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The Influence of Work Experience, Independence, Professional Skeptisis, Due Professional Care and Accountability on Audit Quality (Empirical Study of Public Accounting Firms in Central Java and Yogyakarta in 2022)

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ABSTRACT: *This study intends to examine how work experience, independence, professional skeptism, professional care and accountability effect on audit quality. this study uses primary data in the form of questionnaires taken by public accounting firms in Central Java and Yogyakarta. This study uses a quantitative approach with multiple linear regression, an analytical approach using SPSS software. The population of this research is public accounting firms in Central Java and DIY. Individual auditors working at KAP in Central Java and DIY are the unit of analysis for this study. There are 22 Public Accounting Firms (KAP) in the Central Java region, according to the 2016 Indonesian Association of Public Accountants (IAPI) directory, while in the DIY region there are 20 Public Accounting Firms (KAP). The sampling procedure used was purposive sampling which produced 82 data from 10 companies. Research findings Shows independence and accountability statistically significant in influencing audit quality. Meanwhile, work experience, professional skeptisis, and due professional care does not affect audit quality.*

Keywords: *Work Experience, Independence, Professional Skeptism, Professional Care And Accountability For Audit Quality.*

I. INTRODUCTION

World the public needs a public accountant or auditor to build confidence in the company's activities and financial reporting performance. When evaluating a company's performance, outsiders often use the services of a public accountant to examine its financial statements. Financial reports provide an overview of company performance and the data needed for parties involved in internal and external decision making. According to Budiartha and Wiratama (2015), the company's financial reports cannot be relied upon without the help of an auditor who can guarantee their accuracy and relevance for all parties involved.

Accountability is the mental drive that makes people try to represent everything they have done and chosen to get to where they are today. According to Tetclock (1984) in Mustikawati (2013), the auditor is responsible for identifying errors caused by fraud or errors and expressing opinions based on real audit information from clients.

Audit quality is the implementation of audits against standards so that any violations can be found and reported to the client. An audit is considered to have high quality if the auditing standards and quality control are met, as stipulated in the Public Accountant Profession Standard (SPAP). Auditor independence and

professionalism are audit quality factors that can be influenced (Agusti and Nastia, 2013). The reliability of financial statements used to make decisions is one of the reasons why audit quality is so important.

Garuda Indonesia, Indonesia's national airline, discovered a financial reporting scandal in 2019. This is because, despite making a loss in the previous quarter, Garuda Indonesia was able to record a net profit. With Garuda Indonesia, this disagreement has sparked controversy. The discussion began when the chairman of Tanjung and Doni Oscarria, who had now been dismissed because Garuda Indonesia's financial statements did not comply with the Statement of Financial Accounting Standards (PSAK), the management refused to sign it. Garuda Indonesia reported a net profit of US$890,850 or IDR 11.33 billion in its financial statements, based on the exchange rate of IDR 14,000 to US$ 1. In contrast to the $216.5 million loss on the previous book, this sharp and significant increase. Receivables recognized by Garuda Indonesia with the installation of wifi from PT Mahata Aero Technology (MAT) are an advantage for the company. Kasner Sirumapea, KAP auditor, provided support for this manipulation. The Financial Services Authority has determined that PT Garuda Indonesia (Persero) Tbk falsified financial statements for the year ended December 31, 2018. Various parties have imposed sanctions on Garuda Indonesia. Sri Mulyani's punishment for auditors was a license suspension for one year. Meanwhile, OJK imposed a fine of $100 million on Garuda Indonesia. In addition, the IDX assessed that Garuda Indonesia was fined Rp. 250 million. (source : www.cnnindonesia.com)

Professionalism, experience, accountability, and auditor competence on audit quality at public accounting firms in Medan city were examined by Deby Chatrine et al. (2021). Professionalism, experience and accountability all have a positive impact on examination quality, the study found. While each of the four variables has an impact on exam quality, competence has little impact on exam quality.

Based on the background described above, the authors are interested in conducting research by taking the title " EFFECT OF WORK EXPERIENCE, INDEPENDENCE, PROFESSIONAL SKEPTISIS , DUE PROFESSIONAL CARE AND ACCOUNTABILITY ON AUDIT QUALITY (Study Empirical in Public Accounting Firms in Central Java and Yogyakarta).

II. MATERIAL AND METHODS

2.1. Agency Theory (Agency Theory)

According to agency theory, when a contract is made between the owner (principal) and the manager (agent), there is a conflict between the manager's role as agent and the owner's role as principal with the existence of an agency. connection. The manager is bound to provide services to the owner, in accordance with the contract. It basically describes the contractual relationship of manager and owner. The separation of corporate management and ownership responsibility to managers results in this contractual relationship.

2.2. Auditing

The purpose of this audit is to inform interested users about the results and to determine the degree of concordance between the criteria and concrete statements about economic activities and events. The collection and evaluation of evidence about statements in a systematic and objective manner is called verification. Mulyadi (2009:11) defines an audit as an objective examination (audit) of the financial statements of a company or other organization to determine whether the financial position and operating results are presented fairly in all material respects.

2.3. Audit Quality

There are three main sections in auditing standards. First, the section that discusses the requirements for personal auditors or professional independent auditors (general standards). Second, the section (labor standards) which regulates the considerations that must be considered in conducting an audit. Third, the section on reporting standards governing the considerations used in the preparation of audited financial statements. IAPI defines all three in SPAP (2011: 150.1).

2.4. Work experience

Singgih and Icuk (2010) say that experience is a process of learning and increasing the potential for good behavior from formal education, or it can be interpreted as a process of directing someone to exemplify behavior. This is in accordance with what was said by Knoers and Haditono (1999). The majority of people know that accountants who are more experienced can certainly provide better quality assurance than accountants who are newcomers.

2.5. Independence

The definition of independence according to Mulyadi (2011: 26-27) can be interpreted as a mental attitude/behavior that is unaffected, unaffected, and independent towards other people. In addition, independence refers to the honesty of the auditor when evaluating facts and the objective considerations of an impartial auditor when forming and expressing his opinion.

2.6. Professional Skepticism

SPAP (Public Accountant Professional Standards, 2001:230.2) defines professional accountant skepticism as an attitude that involves a skeptical mindset and critical evaluation of audit evidence. According to Shaub and Lawrence (1996), "the decision to perform the duties of a professional auditor to prevent, mitigate, or mitigate the harmful consequences of another's actions..." is a definition of professional auditor skepticism. According to Loebbeck et al., the professional literature, which includes professional skepticism, requires accountants to evaluate the possibility of material fraud. 1984). In addition, it can be interpreted as a decision to carry out one's professional audit responsibilities to reduce the negative effects of other people's actions (SPAP 2001: 230.2).

2.7. Due Care Professional

In accordance with the third general auditing standard that has been established and approved by the Indonesian public accounting institution (IAPI), the auditor is required to use his professional expertise carefully and thoroughly in conducting audits and compiling reports in SPAP, article 230 paragraph 01. If the auditor carries out his duties in accordance with By professional standards, audit results are considered to be of high quality. Halim (2008): 31-32) The following are eight rules that must be followed by public accountants: 1) Professional responsibility Each member must always use professional and moral judgments in all activities to fulfill their professional responsibilities. 2) In the public interest, each member must always act in a public service capacity, respect public trust, and show dedication to professionalism. 3) Integrity To maintain and enhance public trust, each member is required to fulfill their professional responsibilities with full honesty. 4) Objectivity Each member must maintain objectivity and be free from conflicts of interest in order to fulfill their professional responsibilities. 5) Competence in the profession and due diligence Each member shall offer competent professional services to clients or employers based on the latest advances in practice, law and methods. In addition, each member is required to maintain the required level of professional expertise and knowledge. 6) Confidentiality In providing professional services, each member is required to maintain the confidentiality of the information obtained. Unless there is a professional or legal obligation to do so, they are not permitted to use or disclose this information without the member's permission. 7) Conduct in a professional environment Each member behaves in a manner consistent with the excellent reputation of the profession and avoids doing anything that could damage the reputation of the profession. 8) Technical standards Each member is obliged to carry out his professional duties in accordance with applicable technical and professional standards. As long as the task fulfills the principles of objectivity and integrity, members must carry out the tasks given by service recipients with their expertise and care.

2.8. Accountability

Munawir (: 52-53) defines the independence of the accountant's examination as an impartial judgment or view when conducting tests and evaluating results before presenting accounting reports. In addition to assisting public accountants in carrying out their duties, users of financial reports must have confidence in the independence of public accountants. Despite the fact that public accountants are not required to accuse independents based on facts or appearances, they should also avoid situations that cause users of financial statements to question their

independence.

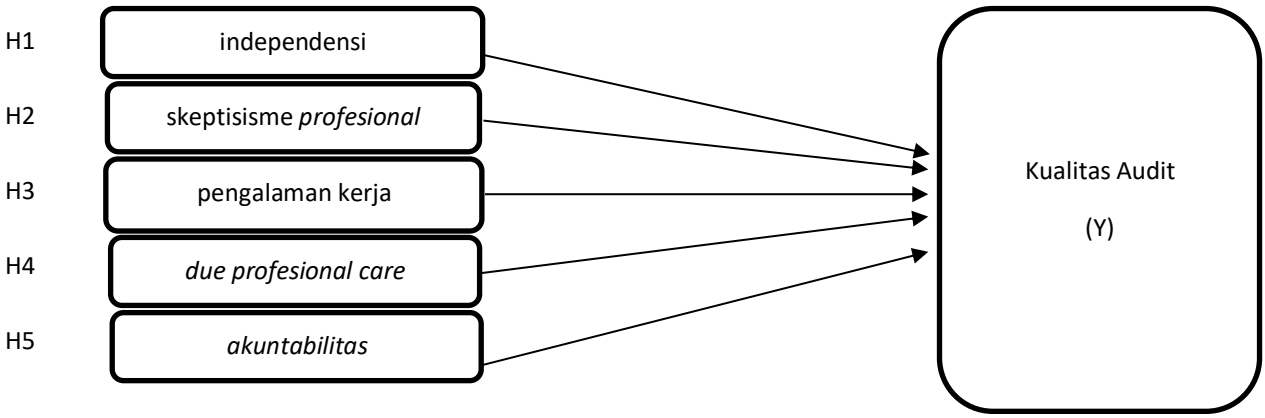
2.9. Methods

2.9.1. Research design

To examine the problems in previous studies, this study used quantitative and survey methods. The independent research variables, namely work experience, independence, professional skepticism, due professional care, and accountability for audit quality are the focus of this investigation. In this case, the research was conducted using a questionnaire given to each respondent to conduct a survey of KAPs in Central Java and DIY. This study uses multiple regression analysis techniques for the analytical method.

2.9.2. Research Model

The theoretical framework is presented to develop the effect of independent variables on the dependent variable from the description of the hypothesis development , namely regarding the influence of work experience , independence, *professional* skepticism , *due professional care* and accountability on audit quality can be seen in Figure 1.



Gambar 1. Model Penelitian

2.9.3. Data and Data Sources

This study relies on primary data for its findings. What is meant by "primary data" is information collected directly from research locations or sources. By distributing questionnaires directly to respondents, primary data for this study were collected. Questions about work experience, independence, professional skepticism, professional due care, accountability and audit quality were included in the questionnaire.

2.9.4. Population, Sample and Sampling Technique

The population in this study includes: objects or subjects that have been identified by researchers to be studied in order to draw conclusions (Sugiyono, 2014: 148). Hamidi, as stated in 2005: 75), the subject of study—individuals, groups, objects, or social events such as activities carried out by individuals or groups—is the unit of analysis. Public accounting firms in Central Java and DIY are the target audience for this research. Individual auditors working at KAPs in Central Java and DIY are the unit of analysis for this study. There are 22 Public Accounting Firms (KAP) in the Central Java region, according to the 2016 Indonesian Association of Public Accountants (IAPI) directory, while in the DIY region there are 20 Public Accounting Firms (KAP).

While the sample in this study were several auditors who worked in DIY and KAP in Central Java. The sampling technique uses *convenience* sampling, which is a sampling technique that takes into account convenience (Sugiyono, 2014: 122), this method is very good for researchers who use focus groups such as KAP and respondents who are easy to access and simple to measure. However, this method also requires caution when translating the results. In Sugiyono (2010), Roscoe (1982), the appropriate sample size for research is 30 to 500.

2.9.5. Variable Operational Definition and Variable Measurement

The dependent variable is often referred to as the output, seduction, or consequence variable, according to Sugiyono (2019:69). Relevant auditing standards and the code of ethics of public accountants serve as guidelines for auditors in carrying out their duties. For the purpose of measuring this construct, a ten item questionnaire was prepared. Each item scores between 1 and 5 on a Likert scale, with 1 meaning strongly disagree (STS), 2 meaning disagree (TS), 3 meaning neutral (N), 4 meaning agree (S), and 5 meaning strongly agree (ST). According to Wooten (2003), the indicators used to assess audit quality are as follows: 1) Inspection compliance with auditing standards; 2) Quality of audit report findings

Independent variables include: work experience, professional skepticism, due professional care, and accountability

2.9.6. Data analysis method

The following steps were taken to analyze the data:

1. Descriptive statistical test

Descriptive statistics are used to provide details about the main variables of the study as well as the demographics of the respondents. Sugiyono 2014: 25) explains that descriptive analysis is a statistical technique for analyzing data by describing or describing the data as collected without intending to draw generalizations or conclusions. The data display of the average (mean), standard deviation, variance, maximum, and minimum is provided by descriptive statistics (Ghozali, 2011:19).

2. Data quality test

Data quality test This study used an instrument in the form of a questionnaire to measure variables. Because the questionnaire must be valid and reliable, the quality of the data needs to be tested. So that this research can support the hypothesis, this is intended to determine whether the instrument is valid or reliable for the variable being measured. Therefore, to prove the validity of an answer based on primary data that has been collected, the researcher conducts validity and reliability tests.

3. Validity test

Validity test is used to determine whether a questionnaire is valid or unable to measure something (Ghozali, 2011: 52). Using the SPSS 20 program, Pearson's product moment correlation was used to evaluate the validity of each questionnaire question. The test has two sides and a significance level of 0.05. The following are the test criteria:

1) If ᵣcount > - ᵣtable (test 2 with sig. 0.050 then the instrument or question items have a significant correlation with the total score (declared valid).

2) If ᵣcount < ᵣtable (2-sided test with sig. 0.05) then the instrument or question items do not have a significant correlation with the total score (invalid). (Priyatno, 2012:117)

4. Reliability test

The reliability test is used to find out how consistent a measurement result is if it is done two or more times. In other words, reliability shows how consistent a measuring instrument is in measuring the same symptoms. Valid question items are used in the reliability test. Reliability testing is done by comparing the coefficient of Cronbach's alpha (a) with 0.60 where if alpha > 0.60, the questions in the questionnaire are reliable or reliable, and vice versa if the Cronbach's alpha value is <0<6 then the question items unreliable.

5. Classic assumption test

The classical assumption test is used to see whether the regression model has deviations. This test consists of: 1) Data Normality Test; 2) Multicollinearity Test

6. Heteroscedasticity Test

According to Ghozali (2018), both homoscedastic and heteroscedastic regression models can work well. This test aims to determine whether the regression model shows homoscedasticity—dissimilarity of variance between the residuals of one observation and other fixed observations—or hetetoscedasticity—variation. The Gletjser

test is a tool that the author will use to find heteroscedasticity in the regression model. The results of the *Gletjser test* state that there is no heteroscedasticity if $t^{count} < t^{table}$. If the independent variables are statistically significant and can affect the dependent variable, then there will be an indication of heteroscedasticity (Ghozali, 2018). It can also be determined, if the probability is significant > 0.05, it can be stated that the regression model does not contain heteroscedasticity.

7. Autocorrelation Test

The autocorrelation test aims to determine whether there is a correlation between confounding errors in period t and confounding errors in period t-1 in the linear regression model. The Durbin-Watson test, which is used for level one autocorrelation and requires a constant in the regression model and no lag between the independent variables, must be used to determine whether or not autocorrelation exists (Ghozali and Rahmono, 2013).

8. Test the accuracy of the model

a. Significance Test (F Statistical Test)

The F test is used to see whether all the independent variables affect the dependent variable. the criteria for using the F test to make decisions, especially if the significant value of F> 0.05 means that the independent variable has an effect on the dependent variable, then H^0 is rejected. Meanwhile, if the significant value F <0.05 means that the independent variable has no effect on the dependent variable, then H0 is accepted.

b. Determination Coefficient Test (*Adjust* R^2)

With a determination value between 0 and 1, the coefficient of determination shows how well the model can explain the variation in the dependent variable. The adjusted R^2 value can increase or decrease if one independent variable is added to a research model (Ghozali, 2018). The higher the value of the guarantee coefficient, the better the capacity of the autonomous factors to understand the dependent variable. The coefficient of determination ranges from 0 to 1. (Ghozali, 2011; 97) The low R2 value indicates that the independent variable can only partially explain the dependent variable .

c. Multiple Linear Analysis

The effect of multiple independent variables on the dependent variable was measured in this study using multiple linear regression analysis. Studies with more than one independent variable use multiple linear regression. Ghozali (2018) said that multiple linear regression analysis is used to find out which way the independent variable affects the dependent variable and how much influence it has. This analysis aims to predict the value of the dependent variable if the value of the independent variable increases or decreases and the direction of the relationship between the independent and dependent variables, whether each independent variable is positively or negatively related. so that the following formulation of multiple linear analysis used is possible:

$$KA = \alpha + \beta 1PK + \beta 2I + \beta 3SP + \beta 4DPC + \beta 5AK + e$$

Description :

KA = Audit Quality
α = Constant
β1- β4 = Regression Coefficient
PK = Work Experience
I = Independence
SP = Professional Skepticism
DPC = Due Professional Care
AK = Accountability

d. Test the significance of individual parameters (t test)

The t statistical test was used to check for regression in this study. According to Ghozali (2018), the t test is used to determine the extent to which one independent or explanatory variable contributes to the variation of the dependent variable. This test uses a significant level of 0.05 (α = 5%).

To test this hypothesis, statistics are used with the following decision-making criteria:

1) If the sig. ≤ 0.05 then it is said to be significant. It must be seen first that the value of the regression coefficient, if the direction is in accordance with the direction of the hypothesis, it can be said that Ha is accepted which states that all independent or independent variables individually have no effect on the dependent or independent variables. dependent variable.

2) If the sig. > 0.05 it is said to be insignificant. As a result, Ha is rejected and the independent variable has no effect on the dependent variable.

III. RESULT

3.1. Data Description

a. Results of the Questionnaire Distributed

This study uses primary data obtained by distributing questionnaires in 11 Public Accounting Firms in the cities of Semarang, Surakarta and DI Yogyakarta. A total of 87 questionnaires were distributed, but not all of the questionnaires were returned. Only 80 questionnaires were returned, while 7 questionnaires were not returned. The returned questionnaires were then processed using the SPSS version 26 program. The following are the results of retrieving the questionnaire data used in the study:

Questionnaire Distribution Data

Number	KAP name	Number of Questionnaires Distributed	Number of Non-Return Questionnaires	Number of Questionnaires Returned
1	KAP Wartono	7	0	6
2	KAP Ganung	6	0	6
3	KAP Payantama	8	0	8
4	KAP Abdul Muntalib and Yunus	8	1	7
5	KAP Kumalahadi	9	1	8
6	KAP Sudiyono and Vera	8	1	7
7	KAP Soeroso	8	1	7
8	KAP Bayudi	7	1	6
9	KAP Hananta	8	1	7
10	KAP Pho Seng Ka	10	1	9
11	KAP Ida and Ashari	8	0	8
	Total	87	7	80

In the table above it is known that the participation of respondents in this study was 91.95%, so that research to test and analyze the effect of work experience, independence, *professional skepticism* , *due professional care,* and accountability on audit quality can be continued.

b. Profile of Respondents by Gender

Based on gender, this study divided respondents into two categories, namely women and men. The following is the percentage of respondents based on gender:

Classification of Respondents Based on Gender

Gender	Number of Respondents	Percentage
Man	17	21.25%
Woman	63	78.75%
Total	80	100%

Based on the respondent data presented in the table above, it can be seen that 17 respondents with a percentage of 21.25% are male, while 63 respondents with a percentage of 78.75% are female.

c. Profile of Respondents by Age

Based on the age of this study , the respondents were divided into four categories, namely ages 18-30 years, ages 31-40 years, ages 41-50 years, and ages 51-56 years . The following is the percentage of respondents based on age:

Classification of Respondents Based on Age

Age (Years)	Number of Respondents	Percentage
18-30	75	93.75%
31-40	5	6.25%
41-50	0	0%
51-56	0	0%
Total	80	100%

Based on the respondent data presented in the table above, it can be seen that 75 respondents with a percentage of 93.75% are aged 18-30 years, 5 respondents with a percentage of 6.25% are aged 31-40 years, 0 respondents with a percentage of 0% are aged 41-50 years, and 0 respondents with a percentage of 0% are aged 51-56 years.

d. Profile of Respondents by Education

Based on education, this study divided respondents into four categories of academic degrees , namely D3, Strata I, Strata II, and Strata III. The following is the percentage of respondents based on education:

Classification of Respondents Based on Education

Education	Number of Respondents	Percentage
D3	5	6.25%
S1	75	93.75%
S2	0	0
S3	0	0
Total	80	100%

Based on the respondent data presented in the table above, it can be seen that 5 respondents with a percentage of 6.25% have a D3 degree, 75 respondents with a percentage of 93.75% have a bachelor's degree, 0 respondents with a percentage of 0% have a master's degree, and 0 respondents with a percentage of 0% have a doctoral degree.

e. Profile of Respondents Based on Years of Service

Based on education , this study divided respondents into three categories, namely 2-5 years, 5-10 years, and more than 10 years. The following is the percentage of respondents based on the auditor's tenure:

Classification of Respondents Based on Working Period

Service Period (Year)	Number of Respondents	Percentage
2-5	76	95%
5-10	3	3.75
>10	1	1.25%
Total	80	100%

Based on the respondent data presented in the table above, it can be seen that 76 respondents with a percentage of 95% have worked for 2-5 years, 3 respondents with a percentage of 3.75% have worked for 5-10 years, 1 respondent with a percentage of 1, 25% of them have been working for more than 10 years.

3.2. Research Instrument Test

3.2.1 Validity Test

In this study, the validity test was measured by comparing the value of r_{count} with r_{table}. To determine the value of r_{table}, the formula df = n- 2 is used. It is known that the value of df = 80-2 or df = 78 with a two-way test using a = 0.05, then the value of r_{table} is 0.2199 . This research can be said to have passed the validity test if the value of $r_{count} > r_{table}$. The results of sample testing obtained data as follows:

Work Experience Variable Validity Test Results

	R count	R table	Information
X1.1	0,705	0,2199	Valid
X1.2	0,718	0,2199	Valid
X1.3	0,779	0,2199	Valid
X1.4	0,795	0,2199	Valid
X1.5	0,691	0,2199	Valid
X1.6	0,356	0,2199	Valid
X1.7	0,562	0,2199	Valid
X1.8	0,570	0,2199	Valid
X1.9	0,282	0,2199	Valid
X1.10	0,661	0,2199	Valid

Based on the table above, it is known that the *Corrected Item Total Correlation* (r_{count}) for each question on the work experience variable has a value greater than r_{table}, so it can be concluded that if the 10 questions in the work experience variable are valid.

Independent Variable Validity Test Results

	R count	R table	Information
X2.1	0,591	0,2199	Valid
X2.2	0,663	0,2199	Valid
X2.3	0,724	0,2199	Valid
X2.4	0,739	0,2199	Valid
X2.5	0,687	0,2199	Valid
X2.6	0,764	0,2199	Valid
X2.7	0,751	0,2199	Valid
X2.8	0,714	0,2199	Valid
X2.9	0,676	0,2199	Valid
X2.10	0,705	0,2199	Valid

Based on the table above, it is known that the value of *Corrected Item Total Correlation* (r_{count}) for each question on the independence variable has a value greater than r_{table}, so it can be concluded that if the 10 questions in the independence variable are valid.

Professional Skepticism Variable Validity Test Results

	R count	R table	Information

X3.1	0,786	0,2199	Valid
X3.2	0,813	0,2199	Valid
X3.3	0,756	0,2199	Valid
X3.4	0,654	0,2199	Valid
X3.5	0,800	0,2199	Valid
X3.6	0,835	0,2199	Valid
X3.7	0,773	0,2199	Valid
X3.8	0,662	0,2199	Valid
X3.9	0,781	0,2199	Valid
X3.10	0,843	0,2199	Valid

Based on the table above, it is known that the *Corrected Item Total Correlation* (r_{count}) value for each question on the professional skepticism variable has a value greater than r_{table}, so it can be concluded that if the 10 questions in the professional skepticism variable are valid.

***Due Professional Care* Variable Validity Test Results**

	R count	R table	Information
X4.1	0,730	0,2199	Valid
X4.2	0,849	0,2199	Valid
X4.3	0,816	0,2199	Valid
X4.4	0,821	0,2199	Valid
X4.5	0,865	0,2199	Valid
X4.6	0,728	0,2199	Valid
X4.7	0,718	0,2199	Valid
X4.8	0,675	0,2199	Valid
X4.9	0,571	0,2199	Valid
X4.10	0,642	0,2199	Valid

Based on the table above, it is known that the *Corrected Item Total Correlation* (r_{count}) value for each question on the *due professional care variable* is greater than the r_{table}, so it can be concluded that if the 10 questions in the *due professional care variable* are valid.

Accountability Variable Validity Test Results

	R count	R table	Information
X5.1	0,622	0,2199	Valid
X5.2	0,546	0,2199	Valid
X5.3	0,262	0,2199	Valid
X5.4	0,655	0,2199	Valid
X5.5	0,718	0,2199	Valid
X5.6	0,712	0,2199	Valid
X5.7	0,786	0,2199	Valid
X5.8	0,652	0,2199	Valid
X5.9	0,509	0,2199	Valid
X5.10	0,684	0,2199	Valid

Based on the table above, it is known that the value of *Corrected Item Total Correlation* (r_{count}) for each question on the accountability variable is greater than r_{table}, so it can be concluded that if the 10 questions in the

accountability variable are valid.

Audit Quality Variable Validity Test Results

	R count	R table	Information
Y. 1	0,689	0,2199	Valid
Y.2	0,765	0,2199	Valid
Y.3	0,761	0,2199	Valid
Y.4	0,839	0,2199	Valid
Y.5	0,575	0,2199	Valid
Y.6	0,796	0,2199	Valid
Y.7	0,817	0,2199	Valid
Y. 8	0,809	0,2199	Valid
Y.9	0,820	0,2199	Valid
Y.10	0,712	0,2199	Valid

Based on the table above, it is known that the *Corrected Item Total Correlation* (r_{count}) value for each question on the audit quality variable has a value greater than r_{table}, so it can be concluded that if the 10 questions in the audit quality variable are valid.

3.2.2 Reliability Test

The reliability test aims to measure the reliability of the research results. The reliability test is used to measure the consistency of a reliable instrument that can work well at different times and conditions (Cooper and Schendler, 2006). Research results can be said to be reliable if they are consistent when tested on the same object. The reliability test was measured using *Cronbach Alpha* . The research is said to be reliable if the *Cronbach alpha value* is > 0.6. The results of sample testing obtained data as follows:

Work Experience Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
0.784	10

It can be concluded that the measurement results of the work experience variable are consistent, so the questions in the work experience variable are reliable.

Independent Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
0.876	10

Based on the table above, it is known that the *Cronbach Alpha value* of 0.876 ≥ 0.60. It can be concluded that the results of the measurement of the independence variable are consistent, so that the questions on the independence variable are reliable.

Professional Skepticism Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
0.924	10

Based on the table above, it is known that the *Cronbach Alpha value* of 0.924 ≥ 0.60. It can be concluded that the measurement results of the professional skepticism variable are consistent, so that the questions in the

professional skepticism variable are reliable.

***Due Professional Care* Variable Reliability Test Results**

Reliability Statistics	
Cronbach's Alpha	N of Items
0.911	10

Based on the table above, it is known that the *Cronbach Alpha value* of 0.911 ≥ 0.60. It can be concluded that the measurement results of *the due professional care variable* are consistent, so the questions in the *due professional care variable* are reliable.

Accountability Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
0.783	10

Based on the table above, it is known that the *Cronbach Alpha value* of 0.783 ≥ 0.60. It can be concluded that the measurement results of the accountability variable is consistent, so the questions in the accountability variable are reliable.

Audit Quality Variable Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
0.915	10

Based on the table above, it is known that the *Cronbach Alpha value* of 0.915 ≥ 0.60. It can be concluded that the measurement results of audit quality variables is consistent, so the questions in the audit quality variable are reliable.

3.3. Descriptive Statistical Analysis

Descriptive statistical analysis was used to describe the characteristics of the distribution of the data used in the study. Descriptive statistical analysis serves to analyze and explain data in general by calculating the minimum value, maximum value, mean value , and *standard deviation* (Sugiyono, 2017: 147) . The summary results of the descriptive statistics for each research variable are presented in Table IV.13.

Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Means	std. Deviation
Work experience	80	26,00	50,00	39,3750	5,45262
Independence	80	35,00	50,00	44,1750	4,51937
Professional Skepticism	80	25,00	50,00	39,6125	6,08067
Due Professiona care	80	16,00	50,00	37,7500	7,33899
Accountability	80	30,00	50,00	41,7500	4,68907
Audit Quality	80	31,00	50,00	43,4375	4,75965
Valid N (listwise)	80				

From the results of the descriptive statistical analysis presented in the table above, it is known that the first independent variable used in this study is work experience. Work experience in this study has a minimum score

of 26 and a maximum value of 50 . While the average value (*mean*) is 39,3750 with a standard deviation of 5,45262 .

The second independent variable used in this research is Independence . Independence in this study has a minimum value of 35 and a maximum value of 50 . Whereas the average value (*mean*) is 44,1750 with a standard deviation of 4,51937.

The third independent variable used in this research is Professional Skepticism . Professional skepticism in this study has a minimum value of 25 and a maximum value of 50 . Meanwhile, *the mean* value is 39.6125 with a standard deviation of 6.08067.

The fourth independent variable used in this study is *Due Professional Care* . *Due professional care* in this study has a minimum score of 16 and a maximum score of 50 . While the average value (*mean*) is 37.7500 with a standard deviation of 7.33899 .

The fifth independent variable used in this study is Accountability. Accountability in this study has a minimum value of 30 and the maximum value is 50 . While the average value (*mean*) is 41.6125 with a standard deviation of 4.66198.

The dependent variable used in this study is Audit Quality . Audit quality in this study has a minimum value of 31 and a maximum value of 50 . While the average value (*mean*) is 43.4375 with a standard deviation of 4.75965.

3.4. Classical Assumption Test

The classic assumption test is a test in research conducted to ensure that the samples studied do not contain disturbances of normality, multicollinearity, autocorrelation, and heteroscedasticity. The following describes the results of the classical assumption test in the research that has been done :

a. Normality test

The normality test is used to test whether the data used in the study is normally distributed or not. In this study, the normality test used *the non-parametric Kolmogorov-Smirnov Test (KS)* statistic . By looking at the significant probability value of KS , it can be known whether or not a research data is normal. The data can be said to be normally distributed if the significant probability value of KS is ≥ 5% or 0.05 . The normality test results can be seen in the following table:

Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		80
Normal Parameters [a,b]	Means	.0000000
	std. Deviation	2,64801751
Most Extreme Differences	Absolute	0,097
	Positive	0,097
	Negative	-0,094
Test Statistics		.097
asymp. Sig. (2-tailed)		0,058[c]

Based on the data presented in the table above, it is known that the Asymp. Sig. (2-tailed) of 0.200 > 0.05 so it can be concluded that the research data used is normally distributed.

b. Multicollinearity Test

Multicollinearity test is used to test for correlation between independent variables. To test for the presence of multicollinearity symptoms in the independent variables, it can be seen from the *tolerance value* and *the inflation*

factor (VIF) variant . The research data can be said to not contain symptoms of multicollinearity if the *tolerance value* is above 0.1 and the VIF value is below 10. The results of the sample test obtained the following data:

Summary of Multicollinearity Test Results

Variable	*Tolerance*	*VIF*	Information
Work experience	0,251	3,989	Multicollinearity Does Not Occur
Independence	0,177	5,636	Multicollinearity Does Not Occur
Professional Skepticism	0,339	2,947	Multicollinearity Does Not Occur
Due Professional Care	0,248	4,028	Multicollinearity Does Not Occur
Accountability	0,102	9,794	Multicollinearity Does Not Occur

Based on the output after the data was processed using the SPSS program, the Tolerance value in the Collinearity Statistics column for work experience was 0.251, independence was 0.177, professional skepticism was 0.339, due professional care was 0.248, and accountability was 0.102. All Tolerance values show a number greater than 0.1. Meanwhile, the Variance Inflation Factor (VIF) in the Collinearity Statistics column for work experience was 3.989, independence was 5.636, professional skepticism was 2.947, due professional care was 4.028, and accountability was 9.794. All Variance Inflation Factor (VIF) values show numbers less than 10. Based on the results of the multicollinearity test above, it can be seen that all independent variables have a Tolerance value greater than 0.1 and a Variance Inflation Factor (VIF) less than 10, so it can be concluded that the equation model in this study does not experience symptoms of multicollinearity.

c. Heteroscedasticity Test

The heteroscedasticity test was used to test for the dissimilarity of the variance of the residuals between the variables used in the study. The heteroscedasticity test in this study used the Glejser Test. Research data can be said to be free from symptoms of heteroscedasticity if the significance probability value is above the 5% confidence level. The results of sample testing obtained data as follows:

Summary of Heteroscedasticity Test Results

Glejser test

Variable	Sig	Critical Value	Information
Work experience	0,373	0,05	There is no Heteroscedasticity
Independence	0,144	0,05	There is no Heteroscedasticity
Professional Skepticism	0,536	0,05	There is no Heteroscedasticity
Due Professional Care	0,612	0,05	There is no Heteroscedasticity
Accountability	0,370	0,05	There is no Heteroscedasticity

Based on the data presented in the table above, the significance probability value for work experience is 0.373, independence is 0.144, professional skepticism is 0.536, due professional care is 0.612, and accountability is 0.370. All significant probability values show numbers greater than 0.05, so it can be concluded that all variables do not experience symptoms of heteroscedasticity.

d. Autocorrelation Test

The autocorrelation test aims to test for the presence of t confounders in the research model. Autocorrelation test was performed using Durbin Watson. According to Santoso (2012: 242) to see the symptoms of autocorrelation can be seen from the following provisions:

a. If the DW value is below -2, it means there is a positive autocorrelation.
b. If the DW value lies between -2 to +2, it means there is no autocorrelation.
c. If the DW value is above +2, it means there is a negative autocorrection.
The results of sample testing obtained data as follows:

Summary of Autocorrelation Test Results

Summary Model [b]					
Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	0,831a	0,690	0,670	2,73602	1,925

Based on the data presented in the table above, it is known that the D-W value is 1.925, so it can be concluded that this study falls into criterion b or is between -2 and +2 values. This means that this study did not experience symptoms of autocorrelation.

3.5. Multiple Linear Regression Analysis

Multiple linear regression analysis is a linear relationship between two or more independent variables with the dependent variable. The results of data processing with the help of the SPSS program can be seen in the following table:

Multiple Linear Regression Equations

Coefficients [a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	6,361	3,336		1,907	0,060
	Work experience	0,202	0,113	0,231	0,1790	0,078
	Independence	1,133	0,162	1,075	7,004	0,000
	Professional Skepticism	0,197	0,087	0,251	2,262	0,027
	Due Professiona Care	0,051	0,084	0,078	0,602	0,549
	Accountability	-0,733	0,205	-0,722	-3,568	0,001

Based on the table, the following equation can be arranged:
Y = 6,361+ 0,202X1 + 1,133X2 + 0,197X3+ 0,051X4 – 0,733X5 + e

Based on the regression equation, it can be interpreted as follows:
a. A constant of +6.361 indicates that work experience, independence, professional skepticism, due professional care and accountability are assumed to be constant or equal to 0, so that the value of audit quality is +6.361.
b. The regression coefficient on the work experience variable shows a value of +0.202. This shows that the higher the work experience an auditor has, the higher the quality of the audit produced.
c. The regression coefficient on the independent variable shows a value of +1.133. This shows that the better the independence of an auditor, the better the resulting audit quality.
d. The regression coefficient on the professional skepticism variable shows a value of +0.197. This shows that the higher the professional skepticism of an auditor, the higher the quality of the audit.
e. The regression coefficient on the due professional care variable shows a value of +0.051. This shows that the higher the due professional care value of an auditor, the higher the quality of the resulting audit.

f. The regression coefficient on the accountability variable shows a value of -0.733.

This shows that the higher the value of accountability, the lower the quality of the resulting audit.

3.6. Model Accuracy Test

a. Significance Test (F Statistical Test)

The F test aims to determine the effect of the independent variables on the dependent variable together. The F test was carried out by looking at the significant value of F at *the output* of the regression results with a significance level of 0.05 (a = 5%). If the significance value > a then the hypothesis is rejected, whereas if the significance value is less than a then the hypothesis is accepted. The results of testing the model obtained data as follows:

Summary of Statistical Test Results F

Model		Sum o Squares	df	MeanSquare	F	Sig.
1	Regression	1235,740	5	247,148	33,016	0,000b
	residual	553,948	74	7,486		
	Total	1789,688	79			
a. Dependent Variable: Y						
b. Predictors: (Constant), X5, X3, X1, X4, X2						

output results in the table above, it can be seen that the significance probability value is 0.000, which means it is smaller than the significance level α = 0.05, so it can be concluded that all independent variables simultaneously affect the dependent variable. This also shows that the regression model used *is goodness of fit.*

b. Determination Coefficient Test (*Adjust* R^2)

The coefficient of determination test (R^2) aims to measure how much the model's ability to explain the dependent variable in research . The results of testing the model obtained data as follows:

Summary of Determination Coefficient Test Results (R^2)

Model	*R*	*R Square*	*Adjusted R Square*	*std. Error of the Estimate*
1	0,831a	0,690	0,670	2,73602

Based on the data presented in the table above, it shows the value of the coefficient of determination with *adjusted* R^2 of 0.670. This means that 67% of the variation in the audit quality variable can be explained by the variables of work experience, independence, professional skepticism, *due professional care* and accountability. The remaining 33% is explained by other factors outside the model studied.

c. Individual Parameter Significant Test (t test)

The t statistical test was carried out with the aim of knowing the effect of one independent variable partially in explaining the dependent variables. If the significance of t ≤ 0.05, then the independent variable partially has a significant effect on the dependent variable. Meanwhile, if the significance of t > 0.05, then the independent variable partially has no effect on the dependent variable. The results of testing the model obtained data as follows:

Summary of Statistical Test Results t

Variable	**Q**	**Sig.**	**std. Sig.**	**Information**
Work experience	0,1790	0,078	0,05	No effect

Independence	7,004	0,000	0,05	Influential
Professional Skepticism	2,262	0,027	0,05	No effect
Due Professional Care	0,602	0,549	0,05	No effect
Accountability	-3,568	0,001	0,05	Influential

Based on the table it can be described as follows:

1) It is known that the work experience variable has a significance value of 0.078 greater than α = 0.05, so it can be concluded that work experience does not significantly influence audit quality.

2) It is known that the independence variable has a significance value of 0.000 which is less than α = 0.05, so it can be concluded that independence has a significant effect on audit quality.

3) It is known that the variable of professional skepticism has a significance value of 0.027 which is less than α = 0.05, so it can be concluded that professional skepticism has a significant effect on audit quality.

4) It is known that the due professional care variable has a significance value of 0.549 which is greater than α = 0.05, so it can be concluded that due professional care has no significant effect on audit quality.

5) It is known that the accountability variable has a significance value of 0.001 which is less than α = 0.05, so it can be concluded that accountability has a significant effect on audit quality.

IV. DISCUSSION

This research is an analytical study to determine the effect of work experience, independence, professional skepticism, *due professional care* , and accountability against *audit report lag* . By using the help of the SPSS computer program, to determine the significance of the effect of each of these variables can be seen from the value of the F Statistical Test that has been described previously. After testing the researcher can conclude that:

1. Effect of Work Experience on Audit Quality

Hypothesis one (H1) states that work experience influences audit quality. The results of the study show that work experience has no significant effect on audit quality, so it can be said that **Hypothesis one (H1) is rejected**. This is consistent with research by Natalia A & Apry Linda D (2020), which states that work experience has no significant effect on audit quality.

There is rejection of the hypothesis because work experience is not a benchmark for getting good audit quality results, but with more and more work experience the auditor should have a better understanding of the problems that often occur when conducting an audit. With this, the auditor is expected to be more responsive in providing solutions to problems that occur. Good audit quality is not always based on auditors who have a lot of work experience because junior auditors who don't have much work experience can also have good audit quality if they learn a lot, so hypothesis 1 is rejected.

The results of the study showing that work experience does not significantly influence audit quality indicates that no matter how much work experience an auditor has, it does not affect the quality of the results of the audit of financial statements performed. Auditors who have little work experience but have a strong determination to learn, the audit quality can be on par with auditors who have a lot of work experience. Work experience is usually measured by several indicators, including the length of time working as an auditor and the number of audit assignments that have been carried out. However, this will not guarantee that an auditor will produce a good quality audit, if the auditor does not want to learn and review the audit results he has done.

2. The Effect of Independence on Audit Quality

Hypothesis two (H2) states that independence affects audit quality. The results of the study show that independence has a significant effect on audit quality, so that it can be said that **Hypothesis two (H2) is accepted**. This is consistent with the research of Debora Rachelina Putri & Sri Trisnaningsih (2022) which states that independence has a positive effect on audit quality.

The results of the study stated that the better the independence of an auditor, the better the resulting audit quality would be. An auditor is required to have a high attitude of independence in order to be trusted by clients. A high attitude of independence means not being easily influenced by others and not taking sides with one party. A high level of trust from the client in an auditor will affect the quality of the audit results because with the auditor being trusted by the client, the auditor will get high working hours and will continue to maintain the trust given by the client.

3. The Effect of Professional Skepticism on Audit Quality

Hypothesis three (H3) states that professional skepticism influences audit quality. The results of the study show that professional skepticism has no significant effect on audit quality, so that it can be said that **the third hypothesis (H3) is accepted**. This is consistent with the research of Keiko Alina and Hisar Pangaribuan (2022) which states that skepticism affects audit quality.

The results of the study stated that the higher the attitude of professional skepticism of an auditor, the better the resulting audit quality would be. Auditors are required to have a high critical attitude in auditing the company's financial statements. An auditor's critical attitude towards various audit information should be a top priority for an auditor. With the existence of a critical attitude that is owned by the auditor can reveal the existence of fraud in the financial statements, so that this can affect the quality of the resulting audit. The main task of an auditor is to audit financial statements carefully and thoroughly, so that this can be an assessment of audit quality from several auditors.

4. The Effect of *Due Professional Care* on Audit Quality

Hypothesis four (H4) states that due professional care influences audit quality. The results of the study show that due professional care has no significant effect on audit quality, so it can be said that **the fourth hypothesis (H4) is rejected**. This is consistent with Patriandari and Peri Heryanto's research (2019) which states that due professional care has no effect on audit quality.

The rejection of the hypothesis is due to the due professional care of an auditor not as a benchmark for obtaining good audit quality results, but the proficiency of an auditor in carrying out the audit process is an obligation that must be possessed by the auditor. Auditors are expected to be able to carry out audits properly and in accordance with predetermined provisions to maintain client confidence and produce appropriate audits and to avoid misstatements. Good audit quality is not always based on auditors who have high proficiency because accuracy and proficiency can always be improved if the auditor is willing to try and learn so that hypothesis 4 is rejected.

The results of the study which stated that due professional care had no effect on audit quality indicated that even though an auditor had implemented a good due professional care attitude it could not guarantee that the audit results would have good quality either. An auditor must have accuracy in auditing financial statements to avoid misstatements, but because there is a lot of fraud, regulations that restrict auditors and severe sanctions are issued that can result in auditors losing their jobs.

5. Effect of Accountability on Audit Quality

Hypothesis five (H5) states that accountability influences audit quality. The results of the study show that accountability has a significant effect on audit quality, so that it can be said **that Hypothesis five (H5)** is accepted. This is consistent with the research of Deby Chatrine, et al (2021), which states that accountability has a positive effect on audit quality.

The results of the study stated that the higher the accountability of an auditor, the better the quality of the resulting audit. An auditor who has high accountability is able to take good responsibility for the audit results. When a misstatement occurs, the auditor will be fully responsible. This is what makes the resulting audit quality better and the auditor will gain the full trust of the client. Accountability has a very strong role in the quality of audits produced by auditors.

V. CONCLUSION

This study aims to obtain empirical evidence regarding the effect of work experience, independence, professional skepticism, due professional care, and accountability on audit quality at Public Accounting Firms in Central Java and Yogyakarta in 2022. Based on the results of the analysis and discussion that have been described, conclusions are drawn as follows:

1. The ratio of work experience has no significant effect on audit quality. This result is evidenced by a significance value greater than 0.05, which is equal to 0.078.
2. The independence ratio has a significant effect on audit quality. This result is evidenced by a significance value of less than 0.05, which is equal to 0.000.
3. The ratio of professional skepticism has a significant effect on audit quality. This result is evidenced by a significance value of less than 0.05, which is equal to 0.027.
4. Due professional care ratio has no significant effect on audit quality. This result is evidenced by a significance value greater than 0.05, which is equal to 0.549.
5. The accountability ratio has a significant effect on audit quality. This result is evidenced by a significance value of less than 0.05, which is equal to 0.001.

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