

Analysis of The Influence of Auditor Competency, Auditor Independence, Audit Experience, and Auditor Ethics on Audit Quality (Case Study at a Public Accounting Firm in Semarang)

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ABSTRACT

This research aims to test and analyze whether auditor competence, auditor independence, auditor experience, and auditor ethics affect on audit quality. The population in this study were auditors who worked in a Public Accounting Firm in Semarang. Sampling was carried out using the census method and the number of samples was 73 respondents. The type of data used is primary data. This study uses a questionnaire to collect data. The test techniques used are validity test, reliability test, classic assumption test including normality test, multicollinearity test, and heteroscedasticity test. Hypothesis testing in this study used multiple linear tests with SPSS version 26. The result of this study indicates that Auditor Competence has a negative and insignificant effect on Audit Quality. Auditor experience has a positive and significant effect on audit quality. Auditor ethics has a positive and significant effect on Audit Quality.

Keywords: *Auditor Competence; Auditor Independence; Auditor Experience; Auditor Ethics; Audit Quality.*

INTRODUCTION

Every company will compete with each other in a business competition to look good in front of external parties, including its competitors. A reliable strategy is of course implemented in every sector, one of which is in terms of company financial reporting. Financial reports are records of a company's financial information in an accounting period that can be used to describe the company's performance. Financial reports are reports regarding the financial status of a company that is

presented and prepared by the management of a company and are intended for internal and external parties who require financial reporting (Dafi et al., 2020).

According to the Financial Accounting Standards Board (FASB), the two most important characteristics that must be present in financial reports are relevance and reliability. These two characteristics are very difficult to measure, so information users need the services of a third

party, namely an auditor, to provide guarantees that the financial reports are relevant and reliable, to increase the trust of all parties with an interest in the company (Saputri et al., 2022).

Financial reports are said to be reliable when the information contained in the financial reports is guaranteed and material misstatements are not found, other than that the user of the report can rely on it as a presentation prepared honestly following what it should be (Pertamy & Lestari, 2018). To minimize errors and fraud in the company's financial reports, it is important to require the services of a public accountant, namely an auditor. Public accounting services have the benefit of providing accurate and reliable information in decision-making. Financial reports need to be audited to avoid material misstatements and can be trusted for their truth. Apart from that, every company also expects that the financial reports have been audited. Stated that the role of auditors is very large in eradicating corruption, which ultimately brings hope and risks for the auditors themselves (Tjan, 2020). The first factor that an auditor is thought to have is competence. Competency is something related to adequate education and experience possessed by auditors in the field of auditing and accounting (Marsista *et al.*, 2021). This means that the higher the competency the auditor has, the better the audit quality will be. Whereas

opinion others mention that competence has a positive effect on audit quality (Giovani & Rosyada, 2019; Purwanda & Harahap, 2015). Meanwhile, (Astrina et al., 2022) state that competence does not influential to quality auditing.

The second factor that can influence audit quality is auditor independence, according to (Vincent & Osesoga, 2019) independence is an auditor's impartial attitude, has no personal interests, and is not easily influenced by other parties. – party interested in providing opinions. So, the higher the independence of the auditor, the better the resulting audit quality. Some opinions claim independence has no effect on audit quality according to (Yustari et al., 2021). Meanwhile, other opinions state that independence has a positive effect on audit quality (Marsista et al., 2021). The next factor that can influence audit quality is the auditor's experience. Audit experience is the auditor's experience in conducting financial report audits both in terms of length of time and number of assignments handled. An auditor who has sufficient experience will better understand and know various problems in more depth and it will be easier to follow increasingly complex developments in the client's audit environment (Nurhayati M & Wahyono, 2017). The results of research conducted by (Trihapsari & Anisykurlillah, 2016) show that auditor experience has a

positive effect on audit quality. This is in contrast to the results of research conducted by (Setyana et al., 2021) shows that the auditor's experience does not effect audit quality. The final factor that an auditor must have is that he must have ethics in auditing.

Based on previous research described above shows inconsistent results. There are differences in research results between several researchers regarding variables that influence audit quality and phenomena that occur in audit

RESEARCH METHOD

Sampling in this research was carried out using the census method based on the provisions stated by (Sugiyono, 2002) in (Creswell, 2002), which states that "Sampling fed up is Technique determination sample when all member population used as a sample. The term other from sample fed up is a census". In the study, questionnaires were shared with auditors of Office Accountant Public (HOOD) in City Semarang as many as 96 questionnaires. The table below lists KAP distributed (<https://www.ojk.go.id>).

The data analysis method in this research uses Multiple Linear Regression. Starting with validity

quality. Therefore, it is important to carry out this research. So, this research was carried out to empirically prove the extent to which auditors can consistently maintain the quality of the audits provided. The differences in this research arise from the influence of different previous research, and the research location is different from previous research. Based on the background above, it is necessary to carry out re-research by re-testing these factors by adding the auditor experience variable in this research.

tests, reliability tests, and classic assumption tests including normality tests, multicollinearity tests, and heteroscedasticity tests.

Descriptive analysis is an analysis that consists of calculating the mean, median, standard deviation, maximum, and minimum of each sample data.

In this research, questionnaires were distributed to auditors of Public Accounting Firms (KAP) in the city of Semarang totaling 96 questionnaires. Distribution of questionnaires was carried out from 24 May to 12 June 2023. There were 73 questionnaires returned and were used as data in this research.

Table 1. Details of distribution and return of questionnaires

Information	Amount	%
Amount questionnaire which spread	96	100%
Amount questionnaires which not return	23	30.3%
Amount questionnaire which can processed	73	69.7%

RESULT AND DISCUSSION

Descriptive profile respondents in the study This consists of the respondent's age, gender, level of education, experience, And

position as an auditor. Based on Table 2, the regression equation in this study can be explained as follows:

Table 2. Multiple Linear Test Result

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.795	4.883		.982	.330
Competency Auditor	-.007	.122	-.006	-.061	.952
Auditor Independence	.294	.188	.160	1.561	.123
Auditor Experience	.806	.294	.300	2.738	.008
Ethics Auditor	.696	.186	.395	3.738	.000

a. Dependent Variable: Quality_Audit_Y

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

$$Y = 4.795 - 0.007 X_1 + 0.294 X_2 + 0.806 X_3 + 0.696 X_4 + e$$

The results of the multiple regression equation can be explained as follows:

1. The constant (α) of 4.795 shows a positive value, this can be interpreted as Auditor Competency (X1), Auditor

Independence (X2), Auditor Experience (X3), and Auditor Ethics (X4) are considered equal to zero in Quality Audit (Y) will be worth 4.795

2. Coefficient $\beta_1 = - 0.007$. The auditor competency variable (X1) has a negative coefficient value. This can be interpreted as that every one unit increase in auditor

competency will reduce audit quality by 0.007 with the assumption that the variables of auditor independence (X2), auditor experience (X3), and auditor ethics (X4) are considered constant and the opposite applies.

3. Coefficient $\beta_2 = 0.294$. The Auditor Independence variable (X2) has a positive coefficient value. This can be interpreted as that every one-unit increase in Auditor Independence will increase Audit Quality by 0.294 with the assumption that the variables Auditor Competency (X1), auditor experience (X3), and auditor ethics (X4) are considered constant and vice versa.
4. Coefficient $\beta_3 = 0.806$. The Auditor Experience variable (X3) has a positive coefficient value.

This can be interpreted as that every increase in Auditor Experience by one unit will increase Audit Quality by 0.806 with the assumption that the variables Auditor Competency (X1), Auditor Independence (X2), and Auditor Ethics (X4) are considered constant and vice versa.

5. β_4 coefficient = 0.696. The Auditor Ethics variable (X4) has a positive coefficient value. This can be interpreted as that every increase in Auditor Ethics by one unit will increase Audit Quality by 0.696 assuming the variables Auditor Competence (X1), Auditor Independence (X2), Auditor experience (X3) is considered permanent and vice versa.

Table 3
Partial Hypothesis Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	4.795	4.883			.982	.330
Competency Auditor	-.007	.122	-.006		-.061	.952
Auditor Independence	.294	.188	.160		1.561	.123
Auditor Experience	.806	.294	.300		2.738	.008
Ethics Auditor	.696	.186	.395		3.738	.000

a. Dependent Variable: Quality_Audit_Y

Based on Table 3 results test t served as follows.

1. The statistical t-test on the auditor competency variable has no effect

and no significance to quality auditing with level significance $0.952 > 0.05$, whereas t count

- negative $0.061 < 1.6675$. So can be concluded that H1 was rejected.
2. The statistical t-test on the auditor independence variable has no effect and is not significant to audit quality by level significance $0.123 > 0.05$, whereas t count $1,561 < 1,6675$. So can be concluded that H2 is rejected.
 3. The test on the auditor experience variable has a positive effect and is significant to audit quality by level significance $0.008 < 0.05$, whereas t count $2.738 > 1,6675$. So it can be concluded that H3 is accepted.
- t-test on the auditor ethics variable has a positive influence and significant to quality auditing producing level significance $0.000 < 0.05$, whereas t count $3.738 > 1.6675$. So can be concluded that H4 accepted.

Table 4
F Test Results
ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	159,959	4	39,990	7,938	,000 ^b
Residual	342,561	68	5,038		
Total	502,521	72			

a. Dependent Variable: Quality_Audit_Y

b. Predictors: (Constant), Auditor_Ethics_X4, Auditor_Independence_X2, Auditor_Competency_X1, Auditor_Experience_X3

Based on the results of the F test in Table 4 with a significance level of $0.000 < 0.05$ and calculated F $7.938 > F$ table 2.51, it can be interpreted that auditor competence, auditor independence, auditor experience and auditor ethics (simultaneously) have a significant effect on K Audit quality.

Table 5
Coefficient of Determination Test Results (R²)
Model Summary^b

R	R Square	Adjusted R Square	Std. Error of the Estimate
.564 ^a	.318	.278	2.244

a. Predictors: (Constant), Auditor_Ethics_X4, Auditor_Independence_X2, Auditor_Competency_X1, Auditor_Experience_X3

b. Dependent Variable: Quality Auditing

Based on the results of the regression analysis from table 5 above, you can It is known that the coefficient of determination (R²) is 0.278. This matter means 27,8 % variable quality auditing can explained by a fourth independent variable namely auditor competency,

auditor independence, auditor experience, and auditor ethics. Meanwhile the rest (100%-27.8% = 72.2%) were influenced by other variables There isn't any in the study.

Conclusions from the results of testing the developed hypothesis is This research is presented in the table 6 next:

Table 6
Recapitulation of Hypothesis Test Results

Hypothesis	Statement	Results
H 1	Auditor Competency negative influence and not significant to Quality Auditing.	Rejected _
H 2	Auditor independence does not influential and no significant to Quality Auditing.	Rejected
H 3	Experience Auditors have a positive and significant influence to Quality Auditing.	Accepted
H 4	Ethics Auditors have a positive and significant influence to Quality Auditing.	Accepted _
H 5	Auditor Competence, Auditor Independence, Auditor Experience and Auditor Ethics simultaneously influence Audit Quality	Accepted

Influence of Auditor Competence on Audit Quality

The first hypothesis proposed in this research is that auditor competence has a negative and insignificant effect on audit quality. This means that auditor competence cannot influence audit quality. Based on the results of the analysis, it shows that auditor competence has a negative and insignificant effect on audit quality. Thus, the first hypothesis (H1) is rejected.

It can be observed that many factors influence the decline in Audit Quality, the Auditor Competency possessed by an auditor at KAP Semarang City is not able to influence the auditor in producing Audit Quality. This is because a competent auditor is not fully used as a guide or means of ensuring audit quality. Besides that, competent auditors cannot always determine the reliability of their audit quality. This research is in line with research results (DAC Dewi &

Budiarta, 2015) state that competence is not influential to quality auditing.

Influence of Auditor Independence on Audit Quality

The second hypothesis proposed in this research is that auditor independence has no effect and is not significant on audit quality. This means that auditor independence cannot affect audit quality. Based on the results of the analysis, it shows that auditor independence has a positive and insignificant effect on audit quality. Thus the second hypothesis (H 2) is rejected.

Auditor independence refers to the independence that comes from an auditor, where this independence can arise during conflict situations between the auditor and the client. This conflict situation occurs between the auditor and the client when they disagree with several aspects of the results of the test report. When conflict occurs, it arises pressure from the client which tries to influence the function report finance this has been done by the auditor, namely by forcing the auditor to take action that violates auditing standards, including providing opinions that are not appropriate to the client's circumstances. The existence of independence from person auditors in deciding by auditing standards regarding a conflict, so the independence of an auditor would

impact on results quality auditing done. The results of this research strengthen previous research conducted by Yustari et al., 2021 which stated independence does not affect audit quality.

Influence of Auditor Experience on Audit Quality

The third hypothesis proposed in this research is that auditor experience has a positive and significant effect on audit quality. This means that the auditor's experience plays a very important role in determining the results of an auditor's audit quality. Based on the results of the analysis, show that the auditor's experience has a positive and significant effect on audit quality. Thus the third hypothesis (H 3) is accepted.

It can be observed that the experience of an auditor applied to KAP Semarang City has a positive effect on audit quality, which means that the longer the experience of an auditor, the better the audit quality produced. This research is in line with research results (Trihapsari & Anisykurlillah, 2016) showing that auditor experience has a positive effect on audit quality.

Influence of Auditor Ethics on Audit Quality

The fourth hypothesis proposed in this research is that

auditor ethics has a positive and significant effect on audit quality. This means that the fourth hypothesis (H 4) which states that auditor ethics influences audit quality is proven and accepted.

Auditor ethics can strengthen the influence on the quality of audits produced by auditors. Having good ethical behavior and attitudes that follow the auditor's standards will certainly strengthen the influence in producing an auditor's audit quality. (Putri, 2020) explains that good ethics possessed by an auditor are also expected to be able to reduce the pressure that arises in the audit process which will of course improve the quality of the resulting audit. It is different if the client pressure received and the auditor's inability to avoid this pressure can certainly influence the results of the auditor's audit quality. In this case, the auditor's ethics are high. The results obtained

can influence the auditor to produce a quality audit.

The results of this research strengthen previous research conducted (Purnamasari & Hernawati, 2013) showing that auditor ethics influence audit quality.

Influence of Auditor Competence, Independence, Experience, and Ethics on Audit Quality

The results of testing hypothesis H 5 show that Auditor Competence, Auditor Independence, Auditor Experience, and Auditor Ethics together or simultaneously influence Audit Quality. The results of this research explain that basically the higher the Auditor's Competency, the higher the Auditor's Independence, the higher the Auditor's Experience, and the higher the Auditor's Ethics, the better the Audit Quality will be.

CONCLUSION

Robotic farming offers great potential to overcome the challenges of modern agriculture. With the right use of robots and automation technology, agricultural efficiency, precision, and sustainability can be improved. However, technical challenges, initial costs, and socio-

economic impacts must be considered when implementing this technology. By continuing to innovate and develop better solutions, robotic farming has the potential to change the agricultural landscape and meet the world's growing food needs.

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