THE INFLUENCE OF PROFESSIONALISM, AUDITOR ETHICS, WORK EXPERIENCE, AND AUDIT FEES ON AUDIT QUALITY AT THE MEDAN CITY HOOD

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ABSTRACT

This study is entitled "The Effect of Professionalism, Auditor Ethics, Work Experience, and Audit Fees on Audit Quality at KAP Medan City". The objectives of this study were to (1) Test the effect of professionalism on audit quality; (2) Test auditor ethics on audit quality; (3) Test work experience on audit quality; (4) Test audit fees on audit quality. The data collection method used is by distributing questionnaires to auditors at KAP Medan City. Based on the research results in this study, it is known that the variables of professionalism, auditor ethics, work experience, and audit fees have a significant effect on audit quality.

Keywords: P*rofesionalisme, Etika Auditor, Pengalaman Kerja, Fee Audit, Kualitas Audit*

INTRODUCTION

Auditing is the process of gathering and examining evidence-related information to determine and report on the consistency between data and specified criteria. The future of auditing is an evolving landscape shaped by new technologies and changing business practices. Increasingly, the role of auditing is very important for progress, especially in companies. Apart from being used by the company, the results of the audit can also be used by parties outside the company such as potential investors, investors, creditors, Bapepam and other related parties to assess the company to make strategic decisions related to the company.

The role of audit also affects the success of a company in order to produce quality auditors. Many cases of companies experiencing business failure are associated with auditor failure, this threatens the credibility of financial statements. The quality or not of the auditor's work will affect the auditor's final conclusion and will indirectly affect whether or not the decision will be made by parties outside the company. So that auditors are required to have a sense of accountability in carrying out their work and have an attitude of professionalism.

One of the cases that occurred at the Medan City KAP was the license suspension sanction imposed on Drs. Biasa Sitepu on the sanction date April 03, 2018 with a sanction length of 6 months and Sanction No. 238: 238.KM.1.2018, violating SA-SPAP in conducting a general audit of the transaction report of PT Jui Shin Indonesia for the 2016 fiscal year, specifically related to not testing the opening balance (SA Section 510 of the first year audit engagement, opening balance) and not obtaining sufficient and appropriate audit evidence in ensuring the reasonableness of the balance and appropriate in ascertaining the reasonableness of the balances of accounts receivable, accounts payable, fixed assets, inventories and cost of goods sold (SA 500 audit evidence) (http://pppk.kemenkeu.go.id/).

According to (Halim, 2015), "audit fees are no less important in accepting assignments. Auditors certainly work to earn adequate income." Audit fees are the price received by auditors who have performed quality audits well. In the audit fee there are indicators, namely, the complexity provided, the risk of the audit and the effort to get clients.

Public accountants are independent accountants who work independently by establishing a Public Accounting Firm (KAP). (Soemarso, 2019: 455). Public Accounting Firm (hereinafter referred to as KAP) according to Regulation of the Minister of Finance Number 17 / PMK.01 / 2008 concerning Public Accountant services of the Minister of Finance is a business entity that has obtained a license from the minister as a forum for Public Accountants in providing services.

LITERATURE REVIEW

- **The Effect of Professionalism on Audit Quality**

Ningrum and Budiartha (2017) state that auditor professionalism affects audit quality. Which means that the higher the professionalism of an auditor, the higher the quality of the resulting audit will be.

- **The Effect of Ethics on Audit Quality**

An ethical auditor is an auditor who acts and is committed to justifying the rules or things that have been agreed upon. To improve their profession, ethics are very important to evaluate. In research conducted by Susandy and Suryandi (2021), it is stated that auditor ethics can affect auditor quality, because an auditor in auditing annual financial reports must carry out the

regulated code of ethics so that the resulting audit quality will be good. Fitri, (2019) In carrying out his duties, an auditor must comply with the established code of ethics.

- **The Effect of Work Experience on Audit Quality**

Work experience is very important in the context of an auditor's obligation to his duties to meet general auditing standards. A person's work experience shows the types of work a person has done and provides a great opportunity to do a better job. The experience of an auditor is one of the factors that affect audit quality because more experienced auditors can detect fraud (Damanik, 2016). Experience is also an important attribute for an auditor, because from a lot of experience, an auditor has the ability to detect fraud that may occur in financial statements (Lailatusyarifah, 2016: 17).

- **The effect of fees on audit quality**

Auditors with high fees will conduct a broader and deeper audit of client companies so that possible irregularities in the client's financial statements can be detected (Pratistha and Widhiyani 2014). Where higher fees will improve audit quality, because the audit fees earned in one year and the estimated operational costs required to carry out the audit process can improve audit quality (Kurniasih and Rohman 2014)

- **The Effect of Professionalism, Auditor Ethics, Work Experience, and Audit Fees on Audit Quality at KAP Medan City**

Arens, et al (2015: 129) state that professionalism is a responsibility that is charged more than just fulfilling the responsibilities imposed on it and more than just fulfilling laws and community regulations. Auditor ethics are the rules of auditor behavior that are in accordance with the provisions of the profession and organization as well as auditing standards which are a measure of the minimum level or quality that auditors must achieve in carrying out their audit duties, if these rules cannot be met then the auditor is working below standard and can be considered in violation (Chairani, 2019). According to Dini (2020; 22) states that someone who starts his career as an auditor first seeks experience that is still under the supervision of auditors who have a deeper understanding of auditors. (Soares et al., 2021) state that the higher the fee given by the client, the more extensive the audit procedures will be carried out which causes the resulting audit quality to be high.
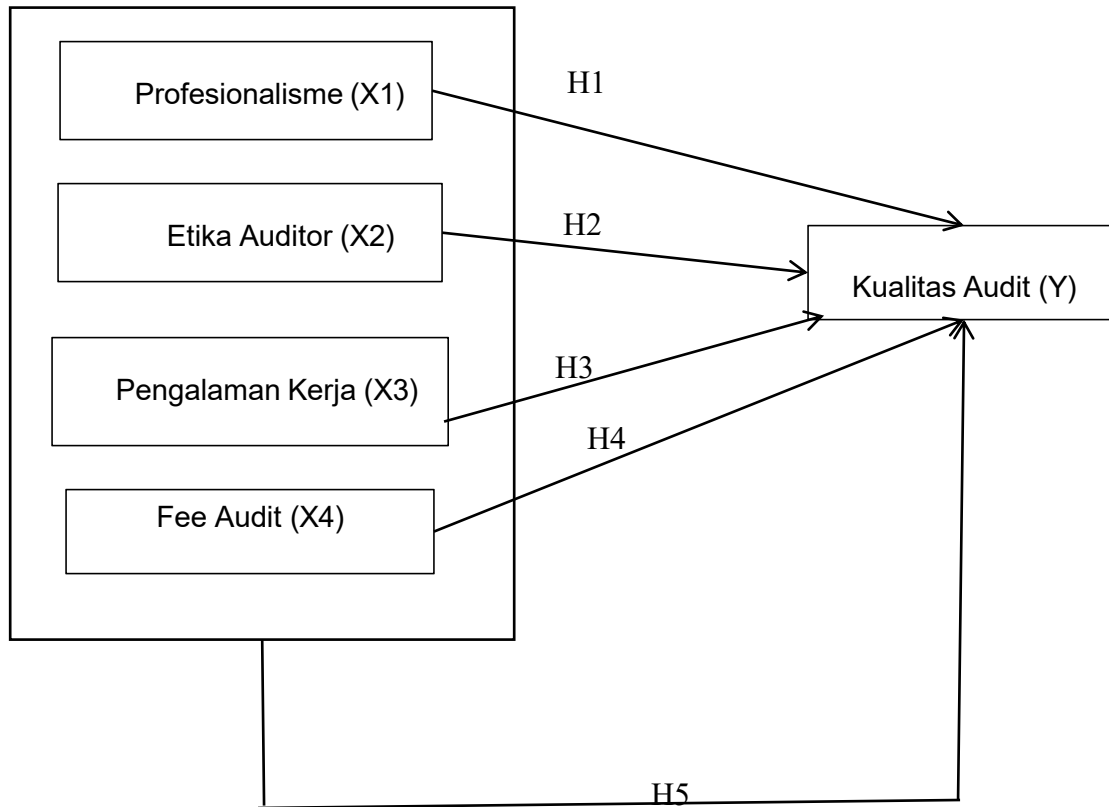
CONCEPTUAL FRAMEWORK

METHODS

The type of research used in this proposal is quantitative research. According to Sugiyono (2017) quantitative research methods are a form of research based on scientific methods using how to measure the variables studied using statistical measurement and analysis instruments. In this study using the SPSS technique method.

According to Sugiyono (in Maharani, 2020: 39) secondary data sources are data used to support primary data. This data source does not directly provide data to data collectors, it must go through other people and documents first. Based on the explanation above, the secondary data sources in this study are in the form of written materials or library materials, namely books, articles, literature, scientific journals, and scientific publications that discuss issues relevant to this research.

- **Population**

Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2020: 126). In this study, the research population is all independent auditors who work at the Public Accounting Firm (KAP) in Medan City.

- **Sample**

According to (Sugiyono, 2016: 116), "The sample is part of the number and characteristics of the population". The sampling technique used is by distributing questionnaires and processing the questionnaires.

- **Data Analysis Technique**

The analysis in this study used statistical analysis techniques (SPSS), namely methods using multiple linear regression analysis to test the influence of variables. This analysis is used to answer how professionalism, auditor ethics, work experience, and audit fees affect audit quality at KAP in Medan City.

Results

Correlations

		X1.1	X1.2	X1.3	X1.4	TOTAL
X1.1	Pearson Correlation	.a	.a	.a	.a	.a
	Sig. (2-tailed)		.	.	.	.
	N	60	60	60	60	60
X1.2	Pearson Correlation	.a	1	.275*	.391**	.509**
	Sig. (2-tailed)	.		.034	.002	.000
	N	60	60	60	60	60
X1.3	Pearson Correlation	.a	.275*	1	.704**	.917**
	Sig. (2-tailed)	.	.034		.000	.000
	N	60	60	60	60	60
X1.4	Pearson Correlation	.a	.391**	.704**	1	.901**
	Sig. (2-tailed)	.	.002	.000		.000
	N	60	60	60	60	60
TOTAL	Pearson Correlation	.a	.509**	.917**	.901**	1
	Sig. (2-tailed)	.	.000	.000	.000	
	N	60	60	60	60	60

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

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

a. Cannot be computed because at least one of the variables is constant.

Berdasarkan hasil uji validasi,variable skeptisme profesionalisme dan melibatkan seluruh item pernyataan

Berdasarkan hasil uji validitas, variabel skeptisme profesionalisme dengan melibatkan seluruh item pernyataan, diperoleh nilai r hitung > r tabel (dengan tingkat signifikansi 5% dan nilai r tabel 0,254), maka dapat dikatakan variabel skeptisme profesionalisme valid.

Reliability Statistics

Cronbach's Alpha	N of Items
.617	4

Berdasarkan hasil uji reliabilitas, variabel skeptisme profesional dengan melibatkan seluruh item pernyataan, diperoleh nilai Cronbach's Alpha sebesar 0,617. Kriteria koefisien Cronbach's Alpha > 0,60, maka dapat dikatakan variabel skeptisme profesional reliabel.

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	Total
X2.1	Pearson Correlation	1	.404**	.428**	-.266*	.414**	.427**	.635**
	Sig. (2-tailed)		.001	.001	.040	.001	.001	.000
	N	60	60	60	60	60	60	60
X2.2	Pearson Correlation	.404**	1	.783**	-.291*	.247	.379**	.763**
	Sig. (2-tailed)	.001		.000	.024	.057	.003	.000
	N	60	60	60	60	60	60	60
X2.3	Pearson Correlation	.428**	.783**	1	-.410**	.358**	.418**	.789**
	Sig. (2-tailed)	.001	.000		.001	.005	.001	.000
	N	60	60	60	60	60	60	60
X2.4	Pearson Correlation	-.266*	-.291*	-.410**	1	-.163	-.061	-.113
	Sig. (2-tailed)	.040	.024	.001		.214	.644	.390
	N	60	60	60	60	60	60	60
X2.5	Pearson Correlation	.414**	.247	.358**	-.163	1	.627**	.672**
	Sig. (2-tailed)	.001	.057	.005	.214		.000	.000
	N	60	60	60	60	60	60	60
X2.6	Pearson Correlation	.427**	.379**	.418**	-.061	.627**	1	.779**
	Sig. (2-tailed)	.001	.003	.001	.644	.000		.000
	N	60	60	60	60	60	60	60
Total	Pearson Correlation	.635**	.763**	.789**	-.113	.672**	.779**	1
	Sig. (2-tailed)	.000	.000	.000	.390	.000	.000	
	N	60	60	60	60	60	60	60

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Berdasarkan hasil uji validitas, variabel skeptisme etika auditor dengan melibatkan seluruh item pernyataan, diperoleh nilai r hitung > r tabel (dengan tingkat signifikansi 5% dan nilai r tabel 0,254), maka dapat dikatakan variabel skeptisme etik a auditor valid.

Reliability Statistics

Cronbach's Alpha	N of Items
.657	6

Berdasarkan hasil uji reliabilitas, variabel skeptisme profesional dengan melibatkan seluruh item pernyataan, diperoleh nilai Cronbach's Alpha sebesar 0,657. Kriteria koefisien Cronbach's Alpha > 0,60, maka dapat dikatakan variabel skeptisme profesional reliabel

Variabel Skeptisme Pengalaman Kerja (X3)

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	Total
X3.1	Pearson Correlation	1	.278*	.467**	.514**	.322*	.419**	.657**
	Sig. (2-tailed)		.032	.000	.000	.012	.001	.000
	N	60	60	60	60	60	60	60
X3.2	Pearson Correlation	.278*	1	.371**	.380**	.358**	.282*	.668**
	Sig. (2-tailed)	.032		.003	.003	.005	.029	.000
	N	60	60	60	60	60	60	60
X3.3	Pearson Correlation	.467**	.371**	1	.815**	.545**	.445**	.808**
	Sig. (2-tailed)	.000	.003		.000	.000	.000	.000
	N	60	60	60	60	60	60	60
X3.4	Pearson Correlation	.514**	.380**	.815**	1	.660**	.546**	.869**
	Sig. (2-tailed)	.000	.003	.000		.000	.000	.000
	N	60	60	60	60	60	60	60
X3.5	Pearson Correlation	.322*	.358**	.545**	.660**	1	.490**	.736**
	Sig. (2-tailed)	.012	.005	.000	.000		.000	.000
	N	60	60	60	60	60	60	60
X3.6	Pearson Correlation	.419**	.282*	.445**	.546**	.490**	1	.691**
	Sig. (2-tailed)	.001	.029	.000	.000	.000		.000
	N	60	60	60	60	60	60	60
Total	Pearson Correlation	.657**	.668**	.808**	.869**	.736**	.691**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60	60

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

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

Berdasarkan hasil uji validitas, variabel skeptisme pengalaman kerja dengan melibatkan seluruh item pernyataan, diperoleh nilai r hitung > r tabel (dengan tingkat signifikansi 5% dan nilai r tabel 0,254), maka dapat dikatakan variabel skeptisme pengalaman kerja valid.

Reliability Statistics

Cronbach's Alpha	N of Items
.816	6

Berdasarkan hasil uji reliabilitas, variabel skeptisme pengalaman kerja dengan melibatkan seluruh item pernyataan, diperoleh nilai Cronbach's Alpha sebesar 0,816. Kriteria koefisien Cronbach's Alpha > 0,60, maka dapat dikatakan variabel skeptisme pengalaman kerja reliabel.

Variabel Skeptisme Fee Audit (X4)

Correlations

		X4.1	X4.2	X4.3	X4.4	Total
X4.1	Pearson Correlation	1	.673**	-.001	.222	.552**
	Sig. (2-tailed)		.000	.995	.088	.000
	N	60	60	60	60	60
X4.2	Pearson Correlation	.673**	1	.155	.302*	.668**
	Sig. (2-tailed)	.000		.238	.019	.000
	N	60	60	60	60	60
X4.3	Pearson Correlation	-.001	.155	1	.307*	.649**
	Sig. (2-tailed)	.995	.238		.017	.000
	N	60	60	60	60	60
X4.4	Pearson Correlation	.222	.302*	.307*	1	.770**
	Sig. (2-tailed)	.088	.019	.017		.000
	N	60	60	60	60	60
Total	Pearson Correlation	.552**	.668**	.649**	.770**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	60	60	60	60	60

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

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

Berdasarkan hasil uji validitas, variabel skeptisme fee audit dengan melibatkan seluruh item pernyataan, diperoleh nilai r hitung > r tabel (dengan tingkat signifikansi 5% dan nilai r tabel 0,254), maka dapat dikatakan variabel skeptisme fee audit valid.

Reliability Statistics

Cronbach's Alpha	N of Items
.546	4

Berdasarkan hasil uji reliabilitas, variabel skeptisme fee audit dengan melibatkan seluruh item pernyataan, diperoleh nilai Cronbach's Alpha sebesar 0,546. Kriteria koefisien Cronbach's Alpha > 0,60, maka dapat dikatakan variabel skeptisme pengalaman kerja tidak reliabel.

Variabel Kualitas Audit (Y)

Correlations

		Y1	Y2	Total
Y1	Pearson Correlation	1	.562**	.887**
	Sig. (2-tailed)		.000	.000
	N	60	60	60
Y2	Pearson Correlation	.562**	1	.881**
	Sig. (2-tailed)	.000		.000
	N	60	60	60
Total	Pearson Correlation	.887**	.881**	1
	Sig. (2-tailed)	.000	.000	
	N	60	60	60

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

Berdasarkan hasil uji validitas, variabel kualitas audit dengan melibatkan seluruh item pernyataan, diperoleh nilai r hitung > r tabel (dengan tingkat signifikansi 5% dan nilai r tabel 0,254), maka dapat dikatakan variabel kualitas audit valid.

Reliability Statistics

Cronbach's Alpha	N of Items
.720	2

Berdasarkan hasil uji reliabilitas, variabel kualitas audit dengan melibatkan seluruh item pernyataan, diperoleh nilai Cronbach's Alpha sebesar 0,720. Kriteria koefisien Cronbach's Alpha > 0,60, maka dapat dikatakan variabel kualitas audit reliabel

Reporting Research Results

Hasil Uji Normalitas

if the normality test is unsuccessful, the research data to be processed is invalid. The Kolmogorov-Smirnov formula is used to perform the normality test. The advantage of this test is that it is simple and does not cause differences in perception between one observer and another. The interpretation is that if the value of the Asymp. Sig. (2-tailed) ≥ 0.05 then the data is normally distributed, otherwise if the Asymp. Sig. (2-tailed) ≤ 0.05, it is said that the data is not normal.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0826312
	Std. Deviation	.6379881
Most Extreme Differences	Absolute	.127
	Positive	.127
	Negative	-.104
Test Statistic		.127
Asymp. Sig. (2-tailed)		.018[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Multicollinearity Test Results
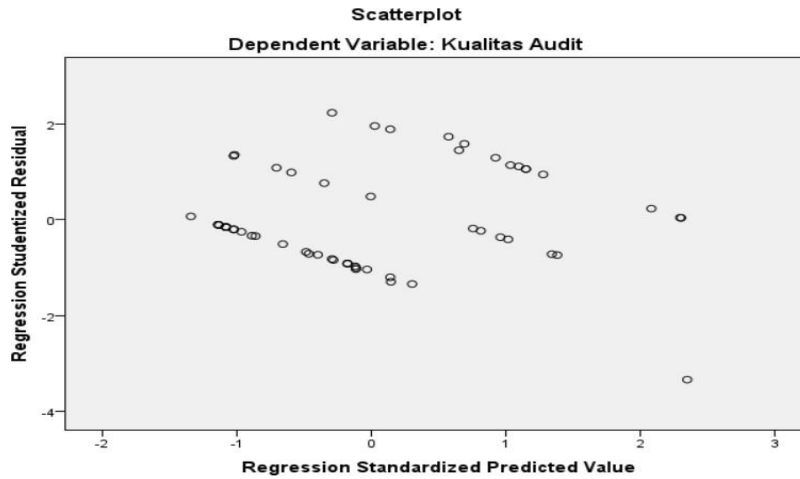
Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	.887	.774		1.146	.257		
	Profesionalisme	-.402	.170	-.330	-2.374	.021	.540	1.851
	Etika Auditor	.113	.095	.187	1.181	.243	.415	2.407
	Pengalaman Kerja	.235	.049	.656	4.760	.000	.549	1.820
	Fee Audit	.032	.053	.066	.600	.551	.855	1.170

a. Dependent Variable: Kualitas Audit

From the table above, it shows that the value of Tolerance is not less than 0.10 and the VIF value is not more than 10. It is stated that this data is free from multicollinearity in the regression model.

Heteroscedasticity Test Results

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variables from residuals from one observation to another.

Scatterplot

Dependent Variable: Kualitas Audit

From the picture above, it shows that the dots do not gather but spread randomly, so it is concluded that there is no heteroscedasticity.

Coefficient of Determination

The coefficient of determination ranges between zero and one, and is used to measure how well the model's ability to explain variations in the dependent variable. A value close to one indicates that the independent variable (X) provides almost all the data needed to predict the variation in the dependent variable (Y).

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.653[a]	.427	.385	.666	1.976

a. Predictors: (Constant), Fee Audit, Profesionalisme, Pengalaman Kerja, Etika Auditor

b. Dependent Variable: Kualitas Audit

Based on the table above the results of the coefficient of determination test, there is an Adjusted R Square value of 0.427, which means that the influence of the independent variable on the dependent variable is 42.7%.

F test

The F test was conducted to determine how the independent variables jointly influence the dependent variable.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18.176	4	4.544	10.232	.000^b
	Residual	24.424	55	.444		
	Total	42.600	59			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Fee Audit, Profesionalisme, Pengalaman Kerja, Etika Auditor

Based on the table above, that the prob value is 0.000 <0.05, the calculated F value is 10.232, it is concluded that the variables of Professionalism, Auditor Ethics, Work Experience, and Audit Fees together have a positive and significant effect on Audit quality.

CONCLUSION

The purpose of this study was to determine the effect of Professionalism, Auditor Ethics, Work Experience, Audit Fees on Audit Quality. Auditor, Work Experience, Audit Fees on Audit Quality.

a. Professionalism variable is significant to audit quality at the Public Accounting Firm in Medan City. Public Accounting Firm in Medan City.

b. Auditor ethics variable is significant to audit quality at the Public Accounting Firm in Medan City Public Accounting Firm in Medan City.

c. Work Experience variable is significant to audit quality at the Public Accounting Firm in Medan City.Public Accounting Firm in Medan City.

d. The Audit Fee variable is significant to audit quality at the Public Accounting Firm in Medan City Public Accounting Firm in Medan City.

LIMITATION

a. For further researchers, hopefully it will be useful and increase knowledge related to the Medan City Public Accounting Firm.

b. For UNPRI students, in order to add references to conduct further research.

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