THE INFLUENCE OF INDEPENDENCE, PROFESSIONAL SKEPTISM AND PROFESSIONAL ETHICS ON AUDITOR PERFORMANCE
(Empirical Study at a Public Accounting Firm in South Jakarta)

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ARTICLE INFO	ABSTRACT
Keywords: independence, Professional Skepticism, Professional Ethics, Auditor Performance	The aim of this research is to determine the influence of independence, professional skepticism and professional ethics on the performance of auditors at Public Accounting Firms in the South Jakarta Region. The analytical method in this research uses the convenience sampling method. The data obtained was primary data by distributing questionnaires. The data analysis method used is statistical analysis in the form of multiple linear regression tests. Data was processed using SPSS version 26.0. Respondents in this study are auditors who work at Public Accounting Firms (KAP) which are registered in the directory of Public Accounting Firms in the South Jakarta area based on records of the Indonesian Institute of Public Accountants (IAPI), the sample in this study was 124 respondents. The analytical method in this research uses the convenience sampling method. The data obtained was primary data by distributing questionnaires. The data analysis method used is statistical analysis in the form of multiple linear regression tests. Data was processed using SPSS version 26.0. The results of this research show that independence, professional skepticism and professional ethics influence auditor performance. The results of the partial test (t-test) show that all have a significant positive effect on auditor performance. Based on the results of the multiple linear regression test, it was found that the most dominant variable was the professional ethics variable.
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1.   INTRODUCTION

The development of the public accounting profession in a country is in line with the development of companies and the form of legal entities in other companies. A company in a rapidly developing country certainly requires capital not only from the company owner, of course it also needs capital from creditors. In addition, companies in the form of limited liability companies require capital that comes from the community. So in this case, the profession or services of a public accountant are very necessary and have an important role in the development of global business today.

According to Cahyani et al., (2015) the auditor profession is a trust-based profession because this profession exists because the public has the hope that they will carry out their duties by always upholding independence, integrity, honesty and objectivity, so that the services provided by auditors do not provide a loss for users of audit services, therefore the accounting department is required to be able to present information that is relevant, accurate and timely. Based on need, regeneration and distribution of tasks, a company will usually recruit new auditors and then they will hold the status of junior auditors. Junior auditors are staff accountants whose assignments given to them must be supervised and supervised, in this case they can also be called novice auditors. In carrying out his work as a junior auditor, an auditor must learn in detail about audit work.

At the beginning of 2017, Indonesian Corruption Watch (ICW) published the value of state losses that occurred during 2016 in its 2016 Final Report. Based on ICW's observations, during 2016 there were 482 cases of fraud with 1,101 suspects. With state losses worth IDR 1.47 trillion and bribes worth IDR 31 billion. Based on a survey conducted by the Global Corruption Barometer in 2017, it can be seen that fraud occurs more often in the government sector than in the private sector. Based on this survey, the

government sector with the highest percentage, namely 54%, is the DPR. In the private sector, in this case entrepreneurs, based on survey results, the percentage is 25%. Fraud cases involving the majority of officials make the public doubt the ability of government auditors, in this case the BPK RI, to detect fraud. This can be seen from the increasing number of public complaints regarding fraud cases. In South Sumatra itself, fraud has increased. In 2013, there were 164 public reports, then in 2014 there was an increase of 209, in 2015 the increase in public complaints was 357 and in 2016 there was another increase, namely 384.

In early 2009 there was a case in Jakarta where BPK Auditor Bagindo Quirinno was named a suspect by the Corruption Eradication Commission (KPK) because he received a sum of money from his client to change the results of his audit which turned out to indicate budget misuse. This causes the resulting audit report and opinion to be inaccurate and objective because the information in the audit report does not match the facts and evidence that occurred. In 2008, a case was also found that the auditors apparently did not work using their professionalism but used assumptions when the Republic of Indonesia BPK audited the misuse of APBD funds in 2008. This is due to the lack of files or evidence needed by the auditor to carry out the audit process regarding the use of the APBD. This shows that the auditor does not have enough professional skepticism in his work, and does not reflect an auditor who has poor ethics, experience and audit skills.

The examiner considers the relationship between the cost of obtaining evidence and the usefulness of the information obtained. Difficulty or expense involved in obtaining evidence should not be a reason for eliminating an evidence collection procedure when an alternative procedure is not available. Examiners use their professional judgment and apply professional skepticism in evaluating the quantity and quality of evidence, namely the adequacy and accuracy of evidence, to support the Examination Results Report (LHP) (SPKN, 2017).

Professional skepticism means that the examiner does not assume that the responsible party is dishonest, but also does not assume that the responsible party's honesty is beyond question. Professional judgment is the application of collective knowledge, skills, and experience. Professional judgment is a judgment made by an examiner who is trained, has knowledge and experience so that he has the necessary competence to make a reasonable judgment. (SPKN, 2017). Auditors are required to implement an attitude of professional skepticism so that auditors can use their professional skills carefully and thoroughly (Gusti & Ali, 2008). When carrying out audit assignments in the field, an auditor should not only follow the audit procedures stated in the audit program, but must also be accompanied by an attitude of professional skepticism. Auditors need to have professional skepticism, especially when obtaining and evaluating audit evidence (Noviyanti, 2008). So that the auditor's goal of obtaining sufficient competent evidence and providing an adequate basis for formulating an opinion can be achieved well. This skeptical attitude from the auditor is expected to reflect the professional skills of an auditor. With the auditor's professional skepticism, the auditor is expected to be able to carry out his duties according to the established standards, uphold the rules and norms so that the quality of the audit and the image of the auditor profession are maintained.

Professional Ethics is something related to ideal human character and the implementation of self-discipline that exceeds statutory requirements. To create a BPK that is independent, has integrity and is professional in the interests of the state, every member of the BPK and the State Financial Audit must comply with a code of ethics. The code of ethics is the norms that must be adhered to by every member of the BPK and the State Financial Auditor while carrying out their duties to maintain the dignity, honor, image and credibility of the BPK. The code of ethics is established by the BPK. Independence, integrity and professionalism are values that must be upheld by BPK members and the State Financial Auditor. (SPKN, 2017)

Research (Candra & Badera, 2017) shows that ethics has a positive effect on auditor performance, so that good professional ethics will make the auditor's performance even better. In contrast to research (Sitorus & Wijaya, 2016) where ethics has no effect on auditor performance, in this case the cause is the moderation of the audit structure created which will help increase the influence of an auditor's professionalism on the performance of the audit being carried out and the audit structure moderates the influence of ethics on audit performance. which explains that the audit structure created is able to instill ethical characteristics in the profession as an auditor which will influence the performance of the auditor himself. Based on several research results, compliance with the code of ethics supports the auditor's ability to improve performance. However, assignments that involve team formation can have an effect on improving performance. Different treatment or compliance with codes of ethics at different levels will

give rise to different views, which of course means that individual auditors' treatment when carrying out their duties will make it difficult to improve performance.

This research aims to prove whether the results of further research will be the same or different if it is carried out on different independent auditors as the object, where the differences in location and work environment at Public Accounting Firms can cause differences in thought patterns, behavior and perspectives and values. what the auditor believes or how the auditor works can indirectly lead to differences in understanding about how to produce good performance.

2. METHOD

The object of research in writing this thesis is the influence of independence, professional skepticism and professional ethics on the performance of auditors at Public Accounting Firms (KAP) in the South Jakarta area. This research uses data sources obtained by collecting data obtained through distributing questionnaires distributed to sources, namely auditors who work at Public Accounting Firms (KAP) in the South Jakarta area. In this research the author also used literature study which is the main material in the research to obtain data regarding relevant theories and can help the author in conducting research. According to the source, the type of data is divided into two: Primary data is specifically collected by researchers to answer research questions or statements. Secondary data is a source of research data obtained indirectly and through intermediary media. This data is generally obtained in the form of evidence, historical notes or reports, archives owned by the research subject, whether published or unpublished. In this research, the population used is all auditors who work at Public Accounting Firms (KAP) in the South Jakarta area. In this research, the author used a non-probabilistic sampling technique. The non-probability sampling technique used is convenience sampling, namely a sample determination technique that is based on the availability of population elements. The data collection technique used by the author in this research is through field research. The author obtained data directly from the first party (primary data) by giving a questionnaire to the research subjects, namely auditors at the Public Accounting Firm (KAP) in South Jakarta, then the data was processed using SPSS version 26.

3. RESULTS AND DISCUSSION

Data Collection Results

This research was carried out by distributing questionnaires with the research object, namely auditors who work at Public Accounting Firms (KAP) which consists of 15 Public Accounting Firms (KAP) which were visited directly by the researcher. Samples were taken using the convenience sampling method taking into account the ease of obtaining data and accessing the location of the Public Accounting Firm (KAP), questionnaire writers for 15 KAPs in the South Jakarta area since early January 2021. During data collection, researchers came in person or by telephone to confirm directly gradually carried out once a week. Sample calculation based on Slovin's formula:

$$\frac{180}{1 + 180\,(0.05)2} = 124.1$$

From these calculations, it can be seen that the sample used in this research is 124 respondents. Public Accounting Firm data for this research can be seen in table 1.

Table 1 List of Names of Public Accounting Firms

No	Name of Public Accounting Firm	Address
1	KAP Bharata, Arifin, Mumajad & Sayuti (Central)	Jl. Rawa Bambu Raya No. 17 D, Sunday Market South Jakarta 12520
2	KAP Muhammad Danial	Jl. Jasmine No. 75 Ragunan, Sunday Market South Jakarta 12550
3	KAP Slamet Riyanto, Aryanto & Partners	Fatmawati Festival Block B-11, Jl. RS. Fatmawati No. 50 South Jakarta 12430
4	KAP Ispiady & Dande	Ciputat Raya No. 14 B Floor 2 Pondok Pinang, Kebayoran Lama South Jakarta 12120
5	KAP Anderson, Emril & Partners (Branch)	ILP Center Building, 3rd Floor, Room 03 A, Jl. Raya Pasar Minggu No. 39 A Ex. Pancoran, District. Pancoran South Jakarta 12780
6	KAP Drs. A. Greetings Rauf &	Jl. West Pancoran 7, RT 010/004 Pancoran

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	Colleagues	South Jakarta 12780
7	KAP Drs. Bambang Mudjiono & Widiarto	Jl. Tebet Barat Raya No. 31 D West Tebet, Tebet South Jakarta 12810
8	KAP Armen, Budiman & Partners	Sandipura Building Ground Floor Jl. KH. Abdullah Syafe'I No. 19, RT 12/09 Ex. Bukit Duri, District. Tebet, South Jakarta 12840
9	KAP Drs. Danny Sughanda	Wisma Siasa Block I Floor 2 Jl. Alert I No.1 Pasar Minggu South Jakarta 12510
10	KAP Rama Wendra (Central)	The Manhattan Square Mid Tower 18th Floor Jl. TB. Simatupang Kav. 1 S South Jakarta 12560
11	KAP Ishak, Saleh, Soewondo & Partners	Rasuna Office Park RO-03 Rasuna Epicentrum Complex Jl. HR Rasuna Said, Kuningan - Setia Budi South Jakarta 12960
12	KAP Yanuar & Riza	BPJS Employment DPK Building Jl. Tangkas Baru No.1 Gatot Subroto South Jakarta 12930
13	KAP Zein Nirwanzein	Jl. Siaga Raya No.42 West Pejaten, Pasar Minggu South Jakarta 12510
14	KAP Hertanto Grace Karunawan	Palma Tower Floor 18 Lot F&G Jl. R.A. Kartini II-S Kav.06 TB. Simatupang, Cilandak South Jakarta 12310
15	KAP Pieter Uways & Partners	Graha Piesta Ground Floor Jl. Warung Buncit Raya No. 12 Warung Jati Barat South Jakarta 12550

Source: Directory of the Indonesian Institute of Public Accountants 2020

The number of questionnaires distributed was 130 samples, exceeding the Slovin formula that had been determined, namely 124 samples to minimize the risks that occurred and the number of questionnaires returned was 124 samples. When collecting data, researchers come in person or by telephone to carry out confirmation in stages which is done once a week. In this study, of the 130 samples that were returned, only 124 samples were used to be processed according to the established Slovin formula. So, this study used 124 samples. Questionnaire Return Data can be seen in the following table. Questionnaire return data can be seen in the following table:

Table 2 Questionnaire Distribution

Source: Data

No.	Information	Amount	Percentage (%)
1	Questionnaires distributed	130	104%
2	Returned questionnaire	124	100%
3	Unused questionnaire	6	4%
4	The questionnaire is processed accordingly with the Slovin formula	124	100%

processed by the Author (2021)

Respondent characteristics are measured using a nominal scale which shows the absolute frequency and percentage, gender, age, education, current position and length of service. The respondents used in this research were auditors who worked at a Public Accounting Firm in South Jakarta.

Table 3 Characteristics of Respondents Based on Gender

Gender	Frequency (person)	Percentage (%)
Man	76	61%
Woman	48	39%
Amount	**124**	**100%**

Source: Data processed by the Author (2021)

Based on table 3, it shows that the majority were dominated by male respondents, 76 people (61%), while there were 48 female respondents (39%). It can be concluded that respondents who work at Public Accounting Firms in South Jakarta are dominated by men compared to women.

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Table 4 Characteristics of Respondents Based on Age

Age	Frequency (person)	Percentage (%)
20 – 30 years	62	52%
31 – 40 years	42	32%
> 40 years	20	16%
Amount	**124**	**100%**

Source: Data processed by the Author (2021)

Based on table 4, it shows that most of them are dominated by respondents aged 20 - 30 years with a total of 62 people (52%). Respondents aged 31 – 40 years amounted to 42 people (32%) and respondents aged > 40 years amounted to 20 people (16%). From the table above it can be concluded that there are more auditors aged 20 – 30 years than those with experience or > 30 years. It can be stated that employee turnover at Public Accounting Firms in South Jakarta is quite high.

Table 5 Characteristics of Respondents Based on Education

Last education	Frequency (person)	Percentage (%)
D3	24	19%
S1	84	68%
S2	15	12%
S3	1	1%
Amount	**124**	**100%**

Source: Data processed by the Author (2021)

Based on table 5, it shows that the number of respondents with a final education of D3 was 24 people (19%) and respondents with a final education of S1 were 84 people (68%). Meanwhile, there were 15 respondents with a master's degree (12%) and 1 respondent with a doctoral degree (1%). The table above shows that most auditors have a bachelor's degree from various universities and to improve their competency they take part in various trainings such as Continuous Professional Training (PPL) held by IAPI (Indonesian Public Accountants Association).

Table 6 Characteristics of Respondents Based on Position

Position	Frequency (person)	Percentage (%)
Partners	1	1%
Manager	7	6%
Supervisors	10	8%
Senior Auditor	44	35%
Junior Auditor	62	50%
Amount	**124**	**100%**

Source: Data processed by the Author (2021)

Based on table 6, it shows that the majority of respondents were dominated by junior auditors with a total of 62 people (50%). Respondents who held senior auditor positions were 44 people (35%). Respondents who have positions as supervisors are 10 people (8%), those who have positions as managers are 7 people (6%) and those who have positions as partners are 1 person (1%).

Table 7 Characteristics of Respondents Based on Length of Work

Length of work	Frequency (person)	Percentage (%)
< 2 years	58	47%
2 - 5 years	30	24%
5 – 10 years	24	19%
> 10 years	12	10%
Amount	**124**	**100%**

Based on table 7, it shows that most of them are dominated by respondents who have worked for a long time, namely < 2 years with a total of 58 people (47%). There were 30 respondents (24%) who had worked for between 2-5 years, 24 people (19%) had worked for between 5-10 years and 12 respondents (10%) had worked >10 years. The table above shows that in this study there were more auditors who had worked < 2 years than auditors who had worked > 10 years or it could be said that there were more auditors who had just joined the Public Accounting Firm (KAP) than those who had worked < 2 years. This seems to be closely related to high turnover.

Data analysis

1. Descriptive Statistics Test Results

Descriptive statistics in research basically aims to describe or provide an overview of the research object through sample data. Descriptive statistics in this research provide an overview or description of data seen from the average (mean), standard deviation, maximum and minimum. From the results of statistical data processing, table 4.8 of descriptive statistical testing is obtained as follows:

Table 8 Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Independence	124	28	50	40.52	4,977
Professional_Skepticism	124	18	30	26.52	2,815
Professional ethics	124	16	30	25.31	3,111
Auditor_Performance	124	27	50	41.21	4,829
Valid N (listwise)	124				

The independence measurement instrument consists of 10 statement items with a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). From the output results of data processing using SPSS v26 in the table above, it can be seen that the average (mean) independence of all 124 sample respondents is 40.52 with the highest (maximum) score being 50 and the lowest (minimum) score being 28. Standard deviation (standard deviation) which shows the variation in data distribution around the average value is 4.977.

The professional skepticism measurement instrument consists of 6 statement items with a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). From the output results of data processing using SPSS v26 in the table above, it can be seen that the average (mean) professional skepticism of all 124 sample respondents is 26.52 with the highest (maximum) score being 30 and the lowest (minimum) score being 18. Standard deviation (standard deviation) which shows the variation in data distribution around the average value is 2.815.

The professional ethics measurement instrument consists of 6 statement items with a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). From the output results of data processing using SPSS v26 in the table above, it can be seen that the average (mean) professional skepticism of all 124 sample respondents is 25.31 with the highest (maximum) score being 30 and the lowest (minimum) score being 16. Standard deviation (standard deviation) which shows the variation in data distribution around the average value is 3.111.

The auditor's performance measurement instrument consists of 10 statement items with a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). From the output results of data processing using SPSS v26 in the table above, it can be seen that the average (mean) professional skepticism of all 124 sample respondents is 41.21 with the highest (maximum) score being 50 and the lowest (minimum) score being 27. Standard deviation (standard deviation) which shows the variation in data distribution around the average value is 4.829.

2. Validity Test Results

Validity test is a tool to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions or statements are able to reveal something that will be measured by the questionnaire (Ghozali, 2016: 52). The technique used is the Pearson Correlation Technique, namely by correlating the score of each item with the total score. The following are the criteria for validity testing:

a. If rcount is positive and rcount > rtable with a significance test of 0.05 then the statement item is valid.

b. If rcount is negative rcount < rtable with a significance test of 0.05 then the statement item is invalid

The way to test the validity of the data is by comparing the r valuecalculate with rtable. Based on rtable with a significance level of 0.05, if N-2 = 124-2 is 122, then rtable = 0.1764. Thus, if rcount > rtable then the statement is said to be valid. The results of validity testing for each variable are displayed in the following tables. In table 4.9 below, the results of the independence validity test are presented.

Table 9 Independence Validity Test Results

Statement Items	Personal Total Correlations (rcount)	Rtable	Information
X1.1	0.704	0.1764	Valid
X1.2	0.759	0.1764	Valid
X1.3	0.737	0.1764	Valid
X1.4	0.661	0.1764	Valid
X1.5	0.571	0.1764	Valid
X1.6	0.637	0.1764	Valid
X1.7	0.636	0.1764	Valid
X1.8	0.707	0.1764	Valid
X1.9	0.686	0.1764	Valid
X1.10	0.658	0.1764	Valid

Source: Author's processed SPSS v26 output (2021)

Based on the results of the validity test in table 9, it shows that the value of the independence variable which consists of 10 statements is valid because the Person Total Correlation (rcount) value for each statement is greater than rtable. It can be concluded that each of these statements can be included in further testing. In table 10 below, the results of the validity test of professional skepticism are presented.

Table 10 Results of Professional Skepticism Validity Test

Statement Items	Pearson Total Correlations (rcount)	Rtable	Information
X2.1	0.738	0.1764	Valid
X2.2	0.753	0.1764	Valid
X2.3	0.838	0.1764	Valid
X2.4	0.874	0.1764	Valid
X2.5	0.849	0.1764	Valid
X2.6	0.849	0.1764	Valid

Source: Author's processed SPSS v26 output (2021)

Based on the results of the validity test in table 10, it shows that the value of the professional skepticism variable which consists of 6 statements is valid because the Person Total Correlation (rcount) value for each statement is greater than rtable. It can be concluded that each of these statements can be included in further testing. In table 11 below, the results of the professional ethics validity test are presented.

Table 11 Professional Ethics Validity Test Results

Statement Items	Pearson Total Correlations (rcount)	Rtable	Information
X3.1	0.691	0.1764	Valid
X3.2	0.785	0.1764	Valid
X3.3	0.747	0.1764	Valid
X3.4	0.687	0.1764	Valid
X3.5	0.701	0.1764	Valid
X3.6	0.654	0.1764	Valid

Source: Author's processed SPSS v26 output (2021)

Based on the results of the validity test in table 11, it shows that the value of the professional ethics variable which consists of 6 statements is valid because the Person Total Correlation (rcount) value for each statement is greater than rtable. It can be concluded that each of these statements can be included in further testing. In table 12 below, the results of the independence validity test are presented.

Table 12 Auditor Performance Validity Test Results

Items Statement	Personal Total Correlations (rcount)	Rtable	Information
Y.1	0.615	0.1764	Valid
Y.2	0.778	0.1764	Valid
Y.3	0.770	0.1764	Valid
Y.4	0.662	0.1764	Valid
Y.5	0.561	0.1764	Valid

Y.6	0.593	0.1764	Valid
Y.7	0.666	0.1764	Valid
Y.8	0.685	0.1764	Valid
Y.9	0.650	0.1764	Valid
Y.10	0.606	0.1764	Valid

Source: Author's processed SPSS v26 output (2021)

Based on the results of the validity test in table 12, it shows that the value of the auditor performance variable which consists of 10 statements is valid because the Person Total Correlation (rcount) value for each statement is greater than rtable. It can be concluded that each of these statements can be included in further testing.

3. Reliability Test Results

Reliability testing is a tool for measuring a questionnaire that can be said to be reliable or reliable if a person's answers to statements are consistent or stable over time (Ghozali, 2016:47). Reliability testing can be carried out using the Cronbach alpha value, a variable is said to be reliable if Cronbach alpha > 0.60.

Table 13 Reliability Test Results on Variable X1

Reliability Statistics

Cronbach's Alpha	N of Items
,865	10

Source: Author's processed SPSS v26 output (2021)

From table 13 above, it can be seen that the results of the reliability test, the resulting Cronbach alpha value is 0.865 > 0.60, indicating that the independence variable indicator (X1) is declared reliable or trustworthy as a variable measuring tool.

Table 14 Reliability Test Results on Variable X2

Reliability Statistics

Cronbach's Alpha	N of Items
,900	6

Source: Author's processed SPSS v26 output (2021)

From table 14 above, it can be seen that the results of the reliability test, the Cronbach alpha value produced is 0.900 > 0.60, indicating that the indicator variable auditor skepticism (X2) is declared reliable or trustworthy as a variable measuring tool.

Table 15 Reliability Test Results on Variable X3

Reliability Statistics

Cronbach's Alpha	N of Item
,803	6

Source: Author's processed SPSS v26 output (2021)

From table 15 above, it can be seen that the results of the reliability test, the Cronbach alpha value produced is 0.803 > 0.60, indicating that the variable indicator of professional ethics (X3) is declared reliable or trustworthy as a variable measuring tool.

Table 16 Reliability Test Results on Variable Y

Reliability Statistics

Cronbach's Alpha	N of Items
,854	10

Source: Author's processed SPSS v26 output (2021)

From table 16 above, it can be seen that the results of the reliability test, the Cronbach alpha value produced is 0.854 > 0.60, indicating that the auditor performance variable indicator (Y) is declared reliable or trustworthy as a variable measuring tool.

Classic Assumption Test Results

a. Normality Test Results

The normality test is used to test whether in a regression model, the dependent variable and independent variable or both have a normal distribution or not. A good regression model is a normal or close to normal data distribution. In this research, the tool used to carry out the normality test is the Normal Probability Plot (PP Plot). The sampling criteria for testing whether the data is normally distributed or not are as follows:

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1) If the data spreads around the diagonal line and follows the diagonal direction, then the regression model meets the assumption of normality.
2) If the data spreads far from the diagonal line or does not follow the diagonal direction, then the regression model does not meet the assumption of normality.
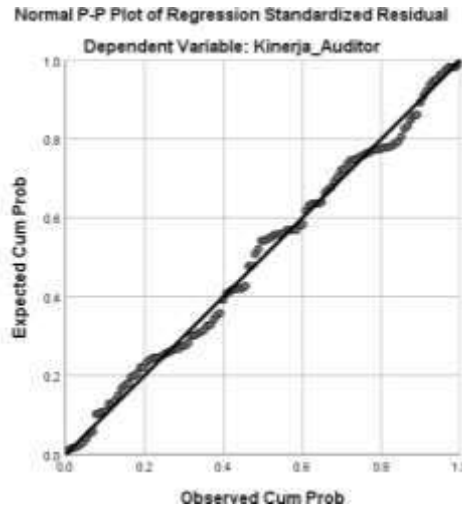

Figure 1 Normality Test Results Using P-Plot Graphics
Source: Author's processed SPSS v26 output (2021)

Figure 1 Normal probability plot of standardized regression graph shows a normal graphic pattern. This can be seen from the points that are spread around the diagonal line and the distribution follows the diagonal line.

b. Multicollinearity Test Results

The multicollinearity test is a tool for testing whether a regression model is correlated between independent variables or not. To test the presence of multicollinearity, it can be seen from the tolerance value or Variance Inflation Factor (VIF) value. If the tolerance value is > 0.10, it means that multicollinearity does not occur. On the other hand, if the tolerance value is <0.10, it means that multicollinearity occurs. Meanwhile, if the decision is made by looking at the VIF value, if the VIF value is <10, it means that there is no multicollinearity. On the other hand, if the VIF value is > 10, it means that multicollinearity occurs (Ghozali, 2016: 103).

In the regression equation, multicollinearity cannot occur, meaning that there must be no perfect or near perfect correlation or relationship between the independent variables that form the equation. The following are the results of the multicollinearity test:

Table 17 Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Independence	,997	1,003
	Professional_Skepticism	,992	1,008
	Professional ethics	,991	1,009

Source: Author's processed SPSS v26 output (2021)

Based on table 17, it can be seen that independence has a tolerance of 0.997 > 0.10 and a VIF value of 1.003 < 10. Professional skepticism has a tolerance of 0.992 > 0.10 and a VIF value of 1.008 < 10. Professional ethics has a tolerance of 0.991 > 0.10 and a VIF value of 1.009 < 10. The results of the tolerance value calculation above show that there are no independent variables that have a tolerance value < 0.10. This means that there is no symptom of correlation between the independent variables. The results of calculating the VIF value also show the same thing, namely that there are no variables that have a VIF value > 10. Thus, it can be concluded that there is no multicollinearity between the independent variables in the regression model of this research.

c. Heteroscedasticity Test Results

The heteroscedasticity test is a situation where there is unequal variance in the residuals in the regression model. A good regression model requires the absence of heteroscedasticity problems. To

detect the presence or absence of heteroscedasticity, it can be seen by whether there is a certain pattern on the Scatterplot graph between the dependent variable value (ZPRED) and the residual (SRESID). The decision making criteria for testing heteroscedasticity via Scatterplots graphs are:

1) If the Scatterplots graph shows a dot pattern such as dots that are bubbling or widening then narrowing, then it can be concluded that heteroscedasticity has occurred.
2) If the Scatterplots graph does not form a clear pattern then it can be said that the regression model does not have heteroscedasticity.
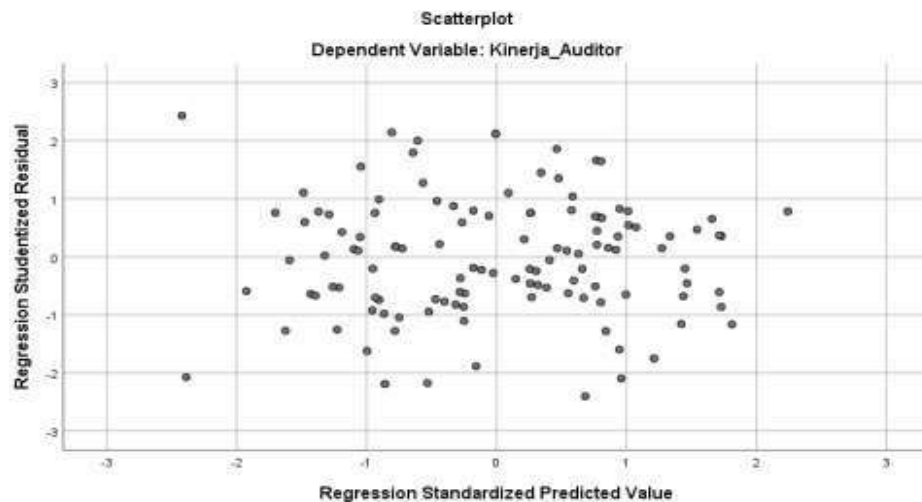

Figure 2 Heteroscedasticity Test Results
Source: Author's processed SPSS v26 output (2021)

Based on Figure 2, the scatterplot graph shows that the points are spread in an unclear pattern above and below the number 0 on the Y axis, thus the regression equation model does not have heteroscedasticity.

d. Autocorrelation Test Results

The autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding error (disturbance term-ed.) in period t and the confounding error in the previous period (t-1). The autocorrelation test can be done with Durbin-Watson. The decision whether there is autocorrelation or not is:

1) If dU < DW < (4-Du), then there is no autocorrelation.
2) If DW < dL, then positive autocorrelation occurs.
3) If DW > (4-dL), then negative autocorrelation occurs.
4) If (4-dU) < DW < (4-dL), then it cannot be concluded.

Table 18 Autocorrelation Results

Model Summary b

Model	R	R Square	Adjusted	RSquare	Std. Error of the Estimate	Durbin-Watson
1	.517a	,267	,249		4,186	1,835

a. Predictors: (Constant), Professional_Ethics, Independence, Professional_Skepticism
b. Dependent Variable: Auditor_Performance
Source: Author's processed SPSS v26 output (2021)

Based on table 18, it shows that the Durbin Watson value is 1.835, while from the DW table it is significant at 0.05 and the amount of data (n) = 124, and k = 3 is obtained from the dU value of 1.7567 and dL of 1.6577 and 4- dU is 4 – 1.7567 = 2.2433 and 4-dL is 4 – 1.6577 = 2.3423. So it can be concluded that between dL and dU which means that there is no positive autocorrelation.

e. Multiple Linear Regression Analysis

Multiple linear regression analysis is a form of analysis that discusses the extent of the influence of the independent variable (X) on the dependent variable (Y) using a linear equation. Where variable X1 is independence, X2 is professional skepticism, X3 is professional ethics and Y is auditor performance. The calculation results are as follows:

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Table 19 Multiple Linear Regression Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,724	5,791		,988	,325
	Independence	,213	,076	,219	2,805	,006
	Professional_Skepticism	,385	.135	,224	2,859	,005
	Professional ethics	,658	.122	,424	5,401	,000

a. Dependent Variable: Auditor_Performance

Source: Author's processed SPSS v26 output (2021)

Based on table 19, it can be seen that the constant value shows the number 5.724, the independent variable coefficient shows the number 0.213, professional skepticism is 0.385, and professional ethics is 0.658. Based on these figures, a multiple linear regression model of the independent variable on the dependent variable can be formed as follows:

$$Y = \alpha + \beta 1\ X1 + \beta 2\ X2 + \beta 3\ X3 + e$$
$$Y = 5.724 + 0.213X1 + 0.385X2 + 0.658\ X3 + e$$

Where:
Y = Auditor Performance
A = constant
X_1 = Independence
X_2 = Professional Skepticism
X_3 = Professional Ethics
e = standard error

The interpretation of the multiple linear regression equation above is as follows:

1) The constant value is 5.724, meaning that if Independence (X1), Professional Skepticism (X2) and Professional Ethics (X3) do not change or are considered 0, then the auditor's performance (Y) will increase in value by 5.724 units.

2) The regression coefficient value of the independence variable (X1) is positive, namely 0.213, meaning that for every increase in independence by 1 unit, the auditor's performance will increase by 0.213 units, assuming the other independent variables in the model are constant or fixed. The regression coefficient is positive, meaning that independence has an influence on public accountants on auditor performance.

3) The regression coefficient value of the professional skepticism variable (X2) is positive, namely 0.385, meaning that for every increase in professional skepticism by 1 unit, the auditor's performance will increase by 0.385 units, assuming the other independent variables in the model have constant or fixed values. The regression coefficient is positive, meaning that independence has an influence on public accountants on auditor performance.

4) The regression coefficient value of the professional ethics variable (X3) is positive, namely 0.658, meaning that for every increase in professional ethics by 1 unit, the auditor's performance will increase by 0.658 units, assuming the other independent variables in the model have constant or fixed values. The regression coefficient is positive, meaning that independence has an influence on public accountants on auditor performance.

From the three independent variables showing positive regression coefficient numbers, it can be concluded that independence, professional skepticism and professional ethics have a positive and real influence on auditor performance, meaning that if the independent variable increases, the dependent variable will also increase.

Hypothesis Testing Results

a. Coefficient of Determination Test Results (R2)

The coefficient of determination (R2) is used to determine how large the percentage of relationship is between the independent variables, namely professional ethics, auditor specialization and time budget pressure, on the dependent variable, namely audit quality. The results of the coefficient of determination test (R2) can be seen in the R Square column which will be displayed in the following table:

Table 20 Coefficient of Determination Test Results (R2)

Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.517a	,267	,249	4,186

a. Predictors: (Constant), Professional_Ethics, Independence, Professional_Skepticism

b. Dependent Variable: Auditor_Performance

Source: Author's processed SPSS v26 output (2021)

Based on table 20, it can be explained that the R Square value is 0.267, which means that 26.7% of the dependent variable auditor performance (Y) can be explained by the independent variables independence (X1), professional skepticism (X2) and professional ethics (X3), while the remainder is 0.517 or 51.7% is influenced by other variables not included in this study. The correlation coefficient (R) is 0.517, which shows that the relationship between the independent variable and the dependent variable is quite strong because it has a correlation value close to 1.

b. Hypothesis Test Results (t-test)

Hypothesis testing (t) is used to determine whether the variables independence, professional skepticism and professional ethics partially influence auditor performance. The test uses a significance level of 0.05 and a ttable value of 1.65723.

Table 21 Hypothesis Test Results (t-test)

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,724	5,791		,988	,325
	Independence	,213	,076	,219	2,805	,006
	Professional_Skepticism	,385	.135	,224	2,859	,005
	Professional ethics	,658	.122	,424	5,401	,000

a. Dependent Variable: Auditor_Performance

Source: Author's processed SPSS v26 output (2021)

Hypothesis 1

H1: Independence has a positive effect on auditor performance

Based on the SPSS calculations in table 4.21, the results of the first hypothesis, namely independence on auditor performance, can be seen that the significance value is <0.05 (0.006 <0.05) and tcount is greater than the ttable value (2.805 > 1.65723). Thus independence (X1) has a positive effect on auditor performance (Y). The results of this research are consistent with research conducted (Dinata & Suputra, 2013) which concluded that independence has a significant effect on auditor performance, in this case it can be concluded that the higher the auditor's independence, the better the resulting auditor's performance. An auditor who has high independence does not rule out the possibility that it will influence the auditor's performance.

Hypothesis 2

H2: Professional skepticism has a significant effect on auditor performance

Based on the SPSS calculations in table 4.21, the results of the second hypothesis, namely professionalism on auditor performance, can be seen that the significance value is <0.05 (0.005 <0.05) and the tcount is greater than the ttable value (2.859> 1.65723). Thus, professional skepticism (X2) has a positive effect on auditor performance (Y). The results of this research are consistent with research conducted (Putra & Sintaasih, 2018) which concluded that the moderating effect of professional skepticism influences auditor performance. Research conducted (Larasati & Puspitasari, 2019) concluded that auditors' professional skepticism has a positive effect on the auditor's ability to detect fraud. It can be concluded that the higher an auditor's skepticism, the better the auditor's ability to detect fraud.

Hypothesis 3

H3: Professional ethics have a significant effect on auditor performance

Based on calculationsSPSS in table 4.21 results of the third hypothesis, namely professional ethics on auditor performance, it can be seen that the significance value is <0.05 (0.000 <0.05) and tcount is greater than the ttable value (5.401> 1.65723). Thus, professional ethics (X3) has a positive effect on

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auditor performance (Y). The results of this research are consistent with research conducted (Dinata & Suputra, 2013) which concluded that professional ethics have a significant effect on auditor performance, in this case it can be concluded that auditors must have or comply with professional ethics in order to produce satisfactory performance for themselves and their clients. . Therefore, an auditor must uphold his professional ethics as an auditor so as not to abuse his own profession. This is different from the results of research conducted (Sitorus & Wijaya, 2016) which concluded that professional ethics had no effect on auditor performance.

c. Model Feasibility Test Results (f-Test)

The model feasibility test (f-test) is a tool to show that all independent (free) variables are able to explain the dependent (dependent) variable and the model tested is fit and suitable to be continued using a significance level of 5% or 0.05 (Ghozali, 2013 :98).

1) H0 is rejected if Sig < 0.05
2) H0 is accepted if Sig > 0.05

Table 22 Model Feasibility Test Results (f-Test)

ANOVAa

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	766,082	3	255,361	14,575	,000b
	Residual	2102,467	120	17,521		
	Total	2868,548	123			

a. Dependent Variable: Auditor_Performance
b. Predictors: (Constant), Professional_Ethics, Independence, Professional_Skepticism

Source: Author's processed SPSS v26 output (2021)

Based on table 22, the significance value obtained is 0.000 < 0.05 and the calculated F value > F table is 14.575 > 2.68, so it can be said that H0 is rejected or the regression coefficient is significant and the model tested is fit and suitable to be continued. From the test results, it can be concluded that independence, auditor skepticism and professional ethics are able to explain auditor performance variables.

Discussion and Summary of Research Results

In this research, the objects used are Independence, Professional Skepticism and Professional Ethics as independent variables and their influence on Auditor Performance as the dependent variable which is implemented in auditors who work at Public Accounting Firms in South Jakarta. The sampling technique was by using a convenience sampling technique, namely a sample determination technique based on the availability of population elements and the ease of obtaining them, so that the sample in this study was 124.

Based on the results of classic tests carried out through several testing stages, the results can be explained as follows:

Table 23 Summary of Classical Assumption Test Results

No	Classic assumption test	Results	Information
1.	Normality test	Data spreads around the diagonal line and follows the direction of the diagonal line	Normal distribution
2.	Multicollinearity Test	The VIF value of all independent variables is < 10 and the tolerance value is > 0.1	There is no multicollinearity
3.	Heteroscedasticity Test	The value of all independent variables is > 0.05	Heteroscedasticity does not occur
4.	Autocorrelation Test	Durbin Watson value 1.835 which shows 1.7397 < 1.835 < 2.2603	There is no autocorrelation
5.	Multiple Linear Regression Analysis	The constant value shows 5.724, the independent variable coefficient shows 0.213, professional skepticism is 0.385, and professional ethics is 0.658.	All independent variables get constant (fixed) values

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Source: Data processed by the author (2021)

a. The results of the normality test show that the data is spread around the diagonal line and follows the direction of the diagonal line. So it can be said that the regression model meets the normality assumption.

b. The results of the multicollinearity test show that all independent variables used in the regression equation do not have multicollinearity.

c. The results of the heteroscedasticity test show that the scatterplot graphic image has points spread in an unclear pattern above and below the number 0 on the y-axis. So the regression model does not have heteroscedasticity.

d. The results of the autocorrelation test show that the Durbin Watson value is 1.835, while from the DW table it is significant at 0.05 and the amount of data (n) = 124, and k = 3 is obtained from the dU value of 1.7397 and dL of 1.6743 and 4- dU is 4 – 1.7397 = 2.2603 and 4-dL is 4 – 1.6743 = 2.3257. So it can be concluded that between dL and dU which means that there is no positive autocorrelation.

e. The results of the moderation regression analysis test show different results for each variable and its constants. This can be seen as follows:

1. The Constant Value (α) is 5.724, meaning that if all the variables Independence (X1), Professional Skepticism (X2) and Professional Ethics (X3) get a constant (fixed) value then the auditor's performance ability is 5.724.

2. The regression coefficient value of the independence variable (X1) is positive, indicating a unidirectional relationship between independence and auditor performance. So it can be said that the higher the independence of the auditor, the higher the auditor's performance in conducting audits.

3. The regression coefficient value of the professional skepticism variable (X2) is positive, indicating a unidirectional relationship between professional skepticism and auditor performance. So it can be said that the higher the skeptical attitude the auditor has, the higher the auditor's performance in conducting audits.

4. The regression coefficient value of the professional ethics variable (X2) is positive, indicating a unidirectional relationship between professional ethics and auditor performance. So it can be said that the higher the ethics possessed by the auditor, the higher the auditor's performance in conducting audits.

Based on the results of the coefficient of determination (R2), model feasibility (F-test), and partial test (T-test), the results can be explained as follows:

Table 24 Summary of Hypothesis Testing Results

No	Classic assumption test	Results	Information
1.	Coefficient of Determination Test (R2)	The R Square value is 0.267	The presentation of the value of all independent variables is 26.7%
2.	Partial Test (T-test)	H1: independence has a significance of 0.006 <0.05 H2: professional skepticism has a significance of 0.005 <0.05 H3: professional ethics has a significance of 0.000 <0.05	H1 : accepted H2 : accepted H3 : accepted
3.	Model Feasibility Test (F-test)	Significance value 0.000 < 0.05	Feasibility test is suitable for use

Source: Data processed by the author (2021)

a. The results of the coefficient of determination test show that the R Square value is 0.267, which means that 26.7% of the dependent variable auditor performance (Y) can be explained by the independent variables independence (X1), professional skepticism (X2) and professional ethics (X3), while the remainder is 0.517 or 51.7% is influenced by other variables not included in this study.

b. The results of the hypothesis test (t-test) show that the significant values tend to be different and the tcount is the same, namely the larger ttable. This can be seen as follows;

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1. The independence variable influences the auditor's performance. This is shown by the significance value < 0.05 (0.006 < 0.05) and the tcount is greater than the ttable value (2.805 > 1.65723).
2. The professional skepticism variable influences auditor performance. This is shown by the significance value < 0.05 (0.005 < 0.05) and tcount is greater than the ttable value (2.859> 1.65723).
3. Professional ethics variables influence auditor performance. This is shown by the significance value < 0.05 (0.000 < 0.05) and tcount is greater than the ttable value (5.401> 1.65723).

c. The results of the model feasibility test (f-test) show a significant value of 0.000 < 0.05 and the calculated F value is greater than the F table of (14.575 > 2.68), so it can be said that the regression coefficient is significant and the model being tested is suitable to be continued.

4. CONCLUSION

Based on the research that has been carried out, the following conclusions can be drawn: Independence influences auditor performance. So it can be said that the higher the independence an auditor has, the more difficult it will be for other parties to influence or control the auditor, where the auditor will always consider various facts found in conducting the audit, and also in formulating or expressing his opinion and in this way will produce an impact that influences The auditor's level of achievement will get better with other languages, namely producing good performance. Skepticism influences auditor performance. So it can be said that the higher an auditor's skepticism, the higher the auditor's performance. In this case, auditors need to be alert and skeptical in carrying out audit duties, this cannot be separated from considering the potential risks that will be faced by the auditor and the risk of litigation or the risk of lawsuits for audit failures. Thus, auditors who have alertness and have a skeptical attitude in carrying out their duties and can correctly disclose the condition of the company they are auditing. Having this attitude will provide quality audit results. Professional Ethics influence auditor performance. So it can be said that the higher the ethics an auditor has, the higher the performance of an auditor. An auditor who complies with the applicable principles of professional ethics will improve the performance of an auditor and vice versa. In testing the feasibility of the independence model, professional skepticism and professional ethics influence the auditor's performance. This means that there is a positive relationship between these independent variables and the dependent variable, namely auditor performance.

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