

THE INFLUENCE OF DUE PROFESSIONAL CARE, AUDIT ETHICS, AND INDEPENDENCE ON AUDIT QUALITY AT THE REGIONAL INSPECTORATE OF EAST NUSA TENGGARA PROVINCE

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ABSTRACT

This study aims to see whether there is an influence between Due Professional Care, Audit Ethics, and Independence on Audit Quality. The data in this study were obtained from distributing questionnaires at the office of the Regional Inspectorate of the Province of NTT. The analytical method used is multiple linear analysis to see the effect between variables. The results of this study indicate that Due Professional Care, Audit Ethics, and Independence have a significant influence on audit quality, with significant values for Due Professional Care of 0.017 , Audit Ethics of 0.030, and Independence of 0.010.

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1. INTRODUCTION

The current era of information and globalization causes the business environment to experience change Which very rapidly with level competition Which strict. company- Companies are required to carry out operational activities effectively and efficiently to maintain its existence. For that information system must be used and applied by every company to its employees both in processing data And produce information so that matter the expected can increase productivity And performance employee in a company.

Public accountants are accountants who have permission from the minister of finance or other authorized officials to carry out public accounting practices, such as conducting examinations, evaluations and assessments related to the fairness of a financial report produced by management (Indonesia, 2011). Financial statements that have been audited by a public accountant are considered more reliable than unaudited financial statements. Financial reports provide financial information needed for decision making by both internal and external parties of the company (Natalina et al., 2022).

Audit quality is generated based on critical and systematic examination by the Auditor/Public Accountant of the financial reports prepared by management along with supporting records and evidence to be able to provide an opinion about the fairness of financial reports (Agoes, 2013). Audit quality is the most important part in presenting an audit report on a company that is carried out by an independent auditor. Auditors must be able to produce quality audit reports. Good audit quality will produce an audit report that is in accordance with the company's financial condition. Auditors in carrying out their duties, must have certain qualifications to meet the types and evidence to reach appropriate audit conclusions and produce high audit quality. High audit quality will make the audited financial reports trustworthy by users as a reason for making decisions (Adnyani and Latrini, 2017). The qualifications that must be possessed by an auditor are experience , independence, and audit ethics (Kenni and Robby, 2022), and Suratman (2023) also says that due professional care , independence must be owned by an auditor.

Due Professional Care means careful and thorough professional skills (Sitorus & Pramudianti, 2022). Accuracy includes considering the completeness of audit documentation, the adequacy of audit evidence, and the accuracy of audit reports (Alvin et al., 2008). According to SPAP (Public, 2011), the auditor must obtain adequate assurance that the financial statements are free from material errors, whether caused by errors or fraud. Based on research (Yulianti & Kristianto, 2022) and (Sa'adah & Challen, 2022) stated that

due professional care had a positive effect on audit quality, while (Sitorus & Pramudianti, 2022) and (Hariyanto, 2021) stated that professional accuracy did not affect quality audits.

Independence is the true attitude of a public accountant not only to the management and owners of the organization but to creditors and other parties where they place their trust in their work to public accountants (Anggrainy et al., 2019). The high independence attitude of an auditor in carrying out his duties will make the auditor free from personal interests or managerial efforts to determine the activities to be examined so that the auditor can carry out his duties in accordance with the code of ethics and auditing standards that improve audit quality.

Auditor ethics is the science of judging good and bad things, about moral rights and obligations. An auditor who adheres to the professional code of ethics and has integrity in carrying out his profession will not be subject to client pressure which will affect the attitude and opinion of the auditor. This can enable the auditor to formulate an audit opinion based on the evidence obtained to produce an audit report containing objective audit findings and conclusions in improving audit quality (Imansari, et.al, 2016),

2. METHOD

This research is a quantitative research with multiple regression statistical analysis using SPSS software. Regression analysis technique is used to examine the relationship between the dependent variable and the independent variable. This study uses a type of causal relationship (causality), which examines the effect of due professional care, independence, and audit ethics on audit quality in the Regional Inspectorate of East Nusa Tenggara Province . Before carrying out hypothesis testing, v. testing must be carried out alidity using Pearson, correlation and reliability using Cronbach Alpha (α) statistical test and classic assumption test which includes normality test using Kolmogorov-Smirnov (KS) statistical test, multicollinearity test based on tolerance value and variance inflation factor (VIF), and heteroscedasticity test using a scatter chart. Hypothesis testing is done by analyzing correlation tests, coefficient of determination, and partial tests. The multiple regression equation in testing the hypothesis in this study can be formulated as follows.

$$AQ = a + b_1 DPC + \beta_2 I + \beta_3 EA + e$$

Validity and Reliability Test

To test the reliability of the statement instrument used, it was tested with Cronbach Alpha . The instrument is said to be reliable if it has a Cronbach Alpha value greater than 0.60 . The validity of each instrument was tested with the Pearson Product Moment Coefficient formula. To determine valid and invalid item numbers, it is necessary to consult the r product moment table. If $r_{count} > r_{table}$ (at a significance level of 5%), then it can be said that the questionnaire items are valid, whereas if $r_{count} < r_{table}$ (at a significance level of 5%), then it can be said that the questionnaire items are invalid (Ghozali, 2018: 10).

Classic assumption test

1. Normality test

This test has the aim of testing whether in the regression model there is a normal distribution or not between the dependent variable and the independent variable. The method that is usually used to determine the level of normality of the regression model is to use the non-parametric Kolmogorov-Smirnov statistical test and the normal probability plot of standardized regression residual graphs . The criterion used in the Kolmogorov-Smirnov non-parametric statistical test is to look at the Asymp line. Sig (2-tailed) , provided that the Asymp value is obtained. Sig (2-tailed) > 0.05 then the data has a normal distribution or has fulfilled the normality test, but vice versa if the Asymp value is obtained. Sig (2-tailed) < 0.05 , then the data has an abnormal distribution or in other words it does not meet the normality test (Ghozali, 2018: 12).

2. Multicollinearity test

This multicollinearity test is intended to test whether there is a high or perfect correlation between the independent variables or not in the regression model. To detect a high correlation between independent variables can be done in several ways , one of which is by using the Tolerance and Variance Inflation Factor (VIF). According to Ghozali (2018: 36) tolerance measures the variability of the selected independent variables that are not explained by other independent variables. So, a low tolerance equals a

high VIF value. The assumptions of Tolerance and Variance Inflation Factor (VIF) can be stated as follows:
 1. If $VIF > 10$ and the Tolerance value < 0.10 , multicollinearity occurs. 2. If $VIF < 10$ and Tolerance value > 0.10 then multicollinearity does not occur.

3. Coefficient of Determination (R²)

The coefficient of determination (R²) Ghozali (2018: 21) the coefficient of determination aims at measuring how far the model's ability to explain the variation of the dependent variable. The small value of R² means that the ability of the independent variables to explain the variation in the dependent variable is very limited. There are assumptions regarding the coefficient of determination as follows: The value of R² is between 0 and 1 or $(0 < R^2)$

4. Model Feasibility Test (F Test)

Model Feasibility Test (F Test) The F statistical test basically shows whether all independent variables have an overall influence on the dependent variable (Ghozali, 2018: 22). This study conducted hypothesis testing aimed at measuring the Effect of Due Professional Care, Independence, Auditor Ethics on Quality Audit Criteria for simultaneous testing with a significant level of $\alpha=5\%$ include:

1. If the significance value of the F test $> \alpha$ is 0.05 then the null hypothesis is accepted
2. If the significance value of the F test $< \alpha$ is 0.05 then the null hypothesis is rejected

5. Hypothesis Test (T Test)

Hypothesis Testing In research testing the hypothesis using the t test. This t-test aims to test how far the influence of one independent variable has on the dependent variable by assuming the other independent variables are constant (Ghozali, 2017:23). The t test is used to test the effect of Due Professional Care, Independence, Auditor Ethics on Audit Quality partially. criteria in this t test using a significant level $\alpha = 5\%$.

3. RESULTS AND DISCUSSION

In this study, researchers took the object of PT. Ody Lestary Medan. Processing data in form questionnaire This each from 10 items statement for variable X 1 (Information System Quality), 10 statement items for variable X 2 (Management System Information), 10 items statement for variables X 3 (Utilization of Accounting Information Technology), 10 statement items for variables Y (Effectiveness System Information Accountancy) with spread questionnaire in accordance with a sample of 33 respondents who will be processed later using a scale Likert Sumated Ratings so that get results valid And reliable.

1. Instrument Test

a. Validity test

Measuring the validity of the data using the *Pearson correlation method* with criteria, if the value of r count $\geq r$ table (2-sided test with sig 0.01) then the instrument statement is Valid. The results of the r table are obtained from the value table with the following results:

$$\begin{aligned} dk &= n-2 \\ dk &= 41 \text{ Respondents} - 2 \\ dk &= 39 \rightarrow r \text{ table is } 3.978 \end{aligned}$$

Table 1. Validity Test Results

Questions	Person Correlation	r Table	Sig (2 Tailed)	Description
DPC1	0.793	0.3978	0.000	Valid
DPC2	0.917	0.3978	0.000	Valid
DPC3	0.937	0.3978	0.000	Valid
DPC4	0.892	0.3978	0.000	Valid
DPC5	0.844	0.3978	0.000	Valid
IA1	0.760	0.3978	0.000	Valid
IA2	0.840	0.3978	0.000	Valid
IA3	0.813	0.3978	0.000	Valid
IA4	0.789	0.3978	0.000	Valid
IA5	0.750	0.3978	0.000	Valid
IA6	0.743	0.3978	0.000	Valid
IA7	0.740	0.3978	0.000	Valid
IA8	0.799	0.3978	0.000	Valid

IA9	0.426	0.3978	0.000	Valid
IA10	0.790	0.3978	0.000	Valid
EA1	0.698	0.3978	0.000	Valid
EA2	0.855	0.3978	0.000	Valid
EA3	0.897	0.3978	0.000	Valid
EA4	0.842	0.3978	0.000	Valid
EA5	0.884	0.3978	0.000	Valid
EA6	0.808	0.3978	0.000	Valid
KA1	0.811	0.3978	0.000	Valid
KA2	0.651	0.3978	0.000	Valid
KA3	0.561	0.3978	0.000	Valid
KA4	0.645	0.3978	0.000	Valid
KA5	0.696	0.3978	0.000	Valid
KA6	0.589	0.3978	0.000	Valid
KA7	0.742	0.3978	0.000	Valid
KA8	0.709	0.3978	0.000	Valid

Source: Data processed by Researchers (2023)

Based on the table above, it can be concluded that each statement item submitted to the respondent has an r count value that is greater than r table, therefore each statement instrument is declared valid.

b. Reliability Test

Table 2. Reliability Test

Variables	Cronbach's Alpha	Information
DPC	0.925	reliable
HE	0.882	reliable
EA	0.910	reliable
ka	0.650	reliable

Source: Data processed by Researchers (2023)

Based on the table above, it shows that statements for *due professional care*, Auditor Independence, Auditor ethics, and auditor quality have a *Cronbach's Alpha value* greater than 0.6 where for the *due professional care variable*, and have a value of 0.925, Auditor independence is 0.882, auditor ethics is 0.910 and Audit Quality has a value of 0.650. This shows that each item of statement used in this study is reliable and can be used as a measuring tool that can be used.

2. Classic assumption test

a. Normality

Table 3. Normality test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		41
Normal Parameters ^{a,b}	Means	.0000000
	std. Deviation	2.48583190
Most Extreme Differences	absolute	.128
	Positive	.059
	Negative	-.128
Test Statistics		.128
asymp. Sig. (2-tailed)		.090 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Data processed by Researchers (2023)

Kolmogrov-Smirnov non-parametric statistical test have a sig value greater than 0.05, so it can be said that the data is normally distributed. Based on the table above, the significant value is $0.090 \geq 0.05$, it can be concluded that the variables in this study are normally distributed and can be continued.

b. Multicollinearity Test

Table 4. Multicollinearity Test

Variable	tolerance	VIF	Information
DPC	0.925	1,081	Non Multicollinearity
HE	0.95	1,053	Non Multicollinearity
EA	0.927	1,079	Non Multicollinearity

Source: Data processed by Researchers (2023)

Table 4 above shows that there are no independent variables that have a tolerance value ≤ 0.1 and a VIF value ≥ 10 for each independent variable, therefore it can be concluded that the regression model between independent variables in this study does not contain multicollinearity.

3. Data analysis

a. Model Feasibility Test (F Test)

The model feasibility test is a test that aims to see whether there is a possibility that there is a significant influence on a good research model to use. If the significance value of $F \leq 0.05$, it can be concluded that the research model is feasible to use in this study. The results of the model feasibility test in this study (can be seen in table 5) show a significance value of 0.000, so it can be concluded that the variables *due professional care*, auditor independence, and auditor ethics have an influence on audit quality.

Table 5. F test

F Count	Sig	Information
3,239	0.000	Significant

Source: Data processed by Researchers (2023)

b. Hypothesis Test (T Test)

Table 6. T test

Variable	Coefficient	T Count	Sig. Value	Information
DPC to KA	.380	2,496	.017	There is Influence
IA to KA	.440	4,713	.010	There is Influence
EA to KA	.284	2,966	.030	There is Influence

Source: Data processed by Researchers (2023)

Based on the table above, it can be seen that the results of the T-test analysis of the three independent variables, namely *due professional care*, auditor independence, and auditor ethics on the dependent variable, namely audit quality.

1. The first hypothesis is that *due professional care* has an effect on audit quality, as evidenced by a significant value of 0.017. This shows that the significant value of $0.017 \leq 0.045$ with a coefficient value of 0.380 means that *due professional care* has a positive effect on audit quality.
2. The second hypothesis is that auditor independence has an effect on audit quality, this can be seen from the significant value of 0.010 where the significant value is smaller than 0.05 with a coefficient value of 0.440, it can be concluded that auditor independence has a positive effect on audit quality.
3. The third hypothesis is that Auditor Ethics influences Audit Quality, with a significant value of 0.030, less than 0.05. This shows that there is a relationship between auditor ethics and audit quality with a coefficient value of 0.284, so the auditor's ethics has a positive effect on audit quality.

c. Determination Coefficient Test (R Square)

Table 7. Determination Coefficient Test

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.756 ^a	.808	.644	2,585

a. Predictors: (Constant), EA, IA, DPC

b. Dependent Variable: KA

Source: Data processed by Researchers (2023)

The coefficient of determination is a test tool used to determine the influence of the independent variables on the dependent variable. In this study the independent variables are *due professional care*, auditor independence, and auditor ethics and the dependent variable is audit quality. Based on the table above, it can be seen that the R Square value is 0.808 or 80.8%, meaning that the three independent

variables, namely *due professional care*, auditor independence, and auditor ethics, have an influence or contribution of 80.8% on audit quality, while for 19, 2% explained by other factors.

Discussion

Effect of *Due Professional Care* on Audit Quality

Based on the results of the T test, it is known that the significant DPC value is 0.017 with a coefficient value of 0.380, this shows that *due professional care* has a positive effect on audit quality. *Due professional care* is professional due care which can be interpreted as a careful and thorough attitude by thinking fundamentally and assessing audit evidence, being careful in assignments, not being reckless in directing judgments, and having determination in completing tasks. Auditors who are careful and thorough will question and evaluate existing audit evidence, are confident in their abilities, and be careful in making audit decisions that will improve audit quality (Wiratama and Budiarta, 2015). In line with agency theory that the auditor is needed as a third party in the company because of the possibility of information asymmetry between the principal and the agent, therefore *due professional care* is needed by an auditor to reveal truths and errors that may be intentional or unintentional. occurs in the presentation of the company's financial statements so that the resulting audit quality is good. This research is in line with research conducted by Adnyani & Latrini (2017), Nurfadilah & Nurhuda (2020), and Joseph & Fidiana (2020), and Wahyuni. (2020), Kenny and Roby (2022) state that due professional care has a positive effect on audit quality.

Effect of Auditor Independence on Audit Quality

Based on table 6 (T test results) it can be seen that the significant value of auditor independence is 0.010 with a coefficient value of 0.440. This indicates that auditor independence has a positive effect on audit quality. Independence is the attitude of an auditor who is impartial to anyone and should not be affected by conditions because the auditor must complete his work in the public interest. Darmayanti *et al.*, (2015) that the auditor must maintain a neutral attitude because the audit opinion is given to build confidence in the financial statements presented so that audit quality can be maintained. The auditor must gain the trust of the client and users of financial statements regarding the opinion given by the auditor. The auditor must provide an opinion in accordance with the existing conditions of his client and is responsible for proving the fairness of a company's financial statements. The auditor must maintain an attitude of independence if a client treats the auditor with the aim of obtaining audit results in accordance with the wishes of his client. If the auditor is easily influenced, it means that his attitude of independence can make the quality of the audit report provided low, therefore the auditor must remain firm and maintain his independence. This research is in line with research conducted by. The research results of Zumratul (2022), Haryanto & Susilawati (2018), and Joseph & Fidiana (2020) state that independence has a positive and significant effect on audit quality.

Effect of Auditor Ethics on Audit Quality

Auditor ethics affect audit quality, this is shown from the results of the T test with a significant value of 0.030 with a coefficient value of 0.284. An auditor in carrying out an audit must refer to auditing standards, and comply with an auditor's Code of Ethics. This code of ethics was created to regulate the relationship between the auditor and his collaborators, the auditor and his supervisor, the auditor and the object of his assessment, and the auditor and the public (Rahayu, 2016). If the public accounting profession applies good principles in carrying out audit work, then at that time the public's trust in audit quality will be higher. This can confirm that auditors who carry out their duties in accordance with a predetermined code of ethics will produce high audit quality (Nurjanah & Kartika, 2016). The results of research by Rahayu (2016), Nurjanah & Kartika (2016), Haeridistia & Fadjaranie (2019), and Joseph & Fidiana (2020) state that auditor ethics has a positive effect on audit quality.

4. CONCLUSION

Based on the research results, it can be seen that the three independent variables, namely *Due Professional Care*, Audit Ethics, and Independence have an influence on audit quality. This shows that *Due Professional Care* is needed by an auditor in carrying out his duties. *Due Professional Care* is a careful attitude in acting, assessing audit evidence or in other words the accuracy of an auditor in carrying out the audit process. If an auditor has this attitude then the possibility of errors in the audit is low so that the resulting audit quality is good. With regard to auditing ethics, an auditor's code of ethics must be complied with in order to protect the nobility of members of the auditor's profession and to increase the trust of

users of financial statements. Independence also affects audit quality, where independence is an impartial attitude towards anyone, in the sense that if an auditor works impartially to the client then the quality of the audit report produced can be accounted for. The audit report that is generated is purely the result of financial reports that are generated from financial information generated by the client, not on the basis of a request from the client.

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