

CHAPTER III

RESEARCH METHOD

3.1 Operational definition and Variable Measurement

This study uses four independent variables, namely auditor competence (X1), audit of tenure of auditor (X2), time budget pressure (X3), task complexity (X4) and one dependent variable is audit quality (Y). The competence of the auditor (X1) is an auditor with enough knowledge and experience and can explicitly audit objectively, thoroughly because here the auditor must determine the theory and the way in which they should adapt to time and have a correlation with the time budget pressure. Audit tenure (X2) is an attitude expected of an auditor to have no personal interest in performing its duties, which is contrary to the principle of integrity and objectivity because the longer an auditor's audit is closer to the auditor and client's relationship. Time budget pressure (X3) is an attitude in which an auditor should work and perform an examination with a limited time budget and get the pressure from the client to immediately complete the task. Task Complexity (X4) is the level of difficulty that must be faced and resolved by an auditor when doing audit, and it also has a very correlation era with the competence of dam time budget pressure, which if an auditor has a good competence then the audit will run easily and efficiently.

While the quality of audit (Y) is any possibility (probability) where the auditor do audit toward government's financial report (LKPD) can find violations that occur in the government accounting system and report it in the audited financial statements

(LHP), where in carrying out its duties the auditor is guided by auditing standards and accountant ethics code relevant public.

3.2 Population

In this study will use purposive sampling method, which is a general term that covers the wide variation of respondent selection procedures. Purposive sampling is one of the non-random sampling techniques where the researcher determines the sampling by specifying the specific characteristics that are suitable with the objectives of the study so that it is expected to answer the research problems. Purposive sampling method is used because the researchers have the freedom to select samples quickly from the population. The sample criteria that the researchers used were auditor who conducted an audit of the Central Java Province LKPD, became team leaders or team members in the audit, and the auditor were at the research location.

3.3 Data Collection Method

3.3.1 Sources of Data

The data source that researcher use is primary data. In this study primary data in the form of respondents' perceptions of various questions in the questionnaire about related variables. This is because it relates to an auditor's acceptance of a behavior and therefore a collection of opinions from auditors with valid data is required. The data is the answer to the questionnaires distributed to respondents in this case the auditors who work in BPK Semarang central Java.

3.3.2 Method to Collect Data

Data collection methods used in this research are:

1. Library Review this is research conducted by collecting, reading, and studying the literature and books and references relevant to the issues studied to obtain clarity of the concept in the effort to prepare the theoretical foundation useful in the discussion.
2. Field Review Field research is research conducted by obtaining data directly in the field through questionnaires.

Data collection is done by giving a written questionnaire containing questions to the auditor as a respondent. The questionnaires were distributed directly to Supreme Audit Board office of Central Java. The questionnaire was completed with a research permit and application letter to engage in research and a brief explanation of the research. Questionnaires are disseminated and collected by internal parties at Supreme Audit Board offices of Central Java. Further, 60 questionnaires, either answered or not, are returned to the researcher within the prescribed time limit.

3.4 Instruments of Research

Concepts in this study include the concept of competence, audit tenure, time budget pressure, and task complexity as independent variables, where the competence peroxide in two sub variables of knowledge and experience. Tenure audits are peroxide into two sub variables: the pressure of the client and the length of the

relationship with the client. Time budget pressure is peroxide in two sub-categories, namely time constraints in assignment and efficiency in the audit process. Finally, the task complexity is also providing in 2 subs namely Lack understanding of the task and the unclear task, last as the dependent variable is audit quality. The concepts are measured by giving a score for each respondent's answer. As for each answer of the statement has been determined score. This variable is measured by a five-point such as scale of strongly agree (1), agree (2), neutral (3), disagree (4), strongly disagree (5).

3.5 Analysis Method

Statistical methods used to test the hypothesis are to use multiple regression with the help of software SPSS for windows 10, after all the data - the data in this study collected, then the next data analysis consisting of:

3.5.1 Test Descriptive Statistic

Descriptive statistics are used to provide information on the characteristics of research variables and demographics of respondents. Descriptive statistics explain the scale of respondents' answers on each variable measured from the minimum, maximum, average and standard deviation. Besides that, also to know the demography of respondents consisting of categories, education level, and so forth.

3.5.2 Test Quality of Data

Testing the quality of data is done by distributing the questionnaire, then the willingness and accuracy of the respondents to answer each question is a very important thing in this study. The validity of an answer is determined by the measured instrument. For that, in conducting data quality test on this primary data the researcher performs validity and reliability test.

1. Validity

Sugiharto and Sitinjak (2006), the validity relates to a variable measuring what should be measured. Validity in the study states the degree of accuracy of the measuring tool of the study of the actual content being measured. Validity test is a test used to indicate how far the measuring instrument is used in measuring what is measured. Ghozali (2016) states that the validity test is used to measure the data valid or not a questionnaire. A questionnaire is said to be valid if the question on the questionnaire can reveal something to be measured by the questionnaire. A test can be said to have high validity if the test performs its measuring function or provides a precise and accurate measurement result in accordance with the intent of wearing the test. A test produces irrelevant data for the purpose of holding measurements said to be a test that has low validity.

2. Reliability Test

Reliability refers to an understanding that an instrument is reasonably trustworthy to be desired as a data-gathering tool because the instrument is

good. Unfavorable instruments will be tendentious to direct respondents to select specific answers. Reliable instruments, which are reliable will yield reliable data as well. Reliability is a measuring tool for measuring a questionnaire that is an indicator of a variable or construct. This reliability test is used to test the consistency of data within a certain time period, namely, to determine the extent to which measurements used to be trusted or reliable.

3.5.3 Classic Test

The first test conducted in this research is assumption test classic. This test has the purpose of obtaining an approximate value Get the best value, linear, and unbiased. Then the data which will be done the first regression will be done multicollinearity test and heteroskedasticity test.

1. Normality Test

The normality test is used to find out whether in the regression model, residual variables have a normal distribution (Ghozali, 2016). Normality tests are needed in the analysis to make it easier for researchers to carry out statistical tests, where normal or not a normal variable can determine whether the statistical test results will be better or will be degraded. The normality test will be tested using the Kolmogorov-Smirnov test, where data is said to be normally distributed if it has a test probability value greater than 0.05.

2. Multicollinearity Test

This test aims to know whether the regression model found any correlation between variables independent. Good regression model if between independent variables there is no correlation. Multicollinearity is where it occurs correlation between independent variables in the study. Multicollinearity can also be seen from tolerance values and the value of variance inflation factor (VIF) and see the matrix correlation of independent variables. The value is usually used for determining that there is multicollinearity is the tolerance value 10. If the value is still within the specified limits, then the model freed from multicollinearity.

3. Heteroscedasticity Test

The heteroscedasticity test was performed to test whether in the regression model there is a variance inequality of the residual one observation to another. If the research model uses BLUE test, then all residuals for error has the same variant or can be said as heteroscedasticity.

A good regression model is the one homoscedasticity or absence of heteroscedasticity. The basis of determining the presence of a good regression model heteroskedasticity if the regression that does not occur heteroskedasticities, where the points in the scatterplot image spread and does not form a clear specific pattern. To detect whether heteroskedasticities done by looking at the scatterplot graph between the prediction values of the dependent variable is ZPRED with residual

SRESID. Y axis becomes the predicted axis and the X axis is residual (Y actual Prediction-Y) that has been student zed.

3.6.1 Hypothesis Tests

Hypothesis testing is done to test variable ability independent (Competence, audit tenure, time budget pressure, and task complexity) in influencing the dependent variable that is the quality of the audit result, can using a statistical analysis tool in the form of statistical test F and statistical test t.

1. T- Test

Decision on acceptance or rejection of the hypothesis is based on criteria, if significant value > 0.05 then the hypothesis is rejected, (regression coefficient is not significant). This means that on a partial independent variable have no significant effect on the dependent variable and if the significant value < 0.05 then the hypothesis is accepted, (significant regression coefficient). This means that partially independent variables have a significant influence on the dependent variable.

2. Multiple linear regression

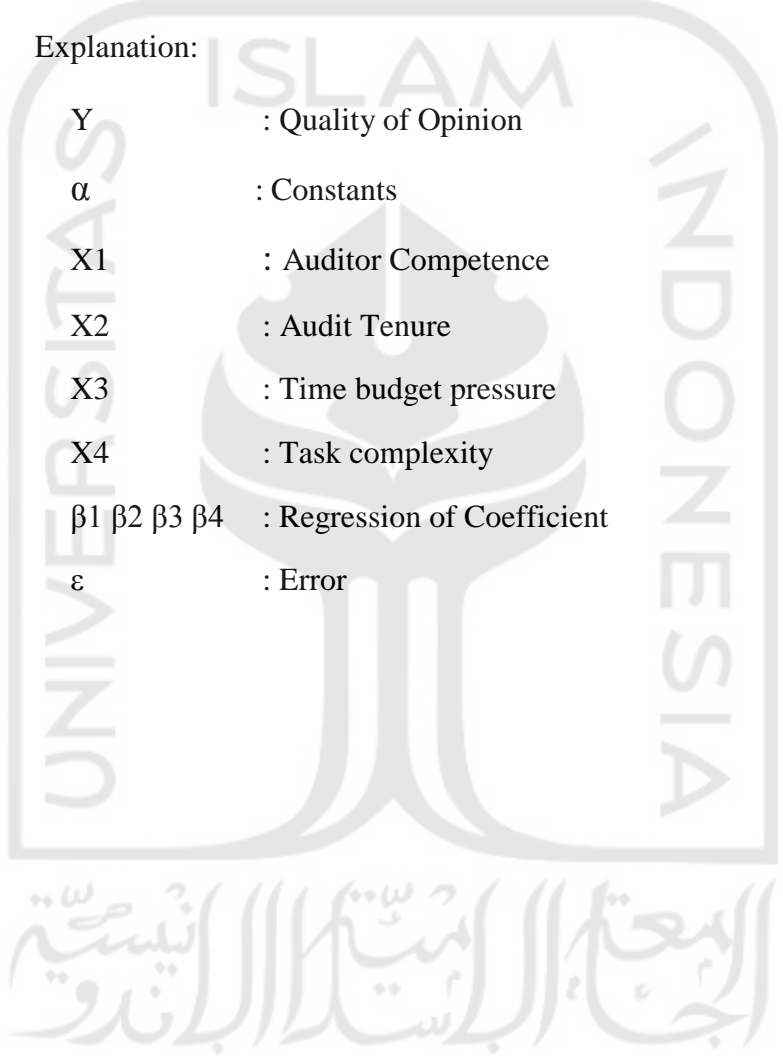
Multiple linear regression analysis aims to determine the magnitude the effect of audit fees, independence, competence, auditor ethics, and peer

pressure time on audit quality. Mathematical equations for relationships that are hypothesized it can be formulated as follows:

Regression equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Explanation:



Y	: Quality of Opinion
α	: Constants
X1	: Auditor Competence
X2	: Audit Tenure
X3	: Time budget pressure
X4	: Task complexity
$\beta_1 \beta_2 \beta_3 \beta_4$: Regression of Coefficient
ε	: Error