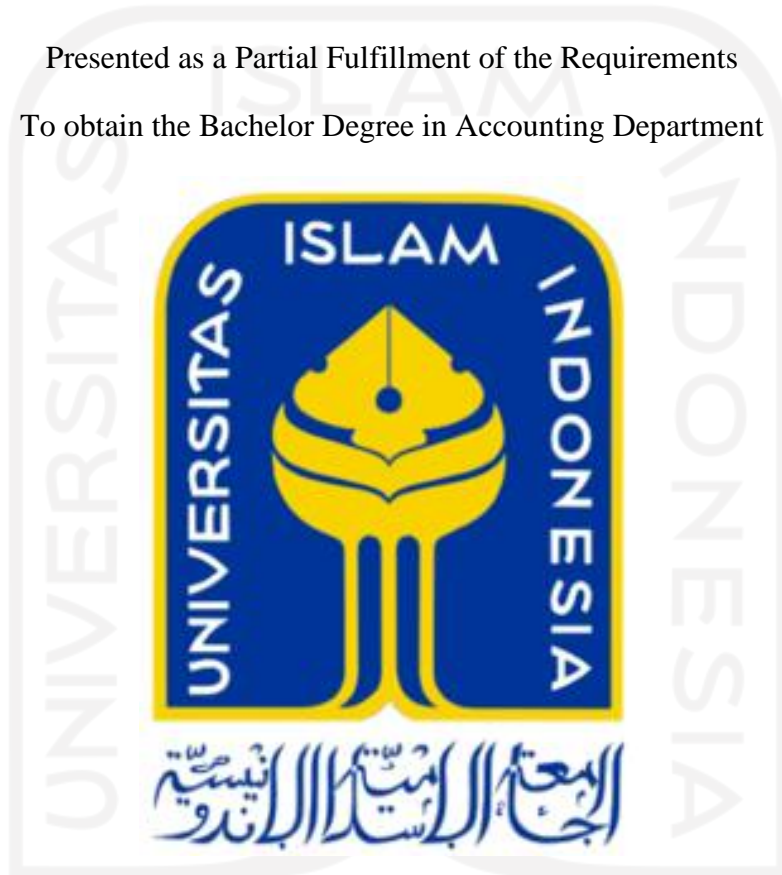


**The Effect of Accountability, Independency, and Auditor Experience for
Audit Quality in accounting firm Yogyakarta**

A THESIS

Presented as a Partial Fulfillment of the Requirements
To obtain the Bachelor Degree in Accounting Department



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INTERNATIONAL PROGRAM
FACULTY OF BUSINESS AND ECONOMICS
UNIVERSITAS ISLAM INDONESIA
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2022

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Audit Quality in Accounting Firm Yogyakarta**

A BACHELOR OF DEGREE THESIS

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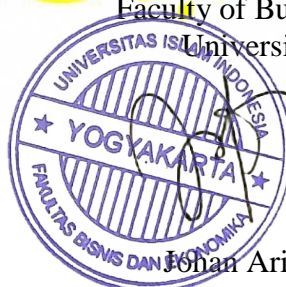
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DECLARATION OF AUTHENCITY

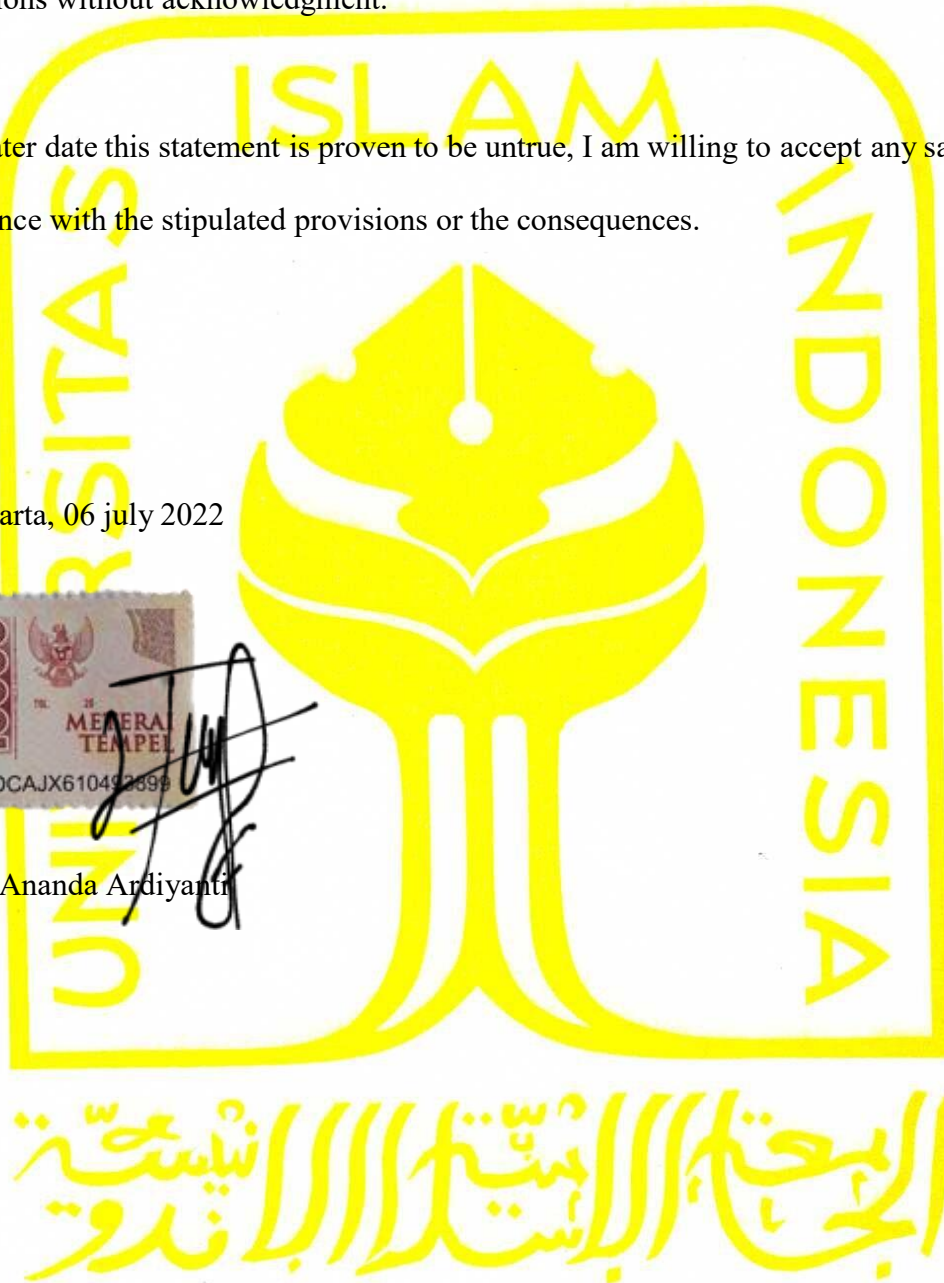
Here I declare the originality of my Thesis Report. I have not presented another person's work for my university degree, nor have I presented another person's words, ideas or expressions without acknowledgment.

If at a later date this statement is proven to be untrue, I am willing to accept any sanctions in accordance with the stipulated provisions or the consequences.

Yogyakarta, 06 July 2022



Muhtia Ananda Ardiyanti



ACKNOWLEDGMENTS

Assalamualaikum Wr. Wb

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Praise and gratitude the researcher would like to say to God Almighty for the abundance of His grace and gifts so that the researcher can complete the thesis entitled "The Effect of Accountability, Independence, and Auditor Experience for Audit Quality in accounting firm Yogyakarta" This is one of the requirements to complete the Bachelor Degree Program in Accounting Department, International Program, Faculty of Business and Economics, Islamic University of Indonesia. The researcher is aware that while preparing this thesis, the support and guidance from various parties, both morally and materially, could not be separated. Therefore, the researcher would like to express her deepest gratitude to:

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May Allah SWT repay your kindness and sincerity many times over. The researcher is fully aware that this thesis is still far from perfect. Therefore, the researcher accepts suggestions and constructive criticism for the common good. Hopefully, this thesis is useful for readers

Yogyakarta, June 14, 2022

Writer,



(Muhtia Ananda Ardiyanti)

ABSTRACT

This study aims to analyze the effect of accountability, independence, and auditor experience on audit quality. The population in this study were all auditors who worked at PAF in Yogyakarta. Sampling was done using the convenience sampling method, and the number of samples was 44 respondents. The method of data collection was carried out by survey using a questionnaire. The data analysis technique used in this research is the multiple linear regression analysis techniques.

The results of this study indicate that the accountability, independence, and experience of auditors simultaneously affect the quality of audits at PAF in Yogyakarta. Partially, only accountability affects audit quality, while auditor independence and experience do not affect audit quality.

Keywords: Accountability, Independence, Auditor Experience, Audit Quality.

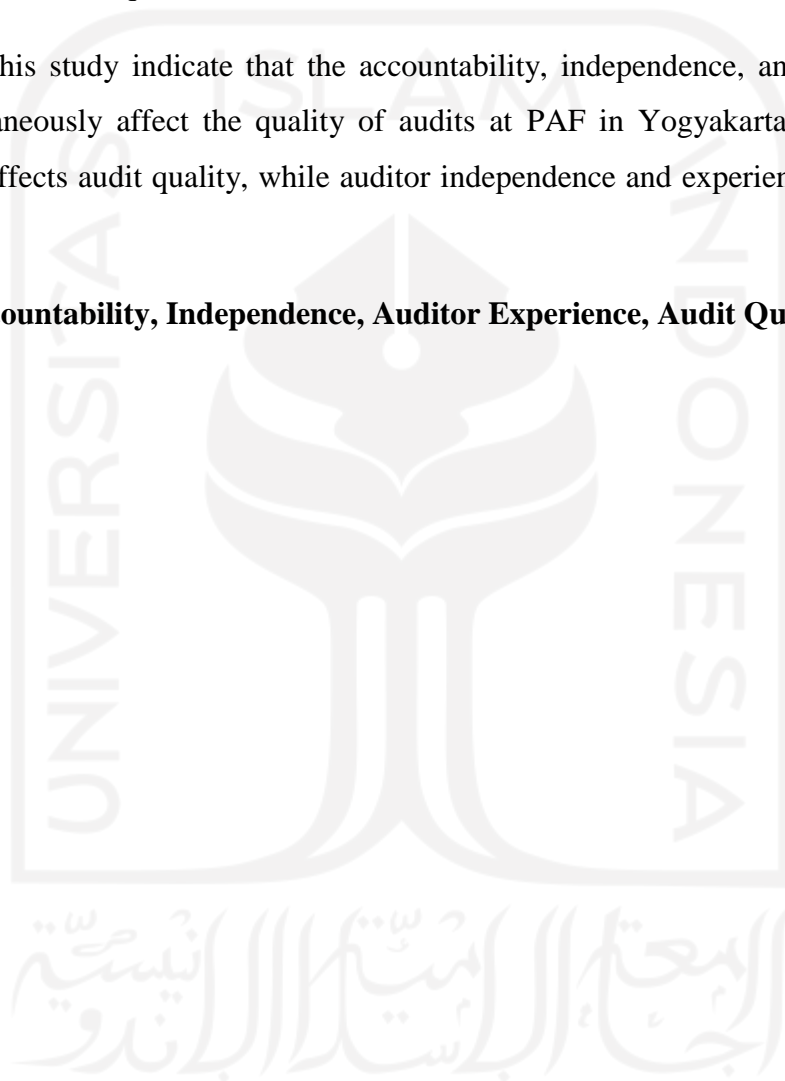


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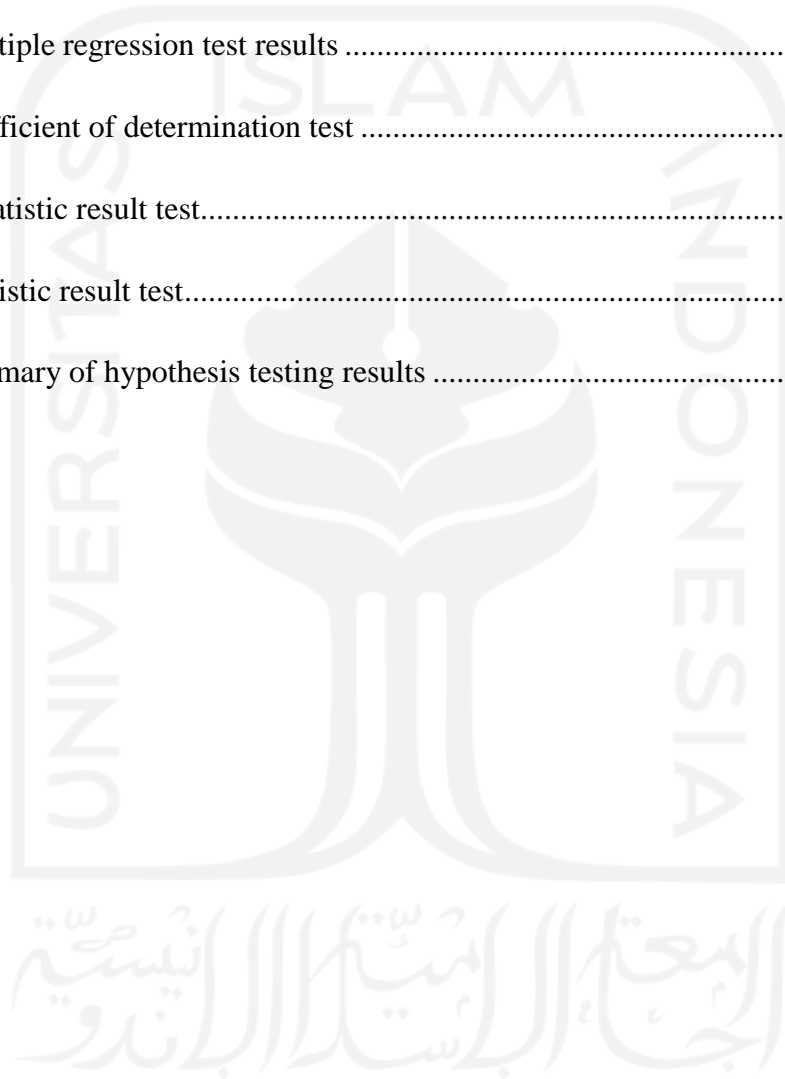
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CHAPTER I

INTRODUCTION

1.1 Research Background

Audit quality is the process by which an auditor must find and report violations in the accounting system with the auditor's knowledge and expertise. Accountability has a positive influence on audit quality. The higher the accountability, the higher the audit quality. In measuring audit quality, the auditor aims to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, to enable the auditor to provide an opinion as to whether the financial statements are prepared in all material respects, following applicable financial reporting framework. The auditor should also report on the financial statements and communicate everything stated in the auditing standards per the auditor's findings.

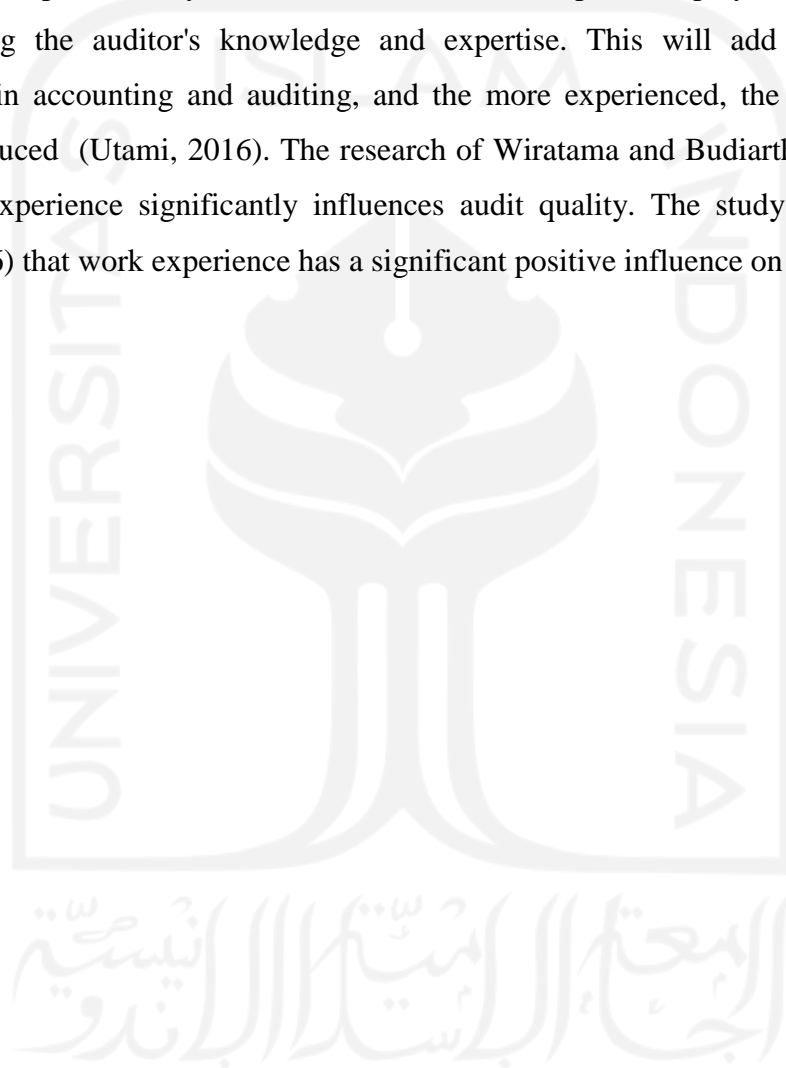
The management and controlling shareholders in a company require third-party services to confirm that the stakeholders can account for the financial statements made by the management company. Therefore, the management of the company and the controlling shareholder need reliable third-party services, so the audit profession and the Public Accounting Firm (PAF) is required. The audit profession and the Public Accounting Firm are the professions of public trust. The public accounting profession has impartial free judgment on the company's management of the information it provides in the financial statements. One of the benefits of public accounting services is providing accurate and reliable information for decision-making. The financial statements audited by the public accountant are reasonably more reliable than the unaudited or unaudited financial statements. According to Suharti and Apriyanti (2019), auditors must be able to do quality work because the auditor has a great responsibility to the parties involved in the company's financial statements, including the general public. In addition to relying on clients, auditors are generally qualified parties to verify and test that the financial statements are fairly presented following recognized accounting principles. It is known that the quality of audits conducted by auditors is high when auditors meet audit standards and quality control standards, according to the Certified Public Accountants Professional Standards (CPAPS) of the Indonesian Accountants Association. According to Suharti and Apriyanti (2019), auditors must be able to do quality work because the auditor has a great responsibility to the parties involved in the company's financial statements, including the

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Made and Dewa (2017) on the Effect of Competence, Experience, Independence, and Auditor Motivation on Audit Quality, shows that competence significantly affects audit quality. Thus, in the research of Laksita and Sukirno (2019) on the Effect of Independence, Accountability, and Objectivity on Audit Quality, independence does not significantly affect audit quality. Auditor independence is seen in an attitude of being free from the influence of others or independent of others and honestly in considering, formulating, and expressing facts objectively. Independence is the primary basis for public trust in the public accounting profession and one of the most critical factors for assessing the quality of audit services. Agoes (2016) states that the independence of

public accountants is the main basis for public trust in the public accounting profession and is one of the most important factors for assessing the quality of audit services. Independence refers to auditors' attitudes and behavior free from external influences in making decisions. This can lead to more objective decisions based on facts in the field.

Furthermore, the good and bad quality of the audit also depends on the work experience of the auditor. The more an auditor checks the financial statements, the higher the level of skepticism they have. The auditor's work experience plays an important role in increasing the auditor's knowledge and expertise. This will add to and expand knowledge in accounting and auditing, and the more experienced, the better the audit quality produced (Utami, 2016). The research of Wiratama and Budiarta (2015) shows that work experience significantly influences audit quality. The study is in line with Utami (2016) that work experience has a significant positive influence on audit quality.



The rise of external auditors' fraud in the audit process makes the quality of the resulting audit questionable. It causes a decrease in public confidence in the audit quality of an auditor. This is reinforced by the case at PT Hanson International Tbk (MYRX). OJK imposed sanctions on Benny Tjokrosaputro alias Bentjok, the main director of Hanson International, a fine of IDR 5 billion for violating the capital market law for recognizing income at the beginning and not presenting a sale and purchase agreement in the 2016 MYRX financial statements. The attention of OJK is considered Contrary to the capital market law, including revenue recognition using the full accrual method of sales of ready-to-build lots (KASIBA) with a gross value of Rp 732 billion in the financial statements for the period. This revenue recognition led to overstated December 2016 financial statements with a value of Rp 613 billion. Meanwhile, Hanson was penalized with a fine of Rp 500 million and ordered by the OJK to restate the end of 2016 financial statements.

Another director of Hanson International, Adnan Tabrani, was also considered responsible for this report, so he was sentenced to Rp 100 million penalties. Not only that, the Public Accountant (AP) who audited these financial statements, Sherly Jokom as a partner from the Public Accounting Firm (PAF), Purwantono, Sungkoro, and Surja, who are members of Ernst and Young Global Limited (EY) are also not free from OJK's snares. This PAF is considered to have violated the accounting profession's standards because it was not careful in conducting an audit of this annual financial report. As a result, this PAF was sanctioned by freezing the Registered Certificate (STTD) for one year. An auditor should present audited financial statements in accordance with the level of fairness and generally accepted accounting principles so that the resulting audit quality can be relied on. To achieve fair financial statements free from material misstatement, external auditors must work following professional ethics and the code of ethics that has been regulated by IAPI so that the financial statements produced do not harm many parties and can be used by users of financial statements (investors, creditors, and debtors). An auditor should present audited financial statements in accordance with the level of fairness and generally accepted accounting principles so that the resulting audit quality can be relied on. To achieve fair financial statements free from material misstatement, external auditors must work following professional ethics and the code of ethics that has been regulated by IAPI so that the financial statements produced do not harm many parties and can be used by users of financial statements (investors, creditors, and debtors).

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According to Muhammad (2016), an indication of the problem of accountability and independence of auditors at Accounting firms in Yogyakarta is that the majority of Accounting firms in Yogyakarta have relationships with clients in the form of non-audit services, namely management services and tax services because they have a higher fee than auditor services. Audit work on clients who previously had non-audit services was extensive. It affected the accountability and independence of auditors in carrying out audit work, affecting the quality of the audits carried out. These events and indications raise doubts about the integrity of an auditor. According to Recky (2015), the occurrence of cases of fraudulent financial reporting and financial scandals in companies is due to the poor reflection of audit quality which, in my opinion, has something to do with the independence and accountability of the auditors, thereby dragging the good name and quality of the auditors. This condition has also certain in the loss of public and government confidence in the mandate imposed on public accountants, who are supposed to audit the company's financial statements objectively and express their opinions freely without any interest from parties.

Based on the abovementioned background, this study will investigate **“THE EFFECT OF INDEPENDENCE, ACCOUNTABILITY, AND AUDITOR EXPERIENCE FOR AUDIT QUALITY EMPIRICAL STUDY AT ACCOUNTING FIRMS IN YOGYAKARTA.”**

1.2 Scope

Based on the identification of the problems above, the limitations of the problems to be studied in this study are as follows:

1. The researcher only tested the auditor's accountability, independence, and experience in audit quality
2. Only on public accountants in the Yogyakarta area. This study only focuses on auditors working at PAF in Yogyakarta.

1.3 Problem Formulation

Based on the background that has been described previously, the formulation of the research problem is as follows.

1. Does accountability have a significant effect on audit quality?
2. Does auditor independence have a significant effect on audit quality?
3. Does the experience of the auditor have a significant effect on audit quality?
4. Do accountability, independence, and auditor experience significantly affect audit quality?

1.4 Research Objectives

This study aims to prove the following:

1. To determine the effect of accountability on audit quality
2. To determine the effect of independence on audit quality
3. To find out the effect of auditor experience on audit quality
4. To determine the effect of accountability, independence, and auditor experience on audit quality.

1.5 Research Contribution

Based on the data obtained, it is expected to provide the following benefits:

1.5.1 Theoretical Contributions

- For Auditor

This research is expected to be able to provide ideas about the quality of auditors and can provide input for improving audit quality in the future.

- For Academics

This research is expected to enrich the information and be a reference for future research.

- For Researchers

It is hoped that the researcher will be able to add insight, especially regarding audit quality, as well as add insight and knowledge about the factors that cause deviations in auditor behavior and audit quality.

- For Accounting Students

The results of this research can be as reference material to increase knowledge related to accountability, independence, and experience of auditors on audit quality.

1.5.2 Practical contributions

- a. For Auditors and Public Accounting Firms (PAF)

The results can be an expected review to prevent audit irregularities in carrying out their duties so that audit quality does not decrease.

- b. For Companies or Clients

This research is expected to be useful as a consideration in deciding the PAF and the auditors in it who will carry out audit duties in order to avoid deviations from the audit process.

CHAPTER II

Literature Review

2.1 Theoretical study

2.1.1 Attribution Theory

Attribution refers to how people explain the causes of the behavior of others or themselves. Attribution is the process by which people conclude the factors that influence the behavior of others. Heider (1985) in Ahyaruddin (2012) explain that attribution theory is a theory that explains a person's behavior regarding how we determine the causes and motives of a person's behavior. Attribution theory explains understanding people's reactions to events around them by knowing their reasons for the events they experience. Attribution theory explains that there are behaviors related to individual attitudes and characteristics.

In this study, the researcher uses attribution theory because the researcher will conduct an empirical study to determine the factors that influence the attitude of accountability and independence of an auditor on the quality of audit results, especially when there are deviations or violations in the presentation of financial statements by the company and the auditor does not report it in the financial statements. Audit reports that cast doubt on the quality of the audit. The characteristics and experience of an auditor are determinants of the quality of the audit results to be carried out because it is an internal factor that encourages someone to carry out an activity.

2.1.2 Audit Quality

Matthew (2016) says that: audit quality is the probability of an auditor finding and reporting an error or deviation in a client's accounting system. There are some limitations of audit:

- Audit report has inherent limitations
- Audit report is issued along time after the balance sheet date
- Audit evidence sometimes indicates what is possible nor certain
- Auditing is not objective. Judgements have to be made
- Not all items in the FS are tested

- Limitations in accounting and control systems

Auditors can never certify that the accounts are correct. They can only ever express an opinion. The auditors' task is to decide whether the financial statements show a true and fair view. The auditors are not responsible for establishing whether the financial statements are correct in every particular. This is because it can take a great deal of time and trouble to check the accuracy of even a very small transaction and the resulting benefit may not justify the effort. Also, financial accounting inevitably involves a degree of estimation which means that financial statements can never be completely precise.

An accountant pays attention to audit quality to ensure that the auditor profession can fulfill its obligations to its service users. Both theoretically and empirically, auditor quality is often measured using a public accounting firm (PAF); according to Payamta, the concept of auditor quality can be seen from two aspects: auditor reputation and auditor independence with clients. One of the factors that can affect the quality of a person's work is the complexity of the work at hand. This great trust from users of audited financial statements and other services provided by public accountants ultimately requires public accountants to pay attention to the quality of the audits they produce. Tetclock and Kim (1987) suggest that preexposure accountability for auditors' work proves that research subjects in the preexposure accountability group produce higher quality work than other groups.

From the explanation above, it can be concluded that audit quality is whether or not an audit has been carried out by the auditor seen from the auditor's ability to find findings or irregularities in the client's financial statements and report them in the audited finances, where in carrying out their duties the auditor is guided by auditing standards and the code of ethics. Applicable public accountant.

2.1.3 Accountability

According to Cloyd (1997), who examined the effect of accountability on the quality of the auditor's work, the results of Cloyd's (1997) research prove that accountability can improve the quality of the auditor's work if the audit knowledge possessed is high. The assumption used in this study is that the complexity of the work faced by an auditor is high. Then Cloyd's (1997) research was developed by Tan and Alison (1999) by assessing

the quality of work based on the complexity of the work. The results of Tan and Alison's (1999) research are inconsistent with Cloyd's (1997). Tan and Alison (1999) prove that accountability does not directly affect the quality of work results for jobs with low, medium, or high work complexity. The indicators used to measure accountability are Integrity and Competence. Siti and Ely (2013), competence means that the auditor must have the ability, expertise, and experience to understand the criteria and determine the amount of evidence needed to support the conclusions he draws. Integrity requires the auditor to be free from conflicts of interest and to be independent, meaning that he is not justified in taking sides with anyone's interests because no matter how perfect his technical skills are, he will lose his impartiality which is very important to maintain his freedom of opinion Sukrisno (2012).

In more detail, three questions were used to measure individual accountability: (1) how much motivation to complete work. (2) how much effort (thinking power) in completing the work, and (3) how sure they are that their work will be checked by their superiors Woodbine and Liu (2010) Salsabila and Prayudiawan (2011). An audit is closely related to accountability, and accountability is related to the obligation of parties in the organization to report their responsibilities to the client or other higher party. To ensure the reliability of the information in the accountability report, an independent party is needed to provide attestation or information by conducting an audit Gusti (2008).

From some of these definitions, it can be concluded that auditor accountability is a psychological or psychological impulse that can influence the auditor to take responsibility for his actions and the impact caused by his actions on the environment in which the auditor performs his activities.

2.1.4 Independence

Mulyadi (2010) states, "Independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means the existence of honesty in the auditor in considering facts and the existence of impartial, objective considerations within the auditor in formulating and expressing his opinion". Independence in The CPA Handbook, according to EB Wilcox in Ramlah, Arzal, and Arif (2018), is an auditing standard aiming to increase the credibility of the financial statements presented by management.

Independence means a mental attitude that is free from influence, not controlled by other parties, and does not depend on others Mulyadi and Puradireja (1998).

In reality, auditors often encounter difficulties in maintaining an independent mental attitude. Circumstances that often interfere with the mental attitude of independent auditors are as follows Mulyadi (2002):

- As someone who performs an independent audit, the auditor is paid by his client for his services.
- As a service seller, auditors often tend to satisfy the wishes of their clients.
- Maintaining an independent mental attitude can often lead to client abandonment.

Based on the description above, it can be concluded that auditor independence is an attitude that exists in the auditor who is free from internal and external influences and pressures when making a decision, where the decision must be based on existing facts and objectively.

2.1.5 Auditor experience

Auditing demands a high level of expertise and professionalism. These skills are not only influenced by formal education but many other factors, including experience. According to Mayangsari (2003), experienced auditors have advantages in terms of:

- detect errors,
- Understand errors accurately,
- Find the cause of the error.

Experienced auditors have a better understanding of financial statements Kusharyanti (2003). They are also better able to provide reasonable explanations for errors in financial statements and can classify errors based on audit objectives and the structure of the underlying accounting system Elfarini (2007).

Meanwhile, Harhinto (2004) found that auditor experience is positively related to audit quality, and Kartika (2006) strengthened the research with a different sample which found that the more experienced auditors are, the higher the level of success in carrying out audits.

2.2 Previous Studies

Much research explains the factors that influence accountability, independence, and auditor's experience for audit quality. Various variables have been researched and tested related to accounting understanding. Previous research on the factors that influence accounting understanding is summarized in Table 2.1.

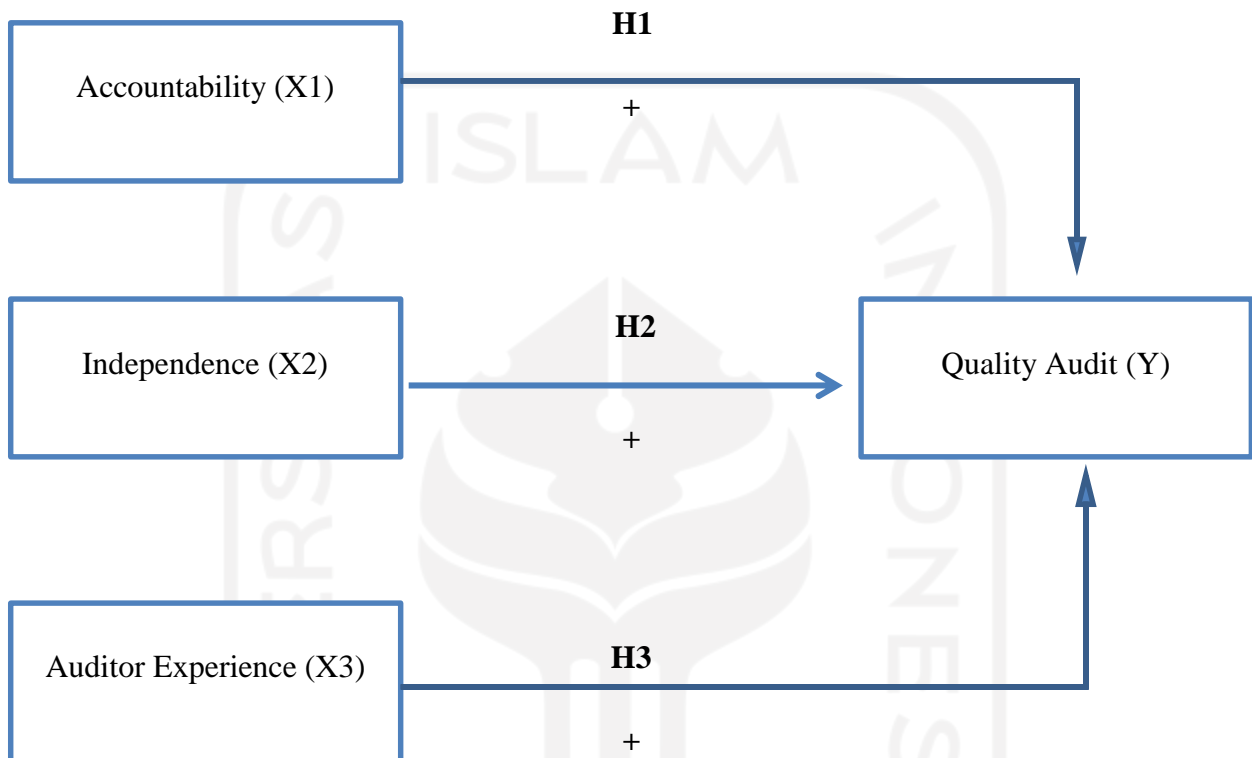
Table 2.1 Previous Studies

No.	Title	Differences and similarities	Results
1	Effect of Auditor Independence, Accountability, Work Experience on Audit Quality (Empirical Study on Auditors of Public Accounting Firms in Semarang City) (Elmalita Sari, 2016)	Equation: the influence of accountability, independence, and experience affect the quality of audit Difference: Research place	Based on the study results, it can be concluded that the independence, accountability, and work experience of auditors have a significant positive effect on audit quality. So that the higher the level of auditor independence, the higher the level of auditor accountability, and the more experienced an auditor is, the higher the quality of the audit he or she performs.
2	The Effect of Work Experience, Competence, and Independence on Audit Quality With Auditor Ethics as a Moderating Variable (Empirical Study on Internal Auditors of the Inspectorate of the Special Region of Yogyakarta) (Ajeng,2016).	Similarities: the effect of work experience and independence on audit quality Difference: There is another variable, namely Competence, and there is no accountability variable	The results of this study indicate that: (1) Work Experience affects Audit Quality. This is indicated by the coefficient of determination of 0.136, which means that work experience affects audit quality by 13.6%. (2) Competence affects Audit Quality. This is indicated by the value of the coefficient of determination of 0.110, which means that competence affects audit quality by 11%. (3) Independence affects Audit Quality. This is indicated by the value of the coefficient of determination of 0.160, which means that independence affects audit quality by 16%. (4) Work Experience, Competence, and Independence simultaneously affect Audit Quality. This is indicated by the value of the coefficient of determination of 0.258, which means that work experience, competence, and independence simultaneously affect audit quality by 25.8%. (5) Work Experience, Competence, and Independence affect Audit Quality, with

			Auditor Ethics as a moderating variable. This is indicated by the value of the coefficient of determination of 0.277, which means that Work Experience, Competence, and Independence affect the Quality of Audits with Auditor Ethics by 27.7%.
3.	Aziz (2018) The Effect of Auditor Accountability, Competence and Independence on Audit Quality at Public Accounting Firms in Surabaya.	Equation: the effect of accountability and independence on audit quality Difference: there is no auditor's work experience variable	The results showed that: 1) There is a positive and significant effect of Auditor Accountability on Audit Quality with a regression coefficient of 0.452 and a tcount value of 3.193 > ttable 1.999 2) There is a positive and significant effect of Auditor Independence on Audit Quality with a regression coefficient of 1,604 and a tcount of 15,156 > ttable of 1,999; 3) There is a positive and significant effect of Auditor Accountability and Auditor Independence together on Audit Quality with regression coefficients of 0.170 and 1.016, coefficient of determination of 0.803, and price Fcount 126,988 > Ftable 3.150.
4	Triana (2017). The effect of independence, auditor ethics, competence, and audit standards on audit quality. (Empirical study on PAF Central Java and Yogyakarta)	Equation: the effect of independence on audit quality Difference: there are other variables, namely auditor ethics, competence, and audit standards	This study shows that the independence and ethics of auditors also do not affect audit quality. This shows that the independence and ethics of the auditor can not affect the good or bad quality of the audit produced by the auditor. Meanwhile, competence and audit standards also affect audit quality. This shows that audit competence and standards can influence the good or bad quality of audits produced by auditors at KAP Central Java and Yogyakarta.

2.3 Research Framework and Research Hypothesis

Conceptual framework of this research, there are independent variables, namely Accountability (X1), Independence (X2), Auditor Experience (X3), and dependent variables, namely Audit Quality (Y). the model of the conceptual framework embedded in the research is shown in the figure below :



Based on the theoretical basis of previous studies and the above framework, several hypotheses can be included:

- The Effect of Accountability on Audit Quality
- The Effect of Independence on Audit Quality
- The Effect of Experience Auditor on Audit Quality

2.3.1 The Effect of Accountability on Audit Quality

The roles and responsibilities of auditors are regulated by the Professional Standards of Public Accountants (SPAP) set by IAI or the Statement on Auditing Standards (SAS) issued by the Auditing Standards Board (ASB), namely the responsibility for detecting and reporting fraud, errors, and irregularities, responsibility for maintaining independence and avoiding conflict, responsibility for communicating useful information about the nature and results of the audit process, and responsibility for discovering unlawful acts of the client.

The auditor's sense of accountability can influence the quality of the auditor's work in completing his work. Ade and Made(2015) stated that accountability significantly affects the quality of the auditor's work. Attribution theory also supports it; in this case, accountability as an internal factor, following the theory of attribution where an auditor in doing a job that is conducting audits is influenced by internal auditor factor is accountability. Accountability is an internal factor affecting the quality of the auditor's work. The auditor is given the mandate to perform specific tasks to the provider, either vertically or horizontally. The more accountability an auditor has in his work, the better the audit quality.

Someone who has accountability will undoubtedly be responsible for the results of the auditor's work, so that accountability will affect a person's work. Moreover, if it is associated with audit quality, someone who has high accountability will make his audit quality more reliable and reasonable. Accountability is a manifestation of the obligation of a person or organizational unit to account for the management of resources and the implementation of the policies entrusted to him in the context of achieving the goals that have been set.

Based on the description described above, the first hypothesis can be formulated:

H1: Accountability has a positive effect on audit quality.

2.3.2 The Effect of Independence on Audit Quality.

According to previous research, independence can be measured by the length of the relationship with the client, pressure from the client, reviews from fellow auditors, and the provision of non-audit services. Based on the results of research conducted by Aziz (2018), auditor independence has a significant and positive effect on audit quality. Auditors with a high level of independence will result in better audit quality; on the contrary, if the level of auditor independence is low, the quality of the audits produced will decrease.

If, at the time of testing the client's financial statements, errors were found related to the services provided by the auditor, then the auditor did not want a bad reputation because it was considered to provide an alternative that was not good for his client, then this could affect the audit quality of the auditor. Independence means a mental attitude free from influence, not controlled by other parties, and not dependent on others. Independence also means the auditor's honesty in considering facts and impartial, objective considerations within the auditor in formulating and expressing his opinion. Independence is an attitude that must be possessed by both internal and external auditors so that the audit results can be relied upon and not doubted by any party. Independence will make the quality of the audit process trustworthy.

Based on the description described above, the first hypothesis can be formulated:

H2: Auditors' independence has a positive effect on audit quality.

2.3.3 The Effect of Auditors' Work Experience on Audit Quality

Auditing demands a high level of expertise and professionalism. These skills are not only influenced by formal education but many other factors, including experience. According to Rachim (2015), research also provides empirical evidence that experience will influence the auditor's ability to identify errors, while training will increase expertise in conducting audits. Furyadi and Kurnia (2015) define work experience as a learning process and enhance the development of better self-potential with formal and non-formal education, as well as the process of becoming someone who has a higher ability in the field of work. Work experience relates to how long an auditor works and how many completed cases. The more often the auditor handles audit cases will improve the quality of audits generated, especially in making audit judgments.

Based on the description described above, the first hypothesis can be formulated, namely:

H3: Auditors' work experience has a positive effect on audit quality

CHAPTER III

RESEARCH METHODOLOGY

3.1 The scope of research

This research used a quantitative method carried out through the distributed questionnaires developed in a structured manner, where several written questions are submitted to the respondents to be responded to according to the conditions experienced by the concerned respondents. This study aims to analyze the effect of accountability, independence, and auditor experience on audit quality. In order to focus more on the research conducted, the scope of the research only focuses on auditors in Yogyakarta.

3.2 Sampling Method

3.2.1 Population and sample

According to Sekaran and Bougie (2016), a population is a group of people, events, or exciting things to be studied. The sample is a small part of the population consisting of selected members. The population used in this study was 58 auditors who worked at 10 Public Accounting Firms (PAF) in Yogyakarta. The sample used in data processing is a questionnaire returned by each PAF to the researcher.

In table 3.1, there are lists of PAF s in the Special Region of Yogyakarta:

Table 3.1
PAF in Yogyakarta

No	KAP name	Number of Auditors
1.	MNK Public Accounting Firm and Partners	5 people
2.	PAF Dra. Suhartati & Partners	2 people
3.	PAF Drs. Soeroso Donosapoetro	10 people
4.	PAF Drs. Bismar, Muntalib & Yunus	5 people
5.	PAF Drs. Hadiono and Partners	8 people
6.	PAF Agus Wahjono	5 people
7.	PAF Florentina Widata Sari, SE., M.Acc., Ak., CPA (PAF FWS)	5 people
8.	PAF Sandra Pracipta, CPA	7 people
9.	PAF Kumalahadi, Kuncara, Sugeng Pamudji & Partners (KKSP)	6 people
10.	PAF Indarto Waluyo	5 people
Total Auditor		58 People

a. Sampling method

The sampling method in this study is convenience sampling where the researcher is free to take samples from the population determined based on the available elements. Questionnaires were distributed to each of them. Based on this method, the criteria for determining the sample used in this study were:

- a) Respondents in this study did not have restrictions on the position of auditors at each PAF so that all existing auditors could become respondents.
- b) Respondents are people who respond to questions and can provide data in the form of answers to the results of filling out questionnaires in every PAF in Yogyakarta.

To measure the minimum number of samples in this study, the author uses the Slovin formula. Syarifudin (2011: 121) explains the Slovin formula as follows:

$$n = \frac{N}{1 + N\varepsilon^2}$$

Description :

n = Sample size

N = population size

□e = Tolerable level of sampling error

In this study, the error rate of sampling that can be tolerated is 10%. To obtain objective data regarding the accountability and independence of auditors and their effect on audit quality, a questionnaire will be given to auditors working at PAF in Yogyakarta.

The following is the specified number of samples:

$n = \frac{58}{1+58(0,1)^2}$
36.70886

So the minimum number of samples is 36.70886, rounded up to 37.

b. Methods of Data Collection

In obtaining and collecting data, the researcher used two methods: library research and a survey.

a) Research Library

In this study, researchers obtained data related to the problem being studied from books, journals, articles, and other data related to the research title.

b) Survey

Survey research is research in which the primary data comes directly from primary sources. In this study, the subject is an auditor who works in the Yogyakarta PAF area. Researchers obtained data by sending questionnaires to auditors directly or through intermediaries. This research data uses a questionnaire containing statements to obtain information from the auditor as a respondent.

The form of statements in the questionnaire can be positive and negative. This type of statement is divided so that respondents are careful in answering, and there is no consistency in answers.

In this study, the scale is arranged in the form of favorable (positive) and unfavorable (negative) statements. In a positive statement, a score of 1 means that the respondent strongly disagrees with the statement. A score of 2 means that the respondent disagrees with the statement. A score of 3 means that the respondent is neutral with the statement. A score of 4 indicates that the respondent agrees with the statement. A score of 5 indicates that the respondent strongly agrees with the statement. Whereas in negative statements, a score of 1 means that the respondent strongly agrees with the statement. Score 2 means that the respondent agrees with the statement. A score of 3 means that the respondent is neutral with the statement. A score of 4 indicates that the respondent disagrees with the statement.

Table 3.2
Likert Scale Measurement Score

Answer Choices	STATEMENTS	
	FAVORABLE	UNFAVORABLE
VERY AGREE	5	1
AGREE	4	2
NEUTRAL	3	3
DISAGREE	2	4
VERY DISAGREE	1	5

3.3 Research Instruments

The research instrument used in this study included primary data obtained through the distribution of questionnaires and documentation obtained at the Public Accounting Firm in Yogyakarta. The instruments used to measure the variables in this study are adopted from instruments that other researchers have used. The audit quality in this study was measured using an instrument developed by Deasy (2018). Accountability is measured using an instrument developed by Muhammad (2016). Auditor Independence is measured using an instrument developed by Denis (2019). Meanwhile, the auditor experience has measured the instrument that has been developed by Aneri (2021).

Table 3.3

Statements for Audit Quality Variables.

NO	STATEMENT	SOURCE
1	The compensation I receive will not affect my reporting client errors.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
2	All findings of my client's errors are reported according to the evidence.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
3	In order to conduct an audit, I need to understand the type of industry and conditions of the client company.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and

		Independence on Audit Quality
4	Organizational skills and knowledge about client information systems make it easier for me to carry out audit tasks.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
5	I have a strong commitment to completing the audit in a timely manner.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
6	I have had expertise and experience in auditing with a wide variety of clients, making it easier for me to find misstatements and develop applicable audit findings.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
7	I make SAK and SPAP guidelines in carrying out report work.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
8	I must understand the professional services attached to the auditor following the relevant Financial Accounting Standards (SAK) and Public Accountant Professional Standards (SPAP).	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
9	I do not easily believe in client statements during an audit.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
10	I have to test and obtain audit findings on client statements during fieldwork following SAK and SPAP.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
11	I always try to be careful in making decisions during audits.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality
12	Every audit decision I take is based on audit findings during fieldwork and is guided by SAK and SPAP.	Deasy (2018). Effect of Professional Skepticism, Professional Skills, Workload, Supervision, Competence, and Independence on Audit Quality

Table 3.4**Statements for Accountability Variables.**

NO	STATEMENT	SOURCE
1	My formal education and special skills make it easy to produce a responsible and reliable audit report.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta
2.	I must have great curiosity, be broad-minded, and be able to do analytical reviews in carrying out audit tasks.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta
3.	I can overcome difficulties during audit activities.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta
4.	I can manage time well to complete each audit work.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta
5	The audit report I produce follows the rules of SAK and SPAP that have been determined.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta
6	The audit reports I produce are accurate, complete, objective, timely, and convincing, so that information users get correct and useful information.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta
7	The audit report that I produce reveals the violations committed by the client, the client's achievements, and matters that are problems that cannot be resolved until the end of the audit.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta
8	As an auditor, I comply with Financial Accounting Standards (SAK) and Professional Standards for Public Accountants (SPAP) to be reliable and trustworthy.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta

9	As an auditor, I have the skills and attend technical training/guidance in auditing, accounting, and taxation.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta
10.	The audit report can be accounted for by me as an auditor and not evade or blame others which may result in the loss of others.	Muhammad (2016). Effect of Auditor Accountability and Independence on Audit Quality at Public Accounting Firms in Yogyakarta

Table 3.6

Statements for Independence Variables.

NO	STATEMENT	SOURCE
1	The facilities I received from the client made me reluctant to the client so that I was less free to carry out audits.	Denis (2019). The Effect of Time Pressure and Independence on Audit Quality at a Public Accounting Firm in Semarang
2	If my audit is terrible, I can receive sanctions from the client.	Denis (2019). The Effect of Time Pressure and Independence on Audit Quality at a Public Accounting Firm in Semarang
3	In order not to lose clients, sometimes I have to act dishonestly.	Denis (2019). The Effect of Time Pressure and Independence on Audit Quality at a Public Accounting Firm in Semarang
4	I do not dare to report client errors because the client can replace my position with another auditor.	Denis (2019). The Effect of Time Pressure and Independence on Audit Quality at a Public Accounting Firm in Semarang
5	I do not need a peer-auditor review to assess my audit procedures because they do not seem helpful.	Denis (2019). The Effect of Time Pressure and Independence on Audit Quality at a Public Accounting Firm in Semarang
6	In addition to providing audit services, an accounting firm can also provide other services to the same client.	Denis (2019). The Effect of Time Pressure and Independence on Audit Quality at a Public Accounting Firm in Semarang
7	Non-audit services provided to clients can damage the independence of the appearance of the public accountant.	Denis (2019). The Effect of Time Pressure and Independence on Audit Quality at a Public Accounting Firm in Semarang
8	The provision of services other than audit services can improve the information presented in the audit report of a public accountant.	Denis (2019). The Effect of Time Pressure and Independence on Audit Quality at a Public Accounting Firm in Semarang

Table 3. 7

Statements for Auditor Experience Variable

NO	STATEMENT	SOURCE
1.	The more clients I audit, the better the audits I do.	Aneri (2021). The Effect of Auditor Competence, Client Pressure, and Auditor Independence on the Quality of Audit Results at a Public Accounting Firm in Surabaya City
2.	I have had many experiences in auditing with a wide variety of clients, so the audits I do are getting better.	Aneri (2021). The Effect of Auditor Competence, Client Pressure, and Auditor Independence on the Quality of Audit Results at a Public Accounting Firm in Surabaya City
3.	Even though I now have many clients, my audits are not necessarily better than before.	Aneri (2021). The Effect of Auditor Competence, Client Pressure, and Auditor Independence on the Quality of Audit Results at a Public Accounting Firm in Surabaya City

3.4 Research Variables and Operational Definition

Following the title of the proposed research regarding the Effect of Accountability, Independence, and Auditor Experience on Audit Quality at Public Accounting Firms in Yogyakarta, there are two variables in this study. The operational definitions for each variable are as follows:

3.4.1 Dependent variable

The dependent variable is a variable that is influenced by the independent variable Sugiyono (2015). The dependent variable in this study is audit quality. Audit quality is the auditor's probability of finding errors in the client's financial statements and reporting them in the audited report.

In this study, the indicators used to measure audit quality are reporting all client errors, understanding the client's accounting information system, a strong

commitment to completing the audit, guided by auditing principles and accounting principles in carrying out fieldwork, not believing in the client statements, and caution in decision making.

3.4.2 Independent Variable

According to Sugiyono (2015), an independent variable is a variable that affects or the cause of the change & emergence of the dependent variable. There are three independent variables in this study, namely: accountability, independence, and auditor experience.

3.5 Data Analysis

According to Suryani and Hendryadi (2015), determining the analytical technique is an integrated process in the research procedure. Data analysis was carried out to answer the problem formulation and hypotheses that had been proposed. The results of the data analysis are then interpreted and concluded. The data analysis method in this study used descriptive statistics, data quality tests, and hypothesis testing.

3.5.1 Descriptive Statistics

According to Suryani and Hendryadi (2015), descriptive statistics include activities to collect data, process data, and present data. The presentation can use tables, diagrams, sizes, and pictures. Descriptive statistics are indicated by frequency, measures of central tendency (mean, median, mode), and dispersion (range, variance, standard deviation). Descriptive statistics are statistics used to describe or describe the data that has been collected as it is without intending to draw generalized conclusions. In descriptive statistics, the results of respondents' answers will be described according to each research variable but are not used to make broader conclusions.

In this study, descriptive statistics were used to describe the lowest, highest, average, and standard deviation scores from the answers given by the respondents.

3.5.2 Data Quality Test

The quality of the data generated from this research instrument can be evaluated through validity and reliability tests. Each of these tests is to determine the consistency and accuracy of the data collected from the use of the instrument.

3.5.2.1 Validity test

The validity test in this study was carried out with the Pearson correlation between the scores of each question item and the total score of the questions with the help of the Statistical Program from Society Science (SPSS) software. Validity testing has criteria if the value of sig. (2-tailed) on the total construct score < 0.05 or if the calculated r-value is greater than the r table (at a significance level of 0.05), then the statement or indicator item is said to be "valid," and vice versa.

Validity test formula:

$$r_{xy} = \frac{N \sum XY - (\sum X) (\sum Y)}{\sqrt{\{N \sum X^2 - (\sum X)^2\} \{N \sum Y^2 - (\sum Y)^2\}}}$$

Description:

r_{xy} = Correlation coefficient between X1 and X2 with Y

N = Number of respondents

$\sum XY$ = Total multiplication of item score and total

$\sum X$ = Number of item scores

$\sum Y$ = Total score

$\sum X^2$ = Sum of Squares of total item score

$\sum Y^2$ = Sum of squares of the total score

3.5.2.2 Reliability Test

Reliability testing determines whether the instrument used several times to measure the same object will produce the same data Sugiyono (2012). The author uses a one-shot test to measure reliability. The one-shot test to Sunyoto (2009), is a measurement of the reliability of the questions by distributing questionnaires to the respondents once. The results of the scores are measured for the correlation between the answer scores on the same question items with the help of the Statistical Program from Society Science (SPSS) software with the Cronbach Alpha facility. (α). The reliability test can be carried out simultaneously on all the questions. A variable is reliable if it has a Cronbach Alpha value > 0.70 Ghozali (2018).

Reliability formulas

$$r_i = \left(\frac{k}{k-1}\right) \left(1 - \frac{\sum S_i^2}{S_t^2}\right)$$

Description :

K : Mean squared between subjects

Si² : Mean square of error

St² : Total variance

The formula for total variance and item variance:

$$S_t^2 = \frac{\sum X_t^2}{n} - \frac{(\sum X_t)^2}{n^2}$$

$$S_i^2 = \frac{JK_i}{n} - \frac{JK_s}{n^2}$$

Description :

JK_i : The sum of the squares of all item scores

JK_s : Sum of the squares of the subjects

3.5.3 Classical assumption test

In this study, the classical assumption test was used before testing the hypothesis on the primary regression model. The basis of regression analysis requires a classical assumption test. The goal is to avoid the occurrence of multicollinearity and heteroscedasticity.

3.5.3.1 Multicollinearity Test

This multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model. A good regression model should not correlate with the independent variables Ghozali (2018). If the independent variables are correlated, then this variable is not orthogonal. Orthogonal variables are independent variables whose correlation value between independent variables is zero. Multicollinearity testing was carried out to see whether there was a deviation from the classical assumption of multicollinearity, namely the existence of a linear relationship between independent variables in the regression model, carried out using the Variance Inflation Factor (VIF) and tolerance value. If the tolerance value is > 0.10 or the VIF value is < 10 , then there is no multicollinearity Ghozali (2018).

3.5.3.2 Heteroscedasticity test

This test aims to test whether, in a regression model, there is an inequality of variance or residuals from one observation to another Ghozali (2018). If the variance from the residual observation to another observation remains, it is called homoscedasticity, and if it is different, it is called heteroscedasticity. A good regression model does not have heteroscedasticity. There are several ways to detect the presence or absence of heteroscedasticity: 1) using a scatterplot, 2) the park test, 3) the glejser test, and 4) the white test Ghozali (2018).

Heteroscedasticity testing in this study used a scatterplot and glacier test. The scatterplot looks at the graph between the predicted value of the dependent variable (ZPRED) and the residual (SRESID).

The basis for the analysis of decision-making in this scatterplot test are:

- A particular pattern, such as the existing dots forming a regular pattern (wavy, widening, and then narrowing), indicates heteroscedasticity

- There is no heteroscedasticity if there is no clear pattern and the points spread above and below the number 0 on the Y axis.

While the glacier test regresses the absolute value of the residual on the independent variable, if the significance value is above > 0.05 , it can be concluded that there is no heteroscedasticity.

3.5.3.3 Normality test

The purpose of the normality test is to test whether, in the regression model, the confounding or residual variables have a normal distribution, as it is known that the t-test and f-test assume that the residual value follows a normal distribution. If this assumption is violated, the statistical test becomes invalid for a small sample size. There are two ways to detect whether the residuals are normally distributed: graphical analysis and statistical analysis (Ghozali, 2018). Normality tests with graphs can be misleading if you are not careful; visually, it looks normal, but statistically, it can be otherwise. Therefore, it is recommended for statistical tests. Statistical tests can be done in two ways, namely: simple statistical tests that can be done by looking at the kurtosis and skewness values of the residuals,

However, in this study, only the Kolmogorov-Smirnov (KS) non-parametric statistical test was used for statistical analysis. The data can be said to pass the normality test when using Asymp. Sig. >0.05 Ghozali (2018).

3.6 Hypothesis testing

This study uses the multiple regression analysis for testing the hypothesis; the following is the explanation:

3.6.1 Multiple Regression Analysis

In multiple regression analysis, there is one dependent variable and two or more independent variables. The independent variables in this study are accountability, independence, and work experience. Then the dependent variable is audit quality. To test the hypothesis of these variables, the regression equation formula used is as follows:

$$Y_1 = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Description:

- Y1 : Quality Audit
- α : Constant
- b : Regression coefficient
- X1 : Accountability
- X2 : Independence
- X3 : Experience
- e : Error term (rate of estimation error in research)

3.6.1.1 Coefficient of Determination Test (Test R²/Adjusted R²)

The coefficient of determination (R²) measures how far the model can explain the variation of the dependent variable. The value of the coefficient of determination is between zero and one. R-Value 2, the small one, indicates that the ability of the independent variables to explain the dependent variable is minimal. If the value of R² is close to one means that the independent variables provide almost all the information needed to predict the dependent variable Ghozali (2018).

3.6.1.2 F test

They are conducted to test the influence of independent variables simultaneously or jointly on the dependent variable (audit quality). The steps in making decisions for the F test are as follows. The basis for decision-making in this test is to look at the significance value of F at the output of the regression results, where if the significance value is <0.05 ($\alpha = 5\%$), then the regression model can be used to predict the dependent variable which indicates that all independent variables together -the same effect on the dependent variable or in other words the hypothesis is accepted Ghozali (2018).

3.6.1.3 T-test test

The T-test in multiple regression analysis aims to determine whether the independent variable significantly affects the dependent variable. This test is done by looking at the probability value (p-value) where if:

- a. If the significance value of $t < 0.05$, then H_a will be accepted, meaning that there is a significant influence between all independent variables on the dependent variable.
- b. If the significance value of $t > 0.05$, then H_a will be rejected, meaning that there is no significant effect between all independent variables on the dependent variable.

Chapter IV

RESULTS AND DISCUSSION

4.1 Overview of Research Objects

4.1.1 Research Location and Time

This research was conducted on auditors who work in a Public Accounting Firm (PAF) in the Yogyakarta area. Auditors in this study include senior auditors, junior auditors, partners, and other positions (i.e., associate auditor & staff) who carry out audit work. Data collection was carried out through the distribution of research questionnaires directly by visiting auditors who worked at the Public Accounting Firm located in Yogyakarta. The questionnaires were distributed from January 24, 2022, to April 1, 2022. Questionnaires were distributed to 10 public accounting firms that allowed the authors to conduct research; 49 questionnaires were distributed. The following are the details of distributing the questionnaire:

Table 4.1:

Distribution of Questionnaires in Public Accounting Firms

No.	PAF name	Number of Auditors
1.	PAF MNK	5 people
2.	PAF Dra. Suhartati & Partners	2 people
3.	PAF Drs. Soeroso Donosapoetro	3 people
4.	PAF Drs. Bismar, Muntalib & Yunus	5 people
5.	PAF Drs. Hadiono and Partners	8 people
6.	PAF Agus Wahjono	5 people
7.	PAF Florentina Widata Sari, SE., M.Acc., Ak., CPA (PAF FWS)	5 people
8.	PAF Sandra Pracipta, CPA	5 people
9.	PAF Kumalahadi, Kuncara, Sugeng Pamudji & Partners (KKSP)	6 people
10.	PAF Indarto Waluyo	5 people
Total Auditor		49 People

From the 49 questionnaires distributed, only 44 were returned. However, not all of them can be used for data analysis because some of the questionnaires are not all answered and are unanswered or empty. The following are the details of the questionnaire:

Table 4.2:
Questionnaires' Distribution

Description	Total	%
Questionnaires distributed	49	100%
Incompletely filled out questionnaires	1	2%
Blank questionnaires	2	4%
Unreturned questionnaires	5	10%
Questionnaires used	41	84%

The number of questionnaires used in this study amounted to 41 questionnaires. This number has met the minimum number of samples of 37 questionnaires.

4.1.2 Characteristics of Respondent Profile

The following is a description of the respondent's identity consisting of position, length of work, last education, age, gender & whether or not the auditor has detected a client error.

a. Description of the respondent's profile by position

The following presents the results of the respondent's description test based on the position in the table:

Table 4.3
Description of the respondent's profile by position

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	junior auditor	22	53.7	53.7	53.7
	senior auditor	11	26.8	26.8	80.5
	Partner	2	4.9	4.9	85.4
	Others	4	9.8	9.8	95.1
	no info	2	4.9	4.9	100.0
	Total	41	100.0	100.0	

From table 4.3 above, it can be seen that most of the auditors who work in accounting firms serve as junior auditors, namely as many as 22 people or 53.7%. as senior auditors, as many as 11 people or 26.8%. as partners as many as 2 people or 9.8%. 9.8% or 4 people in other positions, and the rest do not provide information. There are 2 people or 4.9%.

b. Description of the respondent's profile based on the length of work

The following presents the results of the respondent's description test based on the length of work in the table

Table 4.4
Description of the respondent's profile by working experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<1 year	12	29.3	29.3	29.3
	1-5 years	21	51.2	51.2	80.5
	6-10 years	6	14.6	14.6	95.1
	>10 years	2	4.9	4.9	100.0
	Total	41	100.0	100.0	

From table 4.4 above, it can be seen that most of the auditors working in accounting firms have worked for 1-5 years, namely 21 people or 51.2%, 12 people working <1 year or 29.3%, as many as 6 people or 14.6% who have worked for 6-10 years, and 2 auditors have worked for >10 years or 4.9%

c. Description of the respondent's profile based on the last education

The following presents the results of the respondent's description test based on the latest education in the table

Table 4.5
Description of the respondent's profile by education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	diploma	2	4.9	4.9	4.9
	S1	32	78.0	78.0	82.9
	S2	5	12.2	12.2	95.1
	S3	2	4.9	4.9	100.0
	Total	41	100.0	100.0	

From the table above, it can be seen that most of the auditors working in accounting firms have a Bachelor's degree educational background, namely 32 people or 78%, 5 people or 12.2% with master's degrees, and 2 people or 4.9% for those with a doctoral degree and associate degree education.

d. Description of the respondent's profile by age

The following is the result of the respondent description test based on age in the table.

Table 4.6

Description of the respondent's profile by age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<21	2	4.9	4.9	4.9
	21-25	18	43.9	43.9	48.8
	25-30	14	34.1	34.1	82.9
	>30	7	17.1	17.1	100.0
	Total	41	100.0	100.0	

From table 4.6 above, it can be seen that most of the auditors who work in accounting firms are in the age range of 21-25 years, namely 18 people or 43.9%, aged 25-30 years, as many as 14 people or 34.1%, there are 7 people aged >30 years or 17.1%, and only 2 people aged <21 years or equivalent to 4.9%.

e. Description of the respondent's profile by gender

The following presents the results of the respondent's description test based on gender in the table.

Table 4.7

Description of the respondent's profile by gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	18	43.9	43.9	43.9
	female	23	56.1	56.1	100.0
	Total	41	100.0	100.0	

From table 4.7 above, it can be seen that most of the auditors who work in accounting firms have female gender, namely 23 people or 56.1%. At the same time, those who have male gender are only 18 people or 43.9%.

- f. Description of the respondent's profile based on whether or not the auditor has detected client errors.

The following presents the results of the respondent's description test based on whether or not the auditor has detected an error in the client in the table:

Table 4.8

Description of respondent's profile whether the auditor has detected the client's error or not

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid can detect client error	14	34.1	34.1	34.1
can not detect client error	26	63.4	63.4	97.6
no info	1	2.4	2.4	100.0
Total	41	100.0	100.0	

Table 4.8 shows that only a tiny part of the auditors detected errors, namely as many as 14 people or 34.1%. There are 26 people, or 63.4%, who have never detected an error on a client. At the same time, one person or 2.4% of others did not provide information related to this.

4.2 Research result

4.2.1 Descriptive Statistics Test Results

Descriptive statistical analysis used the minimum, maximum, average, and standard deviation values of respondents' answers to each variable. The analysis assesses the high and low auditor perceptions of all research variables. The result of the analysis descriptive of the research variables carried out can be seen in the table:

Table 4.9
Descriptive Statistics Test Results

	n	Minimum	Maximum	mean	Std. Deviation
Accountability	41	35	50	42.12	3,945
Independence	41	8	23	19.02	4,452
Auditor_Experience	41	8	15	11.29	1,901
Audit_Quality	41	44	60	52.12	4,354
Valid N (listwise)	41				

Based on table 4.9, it can be described that the number of respondents (N) who are valid and can be processed further is 41.

The number of samples given to this variable is 10 items in the accountability variable. Then the total score of all statements is 50. From the table above, the minimum answer score of the respondents is 35, and the maximum answer score is 50, with an average score of 42.12 and a standard deviation of 3,945. With this, the average respondent who answered agreed with most of the opinion that if the auditor is accountable, it can produce a good audit quality.

The number of samples given to this variable is 8 items in the independent variable. Then the total score of the entire sample is 40. From the table above, the minimum answer score of the respondents is 8, and the maximum answer score is 23, with an average score of 19.02 and a standard deviation of 4,452. Respondents, on average, answered disagree with the statement given. However, the researcher assumes that it occurs because the statements in the independence variable have a negative connotation on average. Therefore, researchers have concluded that respondents agree that if the auditor has a good view of independence in carrying out his duties, the auditor does not take sides with other parties.

In the auditor experience variable, the number of sample questions given to this variable is only 3 items. Then the total score of the entire sample is 15. From the table above, the minimum answer score is 8, and the maximum answer score is 15, with an average score of 11.29 and a standard deviation of 1,901. This explains that the average respondent who answered agrees that the more experience the auditor has, the better the audit quality will be.

The number of statements given to this variable in the audit quality variable is 12 items. Then the total score of all statements is 60. The table above shows that the audit quality variable has a minimum answer score of 44, a complete answer of 60, an average of 52.12, and a standard deviation of 4,354. This explains that the average respondent who answered agrees that if the auditor carries out his duties according to audit standards and codes of ethics, the resulting audit quality will be good.

4.2.2 Data Quality Test Results

4.2.2.1 Validity test

The validity test is carried out using Pearson Correlation; a model is said to be valid if the significance level is below 0.05 Ghozali (2018). The results of the validity test of the four variables are Accountability (X1), Independence (X2), Auditor Experience (X3), and Audit Quality. If you look at the value of r-count, the value of r-count must be greater than the r-table, and the value of r-count is positive. The question items can be said to be valid, whereas if the r-count is smaller than the r-table and the value of the r-count is negative, then the question item can be said to be invalid. The r-table value in this study was 0,308, with a total of 41 data with a significance level of 5%. The results of the analysis of the validity test can be seen in the table 4.10 among others:

Table 4.10**Validity results in accountability**

No. Question	r-count	r-table	Information
X1. 1	,568**	0.308	VALID
X1. 2	,521**	0.308	VALID
X1. 3	,703**	0.308	VALID
X1. 4	,769**	0.308	VALID
X1. 5	,758**	0.308	VALID
X1. 6	,714**	0.308	VALID
X1. 7	,384**	0.308	VALID
X1. 8	,730**	0.308	VALID
X1. 9	,753**	0.308	VALID
X1. 10	,723**	0.308	VALID

Table 4.10 shows that all the questions are valid in the accountability variable so that they can be used in reliability testing and further data analysis.

Table 4.11**Validity results in independency**

No. Question	Pearson Correlation	r-table	Information
X2. 1	,656**	0.308	VALID
X2. 2	,554**	0.308	VALID
X2. 3	,676**	0.308	VALID
X2. 4	,648**	0.308	VALID
X2. 5	,612**	0.308	VALID
X2. 6	,559**	0.308	VALID
X2. 7	,614**	0.308	VALID
X2. 8	,522**	0.308	VALID

Table 4.11 shows that in the independent variable, all questions are valid so they can be used in reliability testing and further data analysis.

Table 4.12

Validity result for auditor experience

No. Question	Pearson Correlation	r-table	Information
X3. 1	,854**	0.308	VALID
X3. 2	,878**	0.308	VALID
X3. 3	,671**	0.308	VALID

Table 4.12 shows that in the auditor's experience variable, all questions are valid for reliability testing and further data analysis.

Table 4.13

Validity result for audit quality

No. Question	Pearson Correlation	r-table	Information
Y. 1	,781**	0.308	VALID
Y. 2	,801**	0.308	VALID
Y. 3	,732**	0.308	VALID
Y. 4	,506**	0.308	VALID
Y. 5	,657**	0.308	VALID
Y. 6	,573**	0.308	VALID
Y. 7	,608**	0.308	VALID
Y. 8	,562**	0.308	VALID
Y. 9	,586**	0.308	VALID
Y. 10	,598**	0.308	VALID
Y.11	,638**	0.308	VALID
Y.12	,692**	0.308	VALID

Table 4.13 shows that in the audit quality variable, all of the questions are valid, so they can be used in reliability testing and further data analysis.

4.2.2.2 Reliability Test

The reliability test was carried out using Cronbach Alpha, a variable that is said to be reliable if the Cronbach Alpha value is above 0.70 Ghazali (2018). The table below shows the results of reliability tests for the variables of accountability, independence, auditor experience, and audit quality.

Table 4.14

Reliability results in accountability

Cronbach's Alpha	N of Items
,845	10

Based on table 4.14 shows that the value of Cronbach's Alpha of the accountability variable is 0,845 and has met the criteria to be said to be reliable, namely $0,845 > 0.7$

Table 4.15

Reliability results in independency

Cronbach's Alpha	N of Items
,709	8

Based on table 4.15 shows that the value of Cronbach's Alpha variable independence is 0,709 and has met the criteria to be said to be reliable, namely $0,709 > 0.7$

Table 4.16

Reliability results in auditor experience

Cronbach's Alpha	N of Items
,720	3

Based on table 4.16 shows that the value of Cronbach's Alpha auditor experience variable is 0,720 and has met the criteria to be said to be reliable, namely $0,720 > 0.7$

Table 4.17

Reliability results for audit quality

Cronbach's Alpha	N of Items
,867	12

Based on table 4.17 shows that the value of Cronbach's Alpha of the audit quality variable is 0,867 has met the criteria to be said to be reliable, namely $0,867 > 0.7$

4.3 Classic assumption test

4.3.1 Multicollinearity test

This test aims to see whether there is a correlation or relationship between the independent variables. The tolerance and Variance Inflation Factor (VIF) values were used to detect multicollinearity problems in this study. Regression is free from multicollinearity problems if the VIF value is < 10 and the tolerance value is > 0.10 Ghazali (2018). The table below presents the results of the multicollinearity test.

Table 4.18
Multicollinearity test result

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Accountability	,460	2,173
Independence	,518	1,929
Auditor_experience	,801	1,249

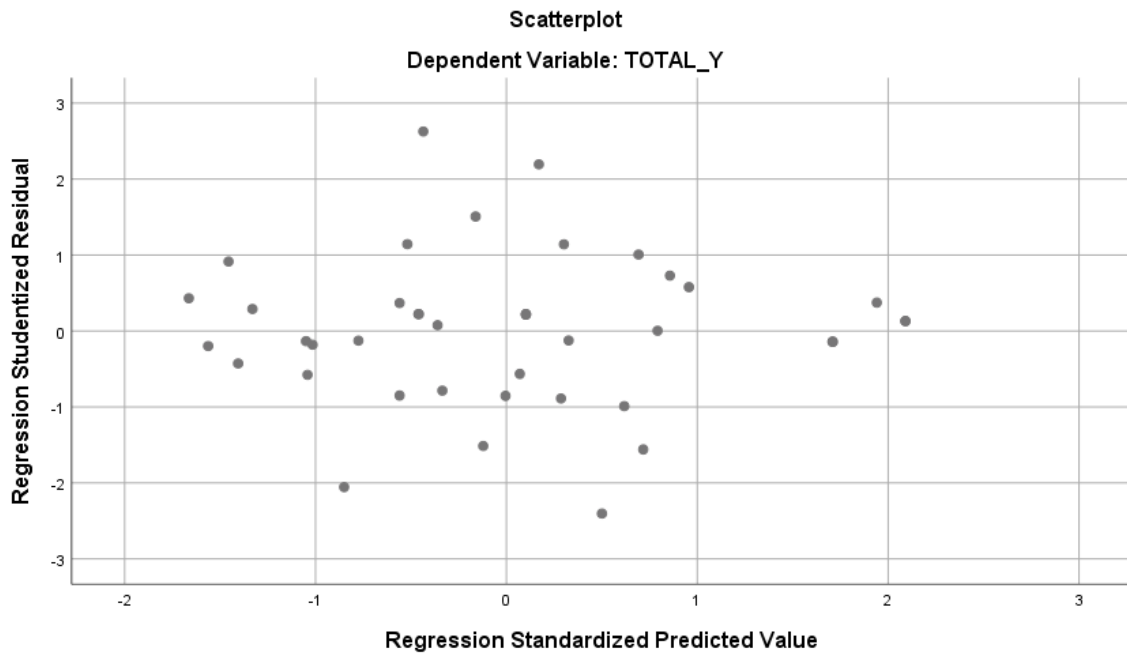
Table 4.18 shows accountability has a tolerance value of 0,460 and VIF 2,173. Independence has a tolerance value of 0,518 and a VIF of 1,929. Auditor experience has a tolerance value of 0,801 and VIF 1,249. It can be seen that this study is free from multicollinearity because all independent variables have a tolerance value > 0.10 and a VIF value < 10 , so it can be concluded that there are no symptoms of multicollinearity between variables.

4.3.2 Heteroscedasticity Test

Heteroscedasticity testing is intended to determine the variance of each independent variable X1, X2, and X3 to the dependent variable (Y). The heteroscedasticity test in this study used scatterplot graph analysis and the glacier test. Here are the results of the analysis:

Table 4.19

Heteroscedasticity test result by using scatterplot



Based on picture 4.19, it can be seen that the points spread randomly, spread both above and below the number 0 on the Y-axis. It can be concluded that there is no heteroscedasticity in the regression model Ghozali (2018).

Table 4.20

Heteroscedasticity test result by using Glejser test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-1,945	4,817		-,404	,689
	TOTAL_X1	-,001	,098	-,002	-,007	,995
	TOTAL_X2	,089	,082	,238	1,096	,280
	TOTAL_X3	,176	,154	,200	1,147	,259

Table 4.20 above shows the significant value for all variables $> 0,05$.

So, it can be concluded that there is no heteroscedasticity in the regression model.

4.3.3 Normality test

The normality test aims to test whether, in the regression model, the dependent and independent variables both have a normal distribution or not. The normality test in this study only used statistical analysis with the Kolmogorov-Smirnov (KS) statistical test. The following are the results of the statistical analysis in the table.

Table 4.21
Normality test result

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		41
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,41316378
Most Extreme Differences	Absolute	,134
	Positive	,134
	Negative	-,132
Test Statistic		,134
Asymp. Sig. (2-tailed)		,063 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Table 4.21 shows that the Asymp.sig number is 0,063. These results indicate that the distribution in this study is said to be normal and passed the normality test because it has $\text{Asymp.sig} > 0.05$.

4.4 Hypothesis testing

Hypothesis testing in this study was conducted to prove the hypothesis that has been made, that it is suspected that accountability, independence, and work experience influence audit quality. The results of hypothesis testing in this study were carried out with multiple regression analysis to determine the effect of the independent variable on the dependent variable. Based on the results of data processing using SPSS, table 4.22 is the result of multiple regression tests.

Table 4.22
Multiple regression test results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	16,847	7,312		2,304	,027
	Accountability	,781	,148	,708	5,268	,000
	Independency	-,089	,124	-,091	-,723	,474
	auditor experience	,361	,233	,158	1,548	,130

a. Dependent Variable: audit quality

Based on data processing, the regression results are obtained as follows:

$$Y = 16.847 + 0.781 X_1 - 0.089 X_2 + 0.361 X_3$$

Description

Y = audit quality

X1 = accountability

X2 = independence

X3 = auditor experience

From the above equation, it can be seen that there are:

- a. The results of the regression equation, the constant value of 16,847, meaning that the auditor's accountability, independence, and experience are considered constant, and the Auditor Quality level is constant at 16,847.
- b. The value of the X1 coefficient is 0,781 means that increasing the accountability of one unit will increase audit quality by 0,781 units. The form of X1's influence on Y is positive.
- c. The value of the X2 coefficient is -0,089 means that increasing the independence of one unit will increase audit quality by -0,089 units. The form of X2's influence on Y is negative.
- d. The value of the X3 coefficient is 0,361 means that the increase of one auditor experience unit will increase audit quality by 0,361. The form of X3's influence on Y is positive.

4.4.1 Coefficient of determination test (Test R²/Adjusted R²)

Tests are conducted to measure how much the dependent variable can explain the ability of the independent variable. The table below presents the results of this study's coefficient of determination test.

Table 4.23
Coefficient of determination test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. error of the Estimate
1	,832 ^a	,693	,668	2,509

a. Predictors: (Constant), auditor experience, independency, accountability

Table 4.23 shows that the adjusted R square value (coefficient of determination) is 0.668, which means that the influence of the changes of the independent variable (X) on the changes of the dependent variable (Y) is 66.8 %. The remaining 0.332 or 33.2 % is explained by factors or other variables outside this study.

4.4.2 F statistic test

This test is conducted to test whether the model used is significant. If the significance value is < 0.05 , it can be stated that the model used is significant. The following are the results of the F statistical test, which are presented in table 4.24

Table 4.24
F statistic result test

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	525,456	3	175,152	27,822	,000 ^b
	Residual	232,934	37	6,296		
	Total	758,390	40			

a. Dependent Variable: audit quality

b. Predictors: (Constant), auditor experience, independency, accountability

Table 4.24 shows the significant values in the column Sig. of 0.000, where the value is < 0.05 . So it can be concluded that the research model used in this study is fit. Based on the value of sig. it can also be said that the auditor's accountability, independence, and experience simultaneously affect audit quality. The effect is positive, namely, the higher the level of professionalism, experience, accountability, competence, and independence of an auditor, the higher the quality of the audit produced by the auditor.

4.4.3 T-test (t statistical test)

A statistical t-test was conducted to determine whether an independent variable affects the dependent variable. The basis for decision making, if the significance value is <0.05 , it can be stated that the independent variable affects the dependent variable Ghozali (2018). The table below presents the results of the partial significance test (t statistical test).

Table 4.25
t statistic result test

Model	T	Sig.
1 (Constant)	2,304	,027
Accountability	5,268	,000
Independence	-,723	,474
auditor experience	1,548	,130

Based on table 4.25 above, the significant number of the accountability variable is <0.05 , which means that the variable influences the dependent variable. The independence and auditor experience variables show a significant number > 0.05 , so these variables do not affect the dependent variable.

4.5 Discussion

4.5.1 Effect of accountability on audit quality

The results of hypothesis testing in table 4.22 show that the significance level of the accountability variable is 0.000. This indicates that the significance level is <0.05 . Based on these results, H1 is supported by the data, which means that accountability affects audit quality. The results also show a positive direction with a standardized coefficient beta value of 0.708, which means that the higher the accountability of an auditor, the higher the audit quality.

This study's results align with the theory from Cloyd (1997)) research that proves that accountability can improve the quality of the auditor's work. It is also in line with previous studies by Aziz (2018), Ade (2015), and Elmalita Sari (2016) stated that accountability has a significant effect on the quality of the auditor's work. Auditors with high accountability will improve audit quality; however, auditors who lack a sense of responsibility or low accountability will reduce audit quality. Accountability reflects the accuracy of the auditor in examining the financial statements so that various parties in need can account for the results of their work. Auditors who hold fast to the attitude of accountability will be judged as an auditor with a high level of work quality. Nevertheless, this study is not relevant to the theory of Tan and Alison (1999) that accountability does not directly affect the quality of work results for low, medium, or high work complexity jobs.

Based on the results of this study, it can be illustrated that accountability has a role in determining the quality of audits produced by auditors at PAF Yogyakarta.

4.5.2 Effect of independence on audit quality

The results of hypothesis testing in table 4.22 show that the level of significance on the independence variable is 0.474. This shows that the significance level is > 0.05 . Based on these results, H2 is not supported by the data, which means that independence does not affect audit quality. The study's results also show a negative direction with a standardized coefficient beta value of -0.091. Based on this research, the more independent an auditor will not affect the quality of the audit.

This study's results align with Triana (2017) that independence has no effect on audit quality. However, it is not in line with the theoretical study from The CPA Handbook that can be seen from Ramlah, Arzal and Arief (2018) study research, independence aims to increase the credibility of the financial statements presented by management. This theory is also supported by the results of research conducted by Aziz (2018), Elmalita (2016), and Ajeng (2016), which shows that auditor independence has a significant and positive effect on audit quality.

In this study, independence does not affect the audit quality because from the table 4.8 the participants who can detect the errors are 14 people but, the participants who work for more than 5 years only 8 people. From table 4.3 the auditors who work as the seniors are only 11 people and according to the education , only 7 people who have the education above bachelor degree. Thus, it can be concluded that how much the experience and education that the auditor have do not make the auditor able to detect errors. From these different characteristic affect the independent result for this study. This means that auditors with any level of education & work experience will remain independent if they hold an auditor's code of ethics. It is supported by Mulyadi (2010) states, Independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means the existence of honesty in the auditor in considering facts and the existence of impartial, objective considerations within the auditor in formulating and expressing his opinion.

The attitude of auditor independence is a stand-alone attitude without being easily influenced by any party in carrying out the audit. An audit process is not justified in favor of anyone because if the auditor loses his independence despite having high accountability, the auditor will not be able to maintain his freedom of opinion.

4.5.3 Effect of auditor experience on audit quality

The results of hypothesis testing in the table 4.22 show that the level of significance of the auditor experience variable is 0.130. This shows that the significance level is > 0.05 . Based on these results, H3 is not supported by the data, which means that the auditor's experience does not affect audit quality. The results also show a positive direction with a standardized coefficient beta value of 0.158. In this study, the more experience of the auditors will not affect the quality of the audit.

This study is not in line with the theory of Harhinto (2004) found that auditor experience is positively related to audit quality. The theory strengthens from Kartika (2006) that the more experienced auditors are, the higher the level of

success in carrying out audits. This study is also not related to the research conducted by Ajeng (2016) and Elmalita (2016), which said that the experience of auditors had a significant effect on audit quality. This statement is supported by Rachim (2015), that research also provides empirical evidence that experience will influence the auditor's ability to identify errors.

Work experience does not affect audit quality in this study because most of the respondents are auditors who serve as junior auditors; it shows 22 of 41 people or 53.7%, based on table 4.3. In addition, the working experience of auditors is still lacking. This can be seen in table 4.4 with 12 people or 29.3% working experience less than one year, and 21 people with 1-5 years experience or equivalent to 51.2%. Table 4.4 shows that auditors who have worked for more than 5 years are still very few compared to auditors who have worked for less than 5 years. so that the response to answer questions related to work experience variables tends to produce answers that do not affect audit quality.

Table 4.26

Summary of hypothesis testing results

Hypothesis	Hypothesis Statement	Test result
H1	Accountability affects audit quality	Supported by the data
H2	Independence affects audit quality	Not supported by the data
H3	Auditor experience affects audit quality	Not supported by the data

CHAPTER V

CONCLUSIONS

5.1 Conclusion

This research examines the effect of accountability, independence, and auditor experience on audit quality. This study's respondents were 44 auditors who work at the Yogyakarta Public Accounting Firm. Based on the data that has been collected and the results of testing the existing problems using SPSS 25 software. Here are the conclusions:

1. Accountability, independence, and auditor experience simultaneously affect audit quality at PAF in Yogyakarta.
2. Accountability has a significant effect on audit quality. An auditor with high accountability will be responsible for his work so that the quality of the audit will be good.
3. Independence has no significant effect on audit quality. Auditors who can increasingly maintain their independence in carrying out their professional assignments will increase the quality of the audits. However, this is not following the results of the study.
4. Auditor experience has no significant effect on audit quality. Auditors with more extended experience working in the audit field can produce better quality than those with less experience. However, this is not in accordance with the results of the study.

5.2 Implications

Researchers hope that with this research, auditors are expected to continue to uphold the attitude of accountability and independence when carrying out the audit process to obtain quality audit results. Furthermore, the auditors are requested to always comply with all the rules contained in the code of ethics for public accountants. This research is also expected to contribute to PAF management to pay attention to policies related to accountability and independence, as well as the professional code of ethics of auditors to improve the quality of auditors' performance and produce good audit

quality. The researcher also hopes that this research can contribute to further researchers who have research development related to accountability, independence, and auditor experience.

5.3 Limitations

This study has several limitations that may lead to inaccuracies in results of this study, including:

1. The author has not included all the variables appropriate to the research topic, such as factors that affect audit quality.
2. This study only took samples in the Yogyakarta area.

5.4 Suggestion

Researchers hope that this research in the future can present more accurate and quality research results with the following inputs:

1. Future researchers are expected to be able to expand the area for distributing questionnaires so that research results can be concluded more broadly and accurately.
2. For future researchers, adding more sources and literature relevant to the research topic is recommended.
3. Future researchers are expected to use other independent variables to improve the results of variations to find out other factors that can affect audit quality, such as competence, auditor performance, audit fees, etc.

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APPENDIX



APPENDIX 1

Recommendation letters



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Kami bisa menjamin bahwa perolehan data hanya untuk keperluan menambah wawasan di bidang bisnis dan ekonomi sebagai syarat untuk menyelesaikan studi pada Program Internasional, Fakultas Bisnis dan Ekonomika, Universitas Islam Indonesia.

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Untuk permohonan kami, atas bantuan dan kerja samanya kami mengucapkan terima kasih.



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Dengan permohonan kami, atas bantuan dan kerja samanya kami mengucapkan terima kasih.



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Dekan



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Yogyakarta, 30 Desember 2021

No. : 1625/DEK/10/IP/XII/2021

Perihal : Permohonan untuk mengambil data penelitian

Kepada Yth.
Pimpinan
KAP Dra.Suhartati & Rekan
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Dengan hormat,
Dengan ini kami sampaikan bahwa mahasiswa berikut ini:

Nama : Muhtia Ananda Ardiyanti
Tempat/ tanggal lahir : Pulau Godang / 28 Juli 2000
Nomor mahasiswa : 18312260
Alamat : Widoro Baru, Jl. Sumatra No.10, Dabag, Condongcatur
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Daerah Istimewa Yogyakarta 55281
Program studi : Akuntansi Program Internasional

sedang menempuh skripsi dan perlu mengambil data pada institusi yang Bapak/Ibu pimpin. Penelitian mahasiswa tersebut berjudul "**The Effect of Accountability, Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta**" di bawah bimbingan Ibu Ayu Chairina Laksmi, SE, M.AppCom., M.Res., Ph.D., Ak., CA. sebagai salah satu dosen pada Program Internasional, Fakultas Ekonomi, Universitas Islam Indonesia. Untuk itu, mohon bantuan Bapak untuk mempermudah mahasiswa tersebut dalam memperoleh data.

Kami bisa menjamin bahwa perolehan data hanya untuk keperluan menambah wawasan di bidang bisnis dan ekonomi sebagai syarat untuk menyelesaikan studi pada Program Internasional, Fakultas Bisnis dan Ekonomika, Universitas Islam Indonesia.

Sehubungan permohonan kami, atas bantuan dan kerja samanya kami mengucapkan terima kasih.



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Yogyakarta, 30 Desember 2021

No. : 1625/DEK/10/IP/XII/2021
Perihal : Permohonan untuk mengambil data penelitian

Kepada Yth.
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KAP Florentina Widata Sari, SE., M.Acc., Ak., CPA (KAP FWS)
Jl. Garuda No.156, RT.06/RW.30
Sanggrahan, Condongcatur
Kec. Depok, Kab. Sleman
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Nama : Muhtia Ananda Ardiyanti
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Alamat : Widoro Baru, Jl. Sumatra No.10, Dabag, Condongcatur
Kec. Depok, Kabupaten Sleman
Daerah Istimewa Yogyakarta 55281
Program studi : Akuntansi Program Internasional

sedang menempuh skripsi dan perlu mengambil data pada institusi yang Bapak/Ibu pimpin. Penelitian mahasiswa tersebut berjudul **"The Effect of Accountability, Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta"** di bawah bimbingan Ibu Ayu Chairina Laksmi, SE, M.AppCom., M.Res., Ph.D., Ak., CA. sebagai salah satu dosen pada Program Internasional, Fakultas Ekonomi, Universitas Islam Indonesia. Untuk itu, mohon bantuan Bapak untuk mempermudah mahasiswa tersebut dalam memperoleh data.

Kami bisa menjamin bahwa perolehan data hanya untuk keperluan menambah wawasan di bidang bisnis dan ekonomi sebagai syarat untuk menyelesaikan studi pada Program Internasional, Fakultas Bisnis dan Ekonomika, Universitas Islam Indonesia.

Atas permohonan kami, atas bantuan dan kerja samanya kami mengucapkan terima kasih.



Hormat kami,
Prof. Jaka Sriyana, S.E., M.Si., Ph.D.
Dekan



APPENDIX 2
Letters from accounting firms



**KANTOR AKUNTAN PUBLIK
KUMALAHADI, KUNCARA, SUGENG PAMUDJI & REKAN**
Kantor Pusat
Jl. Kranji No. 90 Serang Baru, Mudal
Sariharjo, Ngaglik, Sleman, Yogyakarta
Telp/Fax. (0274) 4463648

SURAT KETERANGAN

Yang bertandatangan di bawah ini menerangkan bahwa:

Nama : Muhtia Ananda Ardiyanti
NIM/NIRM : 18312260
Program Studi : Akuntansi Program Internasional
Universitas/Instansi : Universitas Islam Indonesia

Yang bersangkutan telah melakukan penelitian dalam rangka menyelesaikan penelitian ilmiah untuk penyusunan skripsi di KAP Kumalahadi, Kuncara, Sugeng Pamudji & Rekan dengan topik:

“The Effect of Accountability, Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta”

Demikian Surat Keterangan ini dibuat dan untuk digunakan sebagaimana perlunya.

Yogyakarta, 01 April 2022

Administrative Staff



(Yudha Adi Pratama, S. Pd.)



KAP SANDRA PRACIPTA, CPA
Registered Public Accountants
Decree of the Finance Minister of the Republic of Indonesia
No.378/KM.1/2019

SURAT KETERANGAN TELAH MELAKSANAKAN PENELITIAN

Yang bertanda tangan dibawah ini :

Nama : Sandra Pracipta, S.E., Ak., CA., CPA., AseanCPA
Jabatan : Partner

Dengan ini menyatakan bahwa Mahasiswa dengan identitas :

Nama : Muhtia Ananda Ardiyanti
NIM : 18312260
Program Studi : Akuntansi Program Internasional
Universitas : Universitas Islam Indonesia

Telah benar-benar melaksanakan penelitian di Kantor Akuntan Publik SANDRA PRACIPTA, dengan menyebarkan kuesioner dalam rangka penelitian Tugas Akhir dengan judul kuesioner :

“The Effect of Accountability, Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta”

Demikian surat keterangan yang dapat kami buat, semoga dapat dipergunakan dengan sebagaimana mestinya.

Yogyakarta, 17 Februari 2022
KAP Sandra Pracipta, CPA



Sandra Pracipta, S.E., Ak., CA., CPA., AseanCPA.
Nomor Izin Akuntan Publik: AP. 1394

Alamat Kantor : Perumahan Mega Asri No. B3,
Jl. Garuda, Dayakan, Sardonoharjo, Ngaglik, Sleman, Yogyakarta. 55581
Telp. 0274 - 7371714
Email : Sandrapracipta@gmail.com
www.kapsandrapracipta.com



**KANTOR AKUNTAN PUBLIK
AGUS WAHJONO**

IZIN AKUNTAN PUBLIK NO. AP.1351 • IZIN USAHA KAP NO. KEP-767/KM.1/2017
Audit • Tax • Management Consultant • Computerized System • Manual System

SURAT KETERANGAN

Bersama ini, Kantor Akuntan Publik AGUS WAHJONO menerangkan bahwa:

Nama : Muhtia Ananda Ardiyanti
Nomer Mahasiswa : 18312260
Program Studi : Akuntansi Program Internasional
Fakultas : Bisnis Dan Ekonomika
Universitas : Universitas Islam Indonesia

Telah melaksanakan penelitian yang berjudul **“The Effect of Accountability, Independency, and Auditor Experience For Audit Quality in KAP Yogyakarta ”** dengan menyebarkan kuesioner di KAP AGUS WAHJONO.

Surat keterangan ini kami keluarkan untuk dipergunakan sebagaimana mestinya.

Yogyakarta, 30 Maret 2022
Kantor Akuntan Publik “AGUS WAHJONO”

AGUS WAHJONO, SE, Ak, CPA
Partner KAP

SURAT KETERANGAN
No. 007/ KAP/ HDR/ III/ 2022

Yang bertanda tangan dibawah ini :

Nama : Rininta Radityasari, SE., Ak., M.Ak., CA., CPA.
Jabatan : Partner Kantor Akuntan Publik Hadiono dan Rekan
Alamat : Jl. Kusbini No. 27 Yogyakarta

Dengan ini menerangkan bahwa mahasiswa dengan identitas :

Nama : Muhtia Ananda Ardiyanti
NIM : 18312260
Program Studi : Akuntansi Program Internasional / Bisnis dan Ekonomika
Universitas : Universitas Islam Indonesia

Benar-benar melakukan penelitian di KAP Hadiono dan Rekan dengan skripsi berjudul
"The Effect of Accountability, Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta".

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 21 Maret 2022

Kantor Akuntan Publik
"HADIONO DAN REKAN"



Rininta Radityasari, SE., Ak., M.Ak., CA., CPA.



**KANTOR AKUNTAN PUBLIK
ABDUL MONTALIB DAN YUNUS**
(d/h. BISMAR, MONTALIB DAN YUNUS)

SURAT KETERANGAN

Yang bertandatangan di bawah ini:

Nama : Putri Ayu Riandari
Jabatan : Manager Operasional
Kantor Akuntan Publik ABDUL MONTALIB & YUNUS
Cabang Yogyakarta

Bersama ini menerangkan bahwa:

Nama : MUHTIA ANANDA ARDIYANTI
NIM : 18312260
Program Studi : Akuntansi Program Internasional
Universitas : Universitas Islam Indonesia

Telah menyebarkan Kuisisioner penelitian dalam rangka menyelesaikan syarat sebagai Sarjana Strata I yang berjudul "The Effect of Accountability, Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta".

Demikian surat keterangan ini dibuat dan untuk digunakan sebagaimana mestinya.

Yogyakarta, 17 Maret 2022
KAP Abdul Muntalib & Yunus

Putri Ayu Riandari
Manager Operasional



KANTOR AKUNTAN PUBLIK Drs. SOEROSO DONOSAPOETRO

IZIN USAHA : KEP. MENKEU NO. 254/KM.06/2004

JL. BEO No. 49 DEMANGAN BARU TELP/FAX. : 0274-589283 YOGYAKARTA 55281

e-mail : soerosods@gmail.com

SURAT KETERANGAN

Bersama ini, KAP Drs. Soeroso Donosapoetro menerangkan bahwa :

Nama : MUHTIA ANANDA ARDIYANTI
NIM / NIRM : 18312260
Fakultas/ Jurusan : Bisnis Dan Ekonomika
Universitas : Universitas Islam Indonesia

Telah melakukan penelitian dengan metode pengisian kuesioner yang berjudul "*The Effect of Accountability, Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta*" di KAP Drs. Soeroso Donosapoetro.

Surat Keterangan ini kami keluarkan untuk dipergunakan sebagaimana mestinya.

Yogyakarta, 03 Februari 2022

KAP DRS. SOEROSO DONOSAPOETRO
Staf Keuangan



Dewangi Ira Veolita, SE

Yogyakarta, 09 Maret 2022

No : 001/SKP/ADM/MNK.01/III/2022
Perihal : Surat Keterangan Penelitian

Kepada Yth:
Para Pihak yang Berkepentingan
Di Tempat

SURAT KETERANGAN PENELITIAN

Saya yang bertanda tangan di bawah ini:

Nama : Prasetyaningrum Pancawati
Jabatan : Office Manager
Alamat : Jl. Raya Berbah Utara No. 03, Kalitirto, Berbah, Sleman,
Daerah Istimewa Yogyakarta 55573


Dengan ini menerangkan bahwa:

Nama : Muhtia Ananda Ardiyanti
NIM : 18312260
Universitas : Universitas Islam Indonesia Yogyakarta, Program Studi Akuntansi
Program Internasional

telah menyelesaikan penelitian dalam rangka persiapan penyusunan tugas akhir di kantor kami dengan judul penelitian: ***"The Effect Of Accountability , Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta"***

Demikian surat keterangan ini disampaikan untuk digunakan dengan semestinya, atas perhatian dan kerjasamanya, kami ucapkan terima kasih.

Hormat kami,
KAP Mahsun Nurdiono Kukuh dan Rekan



Prasetyaningrum P.
Office Manager



APPENDIX 3

Questinnaires

KUESIONER PENELITIAN

Kepada Yth,

Bapak/Ibu Auditor /Akuntan Publik
di tempat

Dengan hormat,

Perkenalkan, saya yang bertandatangan di bawah ini:

Nama : **MUHTIA ANANDA ARDIYANTI**

No. Induk Mahasiswa : **18312260**

Adalah mahasiswa Universitas Islam Indonesia yang sedang melakukan penelitian dengan judul: **The Effect of Accountability, Independency, and Auditor Experience for Audit Quality in KAP Yogyakarta**

Saya mengharapkan kesediaan Bapak atau Ibu untuk memberikan tanggapan/jawaban atas pertanyaan yang saya ajukan. Hal ini semata – mata hanyalah untuk kepentingan menyelesaikan studi yang saya tempuh, oleh karena itu jawaban yang diberikan akan besar artinya bagi saya.

Demikian kuesioner ini saya buat dan saya mohon kepada Bapak/Ibu berkenan untuk mengisi kuesioner ini secara proporsional dan sesuai dengan keadaan /fakta yang Bapak/Ibu alami/rasakan. Apabila diantara Bapak/Ibu/Sdr/i ada yang membutuhkan hasil penelitian ini, maka Bapak/Ibu/Sdr/i dapat menghubungi saya di wa **082386352450** atau email muhtianandaa@gmail.com. Saya mengucapkan terima kasih atas kesediaan Bapak/Ibu/Sdr/i sudah meluangkan waktu untuk mengisi kuesioner dalam penelitian ini.

Hormat saya,



Muhtia Ananda Ardiyanti

DATA RESPONDEN

Nama..... (boleh tidak diisi)

Nama KAP :

Jenis Kelamin : Laki-laki Perempuan

Umur : <21 Tahun
 21–25 Tahun
 25-30 Tahun
 >30 Tahun

Pendidikan Terakhir : Diploma
 S1
 S2
 S3

Jabatan : Junior Auditor
 Senior Auditor
 Partner
 Lainnya,

Lama Bekerja : <1 Tahun
 1-5 Tahun
 6-10 Tahun
 >10 Tahun

Apakah selama melaksanakan audit, Bapak/Ibu pernah mendeteksi kecurangan klien?

Ya Tidak

PETUNJUK PENGISIAN

Bapak/Ibu/Saudara/I cukup memberi tanda silang (x) atau centang (√) pilihan jawaban yang tersedia sesuai dengan pendapat Bapak/Ibu/Saudara/i. Setiap pernyataan hanya ada satu jawaban. Setiap pilihan akan mewakili tingkat kesuaian dengan pendapat Bapak/Ibu/Saudara/i. Berikut penjelasan tiap-tiap pilihan:

1. **STS** : Sangat Tidak Setuju
2. **TS** : Tidak Setuju
3. **N** : Netral
4. **S** : Setuju
5. **SS** : Sangat Setuju

VARIABEL PENGALAMAN KERJA

NO	PERNYATAAN	STS	TS	N	S	SS
1.	Semakin banyak jumlah klien yang saya audit menjadikan audit yang saya lakukan semakin lebih baik.					
2.	Saya telah memiliki banyak pengalaman dalam bidang audit dengan berbagai macam klien, sehingga audit yang saya lakukan menjadi lebih baik.					
3.	Walaupun sekarang jumlah klien saya banyak, audit yang saya lakukan belum tentu lebih baik dari sebelumnya.					

VARIABEL INDEPENDENSI

NO	PERNYATAAN	STS	TS	N	S	SS
1	Fasilitas yang saya terima dari klien menjadikan saya sungkan terhadap klien sehingga kurang bebas dalam melakukan audit.					
2	Jika audit yang saya lakukan buruk, maka saya dapat menerima sanksi dari klien.					
3	Agar tidak kehilangan klien, kadang-kadang saya harus bertindak tidak jujur.					
4	Saya tidak berani melaporkan kesalahan klien karena klien dapat mengganti posisi saya dengan auditor lain.					
5	Saya tidak membutuhkan telaah dari rekan auditor untuk menilai prosedur audit saya karena kurang dirasa manfaatnya.					
6	Selain memberikan jasa audit, suatu kantor akuntan dapat pula memberikan jasa-jasa lainnya kepada klien yang sama.					
7	Jasa non audit yang diberikan pada klien dapat merusak independensi penampilan akuntan publik tersebut.					
8	Pemberian jasa lain selain jasa audit dapat meningkatkan informasi yang disajikan dalam laporan pemeriksaan akuntan publik.					

VARIABEL KUALITAS AUDIT

NO	PERNYATAAN	STS	TS	N	S	SS
1	Besarnya kompensasi yang saya terima tidak akan mempengaruhi saya dalam melaporkan kesalahan klien.					
2	Semua temuan kesalahan klien saya laporkan sesuai dengan bukti temuan.					
3	Untuk melakukan audit saya perlu memahami jenis industri dan kondisi perusahaan klien.					
4	Memiliki kemampuan dan pengetahuan organisasi tentang sistem informasi klien memudahkan saya dalam melaksanakan tugas audit.					
5	Saya mempunyai komitmen yang kuat untuk menyelesaikan audit dalam waktu yang tepat.					
6	Saya telah memiliki keahlian dan pengalaman dalam bidang audit dengan berbagai macam klien sehingga memudahkan saya menemukan salah saji dan mengembangkan temuan audit yang berlaku.					
7	Saya menjadikan SAK dan SPAP sebagai pedoman dalam melaksanakan pekerjaan laporan.					
8	Saya harus memahami jasa profesional yang melekat pada auditor sesuai dengan standar Akuntansi Keuangan (SAK) dan Standar Profesional Akuntan Publik (SPAP) yang relevan.					

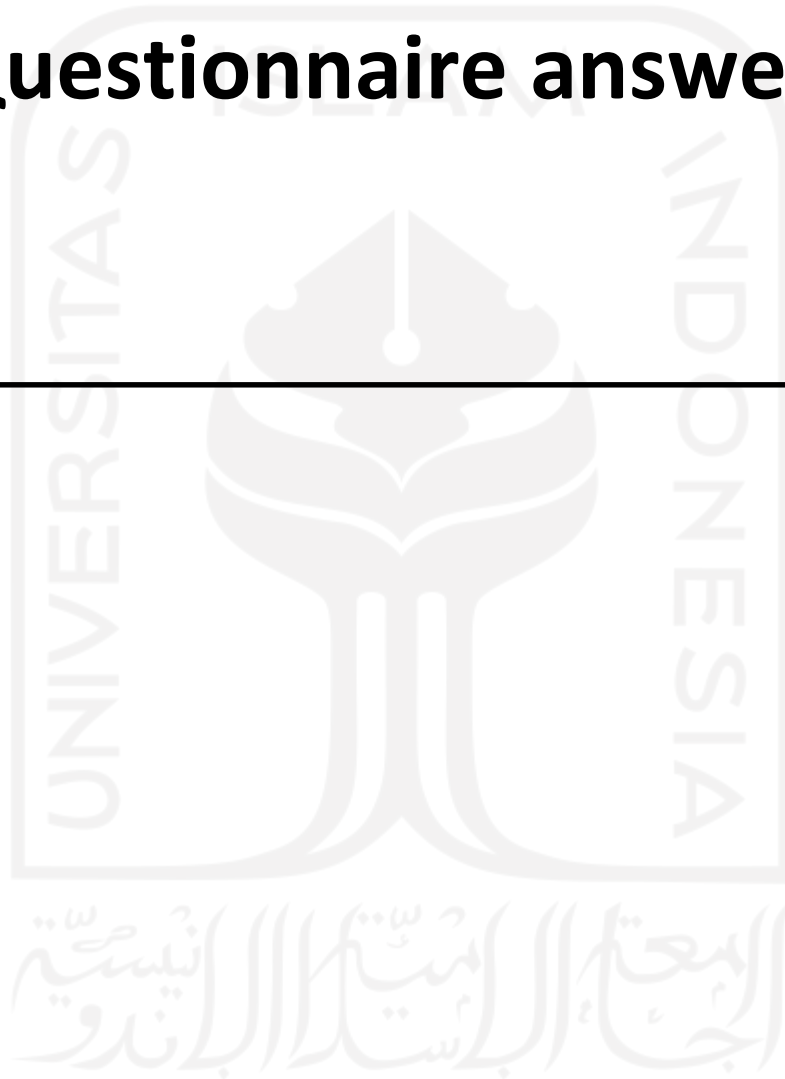
9	Saya tidak mudah percaya terhadap pernyataan klien selama melakukan audit.					
10	Saya harus menguji dan mendapatkan temuan audit atas pernyataan klien selama pekerjaan lapangan sesuai dengan SAK dan SPAP.					
11	Saya selalu berusaha berhati-hati dalam pengambilan keputusan selama melakukan audit.					
12	Setiap keputusan audit yang saya ambil berdasarkan temuan audit selama pekerjaan lapangan serta berpedoman pada SAK dan SPAP					

VARIABEL AKUNTABILITAS

NO	PERNYATAAN	STS	TS	N	S	SS
1	Pendidikan formal dan keahlian khusus yang saya miliki memudahkan dalam menghasilkan laporan audit yang bertanggung jawab dan dapat diandalkan.					
2.	Saya harus memiliki rasa ingin tahu yang besar, berpikiran luas dan mampu melakukan review analitis dalam melaksanakan tugas audit.					
3.	Saya memiliki kemampuan mengatasi kesulitan selama kegiatan audit.					
4.	Saya dapat mengelola waktu dengan baik untuk menyelesaikan setiap pekerjaan audit.					
5	Laporan audit yang saya hasilkan sesuai dengan aturan SAK dan SPAP yang telah ditentukan.					
6	Laporan audit yang saya hasilkan akurat, lengkap, obyektif, tepat waktu dan meyakinkan agar pengguna informasi mendapatkan informasi yang benar dan bermanfaat.					
7	Laporan audit yang saya hasilkan mengungkapkan pelanggaran yang dilakukan klien, prestasi klien dan hal-hal yang merupakan masalah yang belum dapat diselesaikan sampai berakhirnya audit.					
8	Saya sebagai auditor patuh pada Standar Akuntansi Keuangan (SAK) dan Standar Profesional Akuntan Publik (SPAP) agar dapat diandalkan dan dipercaya.					
9	Saya sebagai auditor memiliki kecakapan dan mengikuti pelatihan/bimbingan teknis di bidang auditing, akuntansi dan perpajakan.					
10.	Laporan hasil audit dapat dipertanggungjawabkan oleh saya sebagai auditor dan tidak mengelak atau menyalahkan orang lain yang dapat mengakibatkan kerugian orang lain.					

APPENDIX 4

Questionnaire answers



List answers according to characteristics

No responden	Position	Experience	Last Education	Age	Gender	Have Detected Error from Client
1	1	1	2	3	2	2
2	5	2	2	3	2	2
3	1	1	2	2	2	2
4	4	2	2	3	2	2
5	4	1	2	1	2	1
6	1	1	2	1	2	2
7	1	1	1	2	2	2
8	1	2	1	2	2	2
9	2	4	2	4	1	1
10	1	3	2	3	2	1
11	1	2	4	2	1	3
12	1	2	4	2	2	1
13	1	2	2	3	1	1
14	2	2	2	2	2	2
15	2	3	2	4	2	2
16	2	2	2	2	1	2
17	2	2	3	3	2	2
18	1	2	2	2	1	2
19	2	2	2	2	1	2
20	1	1	2	3	2	2
21	2	1	2	2	1	2
22	2	3	2	4	2	2
23	1	3	2	3	1	1
24	2	4	3	4	1	1
25	3	2	2	3	1	2
26	3	2	2	3	2	1
27	1	2	2	4	1	1
28	1	3	2	4	2	1
29	2	3	3	3	1	1
30	4	2	2	4	2	1
31	4	2	2	2	2	2
32	1	2	2	3	1	2
33	2	2	2	2	1	2
34	1	1	2	2	2	2
35	1	2	2	2	1	2
36	5	2	2	2	1	1
37	1	1	2	2	1	2
38	1	1	3	3	2	1
39	1	1	2	3	2	2
40	1	1	3	2	1	2
41	1	2	2	2	2	2

Responden answer for accountability variable

no responden	accountability (X1)										Total X1
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	
1	5	5	5	5	5	5	5	5	5	5	50
2	4	4	2	4	5	5	5	5	5	5	44
3	4	4	4	3	4	4	4	4	3	4	38
4	5	4	5	3	4	4	5	4	3	4	41
5	5	5	5	5	4	4	3	5	4	4	44
6	4	4	3	3	3	3	4	4	3	4	35
7	4	5	5	5	5	5	2	5	5	5	46
8	4	5	5	5	5	5	2	5	5	5	46
9	4	4	4	4	4	4	4	4	4	4	40
10	4	4	3	4	4	4	4	4	4	4	39
11	3	4	3	3	4	4	4	4	4	4	37
12	4	3	3	4	4	4	4	4	4	4	38
13	4	4	3	3	4	4	3	4	4	4	37
14	4	4	4	4	4	5	5	5	5	5	45
15	4	5	4	4	4	4	5	5	5	5	45
16	4	4	4	4	4	4	4	4	4	4	40
17	4	4	5	5	5	4	4	4	4	4	43
18	4	4	4	4	4	4	4	4	4	4	40
19	4	4	4	4	4	4	4	4	4	4	40
20	4	4	4	4	4	4	4	4	5	5	42
21	4	4	4	4	4	4	4	4	4	4	40
22	4	4	4	5	4	5	4	5	5	4	44
23	4	4	4	5	4	5	4	5	5	4	44
24	4	4	4	5	4	5	4	5	5	4	44
25	4	5	4	3	4	4	5	4	4	4	41
26	5	5	5	5	5	5	5	5	5	5	50
27	4	4	4	5	5	5	4	4	4	5	44
28	5	5	5	5	5	5	5	5	5	5	50
29	5	4	5	5	5	4	5	5	5	5	48
30	5	4	5	5	5	4	5	5	5	5	48
31	4	4	4	4	4	4	4	4	4	4	40
32	4	5	4	5	4	4	4	4	4	4	42
33	4	4	4	4	4	4	4	4	4	4	40
34	5	4	5	5	5	4	5	4	4	4	45
35	5	4	5	4	5	4	5	4	5	4	45
36	4	3	4	4	4	4	4	4	4	4	39
37	5	4	4	3	4	3	4	4	4	4	39
38	4	4	3	3	5	4	4	5	4	4	40
39	4	4	3	4	4	3	3	4	4	4	37
40	4	4	3	3	3	3	3	4	4	4	35
41	5	5	4	4	4	4	4	4	4	4	42

Responden answer for independence variable

no responden	Indendency (X2)								Total X2
	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	
1	1	1	1	1	1	1	1	1	8
2	3	4	1	2	2	2	1	3	18
3	2	4	1	1	2	1	3	2	16
4	1	5	1	1	3	1	3	2	17
5	2	2	1	1	2	4	2	3	17
6	3	3	4	3	3	2	2	3	23
7	2	3	1	1	2	4	2	2	17
8	2	3	1	1	2	4	2	2	17
9	2	2	2	2	3	2	5	4	22
10	2	2	2	2	3	2	4	4	21
11	2	2	2	4	2	4	2	4	22
12	3	2	2	2	2	4	4	4	23
13	3	3	2	2	3	4	2	4	23
14	2	3	3	2	2	4	3	4	23
15	2	3	2	2	2	4	3	4	22
16	2	3	2	2	2	4	3	3	21
17	2	3	2	2	2	4	3	4	22
18	2	3	2	2	2	4	3	4	22
19	2	3	2	2	2	4	3	4	22
20	2	3	2	2	2	4	3	4	22
21	2	3	2	2	2	4	3	4	22
22	1	4	2	1	2	2	4	2	18
23	1	4	2	1	2	2	4	2	18
24	1	4	2	1	2	2	4	2	18
25	2	5	2	2	2	1	5	2	21
26	1	1	1	1	1	1	1	3	10
27	1	3	1	1	3	3	3	3	18
28	1	1	1	1	1	1	1	3	10
29	1	1	1	1	1	1	1	1	8
30	1	1	1	1	1	1	1	1	8
31	2	4	2	2	4	2	4	2	22
32	2	4	2	2	4	2	4	2	22
33	2	4	2	2	5	1	5	1	22
34	2	4	2	2	4	2	5	2	23
35	2	4	2	2	3	2	5	2	22
36	3	3	2	3	2	3	2	3	21
37	2	4	2	2	2	4	2	4	22
38	2	5	1	1	2	2	5	3	21
39	2	3	1	1	2	4	3	4	20
40	2	3	1	1	1	1	2	4	15
41	2	3	2	2	2	4	2	4	21

Responden answer for auditor experience variable

no responden	Auditor experience (X3)				Total X3
	X3.1	X3.2	X3.3	X3.4	
1	4	4	3	4	15
2	5	4	3	3	15
3	4	3	2	3	12
4	5	4	3	2	14
5	4	3	3	3	13
6	5	4	3	3	15
7	5	4	2	3	14
8	5	4	3	4	16
9	4	4	3	3	14
10	3	3	2	2	10
11	3	3	3	2	11
12	4	4	3	2	13
13	3	4	3	4	14
14	5	5	4	3	17
15	5	4	4	3	16
16	5	4	4	4	17
17	5	4	4	2	15
18	4	4	4	3	15
19	4	4	4	3	15
20	5	4	4	3	16
21	5	4	4	3	16
22	3	3	2	4	12
23	3	3	2	4	12
24	3	3	2	4	12
25	4	3	2	4	13
26	5	5	3	3	16
27	3	3	4	3	13
28	5	5	3	3	16
29	5	5	3	3	16
30	5	5	3	3	16
31	4	4	3	4	15
32	5	5	4	5	19
33	5	5	5	5	20
34	5	5	3	5	18
35	4	4	4	4	16
36	4	3	3	3	13
37	4	3	4	2	13
38	4	4	4	4	16
39	2	2	4	3	11
40	4	3	2	2	11
41	4	4	4	4	16

Responden answer for audit quality variable

no responden	Audit Quality (Y)												Total Y
	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	
1	5	5	5	5	5	5	5	5	5	5	5	5	60
2	4	4	4	4	4	4	4	4	4	4	4	4	48
3	4	3	4	5	5	4	4	4	3	3	4	4	47
4	4	3	4	5	4	5	4	5	3	3	4	4	48
5	5	5	5	5	5	4	4	4	3	4	4	5	53
6	4	4	4	4	4	3	4	4	3	4	4	4	46
7	5	5	5	4	5	5	5	5	3	5	5	5	57
8	5	5	5	4	5	5	5	5	3	5	5	5	57
9	4	5	5	5	4	4	4	4	4	4	4	4	51
10	4	4	4	4	4	4	4	4	4	4	4	4	48
11	3	4	4	4	3	4	4	4	4	4	4	4	46
12	4	4	4	4	4	4	4	4	4	4	4	4	48
13	4	4	4	4	4	4	4	4	4	4	4	4	48
14	4	4	5	5	5	5	5	5	4	5	4	4	55
15	4	4	4	4	4	4	5	5	4	5	4	4	51
16	4	4	4	4	4	4	5	5	3	4	4	4	49
17	4	4	4	4	4	4	4	4	4	5	5	5	51
18	4	4	4	4	4	4	5	5	4	5	4	4	51
19	4	4	4	4	4	4	5	5	4	5	4	4	51
20	4	4	4	4	4	4	5	5	4	5	4	4	51
21	4	4	4	4	4	4	5	5	4	5	4	4	51
22	5	4	4	5	4	5	5	4	4	4	5	4	53
23	5	4	4	5	4	5	5	4	4	4	5	4	53
24	5	4	4	5	4	5	5	4	4	4	5	4	53
25	5	5	4	4	5	4	4	4	5	5	4	4	53
26	5	5	5	5	5	5	5	5	5	5	5	5	60
27	5	5	5	4	5	4	5	5	4	4	5	5	56
28	5	5	5	5	5	5	5	5	5	5	5	5	60
29	5	5	5	5	5	5	5	5	5	5	4	4	58
30	5	5	5	5	5	5	5	5	5	5	4	4	58
31	4	4	4	4	4	4	4	4	4	4	4	4	48
32	5	5	5	5	5	5	4	4	5	5	5	5	58
33	4	4	4	4	4	5	5	5	5	5	5	5	55
34	5	5	5	5	5	4	4	5	5	4	5	5	57
35	4	4	4	4	5	5	4	4	5	5	4	4	52
36	2	3	4	4	5	4	4	4	2	4	4	4	44
37	4	4	4	4	4	4	4	4	4	4	5	4	49

38	5	5	5	5	5	3	5	5	4	5	5	5	57
39	4	4	4	5	4	3	4	4	4	5	4	4	49
40	4	4	5	4	4	2	4	4	4	4	4	4	47
41	5	4	4	4	4	4	4	5	4	4	4	4	50





APPENDIX 5

Result for data tests

UNIVERSITAS
INDONESIA

الجامعة الإسلامية
الاستد الاندو

Responden characteristic

description of the respondent's profile by position

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	junior auditor	22	53.7	53.7	53.7
	senior auditor	11	26.8	26.8	80.5
	partner	2	4.9	4.9	85.4
	Others	4	9.8	9.8	95.1
	no info	2	4.9	4.9	100.0
	Total	41	100.0	100.0	

description of the respondent's profile by working experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<1 year	12	29.3	29.3	29.3
	1-5 years	21	51.2	51.2	80.5
	6-10 years	6	14.6	14.6	95.1
	>10 years	2	4.9	4.9	100.0
	Total	41	100.0	100.0	

description of the respondent's profile by education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	diploma	2	4.9	4.9	4.9
	S1	32	78.0	78.0	82.9
	S2	5	12.2	12.2	95.1
	S3	2	4.9	4.9	100.0
	Total	41	100.0	100.0	

description of the respondent's profile by age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<21	2	4.9	4.9	4.9
	21-25	18	43.9	43.9	48.8
	25-30	14	34.1	34.1	82.9
	>30	7	17.1	17.1	100.0
	Total	41	100.0	100.0	

description of the respondent's profile by gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	18	43.9	43.9	43.9
	female	23	56.1	56.1	100.0
	Total	41	100.0	100.0	

description of respondent's profile whether the auditor has detected client's error or not

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	can detect client error	14	34.1	34.1	34.1
	can not detect client error	26	63.4	63.4	97.6
	no info	1	2.4	2.4	100.0
	Total	41	100.0	100.0	

Descriptive Statistics Test Results

	N	Minimum	Maximum	mean	Std. Deviation
accountability	41	35	50	42.12	3,945
independence	41	8	23	19.02	4,452
Auditor_experience	41	8	15	11.29	1,901
audit_quality	41	44	60	52.12	4,354
Valid N (listwise)	41				

Validity test result

Validity test for accountability

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	TOTAL_X1
X1.1	Pearson Correlation	1	,305	,629**	,305	,402**	,025	,401**	,246	,176	,230	,568**
	Sig. (2-tailed)		,052	,000	,052	,009	,874	,009	,122	,271	,148	,000
	N	41	41	41	41	41	41	41	41	41	41	41
X1.2	Pearson Correlation	,305	1	,418**	,311*	,254	,303	-,050	,409**	,297	,389*	,521**
	Sig. (2-tailed)	,052		,006	,048	,108	,054	,758	,008	,059	,012	,000
	N	41	41	41	41	41	41	41	41	41	41	41
X1.3	Pearson Correlation	,629**	,418**	1	,583**	,499**	,312*	,160	,283	,291	,310*	,703**
	Sig. (2-tailed)	,000	,006		,000	,001	,047	,317	,073	,065	,049	,000
	N	41	41	41	41	41	41	41	41	41	41	41
X1.4	Pearson Correlation	,305	,311*	,583**	1	,563**	,614**	,018	,526**	,614**	,446**	,769**
	Sig. (2-tailed)	,052	,048	,000		,000	,000	,912	,000	,000	,003	,000
	N	41	41	41	41	41	41	41	41	41	41	41
X1.5	Pearson Correlation	,402**	,254	,499**	,563**	1	,552**	,233	,465**	,513**	,572**	,758**
	Sig. (2-tailed)	,009	,108	,001	,000		,000	,143	,002	,001	,000	,000
	N	41	41	41	41	41	41	41	41	41	41	41
X1.6	Pearson Correlation	,025	,303	,312*	,614**	,552**	1	,128	,649**	,633**	,550**	,714**
	Sig. (2-tailed)	,874	,054	,047	,000	,000		,424	,000	,000	,000	,000
	N	41	41	41	41	41	41	41	41	41	41	41
X1.7	Pearson Correlation	,401**	-,050	,160	,018	,233	,128	1	,103	,153	,200	,384*
	Sig. (2-tailed)	,009	,758	,317	,912	,143	,424		,524	,340	,210	,013
	N	41	41	41	41	41	41	41	41	41	41	41

X1.8	Pearson Correlation	,246	,409**	,283	,526**	,465**	,649**	,103	1	,733**	,624**	,730**
	Sig. (2-tailed)	,122	,008	,073	,000	,002	,000	,524		,000	,000	,000
	N	41	41	41	41	41	41	41	41	41	41	41
X1.9	Pearson Correlation	,176	,297	,291	,614**	,513**	,633**	,153	,733**	1	,675**	,753**
	Sig. (2-tailed)	,271	,059	,065	,000	,001	,000	,340	,000		,000	,000
	N	41	41	41	41	41	41	41	41	41	41	41
X1.10	Pearson Correlation	,230	,389*	,310*	,446**	,572**	,550**	,200	,624**	,675**	1	,723**
	Sig. (2-tailed)	,148	,012	,049	,003	,000	,000	,210	,000	,000		,000
	N	41	41	41	41	41	41	41	41	41	41	41
TOTAL_X1	Pearson Correlation	,568**	,521**	,703**	,769**	,758**	,714**	,384*	,730**	,753**	,723**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,013	,000	,000	,000	
	N	41	41	41	41	41	41	41	41	41	41	41

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Validity test for aindependency

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	TOTAL_X2
X2.1	Pearson Correlation	1	,200	,424**	,632**	,292	,436**	,086	,460**	,656**
	Sig. (2-tailed)		,211	,006	,000	,064	,004	,592	,003	,000
	N	41	41	41	41	41	41	41	41	41
X2.2	Pearson Correlation	,200	1	,199	,054	,502**	-,023	,613**	-,105	,554**
	Sig. (2-tailed)	,211		,213	,736	,001	,887	,000	,513	,000
	N	41	41	41	41	41	41	41	41	41
X2.3	Pearson Correlation	,424**	,199	1	,691**	,391*	,266	,340*	,292	,676**
	Sig. (2-tailed)	,006	,213		,000	,011	,093	,029	,064	,000
	N	41	41	41	41	41	41	41	41	41
X2.4	Pearson Correlation	,632**	,054	,691**	1	,335*	,354*	,116	,409**	,648**
	Sig. (2-tailed)	,000	,736	,000		,032	,023	,471	,008	,000
	N	41	41	41	41	41	41	41	41	41
X2.5	Pearson Correlation	,292	,502**	,391*	,335*	1	-,030	,635**	-,135	,612**
	Sig. (2-tailed)	,064	,001	,011	,032		,852	,000	,399	,000
	N	41	41	41	41	41	41	41	41	41
X2.6	Pearson Correlation	,436**	-,023	,266	,354*	-,030	1	-,064	,656**	,559**
	Sig. (2-tailed)									
	N	41	41	41	41	41	41	41	41	41

	Sig. (2-tailed)	,004	,887	,093	,023	,852		,692	,000	,000
	N	41	41	41	41	41	41	41	41	41
X2.7	Pearson Correlation	,086	,613**	,340*	,116	,635**	-,064	1	-,043	,614**
	Sig. (2-tailed)	,592	,000	,029	,471	,000	,692		,789	,000
	N	41	41	41	41	41	41	41	41	41
X2.8	Pearson Correlation	,460**	-,105	,292	,409**	-,135	,656**	-,043	1	,522**
	Sig. (2-tailed)	,003	,513	,064	,008	,399	,000	,789		,000
	N	41	41	41	41	41	41	41	41	41
TOTAL_X2	Pearson Correlation	,656**	,554**	,676**	,648**	,612**	,559**	,614**	,522**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	
	N	41	41	41	41	41	41	41	41	41

** . Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Validity test for auditor experience

Correlations

		X3.1	X3.2	X3.3	TOTAL_X3
X3.1	Pearson Correlation	1	,773**	,270	,854**
	Sig. (2-tailed)		,000	,088	,000
	N	41	41	41	41
X3.2	Pearson Correlation	,773**	1	,346*	,878**
	Sig. (2-tailed)	,000		,027	,000
	N	41	41	41	41
X3.3	Pearson Correlation	,270	,346*	1	,671**
	Sig. (2-tailed)	,088	,027		,000
	N	41	41	41	41
TOTAL_X3	Pearson Correlation	,854**	,878**	,671**	1
	Sig. (2-tailed)	,000	,000	,000	
	N	41	41	41	41

** . Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Validity test for audit quality

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	TOTAL_Y
Y.1	Pearson Correlation	1	,723**	,537**	,473* *	,459**	,359*	,389*	,314*	,456**	,247	,537**	,488**	,781**
	Sig. (2-tailed)		,000	,000	,002	,003	,021	,012	,046	,003	,119	,000	,001	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.2	Pearson Correlation	,723**	1	,776**	,291	,522**	,200	,303	,303	,509**	,510**	,430**	,621**	,801**
	Sig. (2-tailed)	,000		,000	,065	,000	,210	,054	,054	,001	,001	,005	,000	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.3	Pearson Correlation	,537**	,776**	1	,491* *	,676**	,172	,272	,373*	,257	,295	,369*	,624**	,732**
	Sig. (2-tailed)	,000	,000		,001	,000	,283	,086	,016	,104	,061	,018	,000	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.4	Pearson Correlation	,473**	,291	,491**	1	,404**	,348*	,169	,070	,248	-,039	,286	,220	,506**
	Sig. (2-tailed)	,002	,065	,001		,009	,026	,291	,663	,118	,808	,070	,166	,001
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.5	Pearson Correlation	,459**	,522**	,676**	,404* *	1	,336*	,200	,291	,166	,309*	,298	,532**	,657**
	Sig. (2-tailed)	,003	,000	,000	,009		,032	,210	,065	,299	,049	,059	,000	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.6	Pearson Correlation	,359*	,200	,172	,348*	,336*	1	,432**	,291	,284	,217	,392*	,239	,573**
	Sig. (2-tailed)	,021	,210	,283	,026	,032		,005	,065	,072	,172	,011	,133	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.7	Pearson Correlation	,389*	,303	,272	,169	,200	,432* *	1	,707**	,171	,518**	,373*	,230	,608**
	Sig. (2-tailed)	,012	,054	,086	,291	,210	,005		,000	,284	,001	,016	,148	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.8	Pearson Correlation	,314*	,303	,373*	,070	,291	,291	,707**	1	,171	,434**	,170	,337*	,562**
	Sig. (2-tailed)	,046	,054	,016	,663	,065	,065	,000		,284	,005	,287	,031	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.9	Pearson Correlation	,456**	,509**	,257	,248	,166	,284	,171	,171	1	,498**	,257	,203	,586**
	Sig. (2-tailed)	,003	,001	,104	,118	,299	,072	,284	,284		,001	,104	,203	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.10	Pearson Correlation	,247	,510**	,295	-,039	,309*	,217	,518**	,434**	,498**	1	,209	,341*	,598**
	Sig. (2-tailed)	,119	,001	,061	,808	,049	,172	,001	,005	,001		,191	,029	,000
	N	41	41	41	41	41	41	41	41	41	41	41	41	41
Y.11	Pearson Correlation	,537**	,430**	,369*	,286	,298	,392*	,373*	,170	,257	,209	1	,736**	,638**
	Sig. (2-tailed)	,000	,005	,018	,070	,059	,011	,016	,287	,104	,191		,000	,000

N		41	41	41	41	41	41	41	41	41	41	41	41	41
Y.12	Pearson Correlation	,488**	,621**	,624**	,220	,532**	,239	,230	,337*	,203	,341*	,736**	1	,692**
	Sig. (2-tailed)	,001	,000	,000	,166	,000	,133	,148	,031	,203	,029	,000		,000
N		41	41	41	41	41	41	41	41	41	41	41	41	41
TOTAL_Y	Pearson Correlation	,781**	,801**	,732**	,506*	,657**	,573*	,608**	,562**	,586**	,598**	,638**	,692**	1
	Sig. (2-tailed)	,000	,000	,000	,001	,000	,000	,000	,000	,000	,000	,000	,000	
N		41	41	41	41	41	41	41	41	41	41	41	41	41

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).



Reliability test

1. Accountability

Reliability Statistics

Cronbach's Alpha	N of Items
,845	10

2. Independency

Reliability Statistics

Cronbach's Alpha	N of Items
,709	8

3. Auditor experience

Reliability Statistics

Cronbach's Alpha	N of Items
,720	3

4. Audit quality

Reliability Statistics

Cronbach's Alpha	N of Items
,867	12

Classic assumption test

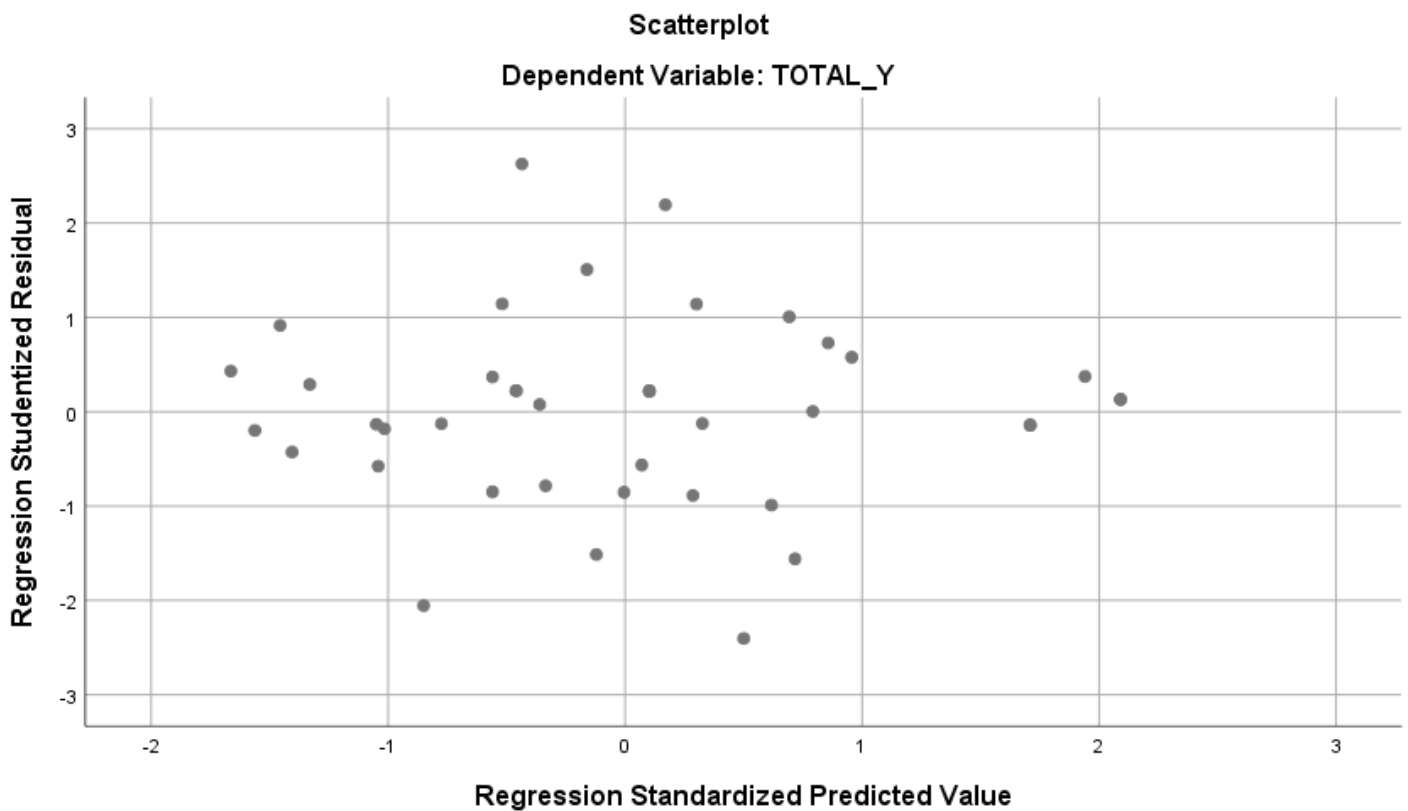
1. Multikolinieritas tes

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF
Model	B	Std. Error	Beta					
1	(Constant)	16,847	7,312		2,304	,027		
	TOTAL_X1	,781	,148	,708	5,268	,000	,460	2,173
	TOTAL_X2	-,089	,124	-,091	-,723	,474	,518	1,929
	TOTAL_X3	,361	,233	,158	1,548	,130	,801	1,249

a. Dependent Variable: TOTAL_Y

2. Heterokedastisitas tes

a. Scatterplot



b. glijser

Model		Unstandardized Coefficients		Standardized	T	Sig.	Collinearity Statistics	
		B	Std. Error	Coefficients Beta			Tolerance	VIF
1	(Constant)	-1,945	4,817		-,404	,689		
	TOTAL_X1	-,001	,098	-,002	-,007	,995	,460	2,173
	TOTAL_X2	,089	,082	,238	1,096	,280	,518	1,929
	TOTAL_X3	,176	,154	,200	1,147	,259	,801	1,249

a. Dependent Variable: abs_res

Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		41
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,41316378
Most Extreme Differences	Absolute	,134
	Positive	,134
	Negative	-,132
Test Statistic		,134
Asymp. Sig. (2-tailed)		,063 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hypothesis test

Multiple linear regression

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,832 ^a	,693	,668	2,509

a. Predictors: (Constant), auditor experience, independency, accountability

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	525,456	3	175,152	27,822	,000 ^b
	Residual	232,934	37	6,296		
	Total	758,390	40			

a. Dependent Variable: audit quality

b. Predictors: (Constant), auditor experience, independency, accountability

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16,847	7,312		2,304	,027
	accountability	,781	,148	,708	5,268	,000
	independency	-,089	,124	-,091	-,723	,474
	auditor experience	,361	,233	,158	1,548	,130

a. Dependent Variable: audit quality