

**THE EFFECT OF AUDITOR INDEPENDENCE, AUDITOR
ETHICS, AUDITOR EXPERIENCE, SKEPTICISM AND
AUDITOR FEE TOWARDS AUDIT QUALITY**
(Study at public accounting firms in Special Region of Yogyakarta)



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Faculty of Business and Economics

Universitas Islam Indonesia

2021

APPROVAL PAGE

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AUDITOR EXPERIENCE, SKEPTICISM AND AUDITOR FEE TOWARDS
AUDIT QUALITY**

(Study at public accounting firms in Special Region of Yogyakarta)

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Towards Audit Quality (Study at Public Accounting Firms in Special Region of Yogyakarta)

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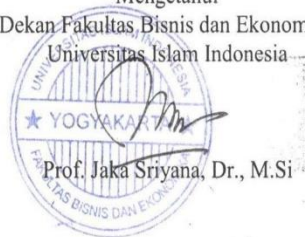
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LEGALIZATION PAGE

**THE EFFECT OF AUDITOR INDEPENDENCE, AUDITOR ETHICS, AUDITOR
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By

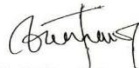
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DECLARATION OF AUTHENTICITY

Hereby I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor have I presented someone else's words, idea, or expectations without any acknowledgments. All quotations are cited and listed in references of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta 9 November, 2021



Laksinta Widya Pangesti

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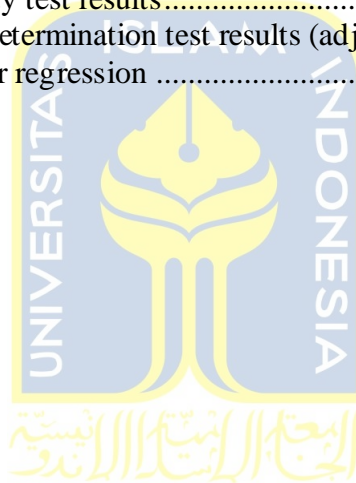
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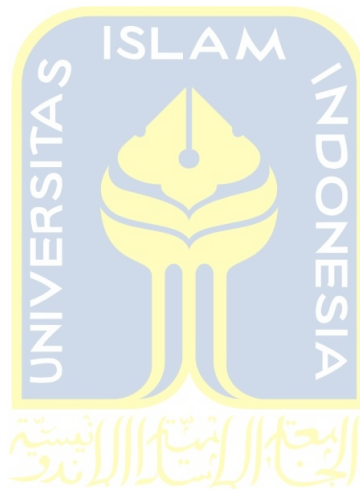
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ABSTRACT

This study aims to analyze the effect of auditor independence, auditor ethics, auditor experience, skepticism, and auditor fee on audit quality. The population in this research are auditors who work in Public Accounting Firm Kumalahadi Kuncara Sugeng Pamudji & Rekan, Abdul Muntalib dan Yunus, and Drs. Soeroso Donosapoetro located in Special Region of Yogyakarta. The sampling was done by using the purposive sampling method with a sample size of 36 auditors. This study used multiple regression analysis by using Statistical Package for Social Sciences (SPSS). The results of this study were auditor independence had a positive and significant effect on audit quality, auditor ethics had a positive and significant effect on audit quality, auditor experience had a positive and significant effect on audit quality, skepticism had a positive and significant effect toward audit quality, auditor fee had positive and significant effect toward audit quality.

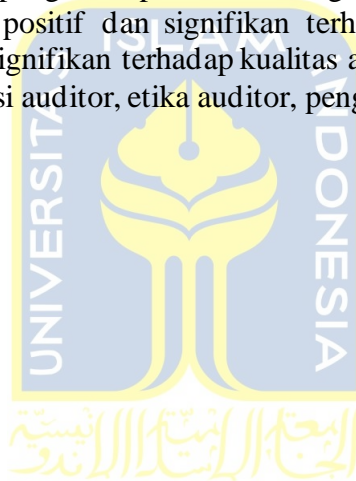
Keywords: auditor independence, auditor ethics, auditor experience, skepticism, auditor fee, audit quality



ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis pengaruh independensi auditor, etika auditor, pengalaman auditor, skeptisisme, dan *fee* audit terhadap kualitas audit. Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik Kumalahadi Kuncara Sugeng Pamudji & rekan, Abdul Muntalib dan Yunus, and Drs. Soeroso Donosapoetro yang berlokasi di Daerah Istimewa Yogyakarta. Pengambilan sample dilakukan dengan menggunakan metode purposive sampling dengan jumlah sampel sebanyak 36 auditor. Penelitian ini menggunakan analisis regresi berganda dengan menggunakan Statistical Package for Social Sciences (SPSS). Hasil penelitian ini adalah Independensi auditor berpengaruh positif dan signifikan terhadap kualitas audit, etika auditor berpengaruh positif dan signifikan terhadap kualitas audit, pengalaman auditor berpengaruh positif dan signifikan terhadap kualitas audit, skeptisisme berpengaruh positif dan signifikan terhadap kualitas audit, *fee* auditor berpengaruh positif dan signifikan terhadap kualitas audit.

Kata kunci: independensi auditor, etika auditor, pengalaman auditor, skeptisisme, *fee* auditor, kualitas audit



CHAPTER I

INTRODUCTION

1.1 Research background

The company's financial statement contains information about the financial condition of the company in a period. The information stated in the financial statement will be used for the internal and external users for decision-making. Since the external user uses the financial statement, the company's financial statement should be relevant, reliable, and following the applicable standard. Here public accounting firms play an important role because they will assess the financial statement. After the auditor has finished the audit process, the external user of the financial statement hopes that the financial statement follows the applicable standard. There are no material misstatements or errors in the financial statement and provide reasonable assurance.

There are business failure cases that occur related to the failure of external auditor performance. One of the most significant cases that happened in the world is Enron; in this case, according to Ferrel, Fraedrich & Linda (2017) in Rashid (2020), Arthur Anderson took a role as the external auditor for Enron, and they were destroying the essential documents related to the scandal. This action made Arthur Anderson get sanctioned, so they prohibited doing the audit. One of the cases related to auditor failure in Indonesia is the Garuda Indonesia case. According to the ministry of finance, the public firm accounting that audited PT Garuda Indonesia Tbk. The financial statement

did not follow the applicable standard, which will affect the opinion of the financial statement (<https://kemenkeu.go.id>). The finance ministry also gives sanctioned license suspension to AP Kasner Sirumapea dan Tanubarata, Sutanto, Fahmi, Bambang & an associate public accounting firm, for 12 months.

In Indonesia, the auditor followed the standards that set by Indonesian Institute of Public Accountant (IAPI). The standard consists of the general standard, fieldwork standard, reporting standard, and so on. Since the need of the external user is important, there are several factors that the auditor should consider enhancing the trust of the financial statement user of the audit quality that the auditor produces. Factors that can affect audit quality can be auditor ethics, auditor independence, audit work-stress, audit tenure, audit firm rotation, audit fees, auditor experience, skepticism, and so on. Each of the factors can have a different kind of effect on audit quality. In this research, the researcher will choose five factors: auditor independence, auditor ethics, auditor experience, skepticism, and audit fee. The researcher chooses five factors to know whether these variables positively or negatively affect audit quality in a public accounting firms in Special Region of Yogyakarta.

The researcher chooses auditor independence as one of the variables that affecting audit quality. According to Haeridistia & Fadjarenie (2019), an auditor's independence positively affects audit quality. With an auditor's independence, we can see how well the auditor forms an opinion objectively and is not intervened by other parties. Research done by Charendra (2017) found that auditor independence positively

affects audit quality because independence is one of the important characteristics that auditors should have. It is a base for integrity principle and objectivity. The research also stated that independence is vital for the auditor and the financial statement user to trust the auditor's independence because the financial statement user relies heavily on the auditor's opinion. The research done by Charendra (2017), in line with research done by (Mariyanto & Praptoyo (2017), it is stated that auditor independence positively affects audit quality. For an auditor who has already worked with the client for a long time, the auditor must keep the independence characteristic. Because of the longstanding cooperation between the auditor and the client, it is hard for several auditors to maintain independence.

Another research from Landarica & Arizqi (2020) shows that independence positively affects audit quality because auditors who keep their independent mentality while doing their work will give their best. A similar result comes from Kusuma & Prabowo's (2019) research, which indicates that the auditor's independence is involved in the audit quality result. Independence is an attitude where other parties do not influence the auditor. The research done by Wulandari & Wirakusuma (2017) found that this attitude positively impacts audit quality.

On the other hand, the research done by Nandari & Latrini (2015) shows that independence harms audit quality. It is stated that because of longstanding cooperation, the auditor found it hard to keep the independence characteristics. The independence characteristics are built from the auditor's awareness and experience. Also, most of the

respondents in the research have less than one year of experience that makes the auditor less aware of the importance of independence.

The second factor that the researcher chose is auditor ethics. Ethics is a moral principle owned and maintained by each individual in carrying their activities. A professional auditor is an auditor that always carries out their duties following the code of ethics of Indonesian Accountants (Pikirang et al., 2017). So that all activities carried out are always directed and can provide the right and accountable decisions. Research done by Arung et al. (2020) stated that if the auditor following the auditor's ethics will affecting on how well the audit quality is. Similar results come from Rahayu & Suryono (2016). Their research finds that auditor ethics positively affects audit quality because auditors with better ethics will increase it. Therefore, to increase auditor's performance, an auditor should maintain the ethical behavior standard to produce a good quality audit.

Another factor chosen by the researcher is auditor experience. There are several research mentions that the auditor's experience can affect the result of audit quality. Betri (2014) in Megayani et al. (2020) stated that experience is a learning process and enhancing a person's potential behavior, both formal and non-formal. According to Zeina et al. (2018), auditor experience is obtained by finishing various jobs, and the longer time they work means getting more knowledge and increasing the auditor's experience. Research done by Kuntari et al. (2017) also found that if the auditor has already done many inspections, it will increase the audit quality because more work experience will affect the audit result. Alim et al. (2007) in Ermayanti (2017) stated

that auditors with more experience would find more untypical items than inexperienced auditors. Still, both of them will easily find the specific item. An experienced auditor assumed they could create a good audit quality because experience enhanced the auditor's technically and psychologically skills (Rahayu & Suryono, 2016).

The researcher also believes that professional skepticism is one of the factors that influence audit quality. Skepticism is an attitude when a person keeps questioning and evaluating every piece of evidence in the audit process. Mardijuwono & Subianto (2018) found that professional skepticism positively affects audit quality because the higher the skepticism will lead the auditor to find more evidence, and any violations that occurred because the auditor always feels that the evidence is positive is not enough. Besides that, Kusumawati & Syamsuddin's (2018) research has the same result, which stated that a high value of skepticism would result in good audit quality. If the auditor has less professional skepticism could cause bad audit quality. The higher the professional skepticism owned by auditors, the auditor will be more critical to assess audit evidence and will always ask the question of the reliability of specific evidence to produce good audit quality (Wulan & Budiarta, 2020). Research done by Mulyani & Munthe (2018) found that professional skepticism positively affects audit quality because an auditor with a higher skepticism attitude will have a better ability to detect any fraud or error in the financial statement than an auditor with low professional skepticism. A failure to detect fraud and error in the financial statement could happen if the auditor is not curious enough to evaluate each piece of evidence. This attitude shows that the auditor did not maintain their professional skepticism.

The last factor that the researcher chose is the auditor fee. The contract between auditor and client that determining the amount of the audit fee can influence the quality of the audit. When the auditor negotiates with management regarding the work results of the audited report, it is likely to affect the audit quality. Research done by Nurintiati & Purwanto (2017) found that audit fee significantly impact audit quality. If the company asks for another service besides audit and gives a higher fee, it will impact the audit quality. A higher fee will reassure the auditor because the audit process requires a long time to finish (Suseno, 2013). Another research done by Sunarsih et al. (2019) also found that audit fees positively affect audit quality. It happens because auditors with higher fees will have more responsibility in carrying out the tasks assigned by the client. The tasks will be a broader and more in-depth audit of the client company to detect fraud and errors in the client's financial statements.

Based on the explanation above, we can see that the previous research that examines factors that have been chosen by the researcher resulted in different kinds of perspectives and opinions. The researcher is interested in examining the effect of auditor independence, auditor ethics, auditor experience, skepticism, and auditor fee towards audit quality in public accounting firms in the Special Region of Yogyakarta. The researcher thinks that those factors have a significant effect on how good the audit quality will be. The research subject is specified only for the public accounting firm in the Special Region of Yogyakarta.

1.2 Research Problem

Based on the explanation above, the research questions are:

1. Does auditor independence affect audit quality?
2. Does auditor ethics affect audit quality?
3. Does auditor experience affect audit quality?
4. Does skepticism affect audit quality?
5. Does auditor fee affect audit quality?

1.3 Research Objective

The objectives of this study are:

1. To examine whether there is an effect of auditor independence toward audit quality.
2. To examine whether there is an effect of auditor ethics toward audit quality.
3. To examine whether there is an effect of auditor experience toward audit quality.
4. To examine whether there is an effect of skepticism toward audit quality.
5. To examine whether there is an effect of auditor fee toward audit quality.

1.4 Research Contribution

1. For auditor

This research hopes that it will benefit the auditor to evaluate their performance, especially for those five factors that affect audit quality.

2. For public accounting firm

This research is expected to help the public accounting firm in Daerah Istimewa Yogyakarta to improve audit quality.

3. For academicians and another researcher

This research expected to give more knowledge and understanding about the effect of auditor independence, auditor ethics, auditor experience, skepticism, and auditor fee. For the other researcher, this research could become the reference in conducting the other research.

1.4 Systematic of Writing

The systematic of writing will consist of five chapters that will explain as follows:

CHAPTER I: INTRODUCTION

The first chapter will explain the background, research problem, research objectives, research contribution, and writing systematics.

CHAPTER II: LITERATURE REVIEW

The second chapter will consist of theories and concepts relevant to the previous research, conceptual framework, and hypothesis tested.

CHAPTER III: RESEARCH METHOD

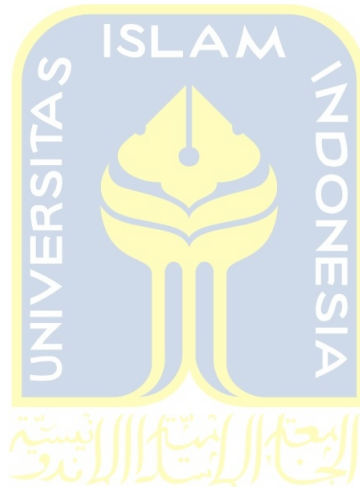
This chapter will consist of population and research sample, data collection method, data quality test, and analysis technique.

CHAPTER IV: RESEARCH FINDINGS AND DISCUSSION

This chapter will show the result of the research findings and discussion. This chapter will show the data analysis and the data that already proceeds using the analytical tools. This chapter also will explain detailed about the findings.

CHAPTER V: CONCLUSIONS AND RECOMMENDATIONS

The last chapter will consist of conclusion of the research, limitations, and recommendation for the further studies.



CHAPTER II

THEORITICAL REVIEW

2.1 Literature Review

2.1.1 Audit Quality

An audit is a systematic approach to obtain evidence and evaluate an organization's system from the organization's financial statement. The audit process will be done by an external auditor who gets trust from the management and the shareholders. The result from the audit will be used for decision-making for the shareholders and the organization itself. It means that the external auditor takes a vital role in the organization's financial statement validation. Therefore, audit quality is crucial in the audit process.

According to DeAngelo (1981), audit quality is a probability of whether the auditor could find any violations in the client's financial statement or accounting system. Based on Defond & Zhang in Pham et al. (2017), two approaches define audit quality. The first one is the probability that the auditors could detect and report any misstatement. The second one is about how well the audit process meets the auditing standard. It is also stated that it depends on how good the system is, and the technique of the auditor must find any abnormality in the client's system.

From a study done by Knechel et al. (2012), the audit quality could be good because the auditor conducting an audit in line with the standards and regulations could lead to minor material misstatement, which means that the audit quality is good.

According to The International Auditing and Assurance Standards Board (IAASB, 2014), the definition of audit quality is still debatable among stakeholders; therefore, the objective of IAASB is to set a framework that will produce high-quality auditing, assurance, and other standards. Meanwhile, Francis (2004) stated that audit quality is about meeting or not meeting the professional's requirements; hence the higher the failure rate will cause the lower audit quality.

2.1.2 Auditor Independence

In the audit process, clients and the financial statement users rely heavily on the results of audits to the external auditor. The client and the users of the financial statements wanted the external auditor to give reasonable assurance to the financial statement produced by the client. The auditor needs to give an opinion for the financial statement independently without any influence from third parties. Hence, independence is one of the main factors that auditors should have.

According to Hudiwinarsih (2010), independence is an attitude that each auditor is expected to have. Independence here means that auditor should not have any personal interest while doing their duty as an auditor. Once the auditor cannot separate their duty and interest, it will affect the opinion towards the client's company condition.

Al-khaddash et al. (2013) stated that auditor independence is when the auditor does not get influence from the management, and it is an individual ability to maintain their objectivity. Independence is similar to integrity. Integrity is an attitude or action

that is carried out consistently and following existing rules. It is also stated by Sujarwo (2020) that independence is when the auditor following the ethics code and accordance with regulations responsibly and wisely while carrying out their duties.

Based on the principle of responsibility stated by Louwers (2015), in Haeridistia & Fadjarenie (2019), the auditors require to maintain their independence in mental attitude and independence in appearance. Independence in mental attitude here means that the auditor is unbiased while processing the audit. Independence in appearance is based on the auditor's perceptions; it is when the auditor avoids any conflict that may decrease the value of the audit. From the explanation above, we can say that auditor independence is when the auditor is unbiased and does not influence the third party. The financial statement users can trust the result of the audit.

2.1.3 Auditor Ethics

Ethics is a procedure that will be used as a guideline for human behavior. According to Dittenhofer & Sennetti (1995), ethics consist of a good and right action. Inside a good and right action, there are honesty and integrity. Tarigan et al. in Meidawati & Assidiqi (2019) explain that ethics is an action when an individual or a group of people realizes morality. An individual who has morality will realize that their action will harm others, so consciously, they will stop the action because of morality. Those activities are not written in the law, but it is a fundamental moral that humans should understand.

According to Hanjani & Rahardja (2014), an auditor must reason based on applied ethics. The auditor also must make fair decisions, and all actions taken should reflect the actual situation. All the considerations are expected to help the auditor to reveal the truth. Therefore, to measure the level of understanding of the auditor on the implementation of applied ethics and every decision made requires a measure.

In the audit process, there is auditor ethics established to control the auditor's professional activities. In Indonesia, an institution named the Indonesian Institute of Certified Public Accountant (IAPI) settled down basic principles and professional ethics regulations that should be applied to every auditor in Indonesia. The auditor needs to build trust from the public. Therefore, they must follow every regulation and principle applied. A good audit quality will come from an auditor following every regulation and principle to minimize any violations in the financial statement.

2.1.4 Auditor Experience

Experience gained from interaction repeatedly between humans, objects, nature, circumstances, ideas, and senses Loehoer (2002) Ariestanti & Latrini (2019). According to Merriam-Webster dictionary online, "Experience is a practical knowledge, skill, or practice derived from direct observation of or participation in events or a particular activity." According to Herliansyah (2015), experience is repetitive activities that will provide an opportunity to learn to do at their best. Having much experience is needed in every job because the more experienced, the more knowledge he has.

The audit process is complex and needs much understanding of the system and the auditor's action. Hence, it is also necessary to choose an auditor with many experiences in the audit field because usually, an auditor with tons of experience can create good audit quality. Decree of the minister of finance No. 470/KMK.017/1999 stated that at least the auditor should have three years of working experience with a good reputation in the audit field to do the technical training. According to Gyer et al. (2018), auditor experience is essential in response to audit evidence because auditors less familiar with a risky decision behave in a risk-averse manner than those who are more comfortable or familiar with the task.

Suraida (2005) explained that audit experience is an experience that the auditor gained from multiple audit tasks they did well. Libby & Frederick (2015) found that the more experienced auditors have, the more accurate perceptions will easily explain if an error occurred. From the explanation collected, we can conclude that the more experience the auditor got, the work could finish quickly with minimum error occur because they already understand the system from tons of audit tasks done by them.

2.1.5 Skepticism

Skepticism is an attitude in which a person always doubts any knowledge and feels dissatisfied when looking for the truth. In an audit process, the auditor must maintain professional skepticism to produce a good audit quality. Merawati & Ariska (2018) found that the higher professional skepticism the auditor has behavior that obeys the rules to ensure that the quality of the audit produced is good.

Suraida (2005) defined auditor professional skepticism as a doubt about the information provided by the client both orally and written. It is not that the auditor does not trust or believe the client at all because if the auditor has low skepticism and easily trusts the client, the chance to detect fraud will be smaller. An audit standard (SA 200) explained that professional skepticism is an attitude that includes a mind that is constantly questioning and alert to any condition that may indicate possible misstatement appeared in the audit evidence. Hence, professional skepticism plays a big part in the audit process. If the auditor has a low level of professional skepticism, it can cause the auditor to fail to detect fraud or an error in the audit process. The audit quality produced could have poor quality.

2.1.6 Auditor Fee

An auditor fee is a fee that the auditor gets from performing an audit procedure, and the amount of the fee depends on how complex the audit procedure the auditor performs. According to Sunarsih et al. (2019), determining the audit fees discussed in the contract between the client and the auditor can affect audit quality. The client appoints the auditor to conduct the audit, and the client pays for the services; this results in the emergence of the auditor's attachment to the client, which can impact audit quality.

According to Pramaswaradana & Atika (2017), the higher fees given to the auditors can motivate the auditors to maximize their ability to perform audits. Research done by Kurniasih & Rohman (2014) also stated that more significant audit fees from

the client could lead the auditor to perform good services resulting in good audit quality. Higher audit fees can also occur due to more audit hours, audit capability, and audit experience that the public accounting firm has, such as the big four companies (Permatasari & Astuti, 2018).

2.2 Theoretical Basis

2.2.1 Attribution Theory

Attribution theory explains human behaviour based on its causes, and this explanation also helps respond to the behaviour (Kelley & Michela, 1980). According to Robbins & Judge (2008) in Purnaditya & Rohman (2015), attribution theory explains why individuals do specific actions. According to Ivancevich (2007) in Nazaruddin et al. (2017), attribution theories explain individual behaviour and determine whether internal or external parties influence the behaviour. Behaviour that is caused internally is behaviour influenced by the individual behaviour, while behaviour that is influenced externally is behaviour caused by another party.

According to Weiner (1985), there are two types of attribution: dispositional attribution and situational attribution. Dispositional attribution here relates to the internal factors that everyone has, such as attitude, self-awareness, and motivation. Situational attribution relates to external factors that influence the individuals, such as environment, social value, and situations.

In this study, the researcher used attribution theory to conduct an empirical study to determine the factors that influence the auditors on the quality of the audit

results, especially on the characteristics that influence the auditors on the audit quality result, precisely the personal characteristics of the auditor. Personal characteristics are one of the determinants of the quality of the audit results because it is an internal factor that encourages a person to carry out an activity.

Attribution theory relates to judgment and explains how an auditor behaves. With the professional expertise possessed by the auditor, the auditor must be able to formulate his opinion properly without any influence from other parties so that the auditor can maintain their independence. In carrying out their duties, the auditor expects the best result. With the skepticism and ethics that the auditor has in evaluating evidence, the result of the audit will be maximized.

The existence of successes and failures that the auditor has passed provides much experience for the auditor. With much experience in success and failure, the auditor has an emotional desire to do a better job to succeed in the future. The other factor is the audit fee which already decides before conducting the audit. Audit fees could be a motivation while doing their work. Here the characteristics explained above are included in the dispositional attribution.

2.3 Review of Previous Studies

Research that has been done before is significant to disclose because it can be used as a source of information and valuable reference material for the researcher. Therefore, the previous studies discussing the Effect of Auditor Independence, Auditor

Ethics, Auditor Experience, Professional Skepticism, and Audit Fee towards Audit Quality (Case Study at Public Accounting Firms in Special Region of Yogyakarta) are explained below.

First, research by Kurniasih & Rohman (2014), entitled *The Influence of Audit Fee, Audit Tenure and Audit Rotation Towards Audit Quality*. This research finding shows that audit fees and audit rotation have a significant positive effect on audit quality. Meanwhile, audit tenure harms audit quality. This study has three independent variables: audit fee, audit tenure, and audit rotation, and one dependent variable – audit quality.

Second, research by Nandari & Latrini (2015) entitled *The Influence of Skepticism, Independence, Application of The Code of Ethics and Accountability Towards Audit Quality* shows that skepticism, independence, and application of the code of ethics has a negative and significant effect on audit quality. Meanwhile, audit fee has a positive effect towards audit quality. This study has four independent variables: independence, skepticism, code of ethics, accountability, and one dependent variable – audit quality.

Third, Rahayu & Suryono's (2016) research entitled *The Influence of Auditor Independence, Auditor Ethics and Auditor Experience towards Audit Quality*. The research results show that auditor independence, auditor ethics, and auditor experience positively affect audit quality. This study has three independent variables: auditor independence, auditor ethics, and auditor experience, and one dependent variable – audit quality.

Fourth, Kuntari et al. (2017) research entitled *The Effect of Auditor Ethics, Auditor Experience, Audit Fees and Auditor Motivation on Audit Quality*. The research results show that auditor ethics, auditor experience, audit fees, and auditor motivation positively affect audit quality. This research also shows that audit experience shows the smallest value rather than the other factors. This study has four independent variables: auditor ethics, auditor experience, audit fees, and auditor motivation, and one dependent variable – audit quality.

Fifth, Fachruddin & Handayani (2017) research entitled *The Effect of Audit Fees, Working Experience, and Auditor Independence Towards Audit Quality in Public Accounting Firm in Medan*. The research results show that audit fees and working experience have a significant positive effect on audit quality. Meanwhile, auditor independence partially does not affect the audit quality, assuming that the auditor did not behave independently towards the client. This study has three independent variables: audit fees, audit experience, and auditor independence, and one dependent variable – audit quality.

Sixth, research by Sugiarmini & Datrini (2017), entitled *The Influence of Professional Skepticism, Independence, Competency, Ethics and Auditor Role Stress Towards Audit Quality on BPK RI in Bali Province*. This study finds that professional skepticism, independence, and competency positively and significantly affect audit quality. Meanwhile, auditor ethics has a positive, insignificant effect on audit quality, and auditor role stress negatively affects audit quality. This study has five independent

variables: professional skepticism, independence, competency, ethics, and auditor role stress, and one dependent variable – audit quality.

Seventh, research by Permatasari & Astuti (2018), entitled The Influence of Audit Fee, Auditor Rotation, and Public Accounting Firm Reputation Towards Audit Quality. The research shows that audit fees, auditor rotation, and public accounting firm reputation significantly affect audit quality. This study has three independent variables: audit fee, auditor rotation, and public accounting firm reputation, and one dependent variable is audit quality.

Eighth, research by Mulyani & Munthe (2018), entitled The Influenced of Professional Skepticism, Working Experience, Audit Fee and Independence Towards Audit Quality on Public Accounting Firm in DKI Jakarta. The result of the research shows that professional skepticism and audit fee are positively affected audit quality. Meanwhile, working experience and independency are negatively affected audit quality. This study has four independent variables: professional skepticism, working experience, audit fee, and independence, and one dependent variable – audit quality.

Ninth, research by Merawati & Ariska (2018), entitled The Influence of Moral Reasoning, Professional Skepticism Auditor, Pressure of Obedience and Self-Efficacy Towards Audit Quality. This study finds that professional skepticism and self-efficacy have a positive effect on audit quality. Meanwhile, the pressure of obedience and moral reasoning harms audit quality. This study has four independent variables: moral reasoning, professional skepticism auditor, the pressure of obedience and self-efficacy, and one dependent variable – audit quality.

Tenth, research by Amran & Selvia (2019), entitled *The Influence of Auditor Ethics, Auditor Experience and Auditor Motivation Towards Audit Quality (Empirical Study Public Accounting Firm in Padang)*. This study shows that auditor ethics, auditor experience, and auditor motivation positively affect audit quality. This study has three independent variables: auditor ethics, auditor experience, and auditor motivation, and one dependent variable – audit quality.

2.4 Hypothesis Development

2.4.1 Auditor Independence on Audit Quality

Auditor independence is one of the most critical factors that will determine the result of audit quality. Independence is a mental attitude that every auditor must-have. The auditor should not be easily influenced by any parties because they carry out their work in the public interest. Even though the auditor is an expert, if he loses his independence, the auditor loses his attitude to defend his freedom of opinion (Ariningsih & Mertha, 2017). Auditors are required to maintain an independent mental attitude in carrying out their responsibilities. However, it is also important for the financial statement users to trust auditors' independence (In & Asyik, 2019). A previous study done by Haryanto & Susilawati (2019) found that the higher independence owned by an auditor, the better audit quality. It is because the auditor did not get any influence from any parties in giving an opinion.

Based on the explanation above, independence is included in the dispositional theory in the attribution theory, which means that the factors come from internal

factors. Audit quality will increase when the auditor can remain independent while in the audit process without including any interest from third parties. Therefore, the hypothesis can be formulated as follow:

H1: Auditor independence has a positive effect on audit quality.

2.4.2 Auditor Ethics on Audit Quality

Ethics is an attitude to consider or pay attention to human behaviour in making decisions related to morals. In Indonesia, there is a code of ethics established for the auditor. For auditors, the code of ethics is used as a guideline in the process of audit. According to Amran & Selvia (2019), a code of ethics also controls the interaction or relationships between the auditor with co-workers, auditors with their superiors, auditors with the client, and auditors with the society.

As an auditor, it is essential to maintain audit quality. To ensure the quality of the audit is necessary for the auditor to follow the code of ethics. Professional ethics here consist of the standard of the attitude of members of the profession, which are designed to be practical, realistic, and idealistic. Research done by Wardana & Ariyanto (2016) found out that professional ethics positively affect audit quality. Another research from Widiya & Syofyan (2020) also found that professional ethics positively affect audit quality because an auditor that maintains their ethics will consider everything rationally and based on their understanding in ethics so that in making decisions, they will show the actual situations. Therefore, the hypothesis can be formulated as follow:

H2: Auditor ethics has a positive effect on audit quality.

2.4.3 Auditor Experience on Audit Quality

One factor that also determines audit quality is the auditor experience. The auditor can obtain experience from their work as an auditor, how many tasks the auditor has done, and how complex they have. The longer time they work as an auditor, the more knowledge they get from their work-life, and the more tasks they have done with complex cases will also increase the auditor experience in solving problems in the audit process. Solomon et al. (1999) statement in Chen et al. (2018) stated that focused training and full experiences, especially for auditors, will enhance their ability to detect potential errors in the financial statement. In developing knowledge, experience is a learning process needed to increase skills and abilities for the auditor's performance (Tesluk and Jacobs 1998) in (Januarti & Ghozali, 2013).

Working experience is a process of learning and character development when doing tasks. The more experience auditor means that the auditor has more knowledge on how to process the audit. Research done by Suryani et al. (2021) shows that auditor experience positively affects audit quality. Another research by (Putri 2020) stated that auditor experience positively affects audit quality because an experienced auditor will be very helpful in finding solutions for any cases that appear because they have done many cases before. According to (Sarca & Rasmini, 2019), they found that auditor experience positively affects audit quality because in doing his job, experienced

auditors will give better results, which means that the experienced auditors are more expert. Therefore, the hypothesis can be formulated as follow:

H3: Auditor experience has a positive effect on audit quality.

2.4.4 Skepticism on Audit Quality

Professional skepticism is one of the factors that could affect audit quality. When an auditor keeps doubting the information given by the client and constantly questioning the source of information, it is called professional skepticism. Here the auditor should not assume that the client is dishonest but should not assume that the information provided by the client is accurate. Also, a statement from (Suryandari & Yuesti, 2017) said that the auditor should not be easily satisfied with the information that is less persuasive given by the client for his belief in the client's honesty. Professional skepticism is vital for the auditor so that they will not immediately believe with documents given by the client (Kaplan et al., 2008). Another statement from (Zarefar et al., 2016) stated that professional auditor skepticism is a mindset that encompasses the questioning and reviewing of audit evidence with skepticism. He also stated that the skepticism will not simply accept the client's statement but will ask more questions to obtain accusations, evidence, and proof regarding the object in question.

Research done by (Sugiarmini & Datrini, 2017) found that professional skepticism affects audit quality. In the finding, it is also stated that adopting an attitude of skepticism will also increase the precaution of the auditor in receiving, checking, and processing the information from the client so that it will keep the audit quality.

Another research from Purwaningsih (2018) found that professional skepticism positively affects audit quality because the auditor shows the professional skepticism attitude by increasing the awareness while evaluating evidence to assure that the audit quality is good. The research is also in line with the finding from Wulan & Budiarta (2020) that professional skepticism positively affects audit quality because the higher professional skepticism auditors have will lead to good audit quality. Therefore, the hypothesis can be formulated as follow:

H4: Professional skepticism has a positive effect on audit quality.

2.4.5 Audit Fee on Audit Quality

Iskak (1999) in (Suharli & Nurlaelah, 2008) audit fee is the honorarium charged by public accountants to the client for the audit services performed by public accountants against financial reports. The amount of audit fee is a result of negotiation between the auditor and the client. The higher fee that the auditor gets means that the auditor will expand the audit procedures in the client company. The amount of fee that the auditor gets can also motivate the auditor in the audit process. Hence, the auditor can find any fraud or misstatement in the client's information. The auditor intends to keep the client from changing the auditor because losing the client means losing future audits. If they have a new client, there will be a probability of getting lowballing, which will affect the audit quality (Arisintia, 2013).

Research done by (Pramesti & Wiratmaja, 2017) found that audit fees positively affect audit quality. The research also stated that the higher the fee auditor

got, the better audit quality will be produced. It has happened because any public accounting firm that got a higher fee will use more resources. They must do the procedure in more detail. Therefore, the hypothesis can be formulated as follow:

H1: Audit fee has a positive effect on audit quality.

2.5 Conceptual Framework

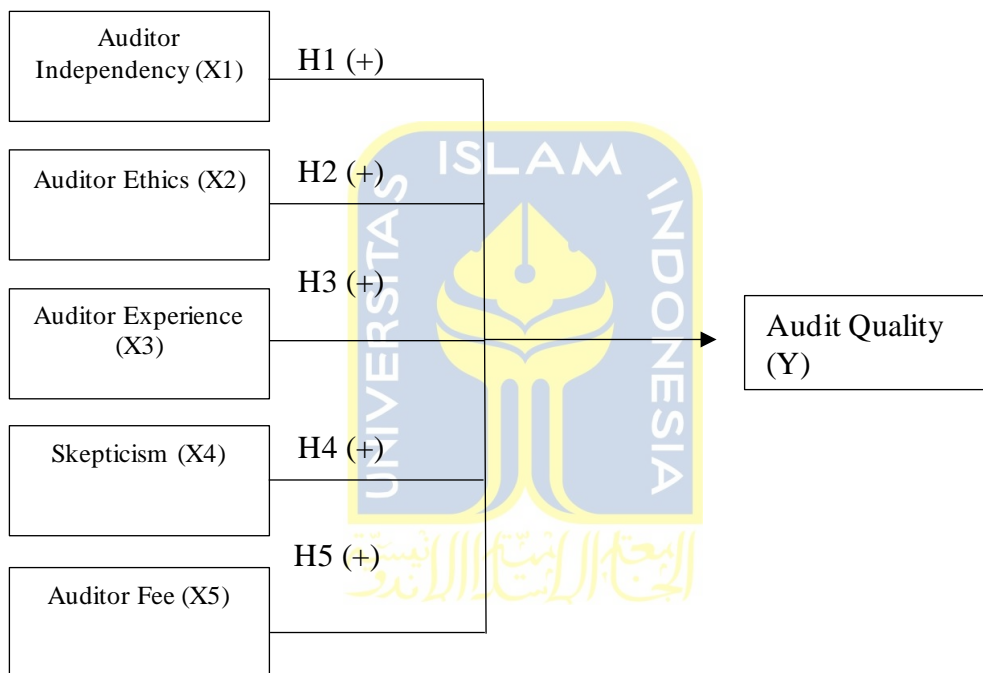


Figure 2. 1 Conceptual framework

CHAPTER III

RESEARCH METHOD

3.1 Research Design

This research has the purpose of explaining the issue that started in the research question. This research was conducted to know the effect of auditor independence, auditor ethics, auditor experience, professional skepticism, and auditor fee as independent variables towards audit quality as the dependent variable. The data used in this research will be qualitative. Hence the data validity and reliability will be tested using statistical tools. This research uses quantitative data to represent the auditor's view of auditor independence, auditor ethics, auditor experience, professional skepticism, and auditor fee towards audit quality in the public accounting firms in the Special Region of Yogyakarta.

3.2 Population and Sample

The population for this research is auditors that work in a public accounting firms in the Special Region of Yogyakarta. The sample uses in this research has auditors included the junior and senior auditors. The method used in this study is purposive sampling which the researcher will determine the sampling by specifying the characteristics that are suitable for the study objectives.

3.3 Data Collection Method

The study used quantitative methods, which means that the data will obtain from a questionnaire given to the auditors in public accounting firms in the Special Region of Yogyakarta. The questionnaire is in the form of an interval scale. According to Sappaile (2007), an interval scale is a size scale that has numerical properties where the interval between two different sizes has a meaning. The data used for this study is primary data. The researcher will obtain the data directly from the population by giving a questionnaire. The questionnaires were distributed in about the five factors that had already been chosen by the researcher towards audit quality. The population's targets for this research are junior and senior auditors working in public accounting firms in the Special Region of Yogyakarta.

3.4 Research Variables

Five variables used in this research are Auditor Independence (X1), Auditor Ethics (X2), Auditor Experience (X3), Skepticism (X4), and Auditor Fee (X5) as independent variables and Audit Quality (Y) as a dependent variable.

3.4.1 Auditor Independence (X1)

Independence is one of the independent variables in this study. Independence is an attitude where the auditor is not affected by any third parties in making an opinion. The indicator of measurement of auditor experience variable is adopted from the thesis questionnaire done by Sari (2017). The indicator measurement of auditor independence is the independence of work implementation and independence of reports. The questionnaire will consist of

eight questions with the following indicator stated above. The questionnaire used an interval scale. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Agree, (4) Strongly Agree.

3.4.2 Auditor Ethics (X2)

Auditor ethics is one of the independent variables in this study. Auditor ethics shows the morality owned by the auditor. Auditor ethics have the aim to reduce any fraudulence that could happen between auditors. The indicator of auditor ethics variable measurement is adopted from the thesis questionnaire done by Assidiqi (2019). The questionnaire consists of fifteen questions with the following indicator:

1. Professional responsibility
2. Public interest
3. Integrity
4. Objectivity
5. Confidentially
6. Conformance with technical standards

The questionnaire used an interval scale. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Agree, (4) Strongly Agree.

3.4.3 Auditor Experience (X3)

Auditor experience is one of the independent variables in this study. The more experience auditor has, the more knowledge and skills they have. The

indicator of measurement of auditor experience variable is adopted from the thesis questionnaire done by Hakimi (2017). The questionnaire consists of eight questions with the following indicator:

1. The length of work.
2. The amount of work has been done.

The questionnaire used an interval scale. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Agree, (4) Strongly Agree.

3.4.4 Skepticism (X4)

Skepticism is one of the independent variables in this study. Professional skepticism is an attitude where the auditor keeps questioning and does not easily believe the client's information. The measurement indicator of the professional skepticism variable is adopted from the thesis questionnaire done by Hidayat (2014). This variable will be measured using six questions with interval scale. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Agree, (4) Strongly Agree.

3.4.5 Auditor Fee (X5)

An audit fee is a salary or consideration in cash provided to the auditor from the client to obtain the engagement (Agustin & Siregar, 2018). The indicator of audit fee variable measurement is adopted from the thesis questionnaire by Assidiqi (2019). The questionnaire consists of four questions with the following indicators:

1. The risk of engagement.
2. The audit work assigned.
3. The level of expertise demonstrated in the engagement.
4. The respective public accounting firm cost structure.

The questionnaire used an interval scale. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Agree, (4) Strongly Agree.

3.4.6 Audit Quality (Y)

Audit quality is vital to show how well the auditor detects fraud, misstatement, or error and forms an opinion without any influence from third parties. A high-quality audit will benefit auditor, client, and financial statement users by providing reliable financial statements that the public can trust. The questionnaire used a scaling system developed by Likert Rensis. The indicator of audit quality variable measurement is adopted from the thesis questionnaire by Assidiqi (2019). The questionnaire consists of four questions with the following indicators:

1. The quality of the report on the results of the inspection
2. The conformity of the inspection with applicable audit standards

The questionnaire used an interval scale. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Agree, (4) Strongly Agree.

3.5 Data Quality Test

3.5.2 Validity Test

Validity shows the extent to which a test can measure the data collected. A validity test is used to measure a questionnaire's validity because a questionnaire is said to be valid if the question inside the questionnaire can reveal something measured by the questionnaire. The validity test used the Pearson correlation value, where the research instrument is stated as valid if the results are greater than 0.30 (Ghozali, 2013). The validity test in this study was measured by the correlation between the score of the question item and the total score of the variable. Therefore, if $r_{\text{arithmetic}} > R_{\text{table}}$, the questionnaire is considered valid.

3.5.3 Reliability Test

A reliability test is used to measure the variable indicator and questionnaire. A questionnaire is considered reliable if the answers to the questions are consistent or stable over time (Ghozali, 2013). Furthermore, a reliability test is used to measure whether the research instruments can be used repeatedly at different times.

3.6 Data Analysis Method

3.6.1 Test Descriptive Statistics

Descriptive statistics are statistical tools that function to describe the data that has been collected as they are without intending to draw generally accepted conclusions and describe the research variables statistically. In this study, descriptive statistics explain the independent variable about auditor

independence, auditor ethics, auditor experience, professional skepticism, and audit fee.

3.7 Classic Assumption Test

3.7.1 Normality Test

Normality test is a technique that tests the dependent and independent variables to indicate whether the independent and dependent variables are distributed normally or not. If the assumption is violated, the statistic becomes invalid, and the parametric test cannot be used. The normality test in this study uses the Kolmogorov Smirnov method. When the p-value is more than 0.05, it means that the variables are distributed normally. If the amount of the p-value is lower than 0.05, it means that the variables are not distributed normally.

3.7.2 Multicollinearity Test

The multicollinearity test aims to test whether the regression model found a correlation between independent variables (Ghozali (2016) in Novitasari (2017)). To find whether there is multicollinearity or not in the regression model, it can be seen from the value of inflation factors (VIF) and the value of tolerance.

3.7.3 Heteroscedasticity Test

Ghozali (2016) in Novitasari (2017) stated that the heteroscedasticity test is used to test whether there is an inequality of variance from the residuals of one observation to another in the regression model. A good regression model is a model that does not occur heteroscedasticity, and it is called

homoscedasticity. To know whether the regression is heteroscedasticity or not, we can see it from the scatterplot graph between the prediction values of the dependent variable is ZPRED with SRESID. Then the Y-axis becomes the predicted axis, and the X-axis becomes the residual.

3.8 Hypothesis Testing

3.8.1 F-Test

F-test is used to analyze whether the independent variable affects the dependent variable in the model. In this test, the result can be seen from the significant probability figures. If the significant value is greater than 0.05 means that the model of this research is not fit and proper. Conversely, if the significant value is less than 0.05, the model of this research is fit and proper.

3.8.2 T-Test

The T-test is used to test the significance of each independent variable on the dependent variable partially. (Ghozali, 2016) in (Novitasari, 2017). In this test, the level of significance from each independent variable will be compared with alpha. The significant use is 5%; if the significance level is smaller than 5% (<5%), the hypothesis can be accepted. On the other hand, if the significant use is greater than 5% (>5%), it means that the hypothesis is rejected.

3.8.3 Multiple Linear Regression

Multiple linear regression analysis aims to determine the magnitude of auditor independence, auditor ethics, auditor experience, professional skepticism, and audit fee on audit quality. Mathematical equations for relationships that are hypothesized can be formulated as follows:

Regression equation:

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

Explanation:

Y: Audit Quality

α : Constant

X1 : Auditor Experience

X2 : Auditors' Work Stress

X3 : Time Budget Pressure

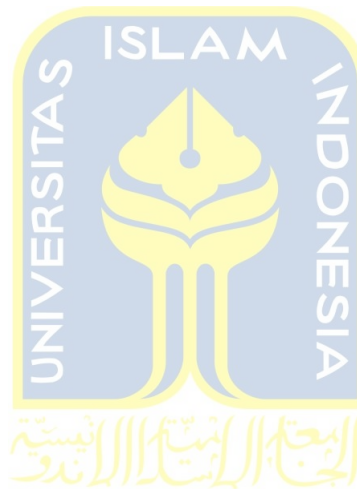
$\beta_1 \beta_2 \beta_3 \beta_4$: Regression of Coefficient

ε : Error

3.8.4 Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to measure how far the model can explain the variation in the independent variable. The value of the coefficient of determination is between zero and one. If the value of R^2 is near one, it means that the independent variables can explain most of the information needed to predict the

dependent variable variation. Conversely, if the value of R^2 is small, it means that the ability of the independent variable to explain the dependent variable variation is limited.



CHAPTER IV

FINDINGS AND DISCUSSION

4.1 Description of Research Sample

This research used a questionnaire to investigate the effect of auditor independence, auditor ethics, auditor experience, skepticism, and audit fee towards audit quality. There are 45 questionnaire that distributed to the auditors that work at Public Accounting Firm in Daerah Istimewa Yogyakarta which are Kumalahadi Kuncara Sugeng Pamudji & Rekan, Abdul Muntalib & Yunus, and Drs. Soeroso Donosapoetro. The distribution of the questionnaire was carried out from 1 July 2021 until 1 September 2021.

From 45 questionnaires distributed to three public accounting firms, there are 36 questionnaires returned. Nine questionnaires were not returned because the data collection started at the early phase of PPKM that made the auditor have to work from home. From the explanation above, it can be concluded that the questionnaire that could be processed in this study was 36 questionnaires.

4.2 Description of Respondent

In this study, the respondent's description was classified according to gender, age, position in Public Accounting Firm, and education level.

4.2.1 Characteristics based on gender

The collected data regarding the gender of respondents of auditors in Public Accounting Firm in Special Region of Yogyakarta are as follows:

No	Sex	Total	Perentage
1	Male	17	47.22%
2	Female	19	52.78%
	Total	36	100,00%

Table 4.1 Description of respondents based on gender

From the gender characteristic of the respondent above in the 4.1 table, the female respondent were 19 respondents (52.78%), while the male was 17 respondents (47.22%). It can be concluded that there are more women than work as an auditor in Public Accounting Firm in Special Region of Yogyakarta.

4.2.2 Characteristics based on age

The collected data regarding the age of respondents of auditors in Public Accounting Firm in Special Region of Yogyakarta are as follows:

Age	Total	Percentage
<25 years old	9	25.00%
25-35 years old	20	55.56%
36-45 years old	4	11.11%
>45 years old	3	8.33%
Total	36	100.00%

Table 4.2 Characteristics of respondents based on age

From table 4.2 above, there were nine respondents (25.00%) from the age range of <25 years old, 20 respondents (55.56%) from the range of 25-35 years old, four respondents (8.33%) from the age range of 36-45 years old, and last from the respondent's age >45 years old there are three respondents (8.33%).

4.2.3 Characteristics based on position in Public Accounting Firm

The collected data regarding the position of respondents of auditors in Public Accounting Firm in Special Region of Yogyakarta are as follows:

Position	Total	Percentage
Partner	0	0%
Senior	12	33.33%
Junior	24	66.67%
Others	0	0%
Total	36	100.00%

Table 4.3 Characteristics of respondents based on position

From table 4.3 above, there are 12 or 33.33% of respondents work as senior auditors, and 24 or 66.67% of respondents work as junior auditors. There are 0 respondents for partners and others. From the data above, we can conclude that most of the respondents are junior auditors who work in a Public Accounting Firm in the Special Region of Yogyakarta.

4.2.4 Characteristics based on education level

The collected data regarding the education level of respondents of auditors in Public Accounting Firm in Special Region of Yogyakarta are as follows:

Education	Total	Percentage
Diploma (D3)	0	0.00%
Undergraduate (S1)	27	75%
Graduate (S2)	9	25%
Doctoral (S3)	0	0.00%
Total	36	100.00%

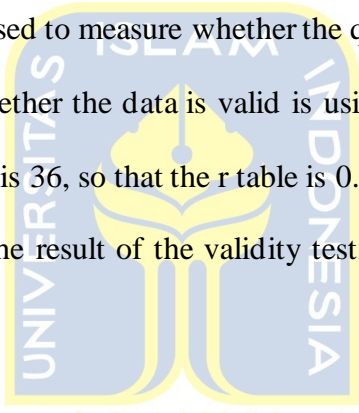
Table 4.4 Characteristics of respondents based on education level

From table 4.4 above, the last education level of the respondents with the diploma and doctoral is 0 participant (0%), there are 27 (75%) respondents that having undergraduate as their latest education and last for doctoral there are nine respondents (25%).

4.3 Validity and Reliability Testing Result

4.3.1 Validity Test

A validity test is used to measure whether the questionnaire is valid or not. The method used to know whether the data is valid is using the r count $>$ r table. In this research, the number of n is 36, so that the r table is 0.329. So, a questionnaire is valid if r arithmetic $>$ 0.329. The result of the validity test will be shown in the following table:



Variable	Item	r count	r table	Explanation
Auditor Independence	AI1	0.684	0.329	Valid
	AI2	0.691	0.329	Valid
	AI3	0.804	0.329	Valid
	AI4	0.789	0.329	Valid
	AI5	0.750	0.329	Valid
	AI6	0.800	0.329	Valid
	AI7	0.835	0.329	Valid
Auditor Ethics	E1	0.750	0.329	Valid
	E2	0.806	0.329	Valid
	E3	0.626	0.329	Valid

	E4	0.768	0.329	Valid
	E5	0.763	0.329	Valid
	E6	0.789	0.329	Valid
	E7	0.799	0.329	Valid
	E8	0.927	0.329	Valid
	E9	0.784	0.329	Valid
	E10	0.718	0.329	Valid
	E11	0.904	0.329	Valid
	E12	0.883	0.329	Valid
	E13	0.858	0.329	Valid
	E14	0.853	0.329	Valid
	E15	0.850	0.329	Valid
Auditor Experience	Ae1	0.792	0.329	Valid
	Ae2	0.821	0.329	Valid
	Ae3	0.812	0.329	Valid
	Ae4	0.882	0.329	Valid
	Ae5	0.892	0.329	Valid
	Ae6	0.902	0.329	Valid
	Ae7	0.820	0.329	Valid
	Ae8	0.806	0.329	Valid
Skepticism	S1	0.899	0.329	Valid
	S2	0.819	0.329	Valid
	S3	0.762	0.329	Valid
	S4	0.819	0.329	Valid
	S5	0.787	0.329	Valid
	S6	0.882	0.329	Valid
Auditor Fee	AF1	0.791	0.329	Valid

	AF2	0.870	0.329	Valid
	AF3	0.897	0.329	Valid
	AF4	0.832	0.329	Valid
Audit Quality	AQ1	0.835	0.329	Valid
	AQ2	0.791	0.329	Valid
	AQ3	0.761	0.329	Valid
	AQ4	0.907	0.329	Valid

Table 4.5 Validity test results

From table 4.5, the results show that the statement used to test the auditor independence variables from number 1 until number 7 has a higher value than the r table. This means that the statement used for measuring auditor independence is considered valid. The result shows that the statement used to test from number 1 until 15 has a higher value than the r table for variable auditor ethics. It means that the statement used for measuring auditor ethics is considered valid.

The variable auditor experience uses eight statements, and the result shows that the statement has a higher value than the r table. It means that the statement used for measuring auditor experience is valid. For variable skepticism, there is 6 statement that used to measure the variable. The result shows that the r count is greater than the r table value, which means that the statement is valid. There are four statements to measure the auditor fee variable, and the result shows that the r count for auditor fee has a greater value than the r table, which means that the statement used is valid. The last variable is audit quality that has four statements used to measure the variable. This variable shows

that the statement or r count has a greater value than the r table. It means that the statement used is valid.

4.3.2 Reliability Test

A reliability test is a test in which the result of measurement is consistent from one to another measurement, and it will give relatively the same results when repeated on the same subject. The technic used to test the reliability of the questionnaire in this research is using Cronbach Alpha analysis. So, if the value of Cronbach Alpha > 0.6 means that the research instrument is reliable. The result of the reliability test will be shown in the following table:

Variable	Cronbach's Alpha	Reliability Standard	Explanation
Auditor Independence (X1)	0.876	0.6	Reliable
Auditor Ethics (X2)	0.961	0.6	Reliable
Auditor Experience (X3)	0.941	0.6	Reliable
Skepticism (X4)	0.907	0.6	Reliable
Auditor Fee (X5)	0.870	0.6	Reliable
Audit Quality (Y)	0.843	0.6	Reliable

Table 4.6 Reliability test results

Table 4.6 above, it is shown the result of the reliability test. The result value of the Cronbach Alpha coefficient for all variables is higher than 0.6, which means that all variables are reliable.

4.4 Descriptive Statistics

Descriptive statistics use the minimum, maximum, and mean, and standard deviation of each variable's respondents' answers. The result of descriptive statistics will be shown in the following table:

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Independence (X1)	36	2.43	4.00	3.4444	0.47044
Auditor Ethics (X2)	36	2.27	4.00	3.3648	0.52771
Auditor Experience (X3)	36	2.00	4.00	3.3438	0.62348
Skepticism (X4)	36	2.33	4.00	3.5093	0.51631
Auditor Fee (X5)	36	2.00	4.00	3.3264	0.62054
Audit Quality (Y)	36	2.25	4.00	3.3611	0.52592
Valid N (listwise)	36				

Table 4.7 Descriptive statistics

1. Auditor Independence (X1) has a minimum value of 2.43 and a maximum value of 4.00. It means that the lowest point given by the respondent is 2.43, and the highest point given by the respondent is 4.00. The mean for auditor independence is 3.44; it means that mainly the respondent gives 3.44 points. The standard deviation for auditor independence is 0.47044, which means that the data spread from auditor independence is 0.47044 out of 36 respondents.

2. Auditor Ethics (X2) has a minimum value of 2.27 and a maximum value of 4.00. It means that the lowest point given by the respondent is 2.27, and the highest point given by the respondent is 4.00. The mean for auditor ethics is 3.36; it means that mainly the respondent gives 3.36 points. The standard deviation for auditor ethics is 0.52771, which means that the data spread from auditor ethics is 0.52771 out of 36 respondents.
3. Auditor Experience (X3) has a minimum value of 2.00 and a maximum value of 4.00. It means that the lowest point given by the respondent is 2.00, and the highest point given by the respondent is 4.00. The mean for auditor experience is 3.34; it means that mainly the respondent gives 3.34 points. The standard deviation for auditor experience is 0.62348 means that the data spread from auditor experience is 0.62348 out of 36 respondents.
4. Skepticism (X4) has a minimum value of 2.33 and a maximum value of 4.00. It means that the lowest point given by the respondent is 2.33, and the highest point given by the respondent is 4.00. The mean for skepticism is 3.50; it means that mainly the respondent gives 3.50 points. The standard deviation for skepticism is 0.51361, which means that the data spread from skepticism is 0.51361 out of 36 respondents.
5. Auditor Fee (X5) has a minimum value of 2.00 and a maximum value of 4.00. It means that the lowest point given by the respondent is 2.00, and the highest point given by the respondent is 4.00. The mean for auditor fee is 3.32; it means that mainly the respondent gives 3.32 points. The standard deviation for auditor

fee is 0.62054, which means that the data spread from auditor fee is 0.62054 out of 36 respondents.

6. Audit Quality (Y) has a minimum value of 2.25 and a maximum value of 4.00. It means that the lowest point given by the respondent is 2.25, and the highest point given by the respondent is 4.00. The mean for audit quality is 3.36; it means that mainly the respondent gives 3.36 points. The standard deviation for audit quality is 0.52592, which means that the data spread from audit quality is 0.52592 out of 36 respondents.

4.5 Classic Assumption Test

4.5.1 Normality Test

A normality test is used to determine whether the dependent variable and independent variable are normally distributed or not. The normality test uses the One-Sample of Kolmogorov Smirnov test technique. When the amount of p-value is larger than 0.05, it means that the variables are distributed normally. The result of the normality test will be shown in the following table:

Variable	Komogorov – Smirnov Z	Asymp. Sig (2 – Tailed)	Results
Unstandardized Residual	0.732	0.658	Normal

Table 4.8 Normality test

According to the result above, the Asymp. Sig (2-tailed) is 0.658 greater than 0.05 or 5%. It means that the residual data in this regression model is distributed normally. The Kolmogorov-Smirnov Z (KSZ) result is 0.732; it is also greater than 0.05 or 5%. It can be concluded that the data is normally distributed.

4.5.2 Multicollinearity Test

The multicollinearity test aims to know whether there is a correlation between the independent variables in the regression model. A good model should not correlate with the independent variables. To test Multicollinearity, Variance Inflation Factor (VIF) was used. If the VIF value is < 10 and the tolerance value is > 0.10 , the model is free from Multicollinearity. The result of the multicollinearity test will be shown in the following table:

Variable	Tolerance	VIF	Explanation
Auditor Independence	0.745	1.343	No Multicollinearity
Auditor Ethics	0.766	1.306	No Multicollinearity
Auditor Experience	0.826	1.210	No Multicollinearity
Skepticism	0.707	2.414	No Multicollinearity
Auditor Fee	0.523	1.911	No Multicollinearity

Table 4.9 Multicollinearity test results

Based on the table above, the value of VIF for all independent variables has a value below ten and the tolerance value is more than 0.10 so that the regression model proposed in this study does not contain multicollinearity symptoms.

4.5.3 Heteroscedasticity Test

The heteroscedasticity test aims to know whether the residual of the regression model from one observation to another has inequality of variance. If the variance from the observation residues to other observations is different, there are symptoms of heteroscedasticity in the regression model. To find whether the heteroscedasticity appears is by looking at the scatterplot graph between the prediction values of the dependent variables, which is ZPRED with residual SRESID.



Table 4.10

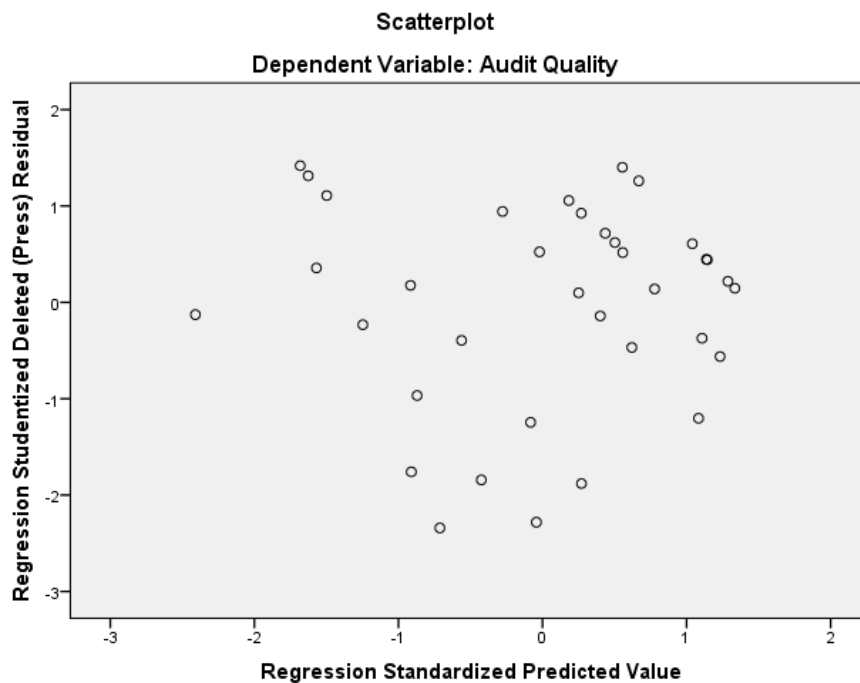


Figure 4.2 Scatterplot graph

The scatterplot chart above shows that the data are spread randomly far above and below the zero Y-axis (horizontal axis); thus, there are no symptoms of heteroscedasticity in the regression model.

4.6 Hypothesis Test

4.6.1 Coefficient of Determination Test (Adjusted R²)

The coefficient of determination test is used to examine how to explain the differences of one variable through the difference of the second variable. A coefficient of determination (R²) can measure the relationship between the independent and dependent variables. The range of R² is from 0 to 1; if the result is greater, the stronger the independent variable could affect the dependent variable. The results of the coefficient of determination will be shown in the following table:

Model	Adjusted R Square
1	0.677

Table 10 Coefficient of determination test results (adjusted R²)

From the table above, the result for coefficient determination amounted of 0.677 or 67.7%. Changes in the dependent variable can be explained by changes in the five independent variables: auditor independence, auditor ethics, auditor experience, skepticism, and auditor fee. At the same time, the rest of 32.3% is explained by other factors that are not included in this research model.

4.6.2 Multiple Linear Regression

Variable	Regression Coefficient	t-value	Sig.t
Constant	-0.888	-1.579	0.125
Auditor Independence	0.278	2.230	0.033
Auditor Ethics	0.272	2.486	0.019
Auditor Experience	0.297	2.210	0.035
Skepticism	0.244	2.094	0.045
Auditor Fee	0.259	2.300	0.029

Table 4.11 Multiple linear regression

As it seen from the table 4.12 above, the regression models obtained are as follows:

$$Y = -0.888 + 0.278 X1 + 0.272 X2 + 0.197 X3 + 0.244 X4 + 0.259 X5$$

1. The Coefficient of Constant

If all independent value had value of (0), it is mean that the value of dependent variable or audit quality was -0.888.

2. The Coefficient of Auditor Independence

The auditor independence variable (X1) had a positive influence on audit quality, with a regression coefficient of 0.278, which mean that if the auditor independence variable increase by one unit (1), the audit quality variable increases by 0.278, assuming that the other variable was in constant conditions.

3. The Coefficient of Auditor Ethics

Auditor ethics variable (X2) positively influenced audit quality, with a regression coefficient of 0.272, which means that if the auditor ethics variable increases by one unit (1), the audit quality variable increases by 0.272, assuming that the other variable was in constant conditions.

4. The Coefficient of Auditor Experience

The auditor experience variable (X3) had a positive influence toward audit quality, with a regression coefficient of 0.193, which mean that if the auditor experience variable increase by one unit (1), the audit quality variable increases by 0.193, assuming that the other variable was in constant conditions.

5. The Coefficient of Skepticism

Skepticism variable (X4) had a positive influence toward audit quality, with a regression coefficient of 0.244 which mean that if skepticism variable increases by one unit (1), the audit quality variable increases by 0.244, assuming that the other variable was in constant conditions.

6. The Coefficient of Auditor Fee

Auditor fee variable (X5) had a positive influence toward audit quality, with a regression coefficient of 0.259 which mean that if auditor fee variable increase by one unit (1), the audit quality variable increases by 0.259, assuming that the other variable was in constant conditions.

4.6.3 T- test

The hypothesis testing in this study was using T-Test. The results of the test were as follows:

1. First Hypothesis Testing

The first hypothesis was that Auditor Independence has a positive effect on audit quality. T-test for auditor independence variable is 2.230 and p-value 0.033 <0.05. It is mean that there was a positive and significant effect of auditor independence towards audit quality, thus mean that H1 is supported.

2. Second Hypothesis Testing

The second hypothesis was that Auditor Ethics has a positive effect on audit quality. T-test for auditor ethics variable is 2.486 and p-value 0.019 <0.05. It means that there was a positive and significant effect of auditor ethics towards audit quality, thus meaning that H2 is supported.

3. Third Hypothesis Testing

The third hypothesis was that Auditor Experience has a positive effect on audit quality. T-test for auditor experience variable is 2.210 and p-value 0.035 <0.05. It means that there was a positive and significant effect of auditor experience towards audit quality, thus meaning that H3 is supported.

4. Fourth Hypothesis Testing

The fourth hypothesis was that skepticism has a positive effect on audit quality. T-test for skepticism variable id 2.094 and p-value 0.045 <0.05. Conclusion: it means that there was a positive and significant effect of skepticism towards audit quality. Thus, H4 is supported.

5. Fifth Hypothesis Testing

The fifth hypothesis was that Auditor Fee has a positive effect on audit quality. T-test for auditor fee variable id 2.300 and p-value 0.029 <0.05. It means that there was a positive and significant effect of audit fees on audit quality, thus indicating that H5 is supported.

4.6.4 F-Test

Table 4.13

Model	F	Sig.
Regression	15.643	.000 ^b

The f test in the table above was obtained based on the regression results, with a calculated F value of 15,643 and a p-value of 0.000 < 0.05. This means that there is a significant effect of all independent variables simultaneously on the auditor's quality. This result means that this regression model has met the goodness of fit criteria.

4.7 Discussion

4.7.1 The Influence of Auditor Independence towards Audit Quality

Based on the result of the t-test from table 4.12, the significance value of auditor independence was lower than the significance $\alpha = 5\%$ or $p = 0.033 < 0.05$ or 5% . From the result, we can state that H1 of the study was supported; the auditor independence variable significantly influences the audit quality variable.

The result of this research shows that a significant influence between auditor independence and audit quality. Auditor independence is one of the essential characteristics that the auditor should have. Auditor independence here means that the auditor cannot be intervened by any other third party while conducting an audit so that the opinion is purely from the auditor. We can say that auditors must do their job unbiased so that the audit quality is increasing and can be trusted by the financial statement user. The result of this study is supported by the result of the previous study done by Fachruddin & Handayani (2017). Their research stated that auditor independence has a positive and significant effect on audit quality. The research stated that independence is also a form of honesty from the auditor in considering a fact objectively and impartially to anyone.

This research is also supported by research done by Mariyanto & Praptoyo (2017); the result shows that auditor independence positively affects audit quality. It happened because an auditor who has worked for the same client many times must keep their independence to keep the audit quality. The other research from Landarica

& Arizqi (2020) also found that auditor independence is involved in the result of audits. It is mean that the more auditor keeps their independence it will give good effect towards the quality of audit. The auditor who keeps their independence tends to be more careful with their job desk to ensure that their work will satisfy all users.

From the findings above, this research is also supported by attribution theory. Attribution theories support the influence of auditor independence towards the quality of audit results that the auditor's behaviour is caused by internal factors and external factors that affect the quality of audit results. The findings above also state that when the auditor keeps their independence during the audit process, the quality of audit results will also increase. On the other hand, if the auditor has different intentions because they got influenced by a client or co-worker or their environment, it will lower the quality of audit results. We can conclude that auditor independence can be affected by internal and external factors, which will ultimately affect the audit quality.

4.7.2 The Influence of Auditor Ethics towards Audit Quality

Based on the result of the t-test from table 4.12, it can be seen that the significance value of auditor ethics was lower than the significance $\alpha = 5\%$ or $p = 0.019 < 0.05$ or 5%. From the result, we can state that H2 of the study was supported, it is mean that auditor ethics variable influence audit quality variable significantly.

The result of this research shows that auditor ethics has a positive effect on audit quality. To increase audit quality, the auditor should think rationally with

consideration and in line with the applicable ethics. All the considerations are expected to help the auditor to reveal the truth. Therefore, to measure the level of understanding of the auditor on the implementation of applied ethics and every decision made requires a measure. This study is supported by the result of the previous study done by Rahayu & Suryono (2016) that found out that auditor ethics has a positive and significant effect on audit quality. The research stated that the more auditors apply ethics in their job, the more the audit quality is because the auditor already followed the regulation.

Meidawati & Assidiqi (2019) stated that ethics is an action where an individual realizes morality. Thus, an individual who realizes morality will think carefully about their action before doing it. So, they will ensure that it will not harm others, and if it has a terrible impact, they will stop doing it. This research is also in line with research done by Haeridistia & Fadjarenie (2019). Their research found out that auditor ethics has a positive effect on audit quality. It is stated that if the auditor's ethics increases, the quality of the audit also increases. Thus, it means that if the auditor applies and follows the code of ethics and keeps their ethics during the audit process, it can qualify the audit's quality.

From the findings above, this research is also supported by attribution theory. Attribution theories support the influence of auditor ethics towards the quality of audit results that the auditor's behaviour is caused by internal factors and external factors that affect the quality of audit results. There is a code of ethics that applies to the auditor. If the auditor is always aware and follows the code of ethics, it will reduce errors or mistakes when carrying out the audit process. Other than that, there is an

internal factor such as morality that could influence auditor ethics. Once the auditor cannot maintain their morality, it will also affect the audit quality. From the findings above, we can conclude that auditor ethics can be affected by internal and external factors, which will ultimately affect the audit quality.

4.7.3 The Influence of Auditor Experience towards Audit Quality

Based on the result of the t-test from table 4.12, the significance value of auditor experience was lower than the significance $\alpha = 5\%$ or $p = 0.035 < 0.05$ or 5%. From the result, we can state that H3 of the study was supported. It means that the auditor experience variable influences the audit quality variable significantly.

From the result above, there is a significant influence between auditor experience and audit quality. Auditor experience is one of the main factors to increase the quality of audit. Because the more audit the auditor has done will give more opportunity for the auditor to understand the audit process, this experience will give the auditor a better understanding of how to give a judgment or give an opinion. The experienced auditor will do their job effectively and efficiently because they have already experienced and faced similar cases to solve the cases efficiently. The result of this study is supported by the result of the previous study done by Rahayu & Suryono (2016). The research shows that auditor experience has a positive and significant effect on audit quality. This research stated that experience would make an auditor more expertise, technically and psychically. This research is also in line with Haeridistia &

Fadjaranie (2019), who stated that experienced auditors understand better the SPAP and PSAK, which will create a higher quality of audit. Another research that is in line with this research is from Fachruddin & Handayani (2017). This research found out that auditor experience positively affects audit quality because experience is one of the learning processes to increase the auditor's knowledge, and the broader knowledge they have will help create a better audit quality.

From the findings above, this research is also supported by attribution theory. Attribution theories support the influence of auditor experience towards the quality of audit results that the auditor's behaviour is caused by internal factors that affect the quality of audit results. The number of audit tasks and the length of work experience develop the quality of the auditor. The longer the period of service and experience the auditor has, the more quality the audit results will produce. The experienced auditor could reduce the error probability because they already have the same task and are more familiar with the process.

4.7.4 The Influence of Skepticism towards Audit Quality

Based on the result of the t-test from table 4.12, the significance value of skepticism was lower than the significance $\alpha = 5\%$ or $p = 0.045 < 0.05$ or 5%. From the result, we can state that H4 of the study was supported, it is mean that skepticism variable influence audit quality variable significantly.

From the result above, there is a significant influence between skepticism and audit quality. Skepticism is an attitude where the auditor keeps questioning the data given by the client and does not directly believe the data from the client. This attitude will help the auditor ensure that there is no human error or fraud in the financial statement. An auditor who keeps their skepticism will increase the chances to detect fraud or error in the audit process, which will help increase the audit's quality. This research is in line with research done by Sugiardini & Datriani (2017). The research found out that skepticism partially has a positive effect on audit quality. Thus, it means that the higher the skepticism attitude auditor has, the higher the audit quality produced. The implementation of skepticism attitude in auditors will increase their prudence while checking every information they receive during the audit process, and the result will increase the quality of the audit. The result of this study is also supported by the result of the previous study done by Merawati & Ariska (2018). The research also shows that skepticism has a positive and significant effect on audit quality. An auditor who has assertive skepticism behavior always applies and follows the existing rules and does not deviate from auditing standards and regulations to increase audit quality. This research is also in line with the research done by Mulyani & Munthe (2018). This research also found out that skepticism has a positive effect on audit quality. Skepticism is an attitude where the auditor keeps questioning the data received in the whole audit process. The inability of the auditor to detect fraud and misreporting finance reflects the low level of skepticism.

From the findings above, this research is also supported by attribution theory. Attribution theories support the skepticism towards the quality of audit results that the auditor's behavior is caused by internal factors that affect the quality of audit results. Skepticism is one of the characteristics that got a lot influenced by the auditor itself. It is a behavior where the auditor is very aware of every step, they take during the audit process. That is why auditors who can keep their suspicious behavior could help find any mistake or oddities in the financial statement that can increase the quality of the audit.

4.7.5 The Influence of Auditor Fee towards Audit Quality

Based on the result of the t-test from table 4.12, the significance value of auditor fee was lower than the significance $\alpha = 5\%$ or $p = 0.029 < 0.05$ or 5%. From the result, we can state that H4 of the study was supported, it is mean that the auditor fee variable influences audit quality significantly.

From the result above, there is a significant influence between auditor fees and audit quality. As stated in the previous study, the higher fee will motivate the auditor to do their job. The result from this research also finds out that the higher fee will motivate the auditors to finish their job. Also, a higher fee will motivate the auditor to maximize their ability to perform an audit and perform good services. The result of this study is supported by the result of the previous study done by Permatasari & Astuti (2018). The research found out that auditor fee has a positive and significant effect

towards audit quality. A client who gives a higher fee for audit services could happen because of the higher audit hours that the auditor takes for the audit process. This research also in line with research done by Mulyani & Munthe (2018), their research shows that audit fee has a positive effect towards audit quality. Audit fees are essential before accepting the assignments because the auditor certainly works to obtain adequate income. Another research from Fachruddin & Handayani (2017) also supports this study. The research also found out that auditor fee has a positive effect towards audit quality. Audit fees paid by the client are a form of remuneration provided by the auditor to the client and compensation for loss incurred during the audit. Thus, the more services and time the auditor gives for the audit process should be paid equally. The equal fee will increase their motivation to finish the audit and result in higher audit quality.

From the findings above, this research is also supported by attribution theory. Attribution theories support the influence of auditor fees towards the quality of audit results that the auditor's behavior is caused by internal factors and external factors that affect the quality of audit results. The fee is one of the things that motivates auditors to do their job. That is why when the auditor gets wages commensurate with the level of difficulty of the work, it will motivate the auditor to do their best, and it will help increase the quality of audit results.

CHAPTER V

CONCLUSIONS AND RECOMMENDATION

a. Conclusions

This study aimed to determine the effect of auditor independence, auditor ethics, auditor experience, skepticism, and auditor fee on audit quality. This study's independent variables are auditor independence, auditor ethics, auditor experience, skepticism, and auditor fee. These five independent variables effectively affect the dependent variable, which is audit quality. From the research results, the conclusions can be taken as follows:

1. There was a positive and significant effect of auditor independence on audit quality. The higher the auditor independence, the higher the audit quality is resulting from the audit process.
2. There was a positive and significant effect of auditor ethics on audit quality. It means that the higher auditor ethics applied to the auditor, the higher the audit quality resulted from the audit process.
3. There was a positive and significant effect of auditor experience on audit quality. Meaning that the broader auditory experience has, the higher the audit quality resulted from the audit process.
4. There was a positive and significant effect of skepticism on audit quality. The higher the skepticism the auditor has, the higher the audit quality resulting from the audit process.

5. There was a positive and significant effect of auditor fees on audit quality, which means that the higher the audit fee the auditor gets, the higher the audit quality resulted from the audit process.

b. Limitation

The limitation for this study is:

1. The public accounting firms in the Special Region of Yogyakarta have many projects, so that there are only three public accounting firms that can fill the questionnaires.

a. Recommendations

1. For further researchers, it is better to increase the number of respondents and the area of the research.
2. For further researchers, it is also recommended to add a variety of independent variables. Based on the coefficient determination (Adjusted R^2), the factors tested in this study have a 67.7% value. While the rest, 32.3%, were influenced by other factors not mentioned in this study. So, it is suggested to add more factors for further research such as auditor work stress, time budget pressure, audit tenure, and internal control.

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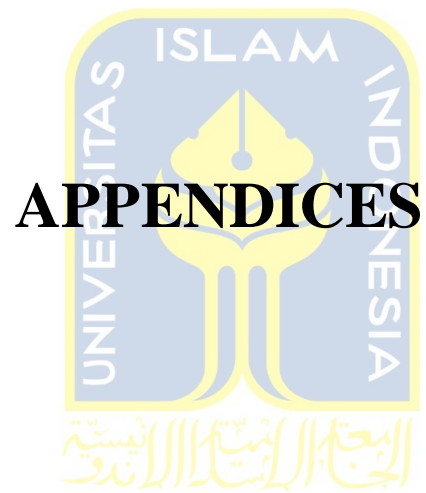
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APPENDICES

APPENDIX 1. Questinnaires

Kepada
Bapak/Ibu Responden
Di Tempat

Dengan Hormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswa Program Strata Satu (S1) Universitas Islam Indonesia, saya:

Nama : Laksinta Widya Pangesti

NIM : 17312050

Fak. / Jur : Bisnis dan ekonomika / Akuntansi

Bermaksud untuk melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul **“The Effect of Auditor Independence, Auditor Ethics, Auditor Experience, Skepticism, and Auditor Fee towards Audit Quality”**. untuk itu, saya mengharapkan kesediaan Bapak/Ibu untuk menjadi responden dengan mengisi kuisisioner ini secara lengkap. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian, sehingga kerahasiaannya akan saya jaga sesuai dengan etika penelitian.

Atas bantuan dan kesediaan Bapak/Ibu/Saudara/I dalam mengisi kuisisioner ini, saya mengucapkan terimakasih.

Hormat Saya

Peneliti

Identitas Responden

Nama :
 Umur :
 Jenis Kelamin : Pria / Wanita
 Pendidikan Terakhir : S3 / S2 / S1 / D3 / SLTA
 Jabatan atau Posisi di KAP :
 Lama bekerja dibidang audit :
 Dimohon untuk mengisi jawaban dengan memberikan tanda centang (v) pada kolom yang tersedia. Dimohon hanya mengisi satu (1) jawaban pada setiap pertanyaan.
 Keterangan jawaban:

1. STS : Sangat Tidak Setuju
2. TS : Tidak Setuju
3. S : Setuju
4. SS : Sangat Setuju

**DAFTAR PERNYATAAN UNTUK VARIABEL INDEPENDENSI
 AUDITOR**

No.	Question	STS	TS	S	SS
1.	Saya tetap berupaya independent dalam melakukan audit walaupun telah lama menjalin hubungan dengan klien.				
2.	Fasilitas yang saya terima dari klien menjadikan saya tidak sungkan terhadap klien.				
3.	Sanksi klien yg akan diberikan pada auditor tidak akan mempengaruhi kualitas auditor.				
4.	Saya tidak akan takut kehilangan klien demi menjaga independensi.				
5.	Saya berani melaporkan kesalahan klien walaupun klien dapat mengganti posisi saya dengan auditor lain.				
6.	Selain memberikan jasa audit, suatu kantor akuntan dapat memberikan jasa lain kepada klien yang sama diwaktu yang berbeda				
7.	Pemberian jasa lain selain jasa audit tidak akan mempengaruhi peningkatkan informasi yang disajikan dalam laporan pemeriksaan akuntan public				

DAFTAR PERTANYAAN UNTUK VARIABEL ETIKA AUDITOR

No.	Question	STS	TS	S	SS
1.	Auditor diharuskan bertanggung jawab atas laporan hasil audit, untuk dapat meningkatkan kualitas audit.				
2.	Rasa tanggung jawab harus dimiliki seorang auditor bila hasil pemeriksaannya masih memerlukan perbaikan dan penyempurnaan.				

3.	Sebagai auditor diwajibkan untuk senantiasa mengedepankan kepentingan publik dengan menghasilkan audit yang dapat dipercaya				
4.	Hasil dari audit harus berkualitas, jadi dapat digunakan oleh pemakainya untuk pengambilan sebuah keputusan.				
5.	Auditor selalu menimbang permasalahan disertai akibat-akibatnya dengan seksama				
6.	Rasa percaya diri yang besar harus dimiliki seorang auditor untuk dapat menghadapi berbagai kesulitan.				
7.	Auditor dilarang memihak kepada siapapun yang mempunyai kepentingan atas hasil pekerjaannya.				
8.	Auditor independen harus selalu bersikap objektif dalam aktivitasnya				
9.	Kompetensi yang dimiliki seorang auditor dapat membantunya dalam melaksanakan tugasnya				
10.	Sebagai seorang auditor harus berhati-hati dalam menjalankan profesinya, agar mendapatkan hasil yang berkualitas				
11.	Informasi yang diperoleh selama tugas profesionalnya maupun hubungan dengan klien, auditor dituntut menjaga kerahasiaan tersebut				
12.	Auditor tidak diperkenankan mengungkapkan informasi yang bersifat rahasia kepada pihak lain tanpa seizin kliennya, kecuali terdapat kewajiban hukum yang berlaku				
13.	Untuk menghasilkan audit yang baik, perilaku professional auditor berperan penting dalam menjalankan sebuah tugas				
14.	Seorang auditor menggunakan kemampuan profesionalnya dengan cermat dan seksama				
15.	Didalam menjalankan tugas audit, saya sebagai seorang auditor telah sesuai dengan standar teknis yang berlaku.				

**DAFTAR PERNYATAAN UNTUK VARIABEL PENGALAMAN
AUDITOR**

No.	Question	STS	TS	S	SS
1.	Semakin lama menjadi auditor, semakin mengerti bagaimana menghadapi suatu entitas/obyek				
2.	Semakin lama bekerja sebagai auditor, semakin dapat mengetahui informasi yang relevan untuk mengambil pertimbangan dalam membuat keputusan				
3.	Semakin lama bekerja sebagai auditor, semakin dapat mendeteksi kesalahan yang dilakukan obyek				

4.	Semakin lama menjadi auditor, semakin mudah mencari penyebab munculnya kesalahan serta dapat memberikan rekomendasi untuk menghilangkan/memperkecil penyebab tersebut.				
5.	Banyaknya tugas audit membutuhkan ketelitian dan kecermatan dalam menyelesaikannya.				
6.	Kekeliruan dalam pengumpulan dan pemilihan bukti serta informasi dapat menghambat proses penyelesaian pekerjaan.				
7.	Banyaknya tugas yang dihadapi memberikan kesempatan untuk belajar dari kegagalan dan keberhasilan yang pernah dialami.				
8.	Banyaknya tugas yang diterima dapat memacu auditor untuk menyelesaikan pekerjaan dengan cepat dan tanpa terjadi penumpukan tugas				

DAFTAR PERNYATAAN UNTUK VARIABEL SKEPTISME

No.	Question	STS	TS	S	SS
1.	Auditor diharapkan mempunyai sikap skeptisme terhadap proses audit.				
2.	Sikap skeptisme berpengaruh dalam menemukan pelanggaran-pelanggaran dalam laporan keuangan.				
3.	Auditor dalam mengevaluasi temuan audit harus menggunakan sikap skeptisme.				
4.	Tuntutan profesional seseorang auditor dalam mengaudit mengakitbatkan tumbuhnya sikap skeptisme.				
5.	Auditor diharapkan mempunyai sikap skeptis terhadap temuan audit yang berhubungan dengan wajar dan tidaknya laporan keuangan.				
6.	Anda memiliki rasa kepercayaan yang tinggi dalam meyakinkan argumen pada klien.				

DAFTAR PERNYATAAN UNTUK VARIABEL *FEE* AUDIT

No.	Question	STS	TS	S	SS
1.	Auditor boleh menentukan sebuah fee audit berdasarkan risiko penugasannya.				
2.	Pekerjaan audit yang diberikan dapat mempengaruhi sebuah penentuan fee audit.				
3.	Dalam menentukan sebuah fee audit, auditor dapat mempertimbangkan tingkat keahlian yang di perlukan dalam penugasannya.				

4.	Auditor akan menolak penugasan dengan fee audit yang tidak sesuai dengan struktur biaya di KAP yang bersangkutan				
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DAFTAR PERNYATAAN UNTUK VARIABEL KUALITAS AUDIT

No.	Question	STS	TS	S	SS
1.	Laporan hasil audit harus memuat temuan dan simpulan hasil audit secara obyektif.				
2.	Laporan yang dihasilkan harus akurat, lengkap dan tepat waktu agar informasi yang diberikan bermanfaat secara maksimal.				
3.	Auditor selalu memperhatikan standar auditing yang berlaku secara umum di Indonesia dalam proses audit agar terciptanya kualitas audit baik.				
4.	Auditor dalam melaksanakan proses audit telah mematuhi kode etik yang berlaku.				



APPENDIX 2. Recapitulation of Questionnaires

Variables No/Question	Auditor Independence							Total
	AI1	AI2	AI3	AI4	AI5	AI6	AI7	
1	4	4	4	3	3	4	4	26
2	3	3	3	3	3	4	4	23
3	3	3	3	3	3	3	3	21
4	3	2	2	3	3	3	2	18
5	3	4	4	3	4	4	4	26
6	4	3	3	3	3	2	3	21
7	4	2	3	3	3	3	3	21
8	4	1	3	3	3	3	3	20
9	4	4	4	4	3	4	4	27
10	3	3	3	3	3	3	3	21
11	3	3	3	3	3	3	3	21
12	3	3	3	3	3	3	3	21
13	3	3	3	3	3	3	3	21
14	4	3	4	4	4	4	4	27
15	4	4	3	3	3	4	4	25
16	4	4	4	4	4	4	4	28
17	2	4	2	2	2	2	3	17
18	4	4	3	4	4	4	4	27
19	4	4	3	4	4	4	4	27
20	3	4	4	4	4	3	4	26
21	4	3	4	3	4	4	4	26
22	4	4	4	4	3	4	4	27
23	4	4	3	4	4	4	4	27
24	4	4	4	4	3	3	3	25
25	3	2	2	3	3	3	3	19
26	4	4	4	4	3	4	3	26
27	4	4	4	4	4	4	4	28
28	3	3	3	3	3	3	3	21
29	4	3	4	4	4	4	4	27
30	3	3	2	2	3	3	3	19
31	4	4	3	4	4	3	4	26
32	4	4	4	3	4	4	3	26
33	4	4	4	3	4	4	4	27
34	4	4	4	4	3	3	4	26

35	4	4	3	4	4	4	4	27
36	3	4	4	4	4	4	4	27

Variables No/Question	Auditor Ethics															Total
	E 1	E 2	E 3	E 4	E 5	E 6	E 7	E 8	E 9	E 10	E 11	E 12	E 13	E 14	E 15	
1	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	49
2	3	4	4	4	4	4	4	3	3	3	3	4	4	4	4	55
3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
4	2	3	3	2	2	2	2	2	3	3	2	2	2	2	2	34
5	3	4	4	3	4	3	4	4	3	4	4	3	4	3	4	54
6	3	4	3	3	3	4	4	4	3	4	3	4	4	4	4	54
7	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
8	4	4	3	4	4	3	4	4	4	4	4	4	4	4	4	58
9	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
10	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
11	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
12	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
13	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
14	4	4	3	4	4	4	4	4	4	3	4	4	4	4	4	58
15	4	3	4	4	4	4	3	4	4	3	4	4	4	4	4	57
16	2	3	3	3	3	2	3	2	2	2	2	2	2	3	3	37
17	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
18	3	3	3	3	2	2	3	3	3	3	2	2	2	3	3	40
19	4	4	4	4	3	3	3	4	4	4	4	4	4	4	4	57
20	3	4	4	4	4	4	4	4	4	3	4	4	4	4	4	58
21	3	3	3	3	2	2	3	3	3	3	3	3	3	2	2	41
22	4	4	3	3	3	4	4	4	4	4	4	4	4	4	4	57
23	4	4	4	4	4	4	3	4	3	4	4	4	4	4	4	58
24	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	56
25	2	3	3	3	2	4	3	3	3	3	2	2	2	3	3	41
26	3	3	3	3	3	4	4	4	4	4	4	3	4	4	4	54
27	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	58
28	4	4	4	4	4	4	4	4	4	3	4	3	3	3	4	56
29	3	2	2	2	3	3	3	3	3	2	2	3	3	3	2	39
30	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	57
31	4	4	4	4	4	4	4	4	4	3	3	3	3	4	4	56

32	4	4	3	3	4	4	4	4	4	4	4	4	4	4	4	58
33	3	2	3	2	3	3	3	2	2	2	2	2	2	2	3	36
34	4	4	4	3	4	3	3	3	3	3	4	3	3	3	3	50
35	3	4	4	3	4	4	4	4	4	4	4	4	3	4	3	56
36	3	3	2	2	4	3	3	3	3	3	3	2	3	3	3	43

Variable	Auditor Experience								
No/Question	Ae1	Ae2	Ae3	Ae4	Ae5	Ae6	Ae7	Ae8	Total
1	4	4	4	4	4	3	3	3	29
2	3	3	4	4	4	4	4	4	30
3	3	3	3	3	3	3	3	3	24
4	4	3	4	4	4	4	4	3	30
5	3	4	4	3	4	3	3	4	28
6	4	3	3	4	3	4	4	4	29
7	3	2	2	2	2	2	3	3	19
8	3	3	3	4	3	3	4	3	26
9	3	4	4	4	4	3	4	4	30
10	3	3	2	3	2	2	3	2	20
11	3	3	3	3	3	3	3	2	23
12	1	2	3	2	2	2	2	2	16
13	3	3	3	3	3	3	3	2	23
14	3	2	3	3	2	2	2	2	19
15	4	3	4	4	4	4	4	4	31
16	3	4	4	4	3	3	4	4	29
17	4	4	4	4	4	4	4	3	31
18	3	3	4	4	4	4	4	4	30
19	4	4	4	4	4	4	4	4	32
20	4	4	4	4	4	4	4	4	32
21	4	4	4	4	4	4	3	4	31
22	4	4	4	4	4	4	4	4	32
23	4	3	3	4	4	3	3	4	28
24	4	4	4	4	4	4	4	3	31
25	4	3	3	3	2	3	3	3	24
26	2	2	3	2	3	2	2	2	18
27	4	4	3	3	4	4	4	4	30
28	3	3	3	3	3	3	3	3	24
29	4	4	4	4	4	3	3	4	30
30	4	4	4	3	3	3	4	4	29

31	4	4	3	3	4	4	4	3	29
32	2	2	2	2	2	2	2	2	16
33	4	4	4	4	4	4	3	3	30
34	2	3	2	2	2	2	3	3	19
35	3	4	4	4	4	4	4	4	31
36	4	3	3	4	4	4	4	4	30

Variable No/Question	Skepticism						Total
	S1	S2	S3	S4	S5	S6	
1	4	4	3	3	3	4	21
2	3	3	3	3	4	4	20
3	4	4	4	4	3	4	23
4	4	4	3	4	4	3	22
5	3	4	3	4	3	4	21
6	4	4	4	3	4	4	23
7	3	3	3	3	3	3	18
8	3	3	3	3	3	3	18
9	4	4	4	4	4	4	24
10	3	3	3	3	3	3	18
11	4	4	4	4	4	4	24
12	3	3	3	2	2	2	15
13	3	2	3	2	3	3	16
14	4	4	3	4	4	4	23
15	3	3	3	3	3	3	18
16	4	4	4	4	4	4	24
17	3	3	3	3	2	3	17
18	4	4	4	4	4	4	24
19	4	4	4	3	4	4	23
20	4	4	3	4	4	4	23
21	2	3	2	2	2	3	14
22	4	4	4	3	3	4	22
23	4	4	4	4	4	4	24
24	3	3	4	4	3	4	21
25	4	4	4	4	4	4	24
26	4	4	4	4	3	4	23
27	4	4	4	3	4	4	23
28	2	3	2	3	3	3	16
29	4	4	4	4	3	4	23

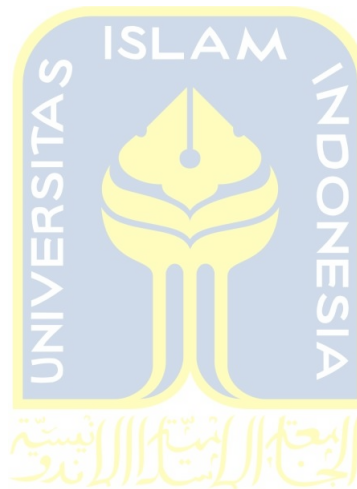
30	4	4	3	4	4	4	23
31	4	4	4	4	3	4	23
32	3	2	3	3	2	2	15
33	4	4	3	4	4	4	23
34	4	3	4	4	4	4	23
35	4	4	4	4	3	4	23
36	4	3	4	4	4	4	23

Variable No/Question	Auditor Fee				Total
	AF1	AF2	AF3	AF4	
1	3	3	3	4	13
2	3	3	4	4	14
3	4	4	4	4	16
4	3	2	2	2	9
5	4	3	4	4	15
6	3	3	3	3	12
7	3	2	2	3	10
8	4	3	4	3	14
9	3	4	4	4	15
10	2	3	2	3	10
11	2	2	3	3	10
12	2	2	2	2	8
13	2	3	3	3	11
14	4	4	3	4	15
15	3	4	3	4	14
16	3	4	4	4	15
17	3	2	3	3	11
18	4	4	4	4	16
19	3	4	4	4	15
20	3	3	4	4	14
21	2	3	2	2	9
22	4	4	4	4	16
23	4	4	3	4	15
24	3	4	4	4	15
25	3	3	3	3	12
26	4	4	4	3	15
27	4	3	4	3	14
28	4	3	4	3	14

29	3	3	3	3	12
30	4	4	4	4	16
31	4	4	4	4	16
32	3	4	4	4	15
33	3	4	4	4	15
34	2	2	2	2	8
35	4	4	4	3	15
36	4	4	4	3	15

Variable No/Question	Auditor Quality				Total
	AQ1	AQ2	AQ3	AQ4	
1	4	3	4	4	15
2	4	4	3	4	15
3	3	3	3	3	12
4	2	3	3	3	11
5	4	4	3	3	14
6	3	3	4	4	14
7	3	3	3	3	12
8	3	4	4	3	14
9	4	4	4	4	16
10	3	3	3	3	12
11	3	3	3	3	12
12	2	3	2	2	9
13	3	3	3	3	12
14	4	4	3	4	15
15	4	4	3	3	14
16	4	4	3	4	15
17	2	3	3	2	10
18	4	4	4	4	16
19	4	3	4	4	15
20	4	4	4	4	16
21	3	2	3	3	11
22	4	4	4	4	16
23	4	4	4	4	16
24	3	4	4	4	15
25	3	2	3	2	10
26	3	3	4	4	14
27	4	4	3	4	15

28	3	3	3	3	12
29	2	3	3	3	11
30	3	4	4	4	15
31	3	3	4	4	14
32	3	3	2	3	11
33	3	3	3	3	12
34	3	2	3	3	11
35	4	4	4	4	16
36	4	4	4	4	16



APPENDIX 3. Processing Data with SPSS Software

Auditor Independence

Correlations

		Correlations							Total
		AI1	AI2	AI3	AI4	AI5	AI6	AI7	Total
AI1	Pearson Correlation	1	.218	.534**	.588**	.454**	.515**	.453**	.684**
	Sig. (2-tailed)		.202	.001	.000	.005	.001	.006	.000
	N	36	36	36	36	36	36	36	36
AI2	Pearson Correlation	.218	1	.494**	.444**	.349*	.422*	.602**	.691**
	Sig. (2-tailed)	.202		.002	.007	.037	.010	.000	.000
	N	36	36	36	36	36	36	36	36
AI3	Pearson Correlation	.534**	.494**	1	.588**	.487**	.578**	.579**	.804**
	Sig. (2-tailed)	.001	.002		.000	.003	.000	.000	.000
	N	36	36	36	36	36	36	36	36
AI4	Pearson Correlation	.588**	.444**	.588**	1	.569**	.501**	.563**	.789**
	Sig. (2-tailed)	.000	.007	.000		.000	.002	.000	.000
	N	36	36	36	36	36	36	36	36
AI5	Pearson Correlation	.454**	.349*	.487**	.569**	1	.631**	.614**	.750**
	Sig. (2-tailed)	.005	.037	.003	.000		.000	.000	.000
	N	36	36	36	36	36	36	36	36
AI6	Pearson Correlation	.515**	.422*	.578**	.501**	.631**	1	.673**	.800**
	Sig. (2-tailed)	.001	.010	.000	.002	.000		.000	.000
	N	36	36	36	36	36	36	36	36
AI7	Pearson Correlation	.453**	.602**	.579**	.563**	.614**	.673**	1	.835**
	Sig. (2-tailed)	.006	.000	.000	.000	.000	.000		.000
	N	36	36	36	36	36	36	36	36
Total	Pearson Correlation	.684**	.691**	.804**	.789**	.750**	.800**	.835**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	36	36	36	36	36	36	36	36

Reliability

Scale: ALL VARIABLES

Case Processing Summary		
	N	%
Cases	Valid	36 100.0
	Excluded ^a	0 .0
	Total	36 100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.876	7

Auditor Ethics

Correlations

		Total
E1	Pearson Correlation	.750**
	Sig. (2-tailed)	.000
	N	36
E2	Pearson Correlation	.806**
	Sig. (2-tailed)	.000
	N	36
E3	Pearson Correlation	.626**
	Sig. (2-tailed)	.000
	N	36
E4	Pearson Correlation	.768**
	Sig. (2-tailed)	.000
	N	36
E5	Pearson Correlation	.763**
	Sig. (2-tailed)	.000
	N	36
E6	Pearson Correlation	.789**
	Sig. (2-tailed)	.000
	N	36
E7	Pearson Correlation	.799**
	Sig. (2-tailed)	.000
	N	36
E8	Pearson Correlation	.927**
	Sig. (2-tailed)	.000
	N	36
E9	Pearson Correlation	.784**
	Sig. (2-tailed)	.000
	N	36
E10	Pearson Correlation	.718**
	Sig. (2-tailed)	.000
	N	36
E11	Pearson Correlation	.904**
	Sig. (2-tailed)	.000
	N	36
E12	Pearson Correlation	.883**
	Sig. (2-tailed)	.000
	N	36
E13	Pearson Correlation	.858**
	Sig. (2-tailed)	.000
	N	36
E14	Pearson Correlation	.853**



	Sig. (2-tailed)	.000
	N	36
E15	Pearson Correlation	.850**
	Sig. (2-tailed)	.000
	N	36
Total	Pearson Correlation	1
	Sig. (2-tailed)	
	N	36

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	36	100.0
	Excluded ^a	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.961	15

Auditor Experience

Correlations

Correlations

		Ae1	Ae2	Ae3	Ae4	Ae5	Ae6	Ae7	Ae8	Total
Ae1	Pearson Correlation	1	.636**	.488**	.696**	.625**	.719**	.597**	.549**	.792**
	Sig. (2-tailed)		.000	.003	.000	.000	.000	.000	.001	.000
	N	36	36	36	36	36	36	36	36	36
Ae2	Pearson Correlation	.636**	1	.686**	.628**	.707**	.640**	.627**	.617**	.821**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000
	N	36	36	36	36	36	36	36	36	36
Ae3	Pearson Correlation	.488**	.686**	1	.747**	.778**	.674**	.517**	.593**	.812**
	Sig. (2-tailed)	.003	.000		.000	.000	.000	.001	.000	.000
	N	36	36	36	36	36	36	36	36	36
Ae4	Pearson Correlation	.696**	.628**	.747**	1	.762**	.773**	.691**	.643**	.882**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	36	36	36	36	36	36	36	36	36
Ae5	Pearson Correlation	.625**	.707**	.778**	.762**	1	.825**	.622**	.661**	.892**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
	N	36	36	36	36	36	36	36	36	36
Ae6	Pearson Correlation	.719**	.640**	.674**	.773**	.825**	1	.782**	.643**	.902**
	Sig. (2-tailed)									

	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	36	36	36	36	36	36	36	36	36
Ae7	Pearson Correlation	.597**	.627**	.517**	.691**	.622**	.782**	1	.699**	.820**
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.000	.000	.000	.000
	N	36	36	36	36	36	36	36	36	36
Ae8	Pearson Correlation	.549**	.617**	.593**	.643**	.661**	.643**	.699**	1	.806**
	Sig. (2-tailed)	.001	.000	.000	.000	.000	.000	.000	.000	.000
	N	36	36	36	36	36	36	36	36	36
Total	Pearson Correlation	.792**	.821**	.812**	.882**	.892**	.902**	.820**	.806**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	36	36	36	36	36	36	36	36	36

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

Reliability

Scale: ALL VARIABLES

		N	%
Cases	Valid	36	100.0
	Excluded ^a	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the procedure.

Cronbach's Alpha	N of Items
.941	8

Skepticism

Correlations

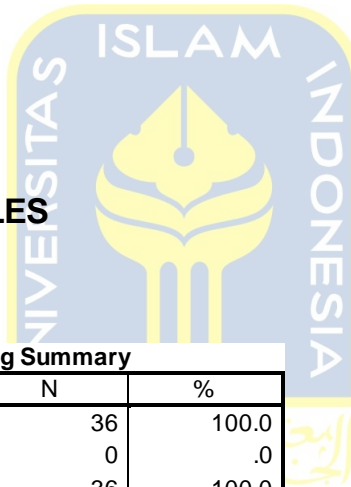
		S1	S2	S3	S4	S5	S6	Total
S1	Pearson Correlation	1	.728**	.754**	.657**	.653**	.685**	.899**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	36	36	36	36	36	36	36
S2	Pearson Correlation	.728**	1	.474**	.616**	.537**	.732**	.819**
	Sig. (2-tailed)	.000		.003	.000	.001	.000	.000
	N	36	36	36	36	36	36	36

S3	Pearson Correlation	.754**	.474**	1	.536**	.429**	.618**	.762**
	Sig. (2-tailed)	.000	.003		.001	.009	.000	.000
	N	36	36	36	36	36	36	36
S4	Pearson Correlation	.657**	.616**	.536**	1	.567**	.673**	.819**
	Sig. (2-tailed)	.000	.000	.001		.000	.000	.000
	N	36	36	36	36	36	36	36
S5	Pearson Correlation	.653**	.537**	.429**	.567**	1	.684**	.787**
	Sig. (2-tailed)	.000	.001	.009	.000		.000	.000
	N	36	36	36	36	36	36	36
S6	Pearson Correlation	.685**	.732**	.618**	.673**	.684**	1	.882**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	36	36	36	36	36	36	36
Total	Pearson Correlation	.899**	.819**	.762**	.819**	.787**	.882**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	36	36	36	36	36	36	36

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

Reliability

Scale: ALL VARIABLES



Case Processing Summary

		N	%
Cases	Valid	36	100.0
	Excluded ^a	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.907	6

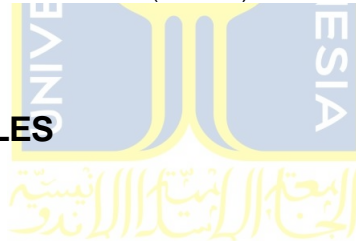
Auditor Fee

Correlations

		Correlations				
		AF1	AF2	AF3	AF4	Total
AF1	Pearson Correlation	1	.558**	.666**	.454**	.791**
	Sig. (2-tailed)		.000	.000	.005	.000
	N	36	36	36	36	36
AF2	Pearson Correlation	.558**	1	.683**	.706**	.870**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	36	36	36	36	36
AF3	Pearson Correlation	.666**	.683**	1	.681**	.897**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	36	36	36	36	36
AF4	Pearson Correlation	.454**	.706**	.681**	1	.832**
	Sig. (2-tailed)	.005	.000	.000		.000
	N	36	36	36	36	36
Total	Pearson Correlation	.791**	.870**	.897**	.832**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	36	36	36	36	36

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

Reliability Scale: ALL VARIABLES



Case Processing Summary

		N	%
Cases	Valid	36	100.0
	Excluded ^a	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.870	4

Audit Quality

Correlations

Correlations

		AQ1	AQ2	AQ3	AQ4	Total
AQ1	Pearson Correlation	1	.604**	.435**	.686**	.835**
	Sig. (2-tailed)		.000	.008	.000	.000
	N	36	36	36	36	36
AQ2	Pearson Correlation	.604**	1	.400*	.591**	.791**
	Sig. (2-tailed)	.000		.016	.000	.000
	N	36	36	36	36	36
AQ3	Pearson Correlation	.435**	.400*	1	.711**	.761**
	Sig. (2-tailed)	.008	.016		.000	.000
	N	36	36	36	36	36
AQ4	Pearson Correlation	.686**	.591**	.711**	1	.907**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	36	36	36	36	36
Total	Pearson Correlation	.835**	.791**	.761**	.907**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	36	36	36	36	36

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

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

Reliability

Scale: ALL VARIABLES



Case Processing Summary

		N	%
Cases	Valid	36	100.0
	Excluded ^a	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.843	4

Validity Test

Variabel	Item	r hitung	r tabel	Keterangan
Auditor Independence	AI1	0.684	0.329	Valid
	AI2	0.691	0.329	Valid
	AI3	0.804	0.329	Valid
	AI4	0.789	0.329	Valid
	AI5	0.750	0.329	Valid
	AI6	0.800	0.329	Valid
	AI7	0.835	0.329	Valid
Auditor Ethics	E1	0.750	0.329	Valid
	E2	0.806	0.329	Valid
	E3	0.626	0.329	Valid
	E4	0.768	0.329	Valid
	E5	0.763	0.329	Valid
	E6	0.789	0.329	Valid
	E7	0.799	0.329	Valid
	E8	0.927	0.329	Valid
	E9	0.784	0.329	Valid
	E10	0.718	0.329	Valid
	E11	0.904	0.329	Valid
	E12	0.883	0.329	Valid
	E13	0.858	0.329	Valid
	E14	0.853	0.329	Valid
	E15	0.850	0.329	Valid
Auditor Experience	Ae1	0.792	0.329	Valid
	Ae2	0.821	0.329	Valid
	Ae3	0.812	0.329	Valid
	Ae4	0.882	0.329	Valid
	Ae5	0.892	0.329	Valid
	Ae6	0.902	0.329	Valid
	Ae7	0.820	0.329	Valid
	Ae8	0.806	0.329	Valid
Skepticism	S1	0.899	0.329	Valid
	S2	0.819	0.329	Valid
	S3	0.762	0.329	Valid
	S4	0.819	0.329	Valid
	S5	0.787	0.329	Valid
	S6	0.882	0.329	Valid

Auditor Fee	AF1	0.791	0.329	Valid
	AF2	0.870	0.329	Valid
	AF3	0.897	0.329	Valid
	AF4	0.832	0.329	Valid
Audit Quality	AQ1	0.835	0.329	Valid
	AQ2	0.791	0.329	Valid
	AQ3	0.761	0.329	Valid
	AQ4	0.907	0.329	Valid

Descriptive Statistics Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Independence	36	2.43	4.00	3.4444	.47044
Auditor Ethics	36	2.27	4.00	3.3648	.52771
Auditor Experience	36	2.00	4.00	3.3438	.62348
Skepticism	36	2.33	4.00	3.5093	.51631
Auditor Fee	36	2.00	4.00	3.3264	.62054
Audit Quality	36	2.25	4.00	3.3611	.52592
Valid N (listwise)	36				

Multiple Linear Regression

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Auditor Fee, Auditor Experience, Auditor Ethics, Auditor Independence, Skepticism ^b		Enter

a. Dependent Variable: Audit Quality

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850 ^a	.723	.677	.29910

a. Predictors: (Constant), Auditor Fee, Auditor Experience, Auditor Ethics, Auditor Independence, Skepticism

b. Dependent Variable: Audit Quality

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.997	5	1.399	15.643	.000 ^b
	Residual	2.684	30	.089		
	Total	9.681	35			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Auditor Fee, Auditor Experience, Auditor Ethics, Auditor Independence, Skepticism

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.888	.562		-1.579	.125
	Auditor Independence	.278	.125	.248	2.230	.033
	Auditor Ethics	.272	.109	.273	2.486	.019
	Auditor Experience	.197	.089	.234	2.210	.035
	Skepticism	.244	.116	.239	2.094	.045
	Auditor Fee	.259	.113	.306	2.300	.029

a. Dependent Variable: Audit Quality

Multicollinearity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.888	.562		-1.579	.125		
	Auditor Independence	.278	.125	.248	2.230	.033	.745	1.343
	Auditor Ethics	.272	.109	.273	2.486	.019	.766	1.306
	Auditor Experience	.197	.089	.234	2.210	.035	.826	1.210
	Skepticism	.244	.116	.239	2.094	.045	.707	1.414
	Auditor Fee	.259	.113	.306	2.300	.029	.523	1.911

a. Dependent Variable: Audit Quality

Normality Test

One-Sample Kolmogorov-Smirnov Test

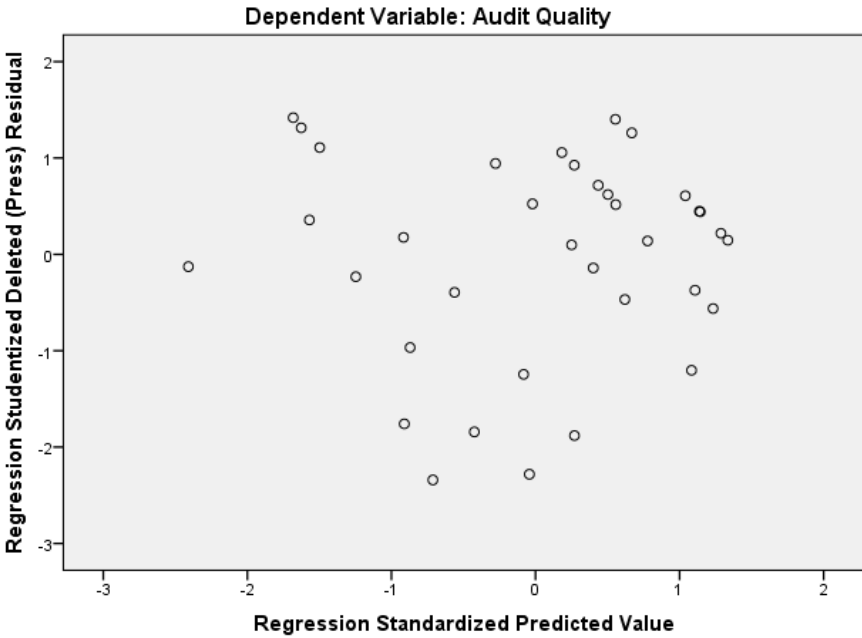
		Unstandardized Residual
N		36
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.27690933
Most Extreme Differences	Absolute	.122
	Positive	.079
	Negative	-.122
Kolmogorov-Smirnov Z		.732
Asymp. Sig. (2-tailed)		.658

a. Test distribution is Normal.
 b. Calculated from data.

Heteroscedasticity Test



Scatterplot





**KANTOR AKUNTAN PUBLIK
ABDUL MONTALIB DAN YUNUS**
(SH. BISMAR, MONTALIB DAN YUNUS)

SURAT KETERANGAN

Yang bertandatangan di bawah ini:

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Demikian surat keterangan ini dibuat dan untuk digunakan sebagaimana mestinya.

Yogyakarta, 24 Agustus 2021
KAP Abdul Muntalib & Yunus



Putri Ayu Riandari
Manager Operasional



**KANTOR AKUNTAN PUBLIK
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Yogyakarta, 24 Agustus 2021

KAP DRS. SOEROSO DONOSAPOETRO
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**“The Effect of Auditor Independency, Auditor Ethics, Auditor Experience,
Skepticism, and Audit Fee”**

Demikian Surat Keterangan ini dibuat dan untuk digunakan sebagaimana perlunya.

Yogyakarta, 07 September 2021

Administrative Sign



(Yudha Adi Pratama, S. Pd.)