: *Inherent* Risk, *Control* Risk *and Detection* Risk

3.4.2 Bound Variables (Dependent Variables)

Bound variables are variables that are affected or that are the result, due to the existence of free variables (Sugiyono, 2017:39). The variables tied in this study are client acceptance or rejection at a public accounting firm (Y).

The operationalization of this variable is measured on *a Likert* scale to measure its attitude. The *Likert scale* is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena (Sugiyono, 2017: 93). In the *Likert scale,* the variables to be measured will be described into variable indicators which then the indicator is made items in the form of statements or questions. The *Ordinal Scale* uses a range of values from 1 to 5 assuming.

Table 3.1
Ordinal Scale Statement

Statement	
Answer	Shoes
Strongly Agree (SS)	5
Agree (S)	4
Doubtful (R)	3
Disagree (TS)	2
Very Disagree (STS)	1

Table 3.2
Variable Operationalization

Variable	Variable Indicators	Item	Scale
Independence Influence (X1) Syahriani (2915), Alifzuda (2016)	1. Audit Ethics	1-2	Ordinal
	2. Auditor Quality	3-4	Ordinal
	3. Skills	5-7	Ordinal
	4. Professionalism of Audit Team	8-9	Ordinal
Impact of Audit Risk (X2) Andriandi (2017), Kamaliah (2014)	1. Scope of KAP	1-5	Ordinal
	2. KAP Facilities	6-7	Ordinal
	3. Audit Results	8-13	Ordinal
Client Acceptance Or Rejection	1. KAP Commitment	1-3	Ordinal
	2. KAP Standard	4-6	Ordinal

3.5 Data Analysis Methods

The analysis method to be used is deriftive and verifikative data analysis. Descriptive method is research done to find out the value of self-contained variables without making comparisons or connecting between variables with each other. While verifikatif research method is a research that aims to know the relationship of two or more variables that basically want to test the truth of a hypothesis. Based on the above understanding, it can be explained that descriptive and verifikative method is a method that aims to describe the facts that occur in each variable indicator and the relationship between variables studied by collecting data, processing, analyzing, and interpreting data in statistical hypothesis testing.

To find out about the research, several statements were used to facilitate the obtaining of data or information from respondents at the Public Accounting Firm in DKI Jakarta Province. The data analysis method to be used to test in this study is to use multiple linear regression analysis, classical assumptiontest, and hypothesis test with spss version 25.

3.5.1 Descriptive Statistical Analysis

Descriptive Statistical Analysis describes or describes a data viewed from mean, median, mode, standard deviation, maximum and minimum. Descriptive statatistic statistics describe or describe data into a clearer and easier to understand information.

3.5.2 Data Quality Test

The quality of research data of a hypothesis depends largely on the quality of the data used in the study. Quality and research are determined by the instruments used to collect data to produce applicable data. The test used to test the quality of data in this study is validity test and reliability test (Iskandar, 2016:68).

3.5.2.1 Validity Test

Validity indicates the extent to which the gauge measures what it wants to measure, or the extent to which it is used to hit the target. The higher the validity of a test device, the more it hits the target, or the more it shows what should be measured A measurement instrument is said to have a high validity when the instrument measures what is actually measured. Validity test shows the extent to which a measuring instrument is really suitable or appropriate as the desired measuring instrument.

If a measuring instrument has been said to be valid, then further reliability testing can be done measuring instruments. Conversely, if the measuring instrument is said to be invalid, then the measuring instrument that has been used before must be evaluated or replaced with a more precise or effective measuring instrument.

3.5.2.2 Reliability Test

Reliabitas test is an index to find out the extent to which the measurement tool provides consistent results. The smaller the measurement error, the more reliabel the measuring device. Basar small measurement errors can be known by the correlation index.

3.5.3 Multiple*Linear Regression*Analysis

In an effort to answer all problems in this research, it is done with multiple linear regression analysis*(Multiple Regression).* Multiple linear regression analysis is used to analyze the influence between independent variables (independence and audit risk) on dependent variables i.e. client acceptance or rejection. The mathematical formula of multiple linear regression commonly used in research is as follows:

$$Y\ a + b_1\ X_1\ +\ b_2\ X_2 +\ e$$

Where:
Y = Client acceptance or rejection at the Public Accounting Firm
a = constant of regression equation
b_1= regression coefficient of variable $X_{1\ (Independence)}$
b_2= regression coefficient of variable X_2 (Audit Risk)
X_1= Independence
X_2= Audit Risk
e = *standart error*

3.5.4 Classic Assumption Test

The classic assumption test aims to find out if the assesser in the regression is an inversely unbiased cholinear estimater. To obtain the most appropriate equation is used the regression parameter sought by the smallest squares method *or Ordinary Leaast Square* (OLS). The OLS method will be able to be used as an estimation tool that cannot be if it meets the requirements of Beast Linear *Unbiased Estimation* (BLUE). . In this study using Classic Assumption Test there are three types, namely:

3.5.4.1 Test Normality

The normality test aims to test whether the sample used has a normal distribution or not. In linear regression models, this assumption is indicated by a normal distributed error value. A good regression model is a regression model that has a normal or near-normal distribution, so it is worth statistical testing. Testing normality of data *using The Test of Normality Kolmogorov-Smirnov* in the SPSS program. According to Singgih Santoso (2016:293) the basis of decisionmaking can be done based on*probability (Asymtotic Significance)*,namely:

a. If probability > 0.05 then the distribution of the regression model is normal.
b. If probability < 0.05 then the distribution of the regression model is abnormal.

3.5.4.2 Multicollinierity Test

Multicolinearity tests were used to test whether or not in the regression model there was a correlation between free variables. If there is a collegiate, then it is called there is a problem multikolinierita. A good regression model should not occur between independent variables. If it is proven that there is multicolloremity, it is recommended that one of the existing independents be excluded from the model, then the creation of a regression model is cashed back according to Singgih Santoso,(2016:234). To detect the presence or not multi-covariability can be seen from the *amount of Variance Inflation Factor* (VIF) and *Tolerance*. The guidelines of a multi-covaririty-free regression model are to have a tolerance *number* close to 1. The VIF limit is 10, if the VIF value is below 10, then there are no symptoms of multicolliation.

3.5.4.3 Heterosceticity Test

Heterosesedastisity test aims to test whether in a regression model, variance or residual inequality occurs from one observation to another. According to Singgih Santoso (2016:241) to test whether or not heterosexastisity is used Spearman's rank-test by correlates independent variables against the absolute value of residual (error). To detect the symptoms of heterosesedastiness test, then a regression equation is created assuming there is no heterosexedastiity then determines the absolute value of residual, then regresses the absolute residual value obtained as dependent variables and regression of independent variables. If the coefficient value of the correlation between an independent variable and the absolute value of residual is significant, then the conclusion is heterosceticity (variants of residuals are not homogeneous).

3.5.5 Hypothesis Test

3.5.5.1 Simultaneous Significance Test (Statistical Test F)

According to Ghozali (2016;96) The F test here aims to find out if independent variables jointly affect bound variables (dependents). Procedures that can be used are as follows:

a. In this study used significance level of 0.05 with free degree (n - k), where n : number of observations and k : number of variables.
b. Decision criteria: 1. Model match test rejected if α > 0.05 2. Model match test atterma if α < 0.05

3.5.5.2 $R^{2\ Test}$ (Coefficient of Determination)

The R2 determination coefficient essentially measures how far the model can go in explaining dependent variables (Ghozali, 2016;95). The coefficient of determination is zero and one. A small R2 value means that the ability of independent variables in explaining variations of dependent variables is very limited. A value approaching one means independent variables provide almost all the information needed to predict dependent variable variations (Ghozali, 2016;95).

3.5.5.3 Partial Test (Statistical Test t)

The first hypothesis test is a t test, used to partially view the effect of each free (independent) variable on dependent variables with the following procedures:

a. Determining the hypotheses of each group:
   H0 = Partially or individually independent variables have no effect on dependent variables. H1 = Partially independent variables or individuals have an influence on dependent variables.
b. Compare the value of a calculated t with a table t with the following criteria:
   1. If t- calculate < t-table, then individually independent variables have no effect on dependent variables (H0 accepted).
   2. If t- calculate > t-table, then independent variables individually affect dependent variables (H0 rejected).
c. Determines the significance level α = 0.05 (5%).
d. In this study was also conducted by looking at the significance level value of 0.05 (α = 5%) degrees (n – k), where n = number of observations and k = number of variables. With test criteria:
   1. If the significance level is > 0.05 then Ho is rejected and H1 is rejected, meaning there is no influence between the free variable and the bound variable.
   2. If the significance level is < 0.05 then Ho is accepted and H1 is accepted, then there is an influence between the free variable and the bound variable.

IV. RESULTS

4.1 General Picture of Research Object

4.1.1 Research Places and Times

Thisresearch was carried out in twenty Public Accounting Firms (KAP) in the Jakarta area. This study analyzed the influenceof independence and audit risk on the acceptance and rejection of kap in Jakarta with the number of auditors of each KAP ranging from 30 to 70 auditors.

Table 4.1 List of Jakarta Regional KAP
Sampled by Research
Population for Kap Jakarta area

No	KAP Name	Amount	KAP Address
1	Public Accounting Firm Weddie Andriyanto & Muhaemin	5	South Jakarta
2	Public Accounting Firm Bambang Mudjiono & Widiarto	5	South Jakarta
3	Public Accounting Firm Dra. Ellya Noorlisyati & Partners	5	Central Jakarta
4	Public Accounting Firm doli, Bambang, Sulistiyanto, Dadang & Ali.	5	East Jakarta
5	Public Accounting Firm Suhartati & Rekan	5	East Jakarta
6	Husni, Mucharam & Rasidi Public Accounting Firm	5	South Jakarta
7	Kanto Public Accountant MAKSUM, SUYAMTO, HIRDJAN & REKAN	5	Central Jakarta
8	Public Accounting Firm Liasta, Nirwan, Syafruddin & Rekan	5	East Jakarta
9	Kanaka Puradiredja Suhartono Public Accounting Firm	5	South Jakarta
10	KAP RICHARD RISAMBESSY & COLLEAGUES	5	Central Jakarta
11	Abdul Aziz Fiby Ariza Public Accounting Firm	5	East Jakarta
12	Public Accounting Firm Tjahjo, Machdjud Modopuro & Partners	5	Central Jakarta
13	Muljawati, Rini & Rekan Public Accounting Firm	5	North Jakarta
14	Public Accounting Firm Griselda Wisnu & Arum	5	Central Jakarta
15	Djoko Public Accounting Firm, Sidik & Indra	5	South Jakarta
16	Public Accounting Firm S. Mannan Ardiansyah & Partners	5	South Jakarta
17	Anderson, Amril & Rekan Public Accounting Firm	5	West Jakarta
18	Public Accounting Firm (KAP) Drs. Bambang Sudaryono & Partners	5	East Jakarta
19	KS International Public Accounting Firm Pieter Uways & Partners	5	South Jakarta
20	Accounting Firm Publik Drs Armandias SE AK	5	East Jakarta
Amount		**100**	

Data collection is done through the dissemination of questionnaires directly to respondents. The distribution of questionnaires started from mid-August to the end of December 2019. Questionnaires are given and readied by researchers with a predetermined time and adjust to the intended kap work schedule.

4.1.2 Characteristics of Respondents

Based on the data collected in this study, the questionnaire distributed amounted to 100 copies based on the number of auditors from a number of KAP in Jakarta. The characteristics of questionnaire data can be seen in table 4.2 below:

Table 4.2

Characteristics of Questionnaire Data

Sample Identification	Amount	Presented
Total questionnaires distributed	100	100%
Total unresponsive questionnaires	25	25%
Total questionnaires responded to	75	75%
Total incomplete questionnaires	-	-
Total questionnaires that can be used	75	75%

Source : Data processed

Total questionnaires responded and can be used to process data as much as 75 questionnaires, namely 75% of the total questionnaires distributed. While descriptive respondents in this study can be seen in table 4.3 below:

Table 4.3

Desscriptive Respondents

Descriptive	Description	Frequency	Percentage
Number of Samples		75	75%
Gender	Men	59	79%
	Women	16	21%
Age of Respondents	20-25	42	57%
	25-30	28	37%
	>30	5	6%
Long Work	1-3 Years	32	43%
	4-5 Years	30	40%
	> 5 Years	13	17%
Education Level	D3	15	21%
	S1	50	66%
	S2	10	13%
	S3	-	0%
Position In KAP	Junior	35	33%
	Senior	40	53%

	Supervisor	5	14%

Source : Data processed

Based on table 4. The above 3 respondents who were netted in this study sample were respondents by gender, age, length of work, level of education and position in KAP.

4.2 Research Results And Discussion

4.2.1 Descriptive Statistical Analysis Results

Descriptive statistical tests aim to provide details and an overview of the data used in the research of each variable. Variables used include the influence of independence,audit risk, and client acceptance or rejection will be statistically descriptive test with descriptive test results can be seen in table 4.4:

Table 4.4
Descriptive Statistical Test Results
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Independence (X1)	75	33	44	39,89	2,895
Audit Risk (X2)	75	48	65	58,01	2,719
Client Acceptance Or Rejection (Y)	75	19	30	24,71	2,794
Valid N (listwise)	75				

Source : Data processed, SPSS Version 25

Based on table 4. 4 can be concluded that the highest average value is in the audit risk variable of 58.01 while the lowest average is at the client acceptance or rejection variable of 24.71. while the highest deviation standard is at 2,895 independence variable and the lowest deviation standard is at audit risk variable of 2,794.

4.2.2 Validity Test Results

Validity test is used to measure whether or not a questionnaire is valid. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something measured on the questionnaire.

This test is done using *Pearson Correlation.* The guidelines of a model are said to be valid if the significance level is below 0.05, then the item of question can be said to be valid.

To find out the validity or not of a statement can be known by looking at the *corrected item value total corelation*. A statement is said to be valid if the item ofstatement has a calculated R value greater than the table R ($r_{calculate} > r_{table)}$,and if the value of R calculates less than the table R ($r_{calculate} < r_{table)}$then it issaid invalid. In this study there was a sample (n) of 100 respondents. For R table can be calculated by using df (*degree of freedom)*that isdf = n-2. So the amount of df that can be calculated is df = 100 - 2 = 98. So df = 98 with alpha = 0.05 then in R can be tabled at 0.1654. so it can be concluded the item of statement is said to be valid if it has a calculated R greater than 0. 1654. The results of the research validity test can be seen in the following table:

Table 4. 5, 2015
Validity Test Results

Variable	Item	R count	R table	Description
The Influence of Independsence	PI1	0,327	0,1654	Valid
	PI2	0,367	0,1654	Valid
	PI3	0,697	0,1654	Valid
	PI4	0,412	0,1654	Valid
	PI5	0,212	0,1654	Valid
	PI6	0,594	0,1654	Valid
	PI7	0,179	0,1654	Valid
	PI8	0,172	0,1654	Valid
	PI9	0,184	0,1654	Valid
Effect of Audit Risk	PAR1	0,284	0,1654	Valid
	PAR2	0,420	0,1654	Valid
	PAR3	0,299	0,1654	Valid
	PAR4	0,241	0,1654	Valid
	PAR5	0,194	0,1654	Valid
	PAR6	0,287	0,1654	Valid
	PAR7	0,286	0,1654	Valid
	PAR8	0,273	0,1654	Valid
	PAR9	0,242	0,1654	Valid
	PAR10	0,251	0,1654	Valid
	PAR11	0,366	0,1654	Valid
	PAR12	0,264	0,1654	Valid
	PAR13	0,273	0,1654	Valid
Client Acceptance Or Rejection	PAPK1	0,250	0,1654	Valid
	PAPK2	0,348	0,1654	Valid
	PAPK3	0,230	0,1654	Valid
	PAPK4	0,292	0,1654	Valid
	PAPK5	0,342	0,1654	Valid
	PAPK6	0,231	0,1654	Valid

Source : Data processed, SPSS Version 25

Testing the validity of two independent variables and one dependent variable with the number of respondents 75 people produced the SPP output seen in table 4.5 That the correlation between each indicator to the total construct score showed significant value with *pearson correlation* coefficient < 0.05.So, it can be concluded that each question indicator is valid.

4.2.3 Reliability Test Results

This reliability test was conducted to assess the consistency of the research instrument, the instrument is said to be reliable if *the value of cronbach alpha* value above 0.60

Table 4. 6, 2015
Reliability Test Results

No	Variable	*Cronbach's alpha*	Description
1	The Influence of Independence	0,724	Reliabel
2	Effect of Audit Risk	0,767	Reliabel
3	Client Acceptance Or Rejection	0,651	Reliabel

Source : Data processed, SPSS Version 25

Table 4.6 shows that *Cronbach's alpha value* of all variables is greater than 0.60 with an independence influence variable of 0.724, for audit risk variable of 0.767 and for client acceptance or rejection variable of 0.651.

4.2.4 Multiple Linear*Regression Analysis*Results

The analysis technique used in testing the H_1,H_2. and H_3 hypotheses is to use multiple regression analysis with independent variable regression (the influence of independenceand audit risk) on dependentvariables (clientacceptance or rejection).

Table 4.7
Multiple Linear Regression Analysis Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	Bright
1	(Constant)	3,426	5,233		0,655	0,437		
	Independence	0,184	0,074	0,182	2,024	0,052	0,724	1,014
	Audit Risk	0,243	0,068	0,275	3,144	0,018	0,724	1,014

a. Dependent Variable: Client Acceptance Or Rejection

Source : Data processed, SPSS Version 25

Based on table 4. 7 above, can be arranged multiple linear regression equations as follows:

$$Y3.426+0.184X_{1+}0.243X_{2}+E$$

Interpretation:

a. The kosntanta value is positive at 3,426, indicating that if the variable influence of independence and audit risk if deemed constant (0) then the client's acceptance or rejection is 3,426.
b. The regression coefficient of the independent influence variable ($X_{1)}$ is positive at 0.184. This means that if the nsi independe variableis considered constant, then client acceptance or rejection is 0.184 for each increase in independence influence.
c. The regression coefficient of audit risk level variable ($X_{2)}$is positively valued at0.243. this means that if the variable influences audit risk,then the client's acceptance or rejection is 0.243. for each decrease in the client's acceptance or rejection rate.

4.2.5 Normality Test Results

The normality test aims to see if a residual value meets the normal/near-normal distribution. To determine and ascertain whether the distributed residual data is normal or not, the normality test used in this study is to use *One Sample Kolmogorov-Smirnov test.* A variable is said to be normal or passes normality if the value of One Sample *Kolmogorov-Smirnov* has a significance value greater than 0.05. for normality test results can be seen in the following table.

Table 4.8

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		75
Normal Parameters[a,b]	Mean	23,8200000
	Std. Deviation	1,04346108
Most Extreme Differences	Absolute	0,047
	Positive	0,043
	Negative	-0,050
Test Statistic		0,050
Asymp. Sig. (2-tailed)		.212[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 : Data processed, SPSS Version 25

Based on table 4. 8 showed that normality test results showed Asymp. Sig 0.212 is greater than 0.05 (0.212>0.05) then it can be concluded normal distributed data.

Figure 4.1Normal P-P Plot

From the graphic image above it can be seen that the dots spread around the diagonal line and follow the direction of the diagonal line. This indicates that the data in this study is normally distributed and that the regression model is feasible to predict audit risk and auditor independence in detecting client acceptance or rejection.

4.2.6 Multicollinierity Test Results

Multicolinearity testing was used to test whether in the regression model found a correlation between independent variables, a good research model should not occur correlation between independent variables.

The multicolinearity test aims to see if or not there is a high correlation between independent variables. Multicolinearity testing is a condition for multiple regression analysis. A good regression model is that there is no correlation between independent (free) variables. To be able to know the occurrence of multicolinearity or can not be seen from the *acquisition of the value of Variace Inflation Factor* (VIF) or Tolerance *Value*. If the VIF value is greater than 10 (VIF >10) then multicolinearity occurs, and if otherwise the VIF value is less than 10 (VIF<10) then there is no multicolinearity. The multicolinearity result of independent variables can be seen in table 4. 9 as follows.

Table 4. 9
Multicollinierity Test Results

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	Bright
1	(Constant)		
	Independence	0,724	1,014
	Audit Risk	0,724	1,014

a. Dependent Variable: Client Acceptance Or Rejection

Source : Data processed, SPSS Version 25

The table above shows the results of multicollienerity it appears that for the whole sample there is no correlation between independent variables because the value of Variance Inflation Factor (VIF) is below the number 10 or the tolerance value is greater than 0.10.

4.2.7 Heterosescedastisity Test Results

The heterosceticity test aims to test and determine if in a regression model there is an inequality of variants of residual observation to other observations. To detect the presence of heterosesqueastisity can be known by using the Sactter Plot method. If there is no regular pattern, then it can be concluded that the regression model is free from heterosdetasticity problems.. The results of the heterosesticity test in this study can be seen in the image below:

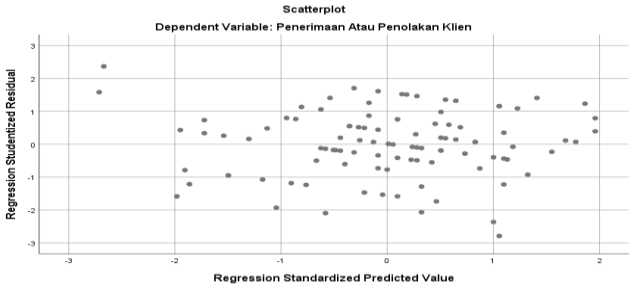

Figure 4.2Scatterplot Source

: Data processed, SPSS Version 25

In the scatterplot image, shows the absence of heteroskedastisity because the dots spread randomly above and below zeroes on the Y axis so as not to form a specific pattern. Thus the regression model is worth using as research. So that the regression model can be used to predict the influence of independence and audit risk.

4.2.8 Simultaneous Significance Test Results (Statistical Test F)

The F test is used to determine the extent to which independence variables jointly affect dependent variables, If $F_{calculates} > F_{the}$ independent variable table jointly affects the dependent variables significantly. If $F_{calculates} < F_{the}$ independent variable table together does not significantly affect dependent variables, with a significance of 0.05. the following are the results of the F statistical testing that can be seen in table 4. 10 on multiple linear regression tests:

Table 4. 10
Simultaneous Significance Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	It's getting you out of here
1	Regression	112,346	2	56,373	8,253	,001[b]
	Residual	627,156	72	6,801		
	Total	739,502	74			

a. Dependent Variable: Client Acceptance Or Rejection

b. Predictors: (Constant), Audit Risk, Independence

Source : Data processed, SPSS Version 25

Table 4.10$_{Obtained}$ F calculates 8253 and F table by 3.12 so that it can be known Fcalculate >F_{table} (8253>3.12) with a significant probability level much less than 0.05 which is 0.001. Simultaneously (F test) indicates the influence on independence and audit risk on client acceptance or rejection.

4.2.9 R 2$^{Test\ Results}$ (Coefficient of Determination)

This adjusted R square test was used to look at the percentage of independent variable variations against dependent variables as well as see how influenced other factors were not included in the study. Here are the results of the R Square Coefficient test obtained from multiple linear testing:

Table 4.11
Test Results R^2 (Coefficient of Determination)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,376[a]	0,285	0,133	2,580

a. Predictors: (Constant), Audit Risk, Independence

b. Dependent Variable: Client Acceptance Or Rejection

Source : Data processed, SPSS Version 25

From table 4.11 it is known that *R Square* shows a value of 0.285 which means 28% indicating that client acceptance and rejection is influenced by the influence of independence and audit risk. The rest (100%-28%=72%) influenced by other factors beyond this research or variables that have not been examined in this study.

4.2.10 Partial Test Results (Statistical Test t)

The use of F test in this study is intended to simultaneously test the influence of independent variables on dependent variables. The T test is used to partially test the hypothesis to see how individually independent variables affect dependent variables assuming other variables are constant (Ghozali 2016:64). The criteria used to compare the significance value obtained with a predetermined level of significance is 0.05. if the significance value is <,0.05 then an independent variable is able to explain and influence dependent variables or accepted hypotheses. However, if the significance value is >,0.05 then the independent variable is not able to explain and affect the dependent variable or hypothesis rejected. For T test results can be seen in table 4. 12 as follows:

Table 4.12
Partial Test Results (Statistical Test t)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	Bright
1	(Constant)	3,426	5,233		0,655	0,437		
	Independence	0,184	0,074	0,182	2,024	0,052	0,724	1,014

	Audit Risk	0,243	0,068	0,275	3,144	0,018	0,724	1,014

a. Dependent Variable: Client Acceptance Or Rejection

Source : Data processed, SPSS Version 25

Based on table 4. 12 can explain that there is no influence between independent variables (free) on dependent variables (bound), namely:

a. Has no effect of independence ($X_{1)}$on client acceptance or rejection (Y). This is because $t_{calculate\ is}$ greater than t table (2,024 > 1987) or seen from the value of significance 0. 052 > 0.05.
b. The influence of risko audit ($X_{2)}$affects client acceptance or rejection (Y). This is because t calculate is greater than t table (3,144 > 1987) or seen from the significance value of 0.018 < 0.05.

4.3 Discussion of Data Analysis Results

Based on the description of the analysis results above, the proof of analysis can be explained as follows:

4.3.1 Discussion of independence affects client acceptance

Based on the results of the research independence variables have no effect on client acceptance in receiving audit assignments with a value of thitung > ttabel, 2.024 > 1.987 with a significance value of 0. 052 > 0.05 Means the hypothesis is rejected.

4.3.2 Discussion of independence affects client rejection

Based on the results of the research independence variables affect the rejection of clients in audit assignments with the value thitung > ttabel, 2.024 > 1.987 and significance value 0. 052 > 0.05 Means the hypothesis is rejected. Thus independence has no partial effect on the client's refusal.

4.3.3 Discussion of audit risks affects client acceptance

Based on the results of the research, audit risk variables affect client acceptance in audit assignments with thitung > tybel value, 3,144 > 1,987 Meaning hypothesis accepted. Audit risk affects client acceptance in audit assignments. These results are consistent with Andriadi's research where audit risk affects client acceptance in audit assignments. Audit risk is the level of auditor in receiving an element of uncertainty in the implementation of the audit that will be carried out, so that this has a level of direct influence on the client's acceptance in the audit assignment.

4.3.4 Discussion of audit risks affects client rejection

Based on the results of the audit risk variable research affects the rejection of clients in audit assignments with thitung > ttabel value, 3,144 > 1,987 Meaning the hypothesis is accepted. These results are consistent with Andriadi's research where audit risk affects client acceptance in audit assignments.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

The purpose of this research is to test, analyze and obtain empirical evidence of the influence of independence and audit risk on client acceptance or rejection

Based on the interpretation of the discussion, it can be concluded that:

1. The first test results state that there is no direct influence between independence on the client's acceptance or rejection. But based on the code of conduct an auditor must demonstrate the

determination of independence if the client's acceptance or rejection in connection with the existence of a money hub is related to the entity to be examined.

2. The second test results state that there is a direct influence between the risk of audit to the client's acceptance or rejection. This indicates that in decision making especially at the risk of auditing auditors should be aware of this factor more importantly, as it will affect the results in the determination of client acceptance or rejection to be used against the client's business statements.
3. The third test result states that there is a direct influence between the independence of the auditor and the risk of simultaneous auditing of the client's acceptance or rejection. This indicates that in any audit risk decision making the auditor must have an independent attitude in both facts and appearance as it will affect the outcome in the determination of the client's acceptance or rejection to be used against the results of the client's business statements.

5.2 Saran

The results of analysis and discussion of this research, can be put forward suggestions that are expected to be useful for readers and research objects as follows:

1. For KAP who will receive audit assignments to be more selective in accepting or rejecting clients. By paying attention to the independence and risk of audit so that auditors can obtain information on whether the client can be audited or not. Because an auditor should conduct an assessment of the client should present honestinformation.
2. It is expected for further research to expand in the process of data collection, especially related to sampling in other regions because not all Public Accounting Firms in DKI Jakarta receive questionnaires, so that the research results have more relevant results, and forfurther research should be able to consider adding otherfactors that can affect the quality of client acceptance / rejection.

5.3 Limitations of Research And Further Research Development

Researchers admit that this research is far from perfect, in doing this research there are also some limitations including the following:

1. This study had difficulty when distributing questionnaires because it was *in peakseason period* so that respondents taken in this study were conducted on the research object of twenty KAP in Central Jakarta, East Jakarta, South Jakarta and North Jakarta.
2. In this study variables that focused only two namely independence and audit risk.
3. Judging from the determination R *Square has* a value of 28.5% so the rest is owned by other variables of 72.5%.

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