

## ANALYSIS OF THE INFLUENCE OF PROFESSIONALISM, COMPETENCY, INDEPENDENCE, ACCOUNTABILITY ON AUDIT QUALITY

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**Abstract:** This research aims to analyze and obtain empirical evidence about the influence of professionalism, competence, independence and accountability on audit quality, both simultaneously and partially for public accounting firms in Central Java. Data was collected by survey using a questionnaire in the research area in Central Java. The population in this study consisted of auditors at public accounting firms in Central Java. The analysis model in this research uses several regression analysis model techniques and the linear analysis used is the F test, t-test and R2R2.

**Keywords:** Professionalism, competence, independence, accountability and audit quality.

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## Introduction

Financial reports are records of company financial information for an accounting period that can be used to explain company performance. Every company is required to prepare financial reports at the end of each period. This financial report is intended for the company's internal and external parties. Company internal parties need financial reports to guide their decisions. On the other hand, external parties to the company need financial reports as investment targets. This financial reporting feature is essential because it encourages management to produce sound financial reports consistently. This often occurs due to administrators manipulating accounts. This will force investors to be more careful when deciding between that information and the specified criteria (Elder, 2011).

The objective of a financial reporting audit is to provide adequate assurance to assess the accuracy of financial reporting. The person trusted to carry out the audit is an independent auditor, often called a certified public accountant. The auditor profession is a profession of public trust. The great trust of users of financial reports in audits and other services provided by public accountants ultimately requires that public accountant audits pay attention to the quality produced. This is where the auditor is in a dilemma; on the one hand, the auditor must be competent and independent to provide an opinion on the fairness of financial statements relating to the interests of many parties. However, he must also be able to meet the demands of clients who pay fees for services so that clients are satisfied with their work and will still use their services in the future (Badjuri, 2011).

This unique position places auditors in a dilemma situation that can affect audit quality. In carrying out an audit, the auditor

must act as an expert in accounting and auditing. Achieving expertise begins with formal education, followed by experience and audit practice (SPAP, 2011). In addition, auditors must undergo technical training and general education. A pretty exciting case in Indonesia in 2019 was the Sunprima PT Nusantara Finance (SNP Finance) manipulation report by two auditors from KAP Bing Satrio, Eny and Mitra. The Financial Professional Development Center (P2PK) has analyzed the problem and concluded that there are indications of violations of accounting professional standards.

The auditor's examination has not fully complied with Auditing Standards (Professional Public Accountant Standards) in Indonesia. In this case, KAP Bing Satrio Eny and colleagues received sanctions for the violations obtained, reflecting that audit quality has not been fully implemented (Kontan.co.id). It was different in 2001 when a tax case by KPMG Siddharta & Harsono advised their client (PT.Easman Christensen) for bribes to the Indonesian tax authorities to obtain tax relief on the amount of obligations owed (Nirmala, 2013).

There is also a case of bad credit, which was not resolved by Bank BRI Jambi in 2009 due to corruption and collaboration between PT Raden Motor and public accountants. In this case, four financial reporting activities were not included in the report by the public accountant, so there were errors in the credit process, and allegations of corruption were found (Chaniago, 2013).

Based on this case, it can be concluded that auditor quality is still a problem that has not fully overcome audit quality problems. In this case, public accounting firms must improve audit quality to increase auditor integrity. According to Ilmiyati and Suhardjo, audit results (2012), quality will also provide added value to audit

opinions which function as a basis for decision-making by users of financial reports. In line with this research, Iryani (2017) stated that apart from competence and independence, auditors are also expected to be highly professional in carrying out their responsibilities.

In this study, Ardini (2010) stated that the quality of an auditor's work may be influenced by the auditor's sense of responsibility (accountability) in completing audit tasks. So it can be said that apart from competence and independence, accountability can also influence audit quality. Thus, in opinions regarding the fairness of financial statements, it is necessary to be independent in the interests of all parties. Auditors are required to be honest with internal and external parties who place trust in the audited financial reports. It is essential to maintain auditor independence; as if interested parties do not believe in the audit results of the auditor's client, the party or third parties will no longer receive services from the auditor. Auditor independence is also regulated in the second general audit standard: "In all matters relating to professionalism, independence in mental attitude must be maintained by the auditor. This standard requires auditors to be independent and not allowed to take sides (SPAP: 2001). So, the phenomenon that occurs is possible because of factors affecting audit quality. It is necessary to increase the number of factors to maintain audit quality. It is mainly focused on increasing professionalism, competence, independence and accountability.

Professionalism is the attitude or enthusiasm to defend the profession, maintain the public image, and pursue knowledge and substance in the field of work (Iryani, 2017). So, if there is a high dedication to the profession, the auditor will be highly professional (Iryani, 2017). In the study, Iryani (2017) and Halim et al. (2014) stated that professionalism positively and significantly impacts audit quality. However, In contrast to Badjuri (2011), who shows that experience and professionalism do not affect audit quality. Competence is a personal attribute of a person that enables him to achieve superior performance (Lasmahadi 2002 in Halim et al, 2014). In the research of Halim et al (2014), Ramlah et al. (2018), Iryani (2017) and Ardini (2010) stated that competence has a positive and significant effect on audit quality. However, this is different from the research results of Rahman (2009), whose research on audit quality found that the competency variable did not significantly affect audit quality. Apart from these two factors, independence is also the primary basis for public trust in the public accounting profession and is one of the most critical factors for assessing the quality of audit services (Badjuri, 2011). an auditor will be considered independent if the auditor has a particular relationship (e.g., family relationship, financial relationship) with the client, which could give rise to suspicion that the auditor is not acting independently (Badjuri, 2011). In the study by Badjuri (2011), Halim et al (2014), Ramlah et al (2018) and Iryani (2017) stated that independence has a significant effect on audit quality. However, in contrast to Sukriah's research, et al (2009) conducted research which showed that independence and integrity did not significantly affect audit quality. The final factor is accountability which is a psychological encouragement for someone to take responsibility for the actions and decisions taken for their environment (Tetlock 1987 in Badjuri, 2011). Someone with high accountability will devote more significant thought than someone with low accountability (Tetlock, Cloyd, 1997 in Badjuri, 2011). In research by Senjaya and Firnanti (2017), Badjuri (2011) and

Ardini (2010) regarding the quality of audit findings produced, accountability showed a positive and significant effect on audit quality. However, Istihayu's (2010) study shows that accountability does not significantly affect audit quality.

Based on cases and previous research, paying attention to and improving audit quality is essential. Thus, the author uses the references above to research the influence of professionalism, competence, independence and accountability on audit quality (Study on KAP in Central Java). This differs from the research results of Rahman (2009), who found that the competency variable had no significant effect on audit quality.

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## Methods

The research design used in this research applied research causality. According to Ferdinand (2014: 5-7), this research is applied to solve problems faced by the management of a particular company or organization. Causality research seeks explanations in the form of causality (cause and effect) between several concepts or several variables or strategies developed in management. Causality studies aim to determine causal relationships between several situations described in variables and then based on that, general conclusions are drawn.

The population that will be studied in this research is auditors at public accounting firms in Central Java. The sample was taken using convenience random sampling, which was used to make sampling easier, and the research sample was the auditors in

Central Java that we met. The sample size is based on the opinion of Sekaran (2000) that a sample size of greater than 30 and less than 500 is sufficient for all research.

In this research the data was analyzed using statistical tools consisting of:

### Test Research Instruments

Before being used, the research instrument was first tested using the Validity and Reliability Test approach. The validity test is used to measure whether a questionnaire is valid or not. Validity testing can be carried out using bivariate correlation between each indicator score and the total construct score (Ghozali, 2006: 50). The Pearson correlation method states that a question/question is considered valid if the significance of the question/statement is (2-tailed  $\leq 0.05$  and  $\leq 0.01$ ). A questionnaire is reliable if a person's answer to a question/question is consistent or stable over time. Over time, the same measuring instrument is used. The instrument used for this variable is reliable if it provides a Cronbach's alpha value of  $>0.60$  (Nunnally, 1960 in Ghozali, 2006.46).

### Classic assumption test

Because hypothesis testing in this research uses multiple regression analysis tools, a classic assumption test is needed which consists of a Normality test

The normality test aims to test whether the regression model used in the research has disturbing variables or customarily distributed residuals. A good regression model has a standard or close-to-normal data distribution. (Ghozali, 2006).

Guidelines for decision-making using the Kolmogorov-Smirnov test regarding whether the data is close to or is a normal distribution can be seen from: The significant value or probability is  $<0.05$ , then the data distribution is not normal. The significant value or probability is  $>0.05$ , then the data distribution is normal.

### Multicollinearity test

A multicollinearity test is a situation where there is a correlation between independent variables with each other. In this case, it is said that the independent variables are not original. Orthogonal independent variables are independent variables with a correlation value between each other equal to zero. Multicollinearity aims to test whether there is a correlation between independent variables in the regression model used. The multicollinearity test of the data can be seen from the magnitude of the VIP (Variance Inflation Factor) value and the tolerance value. If the tolerance value is less than 0.10 or 10%, there is no correlation between independent variables or multicollinearity between independent variables (Ghozali, 2006).

### Heteroscedasticity test

According to Santoso (2000) one way to detect heteroscedasticity is to look at the graph plot between the value of the dependent variable (SRESID) and the residual (ZPRED). If there is a certain pattern, such as the dots forming a certain regular pattern (wavy, widening, then narrowing), then it indicates that heteroscedasticity has occurred. If there is no clear pattern, and the points spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur.

### Hypothesis testing

The statistical method used to test the hypothesis is multiple regression. This analytical tool is used because it is in accordance

with the problem formulation, the aim of the research is to test the influence of several independent variables on the dependent variable. The multiple regression method is seen as capable of connecting one dependent variable with several independent variables in a single predictive model. Another reason for using this analytical tool can be seen from using measurement scales for the dependent and independent variables, namely scale

interval or ratio measurements. The single predictive model used in this research can be seen in the hypothesis testing model below:

$$Satis = a + b1 + b2 + b3 + b4 + b5 + e$$

This hypothesis testing was carried out using the SPSS Ver.15 program. The hypothesis is tested at the significance level ( $\alpha = 5\%$ ). The criteria for accepting or rejecting a hypothesis are based on the p-value. If the p-value  $> 0.05$ , then the hypothesis ( $H_a$ ) is rejected or  $H_o$  is accepted or the prediction of the influence of reliability, responsiveness, assurance, attention, physical evidence, and compliance with customer satisfaction tendency factors is rejected, conversely if the p-value  $< 0.05$ , then the hypothesis ( $H_a$ ) is accepted or  $H_o$  is rejected, which means that the prediction of the influence of reliability, responsiveness, guarantee, attention, physical evidence, compliance with factors that tend to satisfy customers is accepted.

### F Test (Simultaneous Test)

The F test is used to determine whether the independent variables ( $X_1, X_2, X_n$ ) together have a significant effect on the dependent variable ( $Y$ ). Or to find out whether or not the regression model can be used to predict the dependent variable. If the calculated F value  $> F$  table then the model is significant, if the calculated F value  $< F$  table then the model is not significant.

### Results and Discussions

This research was conducted at public accounting offices in the Semarang City area. Eight public accounting firms were given questionnaires.

Previously, the research methodology stated that data collection was done by distributing questionnaires directly to respondents. The questionnaire was distributed over two months, from 12 September 2020 to 12 November 2020. The questionnaire was not distributed routinely/every day but at certain times according to the researcher's readiness.

### Characteristics of Respondents Based on Gender

Respondent profile data based on gender can be seen in Table 4.2.

**Table 4.2.** Respondent Profile Based on Gender

No.	Gender	Number of Respondents (people)	Percentage
1.	Man	15 people	35.71 %
2.	Woman	27 people	64.29 %
Amount		42 people	100%

Source: Primary data processed, 2023.

Based on Table 4.1. It can be seen that of the total respondents, there were 42 people consisting of 15 male respondents with a percentage of 35.71% and 27 female respondents with a percentage of 64.29% so it can be concluded that the majority of respondents in this study were women or with a difference of 28.57%. with male respondents.

### Research Instrument

This research's instrument test is the data quality test, which consists of a validity test and a reliability test.

#### Validity test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions in the questionnaire can reveal something that the questionnaire will measure. The significance test can be carried out by comparing the value of rcount with rtable for degree of freedom ( $df = n - 2$ ), in this case  $n$  is the number of samples, if  $rcount > rtable$  and the value is positive then the item or question or indicator is declared valid (Ghozali, 2018 :51).

This study's sample size was  $n = 42$ ,  $df = 40$ , and  $\alpha = 0.05$ . It can be concluded that each question indicator is valid. The results of the validity test can be seen in Table 4.5.

**Table 4.5.** Validity Test Results

Variable	Items	rcount	rtable	Significant	Information
Professionalism	X1.1	0.779	0.3044	0,000	Valid
	X1.2	0.891	0.3044	0,000	Valid
	X1.3	0.813	0.3044	0,000	Valid
	X1.4	0.826	0.3044	0,000	Valid
	X1.5	0.835	0.3044	0,000	Valid
	X1.6	0.919	0.3044	0,000	Valid
	X1.7	0.856	0.3044	0,000	Valid

Competence	X2.1	0.320	0.3044	0.039	Valid
	X2.2	0.649	0.3044	0,000	Valid
	X2.3	0,399	0.3044	0.009	Valid
	X2.4	0.518	0.3044	0,000	Valid
	X2.5	0,640	0.3044	0,000	Valid
	X2.6	0.508	0.3044	0.001	Valid
	X2.7	0,474	0.3044	0.002	Valid
Independence	X3.1	0.592	0.3044	0.010	Valid
	X3.2	0,792	0.3044	0,000	Valid
	X3.3	0.856	0.3044	0,000	Valid
	X3.4	0,783	0.3044	0,000	Valid
	X3.5	0.610	0.3044	0,000	Valid
	X3.6	0,774	0.3044	0,000	Valid
	X3.7	0.869	0.3044	0,000	Valid
Accountability	X4.1	0.697	0.3044	0,000	Valid
	X4.2	0.821	0.3044	0,000	Valid
	X4.3	0.866	0.3044	0,000	Valid
	X4.4	0.724	0.3044	0,000	Valid
	X4.5	0,409	0.3044	0.007	Valid
	X4.6	0.455	0.3044	0.002	Valid
	X4.7	0.384	0.3044	0.012	Valid
	X4.8	0,432	0.3044	0.004	Valid
	X4.9	0.346	0.3044	0.025	Valid
Audit Quality	Y1.1	0.510	0.3044	0.001	Valid
	Y1.2	0,754	0.3044	0,000	Valid
	Y1.3	0,752	0.3044	0,000	Valid
	Y1.4	0,699	0.3044	0,000	Valid
	Y1.5	0.595	0.3044	0,000	Valid
	Y1.6	0.570	0.3044	0,000	Valid
	Y1.7	0.618	0.3044	0,000	Valid
	Y1.8	0.551	0.3044	0,000	Valid
	Y1.9	0.627	0.3044	0,000	Valid
	Y1.10	0.686	0.3044	0,000	Valid
	Y1.11	0.729	0.3044	0,000	Valid

Source: Primary data processed, 2023.

Based on Table 4.5. The validity testing results show that each competency, independence, and accountability variable is valid. So that all these indicators meet the validity test requirements. This is because all indicators have a calculated  $r$  value more than the  $r$  table value, or a significance value  $< 0.05$ .

#### 4.2.1.2. Reliability Test

Reliability testing is a tool for measuring a questionnaire that indicates a variable or construct. A questionnaire is reliable if a person's answers are consistent or stable over time (Ghozali, 2018:46). To measure reliability, one can look at Cronbach's Alpha. A construct or variable can be reliable if it gives a Cronbach's Alpha value for each variable of more than 60% or 0.6, then, this research is said to be reliable (Asnawi and Masyhuri, 2009: 171). The following are the reliability test results for each indicator in the variables Auditor Ethics, Auditor Experience, Audit Fees, Motivation and Audit Quality. The results of the reliability test can be seen in Table 4.6.

Table 4.6. Reliability Test Results

Variable	Cronbach's Alpha Results	Minimum Standards	Information
Professionalism	0.924	0.60	Reliable
Competence	0.803	0.60	Reliable
Independence	0.832	0.60	Reliable
Accountability	0.775	0.60	Reliable
Audit Quality	0.842	0.60	Reliable

Source: Primary data processed, 2023.

Based on Table 4.9. It can be seen that the Cronbach's Alpha value is  $> 0.60$  or 60%. So it can be concluded that each question from all the Professionalism, Competence, Independence and Accountability variables on Audit Quality is reliable.

### Normality test

According to Ghazali (2018:161), the normality test aims to test whether confounding or residual variables have a normal distribution in the regression model. In this research, to test the normality of a regression model, there are 2 (two) methods of analysis, namely graphical analysis (histogram and P-Plot) and statistical analysis (non-parametric Kolmogorov-Smirnov). The results of the normality test using graphic analysis can be seen in Figure 4.1. and Figure 4.2. also with statistical analysis in Table 4.7.

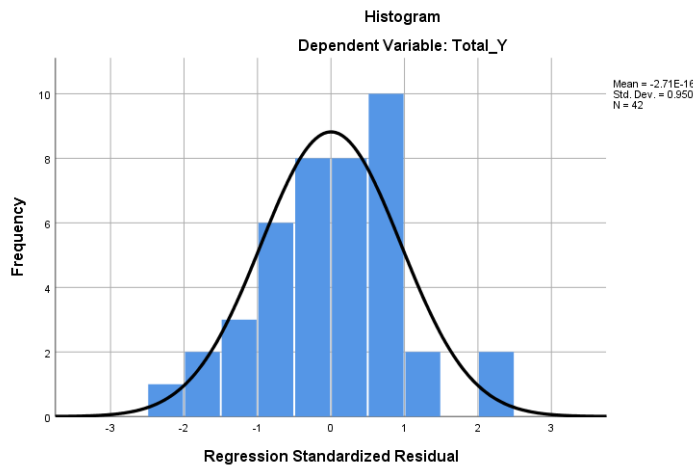
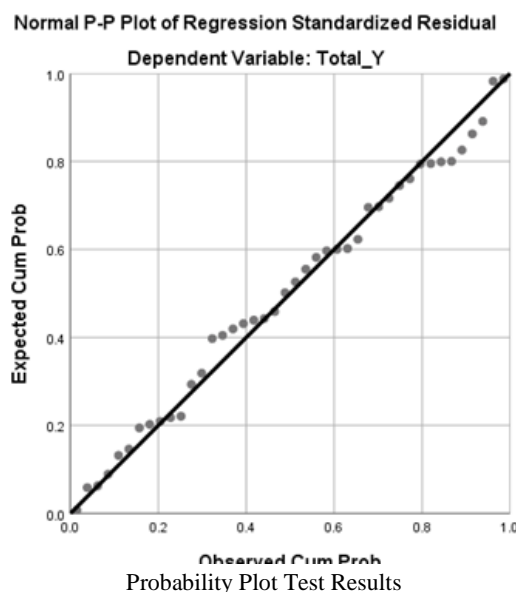


Figure 4.1. Histogram Test Results



Based on Figure 4.1, it can be seen that the histogram graph shows a distribution pattern that is skewed or skewed to the right, which means the data in this study is usually distributed. Meanwhile, in Figure 4.2. You can also see the dots following and approaching the diagonal line so it can be concluded that the data in this study is typically distributed.

Table 4.7. Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		42
Normal Parametersa	Mean	.0000000
	Std. Deviation	4.27592594
Most Extreme Differences	Absolute	.083
	Positive	.068
	Negative	-.083
Asymp. Sig. (2-tailed)		.200

(Source: Processed primary data, 2023)

Based on Table 4.7 of the results of the Kolmogorov-Smirnov (KS) Non-Parametric Statistical Test, it is known that the significance value of 0.200 is more significant than 0.05. This shows that the data in this study is usually distributed.

### Multicollinearity Test

The multicollinearity test was carried out to test whether the regression model found a correlation between the independent variables. A good regression model should not correlate with independent variables. It can be seen from the magnitude of the tolerance value and VIF (Variance Inflation Factor) to test whether there is multicollinearity. The cut-off value commonly used to indicate the presence of multicollinearity is a tolerance value  $\leq 0.10$  or the same as a VIF value  $\geq 10$  (Ghozali, 2018: 107-108). The results of the multicollinearity test can be seen in Table 4.8.

Table 4.8. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
professionalism	.535	1,869
competence	.597	1,675
independence	.529	1,891
accountability	.654	1,528

(Source: Processed primary data, 2023)

Based on Table 4.8. It can be seen that the tolerance value has a value of more than 0.10, so there is no multicollinearity between the independent variables. Another calculation result that can be used is the VIF value, which shows the absence of multicollinearity, as proven by a VIF value of less than 10. Thus, there is no multicollinearity between independent variables in the regression model.

### Heteroscedasticity Test

According to Ghozali (2018: 137), the heteroscedasticity test aims to test whether there is inequality in the residual variance from one observation to another in a regression model. There are several ways to detect the presence or absence of heteroscedasticity, namely the Glejser Test, which can be seen in.

Table 4.9. Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,907	4,467		-.203	,840
professionalism	,160	,102	,336	1,573	,124
competence	-.053	,105	-.102	-.502	,618
independence	,003	,063	,011	,052	,959
accountability	-.021	,076	-.054	-.277	,783

(Source: Processed primary data, 2023)

### Results of Multiple Linear Regression Analysis

Based on Table 4.10. can be described in a multiple linear regression equation as follows:

$$\text{Audit Quality} = 12.579 + 0.714 \text{ pro} + 0.096 \text{ comp} - 0.042 \text{ ind} + 0.407 \text{ akt}$$

Based on the regression equation above, it can be explained as follows:

1. Constant = 12.579

The constant is 12.579, meaning that the variables Professionalism, Competence, Independence and Accountability are constant. So the Audit Quality variable is 12.579

2. Professionalism Regression Coefficient = 0.714

They assume that the variables of competency, independence, and accountability are constant values. So, every increase in the Professionalism variable by 1 (one) unit will increase the Audit Quality variable by 0.714. This shows that the Audit Quality variable positively affects Audit Quality at Public Accounting Firms in Semarang City.

3. Competency Regression Coefficient = 0.096

Assuming the variables Professionalism, Independence and Accountability are constant. So, every increase in the Competency variable by 1 (one) unit will decrease the Audit Quality variable by 0.096. This shows that the Audit Quality variable harms Audit Quality at Public Accounting Firms in Semarang City.

4. Independence Regression Coefficient = -0.042

Assuming the variables Professionalism, Competency and Accountability are constant. So, every increase in the Independence variable by 1 (one) unit will impact decreasing the Audit Quality variable by -0.042. This shows that the Audit Quality variable harms Audit Quality at Public Accounting Firms in Semarang City.

5. Accountability Regression Coefficient = 0.407

Assuming the variables Professionalism, Competence and Independence are constant. So, every increase in the Accountability variable by 1 (one) unit will decrease the Audit Quality variable by 0.407. This shows that the Audit Quality variable harms Audit Quality at Public Accounting Firms in Semarang City.

Table 4.10. multiple linear regression analysis

Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	12,579	7,528
Professionalism	,714	,171
Competence	,096	,177
Independence	-.042	,106
Accountability	,407	,129

Source: Primary data processed, 2023.



#### 4.4.1. F Significance Test

The  $F_{table}$  in this study is 2.606 and the  $\alpha$  determined is 0.05 or 5%. The F statistical test results from the data analysis in this research can be seen in Table 4.11.

Proving hypothesis 1 (one) uses the F statistical test. Based on Table 4.14. The resulting  $F_{count} = 15.968 > F_{table} = 2.606$  or significance =  $0.000 < 0.05$ , which means there is a significant influence between the variables Professionalism, Competence, Independence and Accountability simultaneously on Audit Quality. Thus, hypothesis 1 (one) states, "Professionalism, Competence, Independence and Accountability simultaneously have a significant effect on Audit Quality at the Semarang City Public Accounting Firm" is accepted.

Table 4.11. F Statistical Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1294.018	4	323,504	15,968	,000a
	Residual	172,247	25	6,890		
	Total	327,200	29			

(Source: Processed primary data, 2023)

#### 4.4.2. Coefficient of Determination Test ( $R^2$ )

The coefficient of determination test ( $R^2$ ) results in this research were carried out to measure the extent of the model's ability to explain variations in the dependent variable. The coefficient of determination value is between 0 (zero) and 1 (one). Suppose the  $R^2$  value is smaller or closer to 0 (zero). In that case, it means that the ability of the independent variable to explain variations in the dependent variable is minimal and vice versa (Ghozali, 2018: 97). The coefficient of determination test ( $R^2$ ) results can be seen in Table 4.12.

Table 4.12 Coefficient of Determination Test Results ( $R^2$ )

Model Summary b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,196a	,633	,594	4,501

(Source: Processed primary data, 2023)

Based on the results of the coefficient of determination test in Table 4.12. The resulting Adjusted R Square value is 0.594 or 59.40%, meaning that Professionalism, Competence, Independence and Accountability contribute to Audit Quality by 59.40%. Meanwhile, the remaining 40.60% is influenced by other variables not examined in this research.

#### 4.4.3. Partial Significance Test

The t-statistical test aims to determine the magnitude of the influence of each independent variable partially on the dependent variable. The t table in this study is 1.687 and the specified  $\alpha$  is 5%. The results of the t-statistical test from the data analysis in this study can be seen in Table 4.13.

Table 4.13. Partial Test Results

Coefficientsa						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12,579	7,528		1,198	,242
	professionalism	,714	,171	,567	4,168	,000
	competence	,096	,177	,070	,545	,589
	independence	-.042	.106	-.054	-.392	,697
	accountability	,407	,129	,389	3,164	,003

(Source: Processed primary data, 2023)

Based on Table 4.16. The results of the t-statistical test can be used to prove the hypothesis for each variable as follows:

#### 1. Proving Hypothesis 2

Proving hypothesis 2 (two) is carried out using the t statistical test. Based on Table 4.16. The resulting t count for the Professionalism variable =  $4.168 > t \text{ table} = 1.687$  or significance =  $0.000 < 0.05$ , which means there is a significant influence between Professionalism and Audit Quality. Thus, hypothesis 2 (two) states "Professionalism has a positive and significant effect on Audit Quality at the Semarang City Public Accounting Firm," is accepted.

#### 2. Proving Hypothesis 3

Proving hypothesis 3 (three) is carried out using the t statistical test. Based on Table 4.16. The resulting t count for the Competency variable =  $0.545 < t \text{ table} = 1.687$  or significance =  $0.589 > 0.05$ , meaning there is no significant influence between Competency and Audit Quality. Thus, hypothesis 3 (three) states, "Competency has a positive and insignificant effect on Audit Quality at the Semarang City Public Accounting Firm," is rejected.

#### 3. Proving Hypothesis 4

Proving hypothesis 4 (four) uses the t statistical test. Based on Table 4.16. The resulting t count for the Independence variable =  $-0.392 < t \text{ table} = 1.687$  or significance =  $0.697 > 0.05$ , which means there is no significant influence between Independence and Audit Quality. Thus, hypothesis 4 (four), which states, "Independence has a negative and insignificant effect on Audit Quality at the Semarang City Public Accounting Firm," is rejected.

#### 4. Proving Hypothesis 5

Proving hypothesis 5 (five) uses the t statistical test. Based on Table 4.16. The resulting t count for the Accountability variable =  $3.164 > t \text{ table} = 1.687$  or significance =  $0.003 < 0.05$ , which means there is a significant influence between Accountability and Audit Quality. Thus, hypothesis 5 (five) states, "Accountability has a positive and significant effect on Audit Quality at the Semarang City Public Accounting Firm," is accepted.

### 4.5.1. Discussion of Hypothesis 1

Based on the proof of hypothesis 1 (one), it is stated that the variables Professionalism, Competence, Independence and Accountability simultaneously significantly affect Audit Quality at the Semarang City Public Accounting Firm. This shows that combining the behavioral variables of professionalism, competence, independence, and accountability is a predictive tool to control audit quality at the Semarang City Public Accounting Firm.

Based on the coefficient of determination test results, the Adjusted R Square value is 0.594 or 59.40%. This shows that the variables Professionalism, Competence, Independence and Accountability influence saving decisions by 59.40%. Meanwhile, the remaining 40.60% is influenced by other variables not examined in this research.

Insukindro (1999) states that the coefficient of determination is only one and not the only criterion for selecting a good model. The reason is that if a linear regression estimate produces a high coefficient of determination but is not consistent with the economic theory chosen by the researcher or does not pass the classical

assumption test, then the model is not a good estimation model and should not be chosen as an empirical model.

Gujarati and Porter (2010:266) also stated that in empirical analysis, it is not essential to get a high value but to know whether the regression coefficient has a significant influence or shows that the coefficient is different from previous expectations. When a model gets a high score, it shows it is good. However, if the value is low, it does not mean that the regression model is bad. Although the overall adjusted measure measures the fit or suitability of the selected model to the data, the importance of this measure should not be overstated. More critical is the variables included in the model and the statistical significance (Gujarati and Porter, 2010:278).

### 4.5.2. Discussion of Hypothesis 2

Based on the proof of hypothesis 2 (two), the Professionalism variable has a positive and significant effect on Audit Quality at the Semarang City Public Accounting Firm.

This is in line with the view expressed by Arens & and Loebbecke (2009) that professionalism is a responsibility that is imposed more than just fulfilling the responsibilities assigned to it and more than just fulfilling the laws and regulations of society.

Professionalism is a concept that measures how professionals view their profession, which is reflected in their attitudes and behavior as auditors. Professionalism is one of the requirements that must be met and possessed by an auditor, which will impact attitude and determination in carrying out the profession as an independent auditor. (Yendrawati:2008:76).

This professionalism is the main requirement for an external auditor, such as an auditor at a Public Accounting Firm (KAP). Because with high professionalism, auditor freedom will be increasingly guaranteed. To carry out a role that demands increasingly broad responsibilities, external auditors must have broad insight into the complexity of modern organizations.

The results of this research support previous research conducted by Irwansyah (2010), Martiyani (2010), Nisfusa (2010), Rosnidah et al. (2010), Setiawan (2012) stated that professionalism has a positive and significant effect on audit quality.

### 4.5.3. Discussion of Hypothesis 3

Based on the proof of hypothesis 3 (three), the Competency variable has a negative and insignificant effect on Audit Quality at the Semarang City Public Accounting Firm.

Initially, it was thought that competence had a positive and significant effect on audit quality. This was following the views expressed by Bedard (1986) in Lastanti (2005: 88), who defined competence as someone who has extensive procedural knowledge and skills demonstrated in audit experience. In carrying out an audit, the auditor must act as an expert in accounting and auditing.

Achieving expertise begins with formal education, followed by experience and audit practice (SPAP, 2011). In addition, auditors must undergo technical training and general education. Thus, auditors must be competent in carrying out audits in order to produce quality audits.

However, the results of this research show that competency has a negative and insignificant effect on Audit Quality. This means that increasing or decreasing competency has no significant

relationship with audit quality. This is because auditors are required to provide quality audit services following actual conditions.

The results of this research contradict previous research conducted by In research conducted by Alim et al (2007), Elfarini (2007), Efendy (2010), Beautiful (2010), and Irwansyah (2010) stated that audit fees partially have a positive and significant effect on audit quality. However, in line with research conducted by Budi (2004) and Oktavia (2006), competency has a negative and insignificant effect on audit quality.

#### 4.5.4. Discussion of Hypothesis 4

Based on the proof of hypothesis 4 (four), the Independence variable has a negative and insignificant effect on Audit Quality at the Semarang City Public Accounting Firm.

Initially, it was thought that independence had a positive and significant effect on audit quality. This is by the view expressed by Taylor 1997 in Susiana & Arleen (2007) that there are two aspects of independence, namely independence of mental attitude and independence of appearance. This research examines the effect of independence on the integrity of financial reports.

Ardini (2010) states that independence is an essential requirement for auditors in carrying out audit procedures to assess the fairness of financial reports. Public accountants are trusted by users of financial reports as independent parties to provide adequate assurance regarding management assertions.

However, the results of this research show that independence has a negative and insignificant effect on audit quality. This means that increasing or decreasing independence has no significant relationship with audit quality. This is possible because financial scandal events have had a positive impact on auditors, namely raising awareness to be more careful in maintaining their independence. With these events, auditors increasingly feel limited by new regulations that are made stricter than before and feel that their profession is threatened by severe consequences such as loss of public trust in their profession and legal sanctions.

The results of this research contradict previous research conducted by Indah (2010) and Irwansyah (2010), which states that independence partially positively and significantly affects audit quality. However, in line with research conducted by Efendy (2010), Haryani (2011) and Rahmawati (2011) stated that independence has a negative and insignificant effect on audit quality.

#### 4.5.5. Discussion of Hypothesis 5

Based on the proof of hypothesis 5 (five), the Accountability variable has a positive and significant effect on Audit Quality at the Semarang City Public Accounting Firm.

This aligns with the view expressed by Tetclock (1984) in Mardisar and Sari (2007), who defines accountability as a form of psychological encouragement that makes a person try to be responsible for all actions and decisions taken to their environment.

Suppose an accountant is aware of how big his role is for society and for his profession. In that case, he will have the belief that by doing his job as well as possible, he will make an immense contribution to society and his profession. Then, he will feel obliged to provide the best for society and his profession by doing

his job as well as possible. This is what is called a social obligation.

The results of this research support previous research conducted by Ardini (2010), Singgih & Bawoo (2010), and Wiratama & Baratha (2015), which stated that accountability partially has a positive and significant effect on audit quality.

## Conclusions

The research investigates the impact of professionalism, competence, independence, and accountability on audit quality in Central Java, Indonesia public accounting firms, specifically focusing on Semarang City. Utilizing a survey method with questionnaires, the study analyzes data from auditors through multiple regression analysis. Key findings reveal that professionalism and accountability significantly influence audit quality, while competence and independence do not significantly impact. The study emphasizes the necessity of maintaining high standards in professionalism and accountability to enhance the integrity and reliability of audit outcomes.

The research objectives can be achieved as the study aims to analyze and obtain empirical evidence about the influence of professionalism, competence, independence, and accountability on audit quality, simultaneously and partially for public accounting firms in Central Java. The methodology employed, including data collection through surveys and the use of regression analysis, supports the achievement of these objectives.

The study found that professionalism, competence, independence, and accountability significantly influence audit quality in public accounting firms in Central Java. Specifically, professionalism and accountability were identified as having a positive and significant effect on audit quality, while competence and independence did not show a significant impact.

The regression analysis indicated that the independent variables explained 59.40% of the variation in audit quality, as reflected in the Adjusted R<sup>2</sup> value of 0.594.

The study contributes to the existing literature on audit quality by providing empirical evidence from a specific geographical context (Central Java), which can inform both academic research and practical applications in the field of accounting. Future research could build on these findings by exploring additional factors that may influence audit quality or by examining the impact of training programs to enhance professionalism and accountability among auditors.

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