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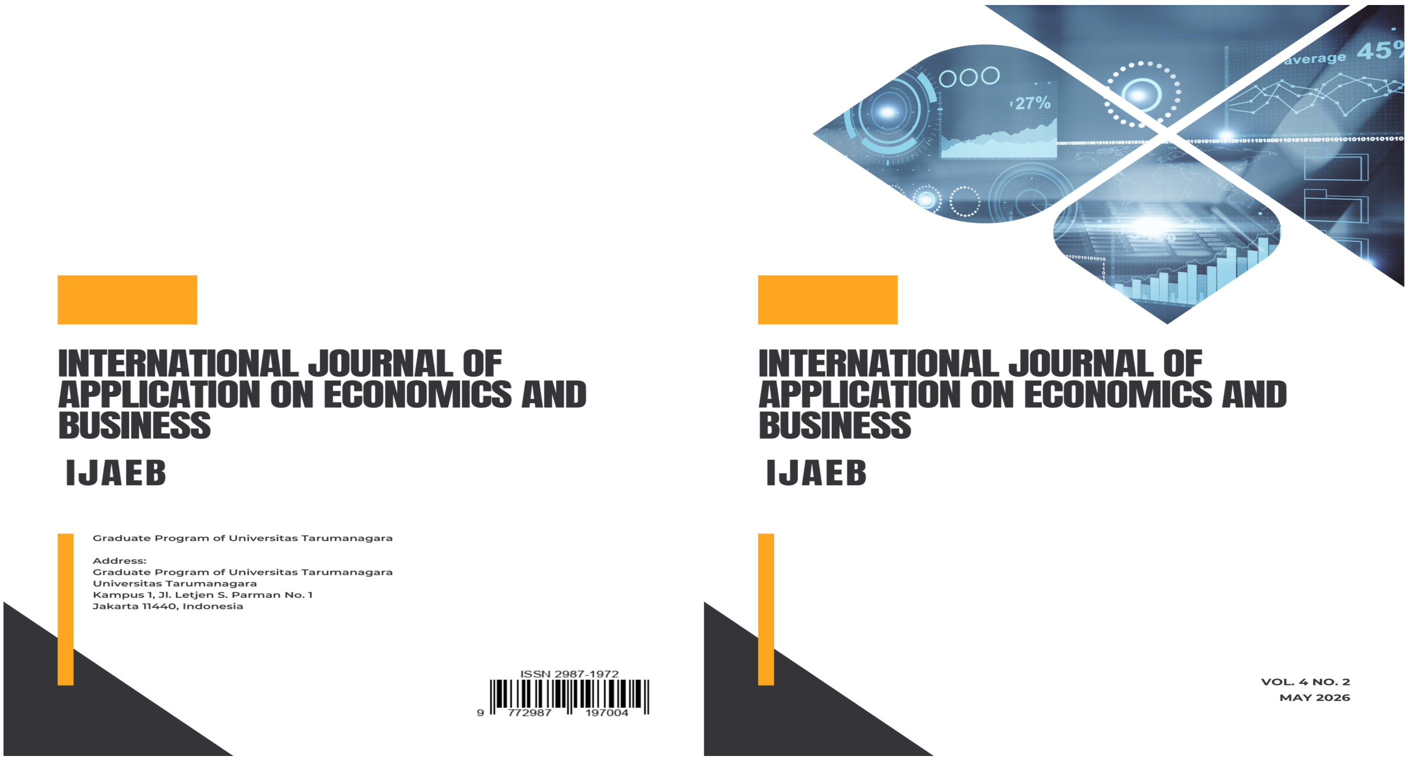

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FACTORS AFFECTING AUDIT QUALITY

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ABSTRACT
The company's financial statements can be used as an overview of the condition of a company, because it shows the results of the company's performance during one period. The financial statements are the basis for internal and external parties of the company to make decisions. In Indonesia, there are several cases that have caused a decrease in audit quality. The audit report must be presented in accordance with applicable standards and the conditions of the company, where the results will be accountable. This study aims to analyse the factors that have an influence on audit quality at KAP in the DKI Jakarta area. The independent variables used in this study are independence, work experience, and audit fees, while the dependent variable used is the dependent variable. The population and sample in this study were 96 auditors working in the DKI Jakarta area. This study used primary data using a questionnaire administered via Google Forms. Respondents responded to questions using a Likert scale. Quantitative research methods and multiple linear regression analysis assisted by using SPSS version 25 which aims to determine the test results in the study. The test results in this study show that the variables of independence, work experience, and audit fees have a positive influence on audit quality.

Keywords: *Independence, Audit Experience, Fee Audit, Audit Quality, Work Experience*

1. INTRODUCTION

A company's financial reports are essential because they give a broad picture of the state of the business over a given time frame. Businesses hire a public accounting company (KAP) to audit their financial accounts to make sure they are trustworthy, uphold integrity, and adhere to set standards. In order to assure audit quality, auditors are expected to retain their independence throughout the audit process, as conflicts of interest may occur.

In the case of PT Asuransi Jiwasraya (Persero) and Wanaarta Life, the auditors who audited the financial statements of both companies were investigated by the Center for Financial Professional Development (P2PK) and the Financial Services Authority (OJK). This was because the Public Accounting Firm (KAP) carrying out the audit engagement violated the existing professional code of ethics. Therefore, auditors who maintain an independent attitude must continue to maintain it to improve audit quality. Previous research by Biri (2019) found that independence influences audit quality. This study aligns with Fatah, Tristiarini, and Durya (2022), which showed that independence does influence audit quality. However, a study by Anam, Tenggara, and Sari (2021) found that independence has no impact on audit quality.

Work experience and audit fees are other variables that affect audit quality. Naturally, auditors at different public accounting firms have different experiences. This can be used to gauge the effectiveness of audits in generating high-quality financial statement audits. According to Putra and Mimba (2017), audit quality is influenced by work experience. This is consistent with the findings of an earlier study by Aqmarina, Ibrahim, and Rusmina (2022), which discovered that audit quality is influenced by work experience. However, Fauziah (2018) contended that audit quality is unaffected by work experience.

Company management appoints a third party, an auditor, to conduct the audit, with the costs also borne by management. This interaction creates a relationship between the auditor and management, both independent and financial, regarding the auditor's fee, which impacts the quality of the audit. A previous study by Nurmalia and Saleh (2019) suggested that audit fees influence audit quality.

Based on the background described in this paper, the researcher is interested in conducting a study entitled "Factors Affecting Audit Quality." This study aims to analyze the variables of independence, work experience, and audit fees on audit quality.

Agency Theory

The agency theory proposed by Jensen & Meckling (1976) concerns the correlation between agents and principals. The principal is the party authorized to instruct the agent in making decisions. The principal in question is the shareholder who demands company managers' accountability in preparing financial reports. Therefore, shareholders expect all management performance to be monitored and expect a maximum return on invested capital. Management requests the assistance of an independent party, namely a public accountant, to audit the financial reports used by two parties with different interests in company management. The knowledge possessed by these two parties may also differ, causing the principal to doubt the quality of the financial reports. The auditor's examination results are expected to produce a quality audit report, thereby assisting stakeholders in making decisions tailored to the company's conditions.

Audit Quality

Audit quality is the result of the implementation of audit procedures by public accountants. A quality audit report means that the report is highly capable of providing information regarding a company's condition. Edosa et al. (2013) argue that the assessment of audit competence measures the presence or absence of misstatements in the information presented by company management in the financial statements. Haryanto & Susilawati (2018) suggest that audit quality is the use of standards in the implementation of established audit procedures, making it more useful in disclosing and reporting fraud in a company.

Independence

An auditor must maintain independence to resist pressure from both internal and external sources during audit procedures. Maintaining independence allows the auditor to freely express their opinion, resulting in high-quality audits (Fatah, Tristiarini, and Durya, 2022). Auditors who are objective in performing audit procedures will improve audit quality (Gaol, 2017).

Work Experience

Public accountants' experience with audit procedures will allow them to more quickly resolve emerging issues due to the well-implemented learning process. Auditor experience impacts audit quality, as it involves reviewing company financial statements (Wiratama and Budiartha, 2015). Developing auditor skills will continually enhance their experience and ability to perform audit engagements. Sari and Helmayunita (2018) argue that audit experience improves auditors' understanding and knowledge, enabling them to easily address issues and monitor the ever-complex developments in the corporate environment.

Fee Audit

An audit fee is a form of compensation for the engagement between company management and a public accountant. Fatah, Tristiarini, and Durya (2022) argue that public accountants, as parties who audit financial statements, receive compensation for the agreement reached between management and the auditor providing their services. Audit fees are determined based on several factors, including independence, the complexity of the firm's problems, client needs, the expertise involved in the work, the time required, and the agreement on the amount of compensation received (Fauziah and Yanthi, 2018). The amount of compensation received requires public accountants to be independent in providing their opinions on company reports, thus creating quality financial statements that benefit stakeholders.

Research Hypothesis

H1: Independence has a positive influence on audit quality
H2: Work experience has a positive influence on audit quality
H3: Audit fees have a positive influence on audit quality

2. RESEARCH METHOD

This study used a population and sample of auditors working at public accounting firms in the DKI Jakarta region. Due to the uncertain population size and time, effort, and accuracy in analyzing the data, the sample size proposed by Arikunto (2006) was used. This study used primary data using a questionnaire administered via Google Forms. Respondents responded to questions using a Likert scale. Multiple Linear Regression Analysis was used as the analysis method, with the regression equation:

$Y = a + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$

Information:

AND	= Audit Quality
a	= Constant
b1	= Independence regression coefficient
b2	= Work experience regression coefficient β3 = Audit fee regression coefficient
X1	= Independence
X2	= Work experience
X3	= Fee audit
and	= Error

3. RESULTS AND DISCUSSIONS

Primary data was used by giving questionnaires to auditors working at KAP Jakarta. Respondents in this study were 96 respondents consisting of 39 men (40.60%) and 57 women (59.40%). In addition, they were grouped based on education consisting of 91 bachelor's (S1) (94.80%), 4 diploma (D3) (4.20%), and 1 master's (S2) (1.00%). Based on age, there were 19 (19.8%) under 21 years old, 63 (65.60%) between 21-25 years old, 9 (9.40%), and 5 (5.20%) over 30 years old. Respondents based on position consisted of 78 associates (81.30%), 10 seniors (10.40%), 4 assistant managers (4.20%), and 4 managers (4.20%). Meanwhile, respondents based on length of service were less than 1 year, 30 (31.30%), 1-5 years, 59 (61.50%), 6-10 years a total of 5 (5.20%), and more than 10 years a total of 2 (2.10%).

This analysis is useful for determining the use of each variable in this study, resulting in:

Table 1. Results of Statistical Analysis Description
Source: SPSS 25 data processing, 2023

	N	Min	Max	Mean	Std. Dev
Independence	96	2,86	5,00	4,31	0,47
Work Experience	96	3,00	5,00	4,12	0,50
Fee Audit	96	3,00	5,00	4,39	0,44
Audit Quality	96	3,00	5,00	4,35	0,46

Table 2. Results of Statistical Analysis Description
Source: SPSS 25 data processing, 2023

Variables	Item	Rvalue	Rtable	Notes
Independence	X1.1	0,57	0,20	Valid
	X1.2	0,56	0,20	Valid
	X1.3	0,68	0,20	Valid
	X1.4	0,64	0,20	Valid
	X1.5	0,65	0,20	Valid
	X1.6	0,71	0,20	Valid
	X1.7	0,63	0,20	Valid
	X1.8	0,75	0,20	Valid
	X1.9	0,64	0,20	Valid
	X1.10	0,48	0,20	Valid
	X1.11	0,49	0,20	Valid
Work Experience	X2.1	0,73	0,20	Valid
	X2.2	0,79	0,20	Valid
	X2.3	0,60	0,20	Valid
	X2.4	0,62	0,20	Valid
	X2.5	0,63	0,20	Valid
	X2.6	0,71	0,20	Valid
	X2.7	0,72	0,20	Valid
Fee Audit	X3.1	0,84	0,20	Valid
	X3.2	0,71	0,20	Valid
	X3.3	0,78	0,20	Valid
	X3.4	0,70	0,20	Valid
Audit Quality	Y.1	0,80	0,20	Valid
	Y.2	0,69	0,20	Valid
	Y.3	0,78	0,20	Valid
	Y.4	0,63	0,20	Valid
	Y.5	0,81	0,20	Valid
	Y.6	0,68	0,20	Valid
	Y.7	0,65	0,20	Valid

The validity test's r-table and r-calculated values are examined by the Pearson correlation test. The computed r-value and the r-table value are compared to complete the testing process. If the computed r-value is higher than the r-table value at a significance level of less than 0.05, the test is deemed valid. The test's outcomes can be seen on Table 2 above.

Reliability serves as a benchmark for the questionnaire's reliability. Data is considered reliable if Cronbach's Alpha is greater than 0.7.

Table 3. Reliability Test Results
Source: SPSS 25 data processing, 2023

Variables	Cronbach's Alpha	Notes
Independence	0,75	Teruji
Work Experience	0,75	Teruji
Fee Audit	0,81	Teruji
Audit Quality	0,70	Teruji

Normality Test
Kolmogorov-Smirnov was used in this study with the testing criteria having a significance value > 0.05, therefore the data distribution can be considered normal.

Table 4. Reliability Test Results
Source: SPSS 25 data processing, 2023

Variables	Cronbach's Alpha
Kolmogorov-Smirnov Z	0,80
Asymp. Sig. (2 Tailed)	0,15

Based on the table above, the research results show a significance value of 0.15 > 0.05. It can be concluded that the data distribution is normal and can be processed for further testing.

Multicollinearity Test

To find out if there is a link between independent variables in a regression model, the multicollinearity test is helpful. A VIF value of < 10 and a tolerance value of ≥ 0.10 are the requirements for using this test; if there are no indications of multicollinearity, the data can move on to additional testing.

Table 5. Multicollinearity Test Results
Source: SPSS 25 data processing, 2023

Variables	Collineaarity Statistic	
	VIF	Tolerance
Independence	1,25	0,80
Work Experience	1,19	0,84
Fee Audit	1,26	0,79

Heteroscedasticity Test

Because this test employs the Glejser method, the regression model is deemed to be free of heteroscedasticity if the sig. value is more than 0.05. The following table displays the heteroscedasticity test results:

Table 6. Heteroscedasticity Test Results
Source: SPSS 25 data processing, 2023

Variables	Significance Value
Independence	0,65
Work Experience	0,98
Fee Audit	0,22

Multiple Regression Analysis

Table 7. Results of Multiple Linear Regression Analysis
Source: SPSS 25 data processing, 2023

Variables	Regression Coefficient	t_{count}	Say.
Independence	0,14	2,93	0,00
Work Experience	0,41	4,99	0,00
Fee Audit	0,65	4,69	0,00
Constant = 0,15			
R Square = 0,55			
Adj. R Square = 0,54			

Based on the table above, the results of the calculations regarding multiple regression analysis are:

$Y= 0,15 + 0,14X_1 + 0,41X_2 + 0,65X_3 +$ and

1) A constant of 0.15 indicates that the dependent variable has a constant value of 0.15 and the independent variable has a value of 0.

2) The independence variable has a positive relationship with audit quality, as indicated by the X_1 regression coefficient for independence of 0.14. This indicates that audit quality will rise by 0.14 units for every unit increase in the independence variable.
3) The X2 regression coefficient on work experience of 0.41 indicates that the work experience variable is positively related to audit quality. This means that a 2-unit increase in work experience causes an increase in audit quality of 0.41 units.
4) The audit fee variable is favorably correlated with audit quality, as indicated by the X_3 regression coefficient on audit fees of 0.65. This indicates that an increase of 0.65 units in audit quality will result from a 3-unit increase in the audit charge variable.

F Test

The results of this test produced an F value of 37.65 and a significance value of 0.00. The use of F table with criteria df = α, (k-1), (n-k) = 0.05 is applied in this study, where (3-1), (96-3) then the F table used is 3.09. The regression model can be concluded that the calculated F value (37.65) > F table (3.09), meaning that the independent variables of this study have a simultaneous influence on the dependent variable.

Determination Coefficient Test (R^2)

Table 6 displays the test's results, with an R-square value of 0.54. This shows that 54% of the independent variables have an impact on the dependent variable, and other variables not included in this study have an impact on the remaining 46%..

T Test

Table 8. T-Test Results
Source: SPSS 25 data processing, 2023

Variables	Regression Coefficient	T count	T able	Say.
Independence	0,14	2.93	1,99	.004
Work Experience	0,41	4.99	1,99	.000
Fee Audit	0,65	4.69	1,99	.000

To learn more about how independent variables affect the dependent variable, this study used a t-test. Consequently, the following is the explanation:
1) The independent variable's t-test yielded a t-count of 2.93 and a sig value of 0.004. These results indicate the first hypothesis **accepted** in this study. Therefore, when independence increases, audit quality also increases.
2) The work experience variable's t-test yielded a t-count of 4.99 and a sig value of 0.000. Thus, the second hypothesis **accepted** in this study. Therefore, when work experience increases, audit quality also increases.
3) The audit fee variable's t-test findings showed a t-count of 4.69 and a sig value of 0.000. These results indicate the third hypothesis in this study **accepted.** So when audit fees increase, it is in line with the increase in audit quality.

The Effect of Independence on Audit Quality

The results of this study on independence indicate a positive impact on audit quality. This increase in independence stems from auditors consistently maintaining their independence, thus maintaining accountability and resisting influence in the audit procedures they perform. This can lead to higher-quality financial reports, making them more reliable and credible to stakeholders.

This is in line with previous research by Biri (2019) and Fatah, Tristiarini, and Durya (2022), which found that independence influences audit quality. Auditors are independent parties appointed by company management to assess financial statements. Therefore, auditors must possess the necessary competence, honesty, and impartiality to any party that might influence their independence in carrying out audit procedures. This is useful for increasing the credibility of financial statements and providing a more informative picture of the company's condition, which is useful for both internal and external parties.

The Influence of Work Experience on Audit Quality
The results of the study show that audit quality is enhanced by work experience. More experienced auditors are more effective and efficient in addressing issues that arise during the audit process. Therefore, auditors who work more audit hours will unavoidably generate audits of higher quality.

According to earlier studies by Putra and Mimba (2017) and Aqmarina, Ibrahim, and Rusmina (2022), work experience affects audit quality. Improved audit quality will arise from auditors who continuously use their careers as learning opportunities to reduce future errors and be more prompt in addressing them.

The Influence of Audit Fees on Audit Quality
The study's findings on audit fees show that they have a favorable impact on audit quality. Management pays an audit fee in exchange for the auditor's services in doing an audit of a company's financial statements. The audit process and, in turn, the audit's quality may be impacted by the amount of this pay. The quality of the audit increases with the audit charge.

This is consistent with earlier studies by Nurmalia and Saleh (2019) and Fatah, Tristiarini, and Durya (2022), which discovered that audit fees have an impact on audit quality. Audit fees are paid to auditors, which expands the audit process's breadth and depth and enables the timely identification of new problems, producing an excellent audit report.

4. CONCLUSIONS AND SUGGESTIONS

The study's findings support the following conclusions:
1) Independence positively affects audit quality;
2) Audit experience positively affects audit quality;
3) The quality of audits is positively impacted by audit fees.

Because this study was limited to the DKI Jakarta area, it does not accurately represent the variables that could affect audit quality in other areas. In order to properly highlight the variables that might affect audit quality in different regions, future research should broaden the study's scope.

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