

THE INFLUENCE OF COMPETENCY, INDEPENDENCY, AND PROFESSIONALISM ON AUDIT QUALITY (Empirical Study in Accounting Firms in Central Java)

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Abstract

The purpose of this research is to examine the influence of competency, independency, and professionalism on audit quality. Competency, independency, and professionalism are three characteristics of a competent auditor. The population of this research is the auditor of accounting firms in Central Java. The samples of this research are employees of auditors working at accounting firm (KAP) Budiman, Wawan, Pamudji Tegal, KAP Wartono & Fellow Surakarta, KAP Sophian Wongsaro Semarang, KAP Heliantono & Semarang Branch. Forty-five questionnaires are employed in this study. Before the hypotheses testing, validity and reliability tests are run to determine the validity and reliability of the data. Hypothesis testing techniques uses regression analysis. These research results show that competency, independency, professionalism influence the quality of the audit. However, these results have to be cautiously interpreted since only few auditors' questionnaires were worth analyzing. Future studies may increase the number of KAPs from other districts in Indonesia or using not only auditors from accounting firms but also government auditors or internal auditors.

Keywords: *Audit Quality, Competency, Independency, Professionalism.*

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INTRODUCTION

An audit is a process to reduce the misalignment of information that exists between managers and shareholders. For this reason, a third party (Public Accountant) is required who can provide trust to investors, and creditors of the financial statements provided by management can be trusted (Agusti and Pertiwi, 2013). In carrying out its audit duties, an auditor must be guided by audit standards set by the Indonesian Institute of Certified Public Accountants (IAPI), namely general standards, fieldwork standards, and reporting standards. In addition to audit standards, an auditor must also comply with a professional code of ethics governing professional responsibilities,

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competency and professional prudence, confidentiality, professional behavior, and technical standards for an auditor in carrying out his profession (Agusti and Pertiwi, 2013).

The high trust of users of audited financial statements and other services provided by public accountants is what ultimately requires public accountants to pay attention to the quality of audits they produce. The questions from the public about the quality of audits produced by public accountants are even higher after many scandals involving public accountants both abroad and domestically. Scandal in the Indonesia, for example, in the case of financial and managerial public companies, the fraud can not be detected by public accountants, which causes companies to be fined by Bapepam (Christiawan, 2002).

The public accountant profession is a profession of public trust. From the public accounting profession, the public expects a free and impartial assessment of the information presented by the company's management. The Auditor is an auditing service that acts as a controller and guardian of public interests in the fields related to finance. The auditor is responsible for planning and carrying out audits to obtain adequate confidence about whether the financial statements are free from material misstatements, whether caused by error or fraud (Saputro, 2017).

An audit is a process to reduce the misalignment of information that exists between managers and shareholders. For this reason, a third party (Public Accountant) is needed that can provide confidence to investors and creditors that the financial statements presented by management can be trusted (Agusti and Pertiwi, 2013).

The public accountant profession is a profession of public trust. In order to support his professionalism as a public accountant, in carrying out his audit duties, must be guided by audit standards set by the Indonesian Institute of Certified Public Accountants (IAPI). This standard divided into three standards, namely general standards, fieldwork standards, and reporting standards. The general standard is a reflection of the personal qualities that must be owned by an auditor that requires the auditor to have sufficient technical expertise and training in carrying out audit procedures. While the fieldwork standards and reporting standards govern the auditor in terms of data collection and other activities carried out during the audit and required the auditor to prepare a report on the audited financial statements as a whole (Elfarini, 2007).

An auditor expert must have sufficient ability regarding audit techniques and understand the criteria used to produce audit quality in line with expectations. This expertise can be obtained through audit training or other non-formal education, as well as experience in conducting audits (Saputro, 2017).

Audit quality is all possibilities where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report them in the audited financial statements, which is carrying out their duties are guided by auditing standards and relevant public accountant code of ethics (Ruslan Ashari, 2011).

Two things determine audit quality, namely competency and independency define audit quality as the probability that the auditor will find and report violations in the client's accounting system (Christiawan, 2002).

Not only competency and independency, but an auditor must also have an attitude of professionalism. According to (Elfarini, 2007) professionalism is a responsibility that is more than fulfilling the responsibilities imposed on it and more than just fulfilling the laws and regulations of the community. This professionalism is the main requirement for an external auditor such as an auditor at the Public Accounting Firm (KAP) because, with high professionalism, the auditor's freedom will be increasingly guaranteed. To carry out its role, which demands broader responsibilities, external auditors must have broad insights on the complexity of modern

organizations.

According to Nisa (2013), audit quality as the possibility that the auditor will find and report violations in the client's accounting system. The findings of violations measure audit quality related to the auditor's knowledge and expertise. While reporting violations, auditor depends on the auditor's encouragement to disclose the violation. This impetus will depend on the independency of the auditor. Therefore, audit quality is all possibilities where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report them in the form of audited financial statements. In carrying out their duties, the auditor is guided by auditing standards and codes ethics of relevant public accountants (Agusti and Pertiwi, 2013).

An Audit has a function as a process to reduce the misalignment of information that exists between managers and shareholders by using outsiders to provide endorsement of the financial statements. Users of financial statements, especially shareholders, will make decisions based on the reports made by the auditor. This means that the auditor has an essential role in the validation of a company's financial statements. Therefore, auditors must produce quality audits to reduce disharmony that occurs between the management and the owner. Nevertheless, in carrying out its functions, auditors often experience conflicts of interest with company management. Management wants the company's operations or performance to look successful, one of which is reflected through higher profits to create rewards. This ultimately led to the emergence of cases of companies that fell and failed business often associated with auditor failure. Moreover, this threatens the auditor's credibility as the party assigned to add credibility to the financial statements. This threat further affects public perceptions about audit quality (Agusti and Pertiwi, 2013).

Auditing is expected to minimize information asymmetry that occurs between managers and investors because the presence of a third party will verify the validity of the financial statements. In implementing audits, it is based on a standard called an audit standard (Paramita and Latrini, 2015). There are six aspects relating to audit standards, namely planning, monitoring, detecting fraud, determining audit risk, increasing the credibility of financial statements, and satisfying interested parties through an independent auditor's report. Audit standards are divided into the following three sections: General standards relating to the competency of auditors in conducting audits. Auditors must have the expertise, be independent, and be careful and thorough in carrying out their duties. Fieldwork standards relate to how the auditor carries out his duties. When conducting an audit of financial statements, the auditor must plan well the audit process, understand the client's internal control system, and have competent evidence as to the basis for determining audit opinion. Reporting standards relate to how the auditor reports the results of his work. Auditors must have confidence in the financial statements following the principle of general accounting in Indonesia, the consistency of financial statements, adequate disclosure, and the final results in the form of opinions from the audit must be reported (Abdelrhman et al., 2014).

To date, some studies have investigated the effective factors of audit quality. Studies that correlated competency, independency, and professional skills with audit quality are Saputro (2017), Amin et al. (2007), and Agusti and Pertiwi (2013). Empirical studies in Public Accounting Firm Budiman Wawan Pamudji & Colleague Tegal get the results that competency influences audit quality which means it shows that the importance of auditors in participating in various training as well as given the opportunity for auditors to take courses or increase professional education (Saputro, 2017). Agusti and Pertiwi (2013) stated that competency as someone who has extensive procedural knowledge and skills shown in the audit experience. In carrying out audits, the auditor must act as an expert in accounting and auditing. Achievement of expertise begins with

formal education, which is then through the experience and practice of auditing. Besides, auditors must undergo technical training and general education. Thus the auditor must have competency in conducting audits in order to produce a quality audits.

Amin et al. (2007) studies the influence of competency and Independency on Audit Quality with Auditor Ethics as Variable Moderation. The results show that independency and competency significantly influence audit quality and find evidence that the interaction between auditor ethics and competency does not significantly influence audit quality. These results mean that in accordance with their responsibilities to increase the level of reliability of a company's financial statements, public accountants need not only have competency or expertise but also must be independent in conducting audits, because without the independency of the public can not trust the results of the audit. In other words, the existence of an auditor is determined by its independency.

Empirical Studies in Public Accounting Firms throughout Sumatra found that Competency, Independency and Professionalism have an influence on audit quality This means that audit quality can be achieved if the auditor has excellent competency, Auditors as the spearhead of the implementation of audit tasks must always increase the knowledge they have so that the application of knowledge can be maximized in practice, the maximum application of knowledge will undoubtedly be in line with the increasing experience they have, it can be seen that the auditor is demanded by interested parties with the company to provide opinions on the reasonableness of financial reporting presented by company management and to carry out its obligations there are 3 components that must be owned by the auditor namely competency (expertise), independency and professionalism. Where the ability to find material misstatements in the company's financial statements depends on the competency of auditors, while the willingness to report findings of misstatements depends on the independency and professionalism of an auditor is very important in producing quality audits (Agusti and Pertiwi, 2013).

According to Elfarini (2007) defines competency as an expertise that can be explicitly sufficiently used to conduct audits objectively. In contrast, according to Agusti and Pertiwi (2013), auditor competencies are auditors with sufficient knowledge and experience who can conduct audits objectively, accurately, and carefully. Highly educated auditors will have much knowledge about the field they are in so that they can find out various problems in more depth. Besides, with sufficient knowledge, auditors will find it easier to keep abreast of increasingly complex developments. That way, the auditor will be able to produce an audit. From some of the descriptions above, it can be concluded that the level of competency of an auditor is essential in determining audit quality, the higher the level of competency possessed, the auditor can solve problems that indicate errors in financial statements effectively and efficiently in the audit process.

The results of research reinforce this by Irwansyah (2010), which states that competency affects audit quality. Saputro research (2017) also states that competency influences audit quality. Based on this research, it has been proven that competency influences audit quality. Therefore, the first hypothesis is:

H₁: Competency influences audit quality

Independency, according to Mulyadi (2010), can be interpreted as a mental attitude that is free from influence, not controlled by other parties and not dependent on others. Independency also means that the auditor is honest in considering the facts, and there is an objective consideration that does not take sides in the auditor in formulating and expressing his opinion. In reality, auditors often have difficulty maintaining an independent mental attitude. There are three circumstances that often interfere with the independent mental attitude of auditors (Mulyadi, 2002). First, as

someone who conducts audits independently, the auditor is paid by his client for his services. Second, as a seller of services, often, the auditor tends to satisfy the desires of his clients. Third, maintaining an independent mental attitude can often lead to client loss.

The following general audit standard states that "in all matters relating to the engagement, independency in mental attitude must be maintained by the auditor." This standard requires the auditor to be independent, meaning that he is not easily influenced because he is carrying out his work in the public interest (IAI, 2001). In this regard, there are 4 things that disturb the independency of public accountants, namely: (1) Public accountants have mutual or conflicting interests with clients, (2) Auditing the work of public accountants themselves, (3) Functioning as management or employees of the client and (4) Acting as an advisor (advocate) of the client. Public accountants will be disrupted if they have a business, financial, and management relationship or employees with their clients (Tjun, 2012).

Based on the description above states that high independency will produce high-quality audits. The results of research reinforce this by Tjun (2012), which states that independency influences audit quality and the study of Agusti and Pertiwi (2013) also states that independency influences audit quality. Therefore, the second hypothesis is:

H₂: Independency influences audit quality

Professionalism is a concept to measure how professionals view their profession, which is reflected through their attitudes and behavior as an auditor. Professionalism is one of the requirements that must be fulfilled and owned by an auditor where this will affect the attitude and determination in carrying out the profession as an independent auditor (Lesmana and Machdar, 2015).

Professionalism is a responsible attitude towards what has been assigned to him. The attitude of professionalism will make decisions based on the considerations that they have, namely based on the first dedicated to the profession, the auditor who devotes to his profession will do the totality of work where with this totality he will be more careful and prudent in conducting audits to produce a quality audit. So if the higher the dedication to the profession, the higher the professionalism of the auditor. The auditor must have the view that the tasks he performs are in the public interest because his audit opinion on a financial statement will affect the decision making by the user of the audited report. Therefore, auditors have an enormous contribution to the community and their profession. So if the higher the social obligations, the higher the professionalism of the auditors (Agusti and Pertiwi, 2013).

An auditor is required to be able to make his own decisions without the presence of other parties following considerations made based on the conditions and conditions faced. So the higher the independency, the higher the professionalism of the auditor. Auditors must also have confidence in the profession, where an auditor will be more confident of his professional colleagues; this can be done by asking colleagues to assess their performance. So the higher the independency, the higher the professionalism of the auditor. Auditors have professional ties as a reference, with this bond will build auditor professional awareness. So if the higher the relationship between professionals, the higher the professionalism of auditors (Agusti and Pertiwi, 2013).

Professional commitment is an essential factor that influences the auditor in making decisions about the behavior that is carried out. Differences in unethical behavior by auditors may be due to differences in the commitment of each auditor to his profession (Nisa, 2013).

Based on the description above, a high level of professionalism will produce high-quality audits. This is reinforced by the results of research by (Nisa, 2013), (Agusti and Pertiwi, 2013),

(Lesmana and Machdar, 2015) which states that professionalism affects audit quality. Based on this research has proven that professionalism influences audit quality. Therefore, the third hypothesis is:

H₃: Professionalism influences audit quality

RESEARCH METHOD

In this study, the approach used is a quantitative approach method, the type of research used is descriptive research. The population of this study is all auditors who work at Public Accounting Firms (KAP) in Central Java. The sampling technique uses purposive sampling. The total population of this study was 70 auditors. The sample of this study were auditors working at KAP Budiman, Wawan, Pamudji Tegal, KAP Wartono & Rekan Surakarta, KAP Sophian Wongsaro Semarang, KAP Heliantono & Semarang Branch Partners. Where from each Public Accounting Firm taken Supervisors, Senior Auditors, Junior Auditors, and Audit Staff because researchers want to see the level of competency, independency, and professionalism in influencing audit quality of the auditor.

Table 1. Sample and Questionnaire Return Rate

Explanation	Total
Number of questionnaires sent	70
Number of questionnaires that are not returned	10
Number of returned questionnaires	60
Number of incomplete questionnaires	15
Number of questionnaires that can be processed	45

Source: Data Processed (2019)

In this study, data collection techniques using questionnaires method, directly or indirectly. The direct method is that the researcher conducts data retrieval by going directly to the Public Accounting Firm (KAP), while the indirect method of the researcher uses an online survey with Google Form. Questionnaire questions were determined by three factors of audit quality. Based on these three factors, it is translated into twenty-seven questions and eight questions about competency, six questions about independency, six questions about professionalism, seven questions about audit quality. Each factor has a varied number of question items, and each item is assessed using a Likert scale, namely: 1: STS = strongly disagree; 2: TS = disagree; 3: N = Neutral; 4: S = agree; and 5: SS = strongly agree. Data analysis in this study uses descriptive statistical tests, validity and reliability tests, Multiple Linear Regression tests, hypothesis testing consisting of t-tests and F-tests.

RESULTS AND DISCUSSIONS

Results

Validity Test

In this study using the Validity Test, this validity test uses Pearson Correlation by calculating the correlation between the values obtained from the questions. A question is said to be valid if the significance level is below 0.05 (Ghozali, 2012).

Based on the results of testing the validity of the Competency variable shows the results <

0.05, which means all items are valid questions.

Table 2. Competency Variable Validity Test Results

No	Question	Sig.	Explanation
1	X1.1	0,043	Valid
2	X1.2	0,000	Valid
3	X1.3	0,000	Valid
4	X1.4	0,000	Valid
5	X1.5	0,000	Valid
6	X1.6	0,000	Valid
7	X1.7	0,000	Valid
8	X1.8	0,000	Valid

Source: Data Processed (2019)

Based on the results of testing the validity of the Independency variable shows the results < 0.05 , which means all items are valid questions.

Table 3. Variable Validity Test Results for Independency

No	Question	Sig.	Explanation
1	X1.1	0,000	Valid
2	X1.2	0,000	Valid
3	X1.3	0,000	Valid
4	X1.4	0,000	Valid
5	X1.5	0,000	Valid
6	X1.6	0,000	Valid

Source: Data Processed (2019)

Based on the results of testing the validity of the Professionalism variable shows the results < 0.05 , which means all items are valid questions.

Table 4. Validity Test Results for Professionalism

No	Question	Sig.	Explanation
1	X1.1	0,000	Valid
2	X1.2	0,000	Valid
3	X1.3	0,007	Valid
4	X1.4	0,000	Valid
5	X1.5	0,000	Valid
6	X1.6	0,000	Valid

Source: Data Processed (2019)

Based on the results of testing the validity of the Audit Quality variable showed results < 0.05 , which means all items are valid.

Table 5. Validity Test Results for Audit Quality

No	Question	Sig.	Explanation
1	X1.1	0,000	Valid
2	X1.2	0,000	Valid
3	X1.3	0,012	Valid
4	X1.4	0,000	Valid
5	X1.5	0,001	Valid
6	X1.6	0,000	Valid
7	X1.7	0,000	Valid

Source: Data Processed (2019)

Reliability Test

Ghozali (2012) states that the reliability test is a tool to measure a questionnaire, which is an indicator of variables or constructs. Questionnaire items are said to be reliable (feasible) if Cronbach's alpha > 0.60 and said to be unreliable if Cronbach's alpha < 0.60. (Ghozali, 2012).

Table 6. Reliability Test Results

No	Variable	Cronbach Alpha	Explanation
1	Competency	0,852	Reliable
2	Independency	0,887	Reliable
3	Professionalism	0,621	Reliable
4	Audit Quality	0,920	Reliable

Source: Data Processed (2019)

Based on the reliability testing, the Competency variable refers to the results of 0.869,, the Independency variable addresses the results of 0.868, the Professionalism variable addresses the results of 0.601, the audit quality variable addresses the results of 0.914 > 0.60 which means all the variables are reliable.

Adjusted R Square (R²)

According to Ghozali (2012), the coefficient of determination test aims to measure how far the ability of the model in explaining the variation of the dependent variable. The coefficient of determination is between zero and one. The small value of R² indicates that the ability of independent variables in explaining the dependent variable is minimal.

Based on the results of the coefficient of determination that has been corrected by the number of variables and sample size (Adjusted R²) of 0.366 indicates that the variables of competency, independency and professionalism can explain audit quality by 36.6 percent while the remaining 63.4 percent is explained by other variables that are not observed in this study.

Hypothesis Test

a. F-Test

The basis for making the F test decision in two ways: by comparing F-count and F-table, Ho is accepted if F-count < F-table at $\alpha = 5\%$. Ho is rejected (Ha accepted) if F-count > F-table at $\alpha = 5\%$. Based on the number of significations, Ho is accepted if the significance number > 0.05; Ho is rejected (Ha accepted) if the significance number < 0.05.

Table 7. F-test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	188.720	3	62.907	14.245	.000 ^b
	Residual	181.058	41	4.416		
	Total	369.778	44			

Source: Data Processed (2019)

The results of the F-test (simultaneous) shows that the variable competency, independency, and professionalism of the auditor is 0.005 smaller than the significance level of 0.05 (5%) which means that Ho is rejected (Ha accepted), This shows that the competency, independency and professionalism variables simultaneously and significantly influence audit quality.

b. t-Test

Basic t-test decision making in two ways:

By comparing tcount and t-table; Ho is accepted if t-count < t-table at $\alpha = 5\%$; Ho is rejected (Ha accepted) if t-count > t-table at $\alpha = 5\%$. By using significant numbers; Ho is accepted if the significance number > 0.05; Ho is rejected (Ha accepted) if the significance number < 0.05 (Ghozali, 2012)

Table 8. T-test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	17.442	3.789		4.603	.000
	Competency_total	.404	.069	.648	5.832	.000
	Independency_total	-.447	.126	-.442	-3.552	.001
	Professionalism_total	.499	.158	.393	3.162	.003

Source: Data Processed (2019)

Based on the regression results of the t-test (partial), the test shows the competency variable of $0,000 < 0.05$ this shows that the competency variable has a significant effect partially on audit quality which means H1 is accepted. Independency variable of $0.001 < 0.05$ shows that the independency variable has a partially significant effect on audit quality, which means H2 is accepted. Variable professionalism of $0.003 < 0.05$, this shows that the variable of professionalism has a partially significant effect on audit quality, which means that H3 is accepted.

Discussion

The effect of competency on audit quality.

Result of the effect of competency on audit quality indicates that audit quality can be achieved if the auditor has good competency. Competency helps the auditor to complete an audit effectively, the higher the competency of an auditor, the higher the quality of the resulting audit. The auditor,

as the spearhead of the implementation of audit tasks, must always increase independency and professionalism so that the application of the audit can be maximized in practice.

Thongchai and Ussahawanitchakit (2015) implied that auditor's competency includes knowledge vision, continuous audit learning, and environmental audit skill will affect on audit quality. While Robkob et al. (2012) stated that competency has effect on audit quality. Audit reporting quality will improve if the auditor can enhance four dimesions of audit specialization; audit well-roundedness, tacit audit knowledge, audit experience utilization, and audit learning. Yazid and Suryanto (2016) investigated factors influencing audit quality on 49 companies listed in the Jakarta Islamic index. They concluded that high education of auditors, auditor assignment period, and the auditors' experience will further improve the quality of the audits.

The effect of independency on audit quality.

This research implies that the mental attitude of independency is free from influence, is not controlled by other parties, and does not depend on others. Independency also means that the auditor is honest in considering the facts, and there are objective considerations that are not impartial in the auditor in formulating and expressing his opinion, which states that high independency will produce high-quality audits. Independent auditors guarantee objectivity and impose trust and confidence in users of financial statements. Alaraji et al. (2017) mentioned that independence can take two forms, i.e. independence of mind and independence in appearance. This result is supported by Myers et al., (2003), Sulanjaku and Shingjergji (2015), and Pritama et al. (2017).

Myers et al., (2003) studied that longer auditor tenure is associated with higher quality of reported earnings. This implies that auditors with lower independency are more likely to accept client management pressures than auditors with higher independency. This study discusses auditor independence in auditor-client negotiations on financial reporting issues, and whether low-quality auditors are more likely than high-quality auditors to accept the stresses in client management auditor-client negotiations on financial reporting issues. The auditor independency is at the heart of the integrity of the audit process. When the auditor and client negotiate the problems or issues about financial reports, maintaining auditor's independence is mandatoried for auditors and required by the accounting profession standards. Sulanjaku and Shingjergji (2015) investigated factors affecting audit quality in Albania. Thirty-four percent of respondent of the Albanian auditors rated that indenpendency mostly influence audit quality. However, as observed form the responses, the auditors' independency in Albania is still an issues that needs further attention. Pritama et al. (2017), in their research at Inspectorate General of Ministry of Environment and Forestry in Indonesia, found that independency has a positive association with audit quality. Thus, the more independence the auditor, the more likely the audit quality is higher.

The effect of professionalism on audit quality.

It can be concluded that professionalism is an essential factor that influences auditors in making decisions about their behavior, with a high level of professionalism that will produce high-quality audits. This statement is supported by the results of Saputro (2017) and Agusti and Pertiwi (2013), which means that professionalism, is the main requirement for an external auditor such as an auditor at the Public Accounting Firm (KAP). Because with high professionalism, the freedom of auditors will be increasingly guaranteed. To carry out its role, which demands broader responsibilities, external auditors must have broad insights on the complexity of modern organizations. Al-Khaddas et al. (2013) indicated that auditors' proficiency and qualifications is positively correlated with audit quality.

Agency theory can be used to explain this results. Jensen and Meckling (1976) define that the agency relationship occurs when one party gives a delegation to another party to do work or service and gives authority in decision making, audit quality arises because of the agency relationship between shareholders (principal) and managers (agents). This agency relationship will create agency conflict because there are differences in interests between the principal and the agent. This conflict will cause information asymmetry because management does not disclose information honestly and transparently to shareholders. Based on agency theory that large companies will face greater information asymmetry (Jensen and Meckling, 1976). Large companies face more massive agency conflicts that indicate that the possibility of opportunistic behavior will occur even greater. Audit quality, on the other hand, will decrease the conflict. The better the audit quality, the more information are shared with the shareholders. Thus, based on this research results, the audit quality will be better when the auditor has an excellent competency, independency, and professionalism.

CONCLUSIONS

The research results show that competency, independency, and professionalism influence audit quality. The level of competency of an auditor is fundamental in determining audit quality, therefore, the higher the level of competency possessed, the auditor can solve problems that indicate errors in financial statements effectively and efficiently in the audit process. The mental attitudes of independency are free from influence, not controlled by other parties, does not depend on others. The more auditor is independence, the higher the level of audit quality. Professionalism is an essential factor that influences auditors in making decisions about their behavior. A high level of professionalism will produce high-quality audits. These research results must be cautiously interpreted since the sample of this study only auditors of CPA firms. Future research is needed to investigate a larger sample of auditor not only from CPA firms but also from other auditors, such as government auditors or internal auditors.

The author realizes that this study still has some weaknesses or limitations, namely sample number of the auditors. The sample of this study only includes 45 auditors CPA firms in Central Java. The lack respondents are caused by the many respondents who did not fill out the questionnaires through online surveys. Besides that, several KAPs have moved their addresses and have also been closed. Future studies may increase the number of KAPs from other districts in Indonesia.

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