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Effect of Auditor Professionalism, Experience, Accountability, Competence, and Independence on Audit QualityEffect of Auditor Professionalism, Experience, Accountability, Competence, and Independence on Audit Quality

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ABSTRACT

The objective of this research is to identify the effect of Auditor Professi onalism, Experience, Accountability, Competence, and Independence on Audit Quality within Public Accounting Firms (KAP) in Medan City.The study employs a quantitative approach and utilizes a sample of auditors working at KAP in Medan, selected using Nonprobability Sampling with a purposive sampling method through questionnaires.The research findings indicate that there is a partial significant effect of Professionali m, Experience, Accountability, Competence, and Independence on Audit Quality.Furthermore, simultaneously, Professionalism, Experience, Acco untability, Competence, and Independence are proven to have a positive and significant effect on Audit Quality.

Keywords: *Professionalism, Experience, Accountability, Competence,Ind ependence, Audit Quality.*

INTRODUCTION

Public Accounting Firms (KAP) are institutions or business entities that provide a platform for public accountants to practice their profession professionally. KAP not only serves as a workplace but also acts as a provider of audit services and other services performed by licensed public accountants. In the modern era, the existence of public accountants has become increasingly vital, particularly for business entities in the form of limited liability companies or publicly listed companies, which are required to present financial statements in a transparent and accurate manner. The demand for public accounting services continues to grow in line with regulatory complexity and the need for credible audits. This profession involves various responsibilities, such as financial statement audits, tax audits, and financial analysis.

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LITERATURE REVIEW

According to Porter et al., in Marthius (2016:242), audit quality is closely related to independence, competence, and adherence to professional codes of ethics. Two main aspects that directly contribute to audit quality are auditor competence and independence. The assessment of audit quality is also influenced by the perception of financial statement users regarding the auditor's ability and independent attitude. Meanwhile, the Financial Accounting Standard Committee of the American Accounting Association (in Marliah, 2016:37) emphasizes that audit quality depends on technical expertise and the independent attitude of auditors. Audit quality indicators include the ability to detect misstatements, compliance with applicable auditing standards, and adherence to standard operating procedures (SOP). Furthermore, audit quality dimensions also cover accuracy of findings, professional skepticism, clarity of recommendations, benefits of the audit process, and follow-up on audit results. Alvin A. Arens (2015:96) explained that auditor professionalism involves broader social responsibility beyond merely fulfilling legal requirements. A professional auditor must uphold principles such as integrity, objectivity, competence, and awareness of their social role. This professionalism is reflected in behaviors and actions that demonstrate high standards in conducting audit tasks. Professional auditors are expected to produce quality audits in line with standards set by professional organizations. Sukrisno Agoes (2017:33) stated that auditor experience plays a crucial role in improving audit quality. Experienced auditors have a deeper understanding of accounting systems and can identify and categorize errors in financial statements based on audit objectives. Experience also contributes to auditors' ability to face challenges and resolve problems effectively. Thus, auditor work experience is considered an essential part of developing competence and improving audit quality. According to Sujarweni (2015), accountability is an obligation for a task executor to ensure that the work is carried out in accordance with applicable rules. Accountability also reflects a form of responsibility that entails certain consequences. The primary goal of accountability is not to seek mistakes or impose sanctions, but to encourage performance improvement through transparent communication between task executors and stakeholders. Mulyadi (2014:58) defined competence as the level of understanding and mastery of knowledge that enables auditors to carry out tasks efficiently and effectively. Auditor competence standards, as described by the Financial and Development Supervisory Agency (BPKP), include knowledge, technical skills, and professional attitudes. To achieve such competence, auditors must pursue continuous professional education as a form of ongoing professional development. Mulyadi (2014:26) also emphasized that independence is a mental state free from external influence, not dependent on others, and able to maintain objectivity and honesty in expressing opinions. Junaidi and Nurdiono (2016:1) reinforced this view by stating that independence is a core principle that auditors must uphold in performing their duties. Independence guarantees that auditors can provide opinions in a neutral and unbiased manner, ensuring that audited financial statements are trustworthy for stakeholders. A concrete example of the importance of audit quality in Indonesia occurred in 2019, involving the financial statements of PT Hanson Internasional Tbk (MYRX), which were inaccurately presented by auditor Sherly Jokom from KAP Purwantono, Sungkoro, and Surja. Based on the findings of the Financial Services Authority (OJK), the auditor was proven to have violated Article 66 of the Capital Market Law as well as several auditing standards and professional codes of ethics. As a consequence, the auditor's Registration Certificate (STTD) was suspended for one year. This case illustrates that issues related to audit quality and auditor integrity remain a serious concern, particularly in maintaining stakeholder trust.

METHODS

This study employs a quantitative approach grounded in the positivist paradigm, relying on

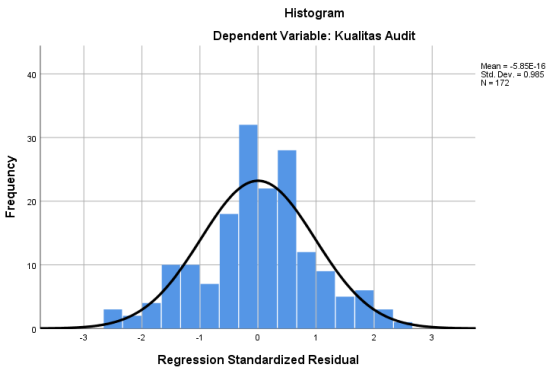
instruments to collect numerical data from auditors at Public Accounting Firms (KAP) in Medan City, which is then analyzed statistically to test hypotheses. The population consists of all auditors working in KAP Medan, with the sample determined through non-probability purposive sampling based on specific criteria, namely auditors with at least one year of work experience, those with or without an official Audit Registration Number, and those listed in the 2022 Directory of Public Accounting Firms published by IAPI. Data collection was conducted using questionnaires, supported by established techniques such as observation, interviews, and documentation to ensure the accuracy and relevance of the information obtained.

RESULTS

Normality Test

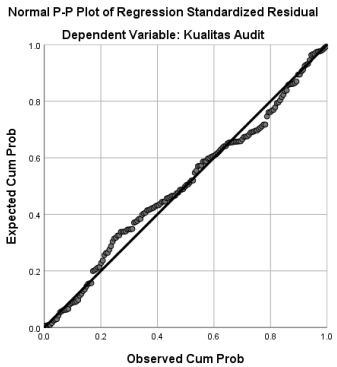
A normality test is a statistical procedure used to determine whether the data in a study are normally distributed or not. A normal distribution is important because many parametric statistical analysis methods, such as regression, ANOVA, and t-tests, require the data used to be normally distributed. The following are the test results:

***Figure 1** / Histogram*



Thus, the bell-shaped curve does not skew to the left or right, indicating that the data are normally distributed and meet the normality assumption.

***Figure 2** / Normal Probability Plot of Regression*



Thus, it indicates that the points are scattered around the diagonal line and follow the diagonal line. Therefore, the regression model residuals are normally distributed.

***Table 1** / One-Sample Kolmogorov-Smirnov Test*

	Unstandardized Residual

N			172
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		3.55564222
Most Extreme Differences	Absolute		.068
	Positive		.065
	Negative		-.068
Test Statistic			.068
Asymp. Sig. (2-tailed)			.049[c]
Monte Carlo Sig. (2- tailed)	Sig.		.385[d]
	99% Confidence Interval	Lower Bound	.372
		Upper Bound	.397

Thus, since the resulting significance value is greater than 0.05, namely 0.385, it can be concluded that the data are normally distributed.

Multicollinearity Test

Multicollinearity is a condition in which a regression model shows a perfect or near-perfect correlation among independent variables, whereas a good regression model should not have such correlations among the independent variables. The test results are as follows:

***Table 2** / Multicollinearity Test*

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	.066	2.422		.027	.978		
	Professionalism	.267	.057	.296	4.679	.000	.872	1.147
	Experience	.228	.081	.194	2.821	.005	.739	1.353
	Accountability	.213	.091	.165	2.341	.020	.707	1.415
	Competence	.191	.067	.183	2.851	.005	.846	1.182
	Independence	.189	.061	.197	3.114	.002	.877	1.140

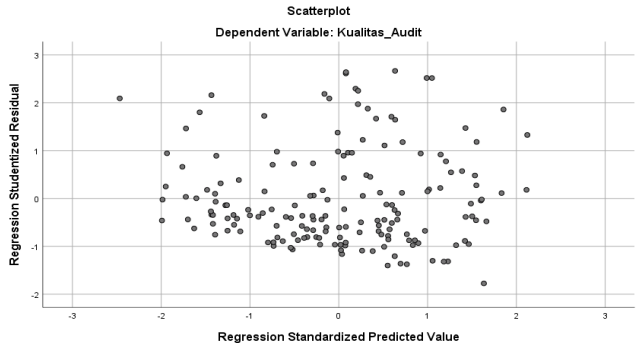
a. Dependent Variable: Audit Quality

Thus, it can be seen that for each variable the tolerance value is > 0.1 and the VIF value is < 10, indicating no multicollinearity problems were found.

Heteroscedasticity Test

The heteroscedasticity test aims to examine whether in a regression model there is inequality of variance in the residuals from one observation to another. The Scatterplot method is used by observing the plot graph between the predicted values of the dependent variable (ZPRED) and the residuals (SRESID). The test results are as follows:

***Figure 3** / Scatterplot*



Thus, the points are randomly scattered and do not form a clear pattern, which means that heteroscedasticity does not occur in the regression model.

Table 3 */ Glejser Test*

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-2.180	1.460		-1.492	.137
	Professionalism	.068	.034	.154	1.965	.051
	Experience	-.063	.049	-.111	-1.303	.194
	Accountability	.068	.055	.108	1.244	.215
	Competence	.119	.041	.233	1.334	.184
	Independence	.017	.037	.035	.450	.653

a. Dependent Variable: Audit Quality

Therefore, since the significance level of each variable is greater than 0.05, it can be concluded that heteroscedasticity is not present.

Research Model

Multiple regression analysis is an analysis used to determine whether there is a significant partial or simultaneous effect between two or more independent variables on one dependent variable. The test results are as follows: The following are the test results:

Table 4 */ Multiple Regression Coefficient 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)	.066	2.422		.027	.978		
	Professionalism	.267	.057	.296	4.679	.000	.872	1.147
	Experience	.228	.081	.194	2.821	.005	.739	1.353
	Accountability	.213	.091	.165	2.341	.020	.707	1.415
	Competence	.191	.067	.183	2.851	.005	.846	1.182
	Independence	.189	.061	.197	3.114	.002	.877	1.140

a. Dependent Variable: Audit Quality

1. Constant (a) = 0.066. This means that if the independent variables, namely Professionalism (X1), Experience (X2), Accountability (X3), Competence (X4), and Independence (X5), are 0, then Audit Quality (Y) is 0.066.
2. An increase in Professionalism will result in a 26.7% increase in Audit Quality.
3. An increase in Experience will result in a 22.8% increase in Audit Quality.
4. An increase in Accountability will result in a 21.3% increase in Audit Quality.
5. An increase in Competence will result in a 19.1% increase in Audit Quality.

6. An increase in Independence will result in an 18.9% increase in Audit Quality.

Coefficient of Determination (R2)

The coefficient of determination serves to show how well the model obtained fits the actual data, measuring what percentage of the variation in the dependent variable can be explained by the independent variables. The range of the coefficient of determination is $0 \leq R^2 \leq 1$. A model is considered better when the R^2 value approaches 1 or 100 percent. The test results are as follows: The following are the test results:

***Table 5** / Coefficient of Determination Test*

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.648[a]	.420	.403	3.609

a. Predictors: (Constant), Independence, Competence, Experience, Professionalism, Accountability

b. Dependent Variable: Audit Quality

Thus, the Adjusted R Square coefficient of determination is 0.403. Its influence on Audit Quality (Y) is 40.3%. The remaining 59.7% is the influence of other independent variables.

Simultaneous Hypothesis Testing (F-Test)

The F-test is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. The confidence level used is 0.05. If the calculated F-value is greater than the F-value from the table, then the alternative hypothesis is accepted, which states that all independent variables simultaneously have a significant effect on the dependent variable. The test results are as follows: The following are the test results:

***Table 6** / Simultaneous Hypothesis Testing*

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1566.134	5	313.227	24.051	.000[b]
	Residual	2161.883	166	13.023		
	Total	3728.017	171			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Independence, Competence, Experience, Professionalism, Accountability

Partial Hypothesis Testing (t-Test)

The t-test is used to determine whether the independent variables individually (partially) have a significant effect on the dependent variable. The significance level used is 0.05. If the significance value is smaller than the confidence level, the alternative hypothesis is accepted, which states that a variable partially influences the dependent variable. Essentially, the t-test shows how far an independent variable, on its own, contributes to explaining the dependent variable. The following are the test results:

***Table 7** / Partial Hypothesis Testing*

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	.066	2.422		.027	.978		
	Professionalism	.267	.057	.296	4.679	.000	.872	1.147
	Experience	.228	.081	.194	2.821	.005	.739	1.353
	Accountability	.213	.091	.165	2.341	.020	.707	1.415
	Competence	.191	.067	.183	2.851	.005	.846	1.182
	Independence	.189	.061	.197	3.114	.002	.877	1.140

a. Dependent Variable: Audit Quality

Based on the table above, it can be seen that all independent variables tested have a partial significant effect on Audit Quality. The Professionalism variable (X1) shows a calculated t-value of 4.679, which is greater than the t-table value of 1.974, with a significance level of 0.000 < 0.05, indicating a significant influence on Audit Quality. Similarly, the Experience variable (X2) has a calculated t-value of 2.821 > 1.974 with a significance level of 0.005 < 0.05, meaning it also has a significant effect. The Accountability variable (X3) produces a calculated t-value of 2.341 > 1.974 with a significance level of 0.020 < 0.05, confirming its significant impact. Furthermore, the Competence variable (X4) shows a calculated t-value of 2.851 > 1.974 with a significance level of 0.005 < 0.05, which demonstrates its significant effect. Lastly, the Independence variable (X5) presents a calculated t-value of 3.114 > 1.974 with a significance level of 0.002 < 0.05, proving that it also significantly influences Audit Quality. Thus, all five variables Professionalism, Experience, Accountability, Competence, and Independence are found to have a partial significant relationship with Audit Quality.

DISCUSSION

The t-test value for the variable Professionalism (X1) shows that t-value (4.679) > t-table (1.974) with a significance level of 0.000 < 0.05, indicating a partially significant influence between Professionalism and Audit Quality. If Professionalism increases, Audit Quality will also increase by 26.7%. Professionalism has a significant impact on audit quality because professional auditors perform their duties with integrity, objectivity, competence, and adherence to applicable auditing standards. A professional attitude ensures auditors can assess evidence independently, free from conflicts of interest, and maintain client confidentiality. Moreover, professionalism encourages auditors to continuously improve their knowledge and skills, resulting in audit outcomes that are more reliable, transparent, and trustworthy for stakeholders. Professionalism has a significant effect on audit quality because professional auditors perform their duties with integrity, objectivity, and competence in accordance with applicable auditing standards. Professionalism also encourages auditors to continuously update their knowledge and skills to handle complex audit situations effectively. A high level of professionalism allows auditors to evaluate evidence independently, avoid conflicts of interest, and maintain client confidentiality. This not only improves the accuracy of audit findings but also strengthens stakeholder trust in the audited financial statements. The t-test value for the variable Experience (X2) shows that t-value (2.821) > t-table (1.974) with a significance level of 0.005 < 0.05, indicating a partially significant influence between Experience and Audit Quality. If Experience increases, Audit Quality will rise by 22.8%. Experience plays an important role in audit quality because auditors with higher exposure are more capable of identifying risks, understanding transaction complexities, and detecting fraud or errors in financial reports. Experienced auditors can also make professional judgments more accurately and efficiently, in line with established standards. The more experience they

gain, the higher their accuracy, professional skepticism, and ability to provide relevant recommendations, thus producing more reliable and credible audits. Experience influences audit quality because auditors with more exposure are better able to identify risks, understand complex transactions, and detect fraud or errors in financial reports. Experience also enhances auditors' ability to make professional judgments more accurately and efficiently. The more experienced the auditor, the greater their professional skepticism, ability to assess evidence, and capacity to provide relevant recommendations. This ensures that audits are more accurate, credible, and aligned with professional standards. The t-test value for the variable Accountability (X3) shows that t-value (2.341) > t-table (1.974) with a significance level of 0.020 < 0.05, indicating a partially significant influence between Accountability and Audit Quality. If Accountability increases, Audit Quality will improve by 21.3%. Accountability greatly affects audit quality because auditors with strong responsibility strive to deliver transparent, accountable work results aligned with professional standards. Accountable auditors are more cautious in gathering and evaluating evidence, resistant to external pressures, and prioritize public interest over personal or client interests. Thus, accountability helps auditors produce objective, reliable, and high-quality audit reports. Accountability plays a key role in audit quality because responsible auditors strive to deliver transparent and reliable work aligned with professional standards. Auditors with a strong sense of accountability are more careful in gathering and evaluating evidence, resist external pressures, and prioritize public interest over personal or client interests. Accountability encourages auditors to report findings objectively and honestly, producing audit reports that are dependable and meet professional expectations. The t-test value for the variable Competence (X4) shows that t-value (2.851) > t-table (1.974) with a significance level of 0.005 < 0.05, indicating a partially significant influence between Competence and Audit Quality. If Competence increases, Audit Quality will rise by 19.1%. Competence significantly affects audit quality because auditors with adequate knowledge, skills, and deep understanding of accounting standards and audit procedures can perform their tasks more effectively and accurately. Competent auditors can identify risks, analyze evidence more precisely, and provide appropriate professional judgment at each audit stage. With high competence, auditors can deliver more valid, reliable audit reports that reflect the true condition of a client's financial statements. Competence significantly affects audit quality because auditors with sufficient knowledge, skills, and a deep understanding of accounting standards and audit procedures can carry out their tasks effectively and accurately. Competent auditors can identify risks, analyze evidence precisely, and provide appropriate professional judgments at every stage of the audit. High competence enables auditors to produce valid and reliable reports that reflect the true condition of the client's financial statements. The t-test value for the variable Independence (X5) shows that t-value (3.114) > t-table (1.974) with a significance level of 0.002 < 0.05, indicating a partially significant influence between Independence and Audit Quality. If Independence increases, Audit Quality will rise by 18.9%. Independence strongly influences audit quality because independent auditors can maintain objectivity and remain unaffected by any internal or external interests of the client. Independence ensures auditors are free from pressure, conflicts of interest, or personal relationships that may reduce accuracy and honesty in forming an opinion. By upholding independence, auditors can produce audit reports that are more honest, transparent, and trustworthy, thereby improving audit quality and maintaining public trust in the profession. Independence strongly influences audit quality because independent auditors can maintain objectivity and remain unaffected by internal or external client interests. Independence allows auditors to resist pressure, avoid conflicts of interest, and provide honest and accurate opinions. By upholding independence, auditors produce more transparent and trustworthy audit reports, enhancing public confidence in financial statements and maintaining the

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integrity of the auditing profession. The F-table value (2.27) and significance α = 5% (0.05) with F-value (24.051) and sig.a (0.003a) prove that simultaneously Professionalism, Experience, Accountability, Competence, and Independence have a positive and significant influence on Audit Quality. The Adjusted R Square coefficient is 0.403, meaning their effect on Audit Quality (Y) is 40.3%, while the remaining 59.7% comes from other independent variables. Professionalism, experience, accountability, competence, and independence all significantly influence audit quality because they complement one another in shaping optimal auditor performance. Professional auditors adhere to high ethical standards, experience enhances their ability to detect errors or fraud, accountability drives responsibility for audit outcomes, competence ensures sufficient technical knowledge, and independence guarantees objectivity. Together, these factors create audits that are more reliable, transparent, and trustworthy for financial report users. The F-test results indicate that Professionalism, Experience, Accountability, Competence, and Independence together have a significant and positive effect on audit quality. These factors complement each other to optimize auditor performance: professionalism and integrity uphold ethical standards, experience enhances risk detection, accountability drives responsibility for audit results, competence ensures technical proficiency, and independence guarantees objectivity. Collectively, these factors contribute to audits that are reliable, transparent, and trustworthy, benefiting financial report users, regulators, and the public.

CONCLUSION

The conclusions of this study indicate that professionalism, auditor work experience, accountability, competence, and independence each have a partially significant influence on audit quality. Professionalism is shown to enhance the quality of audits, while auditors' work experience also contributes significantly to improved outcomes. Accountability likewise plays a crucial role in supporting high-quality audits, and competence has been proven to exert a significant effect. Moreover, the independence of auditors demonstrates a strong partial influence on audit quality. Taken together, the variables of professionalism, experience, accountability, competence, and independence simultaneously have a positive and significant impact, reinforcing their collective importance in determining audit quality.

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