THE INFLUENCE OF COMPETENCE, INDEPENDENCE, AND DUE PROFESSIONAL CARE OF AUDITOR TOWARD THE QUALITY OF AUDIT

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DECLARATION OF AUTHENTICITY

Herein I declare the originality of the thesis; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgment. All quotations are cited and listed in the bibliography of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, July 25th, 2013



Mohammad Yasinkun

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ABSTRACT

The society and the users of financial information expect that auditors can provide absolute assurance regarding the results of the audit process that is auditor opinion in financial reports. Therefore, financial information of users requires a qualified auditor's report as well as qualified audit result. There are several factors that can influence auditor to provide a qualified audit result. The objective of this research is to determine the factors which are competence, independence, and due professional care of an auditor toward audit quality. The data of this research are collected by using questionnaires. The populations are auditors working in Yogyakarta's accounting firms. Then, data analysis is performed by employing multiple regression analysis. Hypothesis testing is to determine whether there is a positive and significant relationship between dependent and independent variables. The results of hypotheses testing reveal that the three independent variables have a positive and significant influence toward the quality of an audit. It means that the more competent the auditor, the greater his capability of doing audit and provide a qualified audit result; the more independent the auditor, the more qualified audit result; the more due professional care the auditor, the more professionalism of auditor and increase the quality of work. For future research, we suggest to extend survey area coverage and add more variable that can influence audit quality.

Keywords: Audit Quality, Competence, Independence, Due Professional Care

ABSTRAKSI

Masyarakat dan pengguna informasi keuangan berharap bahwa auditor dapat memberikan jaminan mengenai hasil dari proses audit yaitu pendapat auditor dalam laporan keuangan. Oleh karena itu, pengguna informasi keuangan membutuhkan laporan auditor yang berkualitas serta hasil audit yang transparan. Ada beberapa faktor yang dapat mempengaruhi auditor untuk memberikan hasil audit yang berkualitas. Tujuan dari penelitian ini adalah untuk mengetahui faktor-faktor yaitu kompetensi, independensi, dan kecermatan auditor terhadap kualitas audit. Data penelitian ini dikumpulkan dengan menggunakan kuesioner. Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik (KAP) di Yogyakarta. Kemudian, analisis data dilakukan dengan menggunakan analisis regresi berganda. Pengujian hipotesis adalah untuk menentukan apakah ada hubungan positif dan signifikan antara variabel dependen dan independen. Hasil pengujian hipotesis menunjukkan bahwa keempat variabel bebas memiliki pengaruh positif dan signifikan terhadap kualitas suatu hasil audit. Hal ini berarti bahwa semakin kompeten auditor, semakin besar kemampuannya dalam melakukan audit dan memberikan hasil audit yang berkualitas; semakin independen auditor, hasil audit yang diberikan akan lebih berkualitas; Semakin cermat dan profesional auditor, semakin tinggi kehati-hatian auditor dan semakin meningkatkan kualitas pekerjaan audit. Untuk penelitian selanjutnya, kami sarankan untuk memperluas cakupan survei dan menambahkan variabel lagi yang dapat mempengaruhi kualitas audit.

Kata Kunci: Kualitas Audit, Kompetensi, Independensi, kecermatan profesional

CHAPTER I

INTRODUCTION

1.1. Study Background

Nowadays, auditing is familiar for every company in checking their financial report by independent auditor to test that the report has meet the General Accepting Audit Standard (GAAS). It is because every auditing process certainly requires the competence, due professional care and independency of auditor. The role of auditor in determining the fairness of the financial statements is critical and important because auditor is required to be able to provide quality information in order to give confidence in the financial statements for both internal and external parties. The function of auditor as an independent assurance is to test and evaluate a financial statement. Therefore, the society and the users of financial information expect that auditors can provide absolute assurance regarding the results of the audit process that is auditor opinion in financial reports.

Public accounting profession is the confidence profession for the society. This is because the society expects the information free from bias and neutral established by management of companies in financial report (Mulyadi and Puradiredja, 1998: 3). In order to support the professionalism of public accountant, auditor in doing their

jobs should meet the audit standard which is stated by Accountants Institute of Indonesian (IAI), there is general standard, standard of field work, and reporting standard. Wherein general standard is the reflection of personal qualities of the auditor and the auditor must have competence and technical training in doing audit procedures. Otherwise, the standard of fieldwork and reporting standard regulate auditor in collect the data and other activities during audit process and auditor have obligation to recognize the financial report as a whole.

Audit has a function as process to reduce unconformity information between the managers and shareholders by using independent parties to endorse the financial statements. The users of financial statements, especially the shareholders will take decisions based on the reports that have been made by the auditor. Therefore, the auditor should produce a quality audit so it will reduce unconformity that occurs between management and shareholders.

Audit quality is probability or possibility an auditor will discover and report the violations that exist in the accounting system clients (De Angelo, 1981). The possibility that the auditor will find misstatement depends on the quality of the auditor understands (competence) while an action report misstatement depends on auditor independence. According to Ikatan Akuntan Indonesia (IAI) defines that auditor who have quality is the auditor that meet the auditing standards and ethical codes of accountant public that relevant.

After knowing the importance of audit quality, the researcher will relate audit quality with the competence, independence, and due professional care of an auditor. The possibility that the auditor will find misstatement depends on the quality of the auditor understands (competence) while an action report misstatement depends on auditor independence. Therefore, these two are important factors enable them to obtain competent evidences as the basis to make a qualified audit report as well as a qualified audit result. Beside competence and independence, due professional care are also important factor in giving opinion in auditor's report. According to Elisha and Icuk (2010), it is stated that independence and due professional care of an auditor are the important factors on audit quality. Due professional care with careful and thorough enable the auditor to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud.

Audit quality is important for the financial statement users who put trust on the attestation service from accounting firms. That is why an auditor should have competence to collect and analyze audit evidence, so that they can give proper opinion to increase the quality of audit. Then, auditor should be performed by people with adequate trainings, experiences, and auditing competence. Meanwhile, Kusharyanti (2003: 3), stated that when to do the audit, auditor needs the basic auditing knowledge which measure from understanding of auditing, accounting and the clients internal control. When doing the audit, the auditor must have expertise in their jobs. The achievement of expert started in formal education, then experiences in

audit practices. Due to various reasons as described above, the work experience has been viewed as an important factor in predicting the performance of public accountant. Then, auditing competence is gained and they have a qualification called due professional care to have a well performance in conducting the audit and preparing audit report.

The other factor to determine the quality of audit is independence. According to Christiawan (2002), one of the reliable information is based on the independence of auditor in doing auditing process. Meanwhile, based on FASB, it is stated that the two important characteristic that should present in the financial statement is relevance and reliable. Both of these characteristics are hard to measure so that the information users need the services of the third party that is auditors independent to provide assurance that the financial statement are relevant and reliable. Therefore, the impact is the increasing of confidence of all parties that relate to the companies.

However, in competitive era like in this present, the company and auditor profession faces with severe challenges. They had to maintain its existence in the competitive era with its competitors or partner that has same profession. The company wants to get unqualified opinion as the result of audit report in order to get good performance so it will looks good in the public point of view and they could keep operations running smoothly. This is where the auditor in dilemma situation, on one side the auditor must be independent in giving opinions about the fairness of the financial statements related to all of the parties. However, on the other side they also

must be able to meet the desired demands by clients who pay a fee for auditor services in order to get satisfaction the auditor client with their jobs and continue to use their services in the future. This position can make the auditor in a dilemma situation that will affect the quality of audit. Thus, independence is the basic principle and is a great importance for an auditor to have.

Besides competences and independences, auditor must have ability to determine the quality of audit by implement the due professional care. It is important for auditor to implement due professional care in audit works. This is because standard of care of auditor moves become violence consequences from audit failure. The high audit quality cannot guarantee to protect auditors from legal liability as a consequence of audit failure is hard (Kadous, 2000). Moreover, there is phenomenon of hindsight bias that adverse the public accountant profession. If the hindsight is enforced, so auditor should make the decision without know the ending result, but auditor liability determine by perspective of ending result. In evaluating the auditor, the judges should consider that certain events can potentially be predictable and should be able to anticipate a result clearly only with hindsight bias (Baron and Hershey in Anderson, 1997). Therefore, the judges in audit failure cases must determine what level the auditor make a mistake by assessing the standard of care to evaluate audit works whether the audit work was shown enough to avoid liability and the action lawsuit determine auditor while use due professional care in performing the audit to produce qualified opinion (Anderson, 1997).

The high confidence from information users in financial report requires public accountant to pay attention in quality of audit that produced. A lot of question from society increase about quality of audit produced by public accountant because there are many scandals that involves the public accountant inside or outside the countries. The other scandal that happens is financial cases and managerial public company that cannot be detected by public accountant cause the company fine by Bapepam (Winarto, 2002 in Christiawan, 2003: 83).

In contexts of financial scandals that described above, the emerging question is what tricks of engineering can be detected by public accountant that audited financial statement or to check whether actually it has been detected but the auditor secured any criminal practice. If the auditor cannot detect engineering tricks in financial report, so the main problems are the lack of competence and professional care of the auditor itself. However, if the public accountant secured the engineering of financial report such as in the cases of Enron, Xerox, WorldCom, Walt Disney (Sunarsip, 2002 in Christiawan, 2003: 83) etc. The independence of the auditor becomes the main problem. Therefore, to relate with this cases, there is the big question on how high the influence of competence, independence, and due professional care of auditor to the quality of audit that produced by auditor.

From the explanation above, the researcher wants to investigate whether there is a relationship between some factors that come from the auditors and audit quality which performed by them. The limitations of this research are the competence,

independence, and due professional care. Therefore, these researches test **"The Influence of Competence, Independence, and Due Professional Care of Auditor toward the Quality of Audit".**

1.2. Problem Identification

For the researcher, there is problem in determining quality of audit for auditor to increase the fairness of financial statement in the company especially in Yogyakarta. In order to determine the relationship the quality of audit with the competence, independence, and due professional of auditor, researcher tries to do research whether there are relationship and influence between the competence, independence, and due professional care toward the quality of audit.

Based on the background which already been explained above, this research will investigate the following question: Do competence, independence, and due professional care of auditor influence the quality of audit?

1.3. Problem Limitation

The researcher only investigates the variables that influence and relate the quality of audit and factor of competence, independence, and due professional care. The competence are divided into knowledge and experiences, then the independence are divided into reliable and relevance in financial statement. While the due professional care are divided into professional skepticism and adequate assurance that

influence the quality the audit. Because of that reason, the object will be only the people who work as auditor in accounting firm in Yogyakarta.

1.4. Research Objective

Based on the problem formulation, the objectives of this research are to investigate and explanation about factors influencing the quality of audit. Those factors are competence, independence, and due professional care.

1.5 Research Contribution

1. For KAP (Kantor Akuntan Publik) / Accounting Firms

   It is expected that this research can give beneficial information and increase the quality of auditor especially their competence, independence, and due professional care for accounting firms in Yogyakarta.

2. For academicians.

   This research is expected to can give additional empirical information about the quality of audit which is measured by using competence, independence, and due professional care of auditor.

3. For Auditor Profession

This research is expected to give explanation and knowledge about factors that influence the quality of audit.

4. For Government

This research is supposed to be useful for the government in giving knowledge about the competence, independence, and due professional care of auditor, and increase the quality of audit.

1.6 Systematical Writing

The systematical writing of this research is as follows:

First Chapter: Introduction

It consists of background of the research, problem formulation, research objectives, problem limitation, research contribution, and systematical writing.

Second Chapter: Literature Review

It is about the related literatures that contain the definition of commitments, independence, due professional care, research model, and hypothesis formulation related to the previous research.

Third Chapter: Research Method

This chapter consists of the data collection technique, population and sample, research variables, testing the validity, reliability, and hypothesis testing.

Fourth Chapter: Data Analysis

It presents the process of analyzing the data and testing hypothesis. It also shows the relationship of the research result with the prior research's results.

Fifth Chapter: Conclusion

This chapter presents the conclusion of the research result and the brief explanation of it. It also explains the implication of the research, research limitation, and the suggestions for the development for the next research.

CHAPTER II

REVIEW OF RELATED LITERATURE

2.1 Introduction

This chapter provides literature reviews of previous research findings and other sources related to the research. The literature reviews will help the researcher analyze data and solve the formulated problems.

The definition of each variable that may influence audit quality such as: competence, independence, and due professional care are explained in this chapter. In the end of this chapter, hypotheses are then made. At last, they will undertake hypothesis testing in subsequent chapter and theoretical framework.

2.2 Theoretical Review

2.2.1 Auditing

Auditing is a systematic process of obtaining evaluating evidences objectively regarding statements about events and economic events, in order to determine the level of compatibility between these statements with the criteria that have been set, and to deliver or communicate the results to interested users. *The American Accounting Association Committee on basic Auditing Concept* defines Auditing as a systematic process of objectively obtaining and evaluating the accounts or financial records of a governmental, business, or other entity based on established criteria. This

definition is similar to the definition based on Alvin A, A., and James K. L. (2003), that auditing is the process by which someone that is competent and independent in order to gather and evaluate evidence about information measurable in an entity attempt to consider and report on the level of compliance with the established criteria. Meanwhile, Miller and Bailey (2001, p. 3) defines auditing as an audit methodological review and objective examination of an item, including the verification of specific information as determined by the auditor or as established by general practice. Generally, the purpose of an audit is to express an opinion or draw a conclusion on what have been audited.

From the definitions, it can be concluded that there are some basic elements of auditing, such as: audit done by an independent and competent person; sufficient competent evidence obtained through many procedures such as, inspection, observation, interview, and doing confirmation as a reasonable basis for the opinion on audited financial statements; the criteria used as a basis for audit quality on audit form regulations set by the legislature, management, and GAAP (General Accepted Accounting Principles) and the last thing is audit report as a medium used by an auditor to communicate the results of his work on the audited financial statement to interested users.

According to Boynton and Johnson (2006, p. 8), there are three types of audit-financial statement audit, compliance audit, and operational audit. A financial statement audit (or attest audit) examines financial statements, records, and related

operations to ascertain adherence to generally accepted accounting principles, meaning that the audit determines whether companies have followed the financial reporting standards given by various sanctioning boards such as the Financial Accounting Standards Board. The results of financial statement audit are presented in writing in the form of audit report, and it is then distributed to the users of financial information such as shareholders, creditors, and public service offices. An operational audit examines an organization's activities in order to assess performances and develop recommendations for improved use of business resources. This type of audit is sometimes referred to as a performance audit or a management audit. A compliance audit has the purpose of determining if an organization is following established procedures or rules.

In the financial statement audit, audit is aimed at assuring shareholders on a financial statement. For this, outside parties or accounting firms are involved in the process to legalize the financial statement. The users of financial statements, especially shareholders will make a decision based on audit report that has been made by auditor regarding a company's audited financial statements. This means that auditors have an important role in the use of a financial statement and have a big influence to shareholders in decision-making.

2.2.2 Audit Quality

Public accountant or independent auditor in carrying out their duties should base on the principle of profession. According to Simamora (2002: 47), there is eight principles that must be obeyed by public accountant, there is:

1. Profession Responsibilities.

   Every member of public accounting must use professional judgment and morality in all activities that they do.

2. Public Interest

   Every member of public accounting is obligate to act within the framework of public services, respect for the beliefs of public, show the commitment of their professionalism.

3. Integrity

   Every member of public accounting must fulfill the professional responsibilities with the highest possible of integrity.

4. Objectivity and Independence

   Every member of public accounting should maintain the objectivity and free from conflicts of interest in fulfilling they professional obligations.

5. Competence and Due Professional Care

   Every member of public accounting must perform their services with due professional care, competences, and diligence. Then, they have to obey and maintain their knowledge and professional skills.

6. Confidentially

   Every member of public accounting must respect the confidentiality of information obtained during the conduct of professional services and should not use or disclose the information without agreement.

7. Professional Behavior

   Every member of public accounting should behave consistent with good reputation of profession and avoiding actions that could discredit profession.

8. Technical Standard

   Every member of public accounting must do the professional services with technical standard and professional standard that relevant.

Besides that public accounting must have guidance according to Public Accountants Professional Standards (SPAP) published by Accountants Institute of Indonesian (IAI), that is the auditing standards. Auditing standard consist of general

standard, standard of fieldwork, and reporting standard (SPAP, 2001; 150:1), there is:

1. General Standard

    a. Audits should be conducted by one or more person who has expertise and sufficient technical training as an auditor.

    b. All the things that relate with the engagement, independence in mental attitude must be maintained by the auditor.

    c. In the implementation of the audit and the preparation of report, the auditor shall use professional skills carefully and accurate.

2. Standard of Field Work

    a. Work should be planned well and if use assistants should supervised properly.

    b. Adequate understanding of the internal control structure must be obtained to plan the audit and determine the current nature when doing scope of testing.

    c. Sufficient evidence from competent auditor should be obtained through inspection, observation, submissions, questions, and confirmation as a basis for an opinion regarding the financial statements audited.

3. Reporting Standard

    a. The auditor's report must state whether the financial statements have been prepared in accordance with General Accepted Accounting Principles (GAAP) in Indonesia.

    b. The auditor's report should indicate or declare if there are inconsistencies in the application of accounting principles in the preparation of the financial statements of the current period compared to the application of accounting principles in the previous period.

    c. Informative disclosures in the financial statements should be adequate, except incorrect stated in the auditor's report.

    d. The auditor's report must include a statement of opinion on the financial statements of an assertion.

Thus, based on the above description, the audit has a function as process to reduce unconformity information between the managers and shareholders by using independent parties to endorse the financial statements. The users of financial statements, especially the shareholders will take decisions based on the reports that have been made by the auditor. This means that auditors have an important role in the ratification of a company's financial statements. Therefore the auditor should produce

a quality audit so it will reduce unconformity that occurs between management and shareholders.

Audit quality is probability or possibility that auditors when doing the audit financial statements clients can find the violations that occurred in the client's accounting system and reported in the audited financial statements which in carrying out their duties the auditors should meet General Accepted Auditing Standards (GAAS) and ethical codes of accountant public that relevant (Nur Irawati, 2011). According to AAA Financial Accounting Committee (2000) in Christiawan (2002: 83), it is stated that the quality of audit is determine by two aspects, there is competence and independence. Both of them directly influence to the quality of audit. Furthermore, the perception from users of audit quality in financial statements is a function of their perceptions of auditor independence and expertise.

While Rahman (2009) gave the empirical evidence where the due professional care is the most influential factor toward the quality of audit. So based on the above definition can be seen that the auditor is required by interested parties that relate to company to give an opinion on the fairness of financial reporting presented by the management and to run obligations there are 3 components that must be possessed by the auditor competence (expertise), independence, and due professional care. Therefore, the result of previous research is the auditors who have the audit quality is the auditor that who ‘is able to” find a violation while the independent auditor is the auditor who “want to” disclose the violation. It is apparent that the independence,

competence, and due professional care as stated based on Christiawan (2005) and Rahman (2009) is the main factor in terms of the quality of audit by auditor point of view.

Various studies have been conducted on the quality of audits, one by Deis and Giroux (1992) examined the factors that determine of audit quality in the public sector using the KAP sample which audited the public sector institutions. This study analyzes the findings of the Quality Control Review. The results of this study indicate that the long relationships with clients (audit tenure), number of clients, the study of co-auditors (peer review), and the health and size of the client's financial then work hours of audit was significantly related to audit quality. Another factor that can affect the quality of the audit is education, the structure of the audit, supervisory skills (supervisor), professionalism, and workload. The longer audit tenure, so the audit quality will decrease, but the quality of the audit will increase along with the increasing number of clients, auditor reputation, ability and increased technical expertise.

The higher audit quality generates the higher information credibility and information quality that has impact on the higher quality of financial statements. An auditor should provide a qualified audit result, and it can be influenced by some factors generating from the auditors themselves. In making a qualified audit result, auditor should have a well performance in auditing process. It is because an auditor

has high responsibility to the public or financial statement users who put trust in accounting firms.

2.2.3 Competence

The first general standard (SA section 210 in SPAP 2001) mentions that the audit should be carried out by one or more person that have competence and adequate technical training as auditor, while the third general standard (SA section 230 in SPAP, 2001) mentions that in the audit and the preparation of its report, the auditor must use professional proficiency with careful and due professional care.

According to Lee and Stone (1995) competence is the considerable expertise that explicitly can be used to conduct audits objectively. Expertise aspects include nature, motives, and system of values, attitudes, knowledge, and skills. Another opinion from Dreyfus (1986), stated that competence as someone who expertise to play a role continuously which is the movement through process learning from "knowing something" to "how to know". For example knowledge depends on certain rules to the statement having the character of intuitive. Competence will direct behavior, while behavior will result in performance. Competence also includes knowledge, experience, skills, and abilities associated with job, and the skills needed for non-routine job.

An auditor should have competence, which include inspection program plan, work program inspection, carrying out inspection work program, preparing paper

work, preparing inspection news, and reporting the results. This expertise will influence auditor's performance in doing an audit and giving an audit quality. Based on Christiawan (2005), competence is professional expertise possessed by auditors because of formal education, professional examinations, and participation in training, seminars, and symposium. Due to various reasons as described above, the experience and knowledge has been viewed as an important factor in predicting the performance of public accountant and can influence the quality of audit. From the result of previous research from Aji in Icuk (2010), it is stated that the competence and experience is essential for a profession that requires the high level of professionalism as a public accountant because the competence and experience will simultaneously influence the quality of audit by an auditor.

Based on the explanation above, it can be concluded that the competence of auditors is that auditors with sufficient knowledge and experience then they can conduct audits objectively, accurately and carefully, such as:

A. Knowledge

SPAP 2001 on general standards explained that in conducting the audit, the auditor must have the expertise and structure sufficient knowledge. Knowledge is measured by how high the education of an auditor because the auditor will have a lot of knowledge (views) in the field so they can know the various issues in deep. Thus, it will be easier

for the auditors to follow the development that is increasingly very complex (Meinhard et.al, 1987 in Harhinto, 2004:35).

Harhinto (2004) found that knowledge would affect audit expertise, which in turn will determine the quality of the audit. As in general there are 5 knowledge that must be possessed by an auditor (Kusharyanti, 2003), namely: (1.) general auditing knowledge, (2.) functional area knowledge, (3.) Knowledge of accounting issues most recently, (4.) Knowledge of the industry specifically, (5.) Knowledge of general business and problem solving.

B. Experiences

Audit requires high expertise and professionalism. These skills are not only influenced by formal education but also the other factors, such as experience. According to Tubbs (1992) in Mayangsari (2003) experiences auditor has advantages in terms of: (1.) Detects errors, (2.) Understand errors accurately, (3.) Finding the cause of the error.

Libby and Frederick (1990) in Kusharyanti (2002:5) found that auditor who has experience will have better understanding. They are also able to provide plausible explanation of the errors in the financial statements and classifying errors based on the audit objectives and the structure of the accounting system underlying (Libby et. al, 1985) in

Mayangsari (2003:4). Meanwhile Harhinto (2004) stated that auditor experience is positively related to audit quality.

2.2.4 Independence

Arens in Icuk (2010) stated that the reliable information is based on the independence of auditor in doing auditing process. Accountants' code of ethics stated that independence is the attitude that a public accountant should have independent means having no personal interest in the execution of his duty, in contrast to the principles of integrity and objectivity. Independence of a public accountant or an auditor is one of the main characteristics that an auditor should have in doing an audit. Independence is an impartial perspective in the implementation of audit testing, evaluation of test results, and the preparation of audit reports (Christiawan, 2002). In the other word, independence of a public accountant is about mental attitude that comprises integrity, competent, free from outside influence, control, and intervention in carrying out the planning, inspection, assessment, and reporting of audit results. The result of previous research from Chow and Rice in Icuk (2010), it is stated that independency is a factor that influence the auditor opinion. Therefore, in concluded, the high independency of auditor the quality of audit can be better.

Independence is one of ethics components that should be maintained by a public accountant. It means that a public accountant should not be easily influenced, because they perform work committed to public interest. They should be fair and

does not favor one side than another. They are also obliged to be honest not only to the management and to owners of a company, but also to creditors and others who put trust in the work of public accountants. Based on Lavin (1976) and Shockley (1982) in Nur Irawati (2011), found factors affecting the independence of auditors such as (1) family relationship with client, (2) financial ties and business relationships with clients, (3) pressure from client, (4) provision of services other than audit/ non audit services, (5) long audits relationship (audit tenure), (6) major accountant's office, (7) the amount of audit fee, and (8) giving or receiving the service/ peer review.

A. Long Audit Relationship (audit tenure)

In Indonesia, the problem of audit tenure or duration of audit with the client's auditor is regulated in the Decree of the Minister of Finance No.423/KMK.06/2002 of public accounting services. The minister's decision limiting auditor tenure not exceeding 3 years for the same client, while for Public Accounting Firm (KAP) might be up to 5 years. This restriction is intended to auditor not too close to the clients so in order to prevent the occurrence of accounting scandals.

B. Pressure from client

In performing their duties, the auditors often have conflicts of interest with the company's management. Management might want the operation or performance looks successful that reflected through the higher earnings with the intention to create the award. To achieve these objectives the company's management gives pressure to the auditor so

that audited financial statements produced in accordance with the wishes of the client. In this situation, the auditor have dilemma situation. On the one hand, if the auditor follows the client's wishes, it will violate professional standards. However, if the auditor does not follow the client then the client may discontinue or change the assignment of auditors KAP.

In order to meet good quality audit the auditor in their profession as examiner should be guided by the code of ethics, professional standards, and accounting standards that regulate in Indonesia. Each auditor must maintain the integrity and objectivity in carrying out their duties to act honestly, decisively, without pretension so he can act fairly, regardless of pressure or request certain parties to fulfill their own interests.

C. Peer review from client

The demand of the accounting profession to provide quality services that transparency of information on employment and operating public in accounting firm. Clarity of information about the quality of control system in accordance with professional standards is one form of accountability to clients and the public will be rendered.

Therefore the work of public accountants and public accounting firm operations need to be monitored and audited to assess the feasibility of the design and quality control system for compliance with a standard of quality that hinted so that the resulting of output can

achieve the high quality standards. Peer review as a mechanism of monitoring prepared by auditor can improve the quality of accounting and auditing services. Perceived peer reviews provide good benefits for clients, public accounting firm that reviewed and auditors involved in team peer review. The benefits derived from peer review reduce the risk of litigation, providing a positive experience, enhance employee morale, and provide a competitive edge and more convincing clients the quality of service provided.

D. Non audit services

Services provided by the firm are not only attestation services but also non-attest services in the form of services and taxation and management consultancy services such as accounting services preparation of financial statements (Kusharyanti, 2002: 29). The two types of services provided by Kantor Akuntan Publik (KAP) make independency of auditor to their client affect the quality of the audit.

2.2.5 Due Professional Care

Due professional care is professional proficiency that always careful and accurate in doing audit. Based on Statement of Auditing Standards (SPAP, 2001: 150.1), auditor should have competence and due professional care. Due professional care is important for the auditor to implement it in their audit work in order to achieve an adequate quality of audit. Due professional care is contains of two aspect, there is

professional skepticism and adequate assurance. Nearon (2005) in Mansur (2007), stated that if the auditor failed to use the professional skepticism or the skepticism attitude is not in accordance with the situation during the audit checking, the audit opinion published is not useful and the quality of audit is not good.

Due professional care is an important individual attributes in any kind job or profession. As a professional, an auditor must behave honorably, responsibly towards the environment, in this case clients and colleagues (Kalbers and Forgaty, 1995). Based on GAO (2007: 116) in Mansur (2007), performance audit in accordance with GAAS should provide reasonable assurance in order to give the evidence of audit that adequate and fulfill the requirement to support the findings and conclusion of auditor. A reasonable assurance on evidence that found will help the auditor to determine scope and methodology, which will be used in order to perform the audit so the goal is reached. Thus, due professional is relate with quality of audit. The previous research from Rahman in Icuk (2010), stated that competence, accountability, and due professional care influence the effectiveness in audit quality. Then, the result is the three variables simultaneously influence to audit quality. Due professional care is the main factor that affects the quality of audit.

2.3 Hypothesis Formulation

In this research, the researcher wants to solve some problems, analyze, and proof the relationship between competence, independence, and due professional care

toward audit quality. Then, researcher uses the other journals to help researcher in obtaining and comparing the data.

Many journals discuss about competences. Competence is a qualification required by an auditor to perform audit correctly. Lee and Stone (1995) defined competence as the considerable expertise that explicitly can be used to conduct audits objectively. Expertise aspects include nature, motives, and system of values, attitudes, knowledge, and skills. Personal aspects include the nature, motives, system, values, attitudes, knowledge, and skills that direct the behavior, whereas behavior will result in performance. In conducting an audit, an auditor must have good personal quality, knowledge, and special expertise in audit field.

Public Accountants Professional Standards (SPAP) in 2001 general standard, explained that in conducting an audit, an auditor should have expertise and adequate knowledge. Knowledge is measured by the level of education of an auditor, because education guarantees auditor's knowledge on auditing field. In addition, Audit requires high expertise and professionalism. These skills are not only influenced by formal education but also the other factors, such as experience. Based on Tubbs (1992) in Mayangsari (2003) experienced auditor has advantages in Detecting errors, understanding errors accurately, and finding the cause of the error.

Competent auditors usually provide accurate and relevant opinions, and have less probability in making an error and bias. Due to various reasons as described above, the experience and knowledge has been viewed as an important factor in

predicting the performance of public accountant and can influence the quality of audit. The result of previous research from Aji in Icuk (2010), stated that the competence and experience is essential for a profession that requires the high level of professionalism as a public accountant because the competence and experience will simultaneously influence the quality of audit by an auditor.

Therefore, competence is needed by an auditor as the basic standard in doing an audit and increasing the quality of audit from audited financial statements. Thus, the researcher proposes a hypothesis:

H1: Competence of an auditor positively influences audit quality

Based on Christiawan (2005), one of the reliable information is based on the independence of auditor in doing auditing process. Meanwhile, based on FASB, the two important characteristic that should be present in the financial statement is relevance and reliability. Both of these characteristics is hard to measure so that the information users need the services of the third party that is auditors independence to provide assurance that the financial statement are relevant and reliable.

Lavin (1976) argued that if the public accountant is not independent, the audit quality will not give any value. It means that independence is important and auditor must not be in favor to any side and he or she should not be influenced by other parties. The auditor is not allowed to support any side of the parties or client. American Institute of Certified Public Accountants (AICPA) Professional Standards stated that independence is an ability to act in integrity and objectivity. Based on

Arens (2006:84) independence is an impartial perspective in the implementation of audit testing, evaluation of test results, and the preparation of audit reports.

In the other word, independence of a public accountant is about mental attitude, which comprises integrity, competent, free from outside influence, control, and intervention in carrying out the planning, inspection, assessment, and reporting of audit results. The result of previous research from Chow and Rice in Icuk (2010), stated that independency is a factor that influence the auditor opinion. Therefore, it can be concluded that the higher independency of auditor, the better quality of audit. By this explanation, the proposed hypothesis is:

H2: Independence of an auditor positively influences audit quality

Due professional care is professional proficiency that is always careful and full of thoroughness in doing audit. Based on Public Sector Accounting no. 4 SPAP (2001), careful and thoroughness in using professional proficiency requires the auditor to carry out professional skepticism. It means that the auditor should have an attitude of critical thinking to audit evidence by questioning and evaluating toward audit evidence itself. The use of professional proficiency with careful and thoroughness allows the auditor to get reasonable assurance, which is the financial report free from material misstatements, and to check whether it is caused by error or fraud.

Based on GAO (2007: 116) in Mansur (2007), performance audit in accordance with GAAS should provide reasonable assurance in order to give the

evidence of audit that adequate and fulfill the requirement to support the findings and conclusion of auditor. A reasonable assurance on evidence found will help the auditor to determine scope and methodology that will be used to perform the audit so that the goal is reached. Thus, due professional is related with quality of audit. Rahman in Icuk (2010), discussed about the influence of competence, accountability, and due professional care toward the effectiveness in audit quality. The result indicated that the three variables simultaneously influence to audit quality. Due professional care is the main factor that affects the quality of audit. By this explanation, the hypothesis proposed is:

H3: Due Professional Care of an auditor positively influences audit quality

CHAPTER III

RESEARCH METHOD

3.1. Introduction

This research covers a series of activities for identifying three variables: i.e. competence, independence, and due professional care. The activities are collecting data by spreading questionnaire to targeted respondents, testing the hypotheses, and describing the phenomenon in the form of relationship between the independent variables that influence the dependent variables.

This chapter consists of introduction, research object, type, and source of data, data collection technique, research variables, operational definition and variable measurement, analytical data processing, research hypotheses testing and research model.

3.2. Research Object

All individuals or groups who become the research object are called population. Indriantoro (1999) also stated that individuals are called population when they are becoming the object for research. Based on the definition, the population of this research is the staffs or auditors who work in accounting firm or Kantor Akuntan Publik (KAP) Yogyakarta. Then, the total number of questionnaires that will be

spread is the same with the number of the auditors who work in Kantor Akuntan Public or accounting firm in Yogyakarta.

Sample is a part of the population. In this research, researcher use simple random sampling, the method that randomly sampling that gives all of member in population the same and unlimited opportunity to be chosen as sample (Indriantoro and Bambang Supeno, 1999). Based on Ikatan Akuntan Publik Indonesia, the total population of auditors in accounting firms in Yogyakarta is 123 auditors. The sampling measurement is determined by using the Slovin Formulation as follow:

$$n = \frac{N}{1 + Ne^2}$$

(Umar, 2005)

Where:

η : Sample Size

N : Population Size

e : Error Tolerance (in this research, researcher uses e=5%

Amirin (2011) stated that the best standard of error tolerance for social sciences is 5%.

Then, the calculation will be:

$$\eta = \frac{123}{1 + 123(0.05)^2}$$

$$= \frac{123}{1 + 123(0.05)^2}$$

$$= 94$$

Based on the calculation above, the minimum amount of sample size is 94 respondents. In order to test the hypothesis, this research will examine all accounting firms and auditors in Yogyakarta.

3.3. Type and The Source of Data

In this research, the researcher used of primary data. Primary data is data collected firsthand, for subsequent analysis to find solutions to the problem being researched straightly collected from the source (without intermediaries). In order to obtain primary data, the researcher uses field research with data collection techniques by questionnaires-a list of structured questions directed and given to respondents. Questionnaire is written questions employed to obtain information from respondents in terms of statements about personal or things that are known (Icuk, 2010). The questionnaire was taken from Nur Irawati (2011) and Ayu Nursusilowati (2012). In this study, the primary data is the perceptions of the respondents on a variety of questions in the questionnaire about the variables involved. The data in this research are the answers provided by the respondents who work in accounting firm or Kantor Akuntan Publik (KAP) in Yogyakarta.

3.4. Data Collection Technique

The researcher uses survey method in this research as the method for data collection. Based on Sekaran (2003), survey method is a field research to some of samples in a population that use the questionnaire as the data collection technique. Questionnaire survey is a collecting data technique done by arranging the questions that are closed and should be completed by respondents by selecting one of the alternative answers provided. Based on Supardi (2005), questionnaire is a list of some questions that have to be answered by respondents. Through the data acquired from questionnaire the researcher solves the research problems and tests the hypotheses. The type of this research is verified descriptive (causal) with the purpose of explaining the variables used and determining the causal relationship between the variables through hypothesis testing. The researcher does not use incomplete questionnaire in the research analysis and lost questionnaire is not expected to happen. Before spreading questionnaires, the researcher assures that the components of the questionnaire have already been selected. The components are respondent's name, age, educational level, time length of employment in the firm, the number of auditing or accounting trainings they have undertaken. The questionnaire contains 26 total questions about competence, independence, due professional care, and auditor's perception about the influence of three variables for audit quality.

3.5. Research Variable

Research variable is a concept that has a variety in its value. That is why variables will be measured by dimension and relevant indicators (Supardi, 2006). It is a label or name determined by the researcher that represents varies concepts or characteristics used to be learned for drawing a conclusion. Research variables used in this research are based on the hypothesis formulation tested. It comprises dependent and independent variable.

Dependent Variable is a variable that becomes the core of a research. A dependent variable is the variable of primary interest to a researcher (Supardi, 2006). The dependent variable (Y) used in this research is the audit quality. In the meantime, independent variable is a variable that influences dependent variable. It is a variable that influences the dependent or criterion variable in either a positive or a negative direction (Sekaran, 2003). The independent variables (X) in this research are competence, independence, and due professional care.

3.6 Operational Definition and Variables Measurement

Validity and reliability of every question in the questionnaire has already been proven. Every item is measured by the 5-point likert scale, 1 represents strongly disagree while 5 represents strongly agree.

3.6.1 Dependent Variable

a. Audit Quality

Audit quality is probability or possibility an auditor will discover and report the violations that exist in the accounting system clients. The possibility that the auditor will find misstatement depends on the quality of the auditor understands (competence) while an action report misstatement depends on auditor independence (De Angelo in Kusharyanti, 2003: 25). In this research, audit quality is measured by auditor's perception of audit quality related to the independent variables and audit quality. There are four questions about audit quality and measured by the statement of Likert scale from 1 to 5.

3.6.2 Independent Variable

The independent variables used in this research are independence, competence, and due professional care.

b. Competence

Competence is a qualification that auditors have to perform audit correctly. Auditors should have a good personal quality, knowledge, as well as specialized expertise in the field. Competence in this research is measured by the indicators: i.e. knowledge and experience. Contains of knowledge is general auditing knowledge, functional area knowledge, knowledge of

accounting issues most recently, knowledge of the industry specifically, knowledge of general business and problem solving. Then, contains of experience is detects errors, understand errors accurately, finding the cause of the error. There are six questions about competence and measured by the statement of Likert scale from 1 to 5.

c. Independence

Independence is freedom of auditor positions both attitude and appearance in conjunction with other parties associated with audit implementation. Based on Christiawan (2002) independence is an impartial perspective in the implementation of the testing, evaluation of test results, and the preparation of audit reports. In this research, researcher employs indicators of independence - the durations of auditor to do an audit; relationships with clients; changes on auditors, facilities, and clients; attitude of an auditor to the peers; and provision of non-audit services. There are nine questions about independence and measured by the statement of Likert scale from 1 to 5.

d. Due professional Care

Due professional care is a professional skill that always careful and thoroughness. Variable due professional care will be measured with aspects of due professional care which developed by Mansur (2007) is skepticism

attitudes and reasonable assurance. There are seven questions about due professional care and measured by the statement of Likert scale from 1 to 5.

3.7 Data Analysis Method

3.7.1 Data Quality Test

a. Test of Validity

Validity is a measurement that indicates the extent of measuring instrument is able to measure what it can be measure (Purbayu, 2005: 247). Validity test is used to measure the validity of a questionnaire. A questionnaire is stated as valid if the questions in the questionnaire able to reveal something that will be measured by the researcher. In this research, test of validity is conducted by using product moment method. The test will be conducted by using *Pearson Correlation* method and validity is measured by comparing the significant value with the significant level of 5%. If significant value < significant level, the question is valid.

b. Test of Reliability

Reliability is used to measure the variables contained in a questionnaire. It attests to the consistency and stability of the measuring instrument. The reliability of a measure indicates the extent to which the measure is without bias (error free) and hence offers consistent measurement across time and across the various items in the instrument (Indriantoro,

1999). In this research, reliability test is done by SPSS software program. It uses alpha coefficient from Cronbach to find the value of alpha Cronbach for each type of questionnaire that shows its reliability. The alpha scale is used to test the reliability of the data. The reliability is shown by the value of alpha, in which the value of 0.60 above is considered reliable (Purbayu, 2005). If the result of alpha Cronbach (α) is close to 1, therefore the questionnaire is said to be reliable.

3.7.2 Classical Assumption

Classical assumption model is used to obtain more accurate results, which are close or equal to the reality. This is statistical requirements for multiple regression analysis. Multiple regression analysis can be termed as a good analysis if it meets the assumptions of normality data and free from classical assumption statistics (Ghozali, 2005). The test used for analysis depends on the available data. In this research, the researcher employs three tests with classical assumption model. Then, the classical assumption test used in this research includes:

a. Normality Test

Normality test is aimed at knowing if there is a normal distribution in regression model, because a good regression model has a normal distribution data or close to normal. Therefore, the normality test was not performed on each variable but the residual value. To prove whether the data distribution is

normal, the researcher uses probability Plot graphic (P-Plot). Normality test detect to see the spread of the data (dots) on the diagonal axis and follow the direction of the diagonal line of the regression model to meet the assumptions of normality (Ghozali, 2005). Basic decision-making are:

A. If the data is spread away from the diagonal and diagonal lines point in the direction the regression model did not meet the assumption of normality.

B. If the data is spread around the diagonal line and follows the direction of the diagonal line of the regression model to meet the assumption of normality.

b. Multicollinearity Test

Multicollinearity test is to see whether there is a high correlation between the free variables in a multiple linear regression model or not. If there is a high correlation between independent variables, then the relationship between the independent variable on the dependent variable will be disturbed. In a good regression model, the correlation between independent variables should not happen. Multicollinearity can be detected by analyzing the correlation matrix of independent variable or by using the calculation of: (1) Tolerance value and its opposite and (2) Variance Inflation Factor (VIF). These measures indicate each independent variable is

related with other independent variables. If VIF>10, then there is multicollinearity and conversely when the VIF<10, it means that there is no multicollinearity (Ghozali, 2005).

c. Heteroscedasticity Test

Heteroscedasticity test is used to determine whether there is a deviation of heteroscedasticity classical assumption or not. This deviation occurs when there is inequality of variance the residual for all observations on the regression model. In this research, the researcher uses SPSS to determine the existence of heteroscedasticity. Heteroscedasticity test aims to test whether a regression model of the residual variance occurs inequality from one observation to another observation (Ghozali, 2005). Symptoms heteroscedasticity caused when disturbance terms for each observation is no longer constant, but varies. Regression model is not the case either heteroscedasticity. Tests on symptoms heteroscedasticity performed using scatterplot models with the following rationale:

1. If there is a particular pattern, there is a point (points) that will form an irregular pattern (wavy then narrows) so it has heteroscedasticity.
2. If there is no clear pattern, and the point spread above and below zero on the Y -axis, then there is no heteroscedasticity.

The other method is by looking at the presence or absence of certain patterns on graph scatter plot. If there is no clear pattern (corrugated widened

and then narrowed), and the points spread above or below the number 0, then there is no heteroscedasticity (Ghozali, 2005).

3.7.3 Multiple Regression Analysis

Analytical method in this research is based on developed hypothesis. This research makes use of multiple regression analysis. Multiple regression analysis is a statistical analysis technique to predict the variance in the dependent variable by regress the independent variable against it. This analysis can be used to know how far the influence of the independent variables- competence (X1), independence (X2), and due professional care (X3) toward audit quality (Y). Then, the multiple linear regression equation is formulated as follows:

$$Y=\alpha+\beta_1 X_1+\beta_2 X_2+\beta_3 X_3+\varepsilon$$

Where:

Y= Factors influence audit quality

α= Constanta

X_1= Competence;

X_2= Independence;

X_3= Due Professional Care;

ε= standard error

3.7.4 Testing Model

3.7.4.1 *F* test

F test is aimed to show whether all the independent variables used can be fit in the regression model simultaneously or together have an influence towards dependent variable. The *F* test or ANOVA is performed by comparing the F table value with F count value. In this research, the researcher uses the significant level of 5% (α=5%). Determine the F count value and F table value with the significant level 5%, so:

1. If F count > F table, so Ho are rejected, meaning that each independent variable simultaneously has a significant influence on the dependent variable.
2. If F count < F table, so Ho are accepted, meaning that each independent variable simultaneously does not have a significant influence on the dependent variable.

3.7.4.2 *T* test

T test is a statistical test that establishes a significant mean difference in a variable between two groups (Sekaran, 2003). It is used to determine the influence of independent variables (competence, independence, and due professional care) toward the dependent variable (audit quality) partially. The significance of independent variables to dependent variable shows the probability value (β) from the *T* test of each independent variable is at the

significant level of 5% (α=0.05). The condition to accept or reject H0 and Ha are as follows:

1. If the probability is less than α then H0 is rejected and Ha is accepted, which means that the independent variables have a significant influence on the dependent variable.
2. If the probability is bigger than α then H0 is accepted and Ha is rejected, which means that the independent variable has no significant influence on the dependent variable.

3.8 Research Hypothesis

Based on the previous researches and hypothesis theory, the researcher formulates Null Hypothesis (H0) and Alternative Hypothesis (Ha) in which these will be tested to prove whether those hypotheses are rejected or accepted. The hypotheses noticed as follow:

H01:β1 $\leq$ 0 : Competence of an auditor has no positive influence toward audit quality.

Ha1:β1 > 0 : Competence of an auditor has a positive influence toward audit quality.

H02:β2 $\leq$ 0 : Independence of an auditor has no positive influence toward audit quality.

Ha2:β2 > 0 : Independence of an auditor has a positive influence toward audit quality.

H03:β3 ≤ 0 : Due professional care of an auditor has no positive influence toward audit quality

Ha3:β3 > 0 : Due professional care of an auditor has a positive influence toward audit quality.

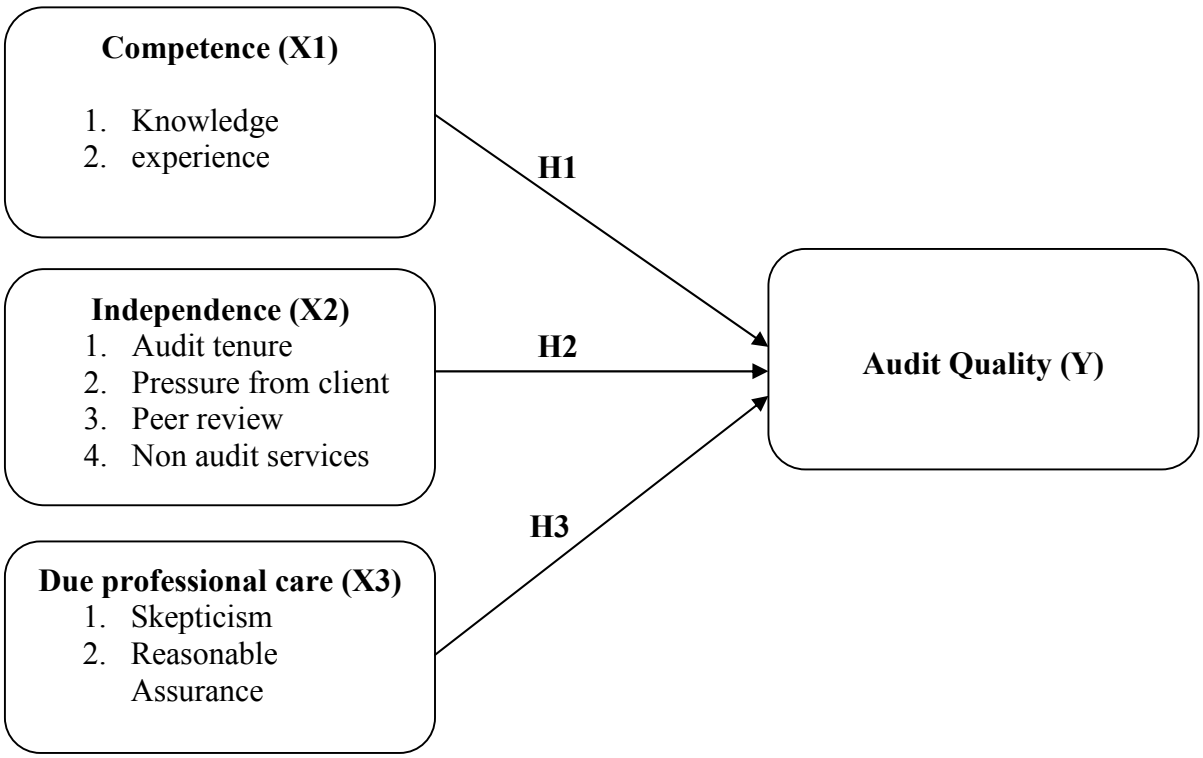
Criteria of the testing with *T* test:

- If probability value is less than α (0.05), so Ho is rejected and Ha is accepted.
- If probability value is more than α (0.05), so Ho is accepted and Ha is rejected.

T test is performed on a 95% degree of confidence

3.9 Research Model

Figure 3.1 Research Model



This figure explains that competence, independence, and due professional care can influence the auditor's independence.

CHAPTER IV

DATA ANALYSIS AND DISCUSSION

The research aims to determine the influence of competence, independence and due professional care of auditor toward the quality of audit, from the auditor's working in Public Accounting Firm (KAP) in Yogyakarta. The data used in this study is primary data obtained from the answers of the auditor in Public Accountant (KAP) Yogyakarta through questionnaires. The results of the questionnaire from the answers of the respondents would be the information to answer the problems that have been raised in the previous chapter. The result of data processing will be used as an indicator whether the hypothesis will be accepted or rejected.

4.1 Data Collection Result

The data of this research were primary data taken from population by questionnaire. The population data are staff or auditors who work in Yogyakarta's accounting firms. Then, the table below shows the data collection result from the questionnaires spread:

Table 4.1
Data Collection Result

Notes	Number of Respondent	Percentage of Total Respondent
Questionnaire spread	100	100%
Questionnaire returned	94	94%
Lost Questionnaire	3	3%
Incomplete Questionnaire	3	3%
Proper questionnaire	94	94%

*Source: Primary data processed

Table 4.1 shows that the questionnaires that have already been spread are 100 (100%). From 100 (100%) questionnaires, there are only 94 (94%) questionnaires filled out by the respondents and sent back to the researcher. There are 3 (3%) questionnaires categorized as lost questionnaires or they are not given back to the researcher. There are also 3 (3%) questionnaires categorized as incomplete questionnaire because they are not completely filled out. Thus, the proper questionnaires are 94 (94%) and these numbers are used for data analysis in this research.

4.2 Respondent's Description

The respondents of this research are the auditors who work in Yogyakarta's accounting firms. Then, the researcher classifies them into two characteristics, there is: gender and age. The classification aims to know the general characteristics of the respondents.

1. Classification of Respondent by Gender

Based on identification by gender, then the respondents can be classified as follows:

Table 4.2

Classifications by Gender of Respondent

Gender	Amount	Percentage
Male	73	77.7
Female	21	22.3
Total	94	100.0

Table 4.2 informs the result of the total of auditor is 94 auditors who became the majority of the sample size gender are men that are 73 people or 77.7% and the remaining 21 people or 22.3% are female.

2. Classification of Respondent by Age

Based on identification by age that collected from 94 respondents, then the respondents can be classified as follows:

Table 4.3

Classifications by Age of Respondent

Age	Total Respondents	
	Frequent	Percentage
21-25 years	52	55,3
26-30 years	27	28,7

≥ 31 years	15	16,0
Total	94	100.0

Source: Primary Data Processed 2013.

From the table 4.3, it can be seen that from 94 respondents as the sample of this research, most of them are within the age range of 21-25 years old represented by 52 respondents (55,3%), 27 respondents (28,7%) are between 26-30 years and 15 respondents (16,0%) are above 31 years old.

4.3 Data Quality Test

a. Test of Validity

Test of validity is conducted by using *Pearson Correlation* method. The test can be done by comparing the significant value with the significant level of 5% and the researcher uses *SPSS software* to obtain the number. If significant value < significant level, then the questions used are valid. The table below shows the result of test of validity for Competence, Independence, Due Professional Care and Audit quality questionnaire:

Table 4.4
Results of Test of Validity

Variable	items	r_{count}	Significant value	explanation
competence (X1)	$X_{1.1}$	0,649	0,000	Valid
	$X_{1..2}$	0,458	0,011	Valid
	$X_{1.3}$	0,704	0,000	Valid
	$X_{1.4}$	0,630	0,000	Valid
	$X_{1.5}$	0,744	0,000	Valid
	$X_{1.6}$	0,650	0,000	Valid

Independence (X2)	$X_{2.1}$	0,489	0,006	Valid
	$X_{2.2}$	0,440	0,015	Valid
	$X_{2.3}$	0,561	0,001	Valid
	$X_{2.4}$	0,705	0,000	Valid
	$X_{2.5}$	0,662	0,000	Valid
	$X_{2.6}$	0,495	0,005	Valid
	$X_{2.7}$	0,649	0,000	Valid
	$X_{2.8}$	0,379	0,039	Valid
	$X_{2.9}$	0,435	0,016	Valid
Due Professional Care (X3)	$X_{3.1}$	0,676	0,000	Valid
	$X_{3.2}$	0,532	0,002	Valid
	$X_{3.3}$	0,414	0,023	Valid
	$X_{3.4}$	0,701	0,000	Valid
	$X_{3.5}$	0,629	0,000	Valid
	$X_{3.6}$	0,480	0,007	Valid
	$X_{3.7}$	0,538	0,002	Valid
Audit Quality (Y)	Y_1	0,837	0,000	Valid
	Y_2	0,891	0,000	Valid
	Y_3	0,912	0,000	Valid
	Y_4	0,798	0,000	Valid

Source: Primary Data Processed 2013.

Table 4.4 displays the results of test of validity for all of the question instruments. From the table, researcher concludes and determines that all of the questions have significant value less than significant level of 5%. Therefore, all of the questions of competence, independence, due professional care and audit quality are valid.

a. Test of Reliability

The reliability of a measure indicates the extent to which the measure is without bias (error free) and hence offers consistent measurement across time and across the various items in the instrument (Ghozali, 2005). An instrument

that can be a good instrument to collect the data and are free from bias can be categorized as reliable. Test of reliability is a process to measure towards consistency of an instrument. The test is based on *Cronbach Alpha Value,* if the value of *Cronbach Alpha* >0.60 so the answer of the respondent is reliable. The researcher uses *SPSS software* to conduct test of reliability and the results are shown as follows:

Table 4.5
Results of Test of Reliability

Variable	Cronbach's Alpha	Explanation
Competence (X1)	0,697	Reliable
Independence (X2)	0,687	Reliable
Due Professional care (X3)	0,627	Reliable
Audit Quality (Y)	0,835	Reliable

Source: Primary Data Processed 2013.

Table 4.5 informed the results of test of reliability for all of the question instruments. Based on the table, the researcher determines that Cronbach Alpha Value of Competence is 0.697, Independence is 0.687, Due Professional Care is 0.627, and Audit Quality is 0.835. It can be concluded that all questions of variables used in this research have Cronbach Alpha Value more than Critical Value (0.60). Therefore, all of the questions are reliable and can be used to analyze or measure each variable.

4.4 Description of Research Data

Description of the research data shows the summary of responses to the question of respondents in the influence of competence, independence, and due professional care of auditor toward audit quality that consists of multiple-item scale Item Statement to strongly disagree, disagree, neutral, agree, and strongly agree. The following description of the respondents' assessment of the individual items of research variables are obtained by calculating the following interval (Darmadi Durianto, 2001:43):

$$\frac{BMax \quad - \quad BMin}{Kl} = I$$

I : Interval

BMax : Highest range

BMin : Lowest range

Kl : Total of class

The calculation is:

$$\frac{5 - 1}{5} = 0{,}8$$

Then calculated based on the assessment variable averages in each variable, then suspended at intervals as follows:

Score 1,00 s/d Score 1,79 : Strongly Disagree

Score 1,80 s/d Score 2,59 : Disagree

Score 2,60 s/d Score 3,39 : Neutral

Score 3,40 s/d Score 4,19 : Agree

Score 4,20 s/d Score 5,00 : Strongly Agree

1. Competence Variable

Competence is a qualification that the auditor should conduct for proper audit. Auditors should have a good quality personal, knowledge, and expertise in the field. Following the distribution of the respondents' answers to the competence variables can be seen in Table 4.6.

Table 4.6
Average Rating Respondents about Competence Variable

No item	Question item	Average	Categories
1	Item 1	3.81	Agree
2	Item 2	4.00	Agree
3	Item 3	3.99	Agree
4	Item 4	4.05	Agree
5	Item 5	4.02	Agree
6	Item 6	4.19	Agree
Total Average		4.11	Agree

Source: Primary Data Processed 2013.

Based on Table 4.6 shows that competence variable has an average score of 4.11 which is in the interval (3.40 until 4.19) or in the category of agree. This explains the high competence of the auditors who work in Public Accounting Firm (KAP) Yogyakarta.

2. Independence Variable

Variable Independence of auditor is freedom both in attitude and appearance in conjunction with other parties associated with the audit. Following the distribution of the respondents' answers to the independence of the variables can be seen in Table 4.7.

Table 4.7

Average Rating Respondents about Independence Variable

No item	Question item	Average	Categories
1	Item 1	4.17	Agree
2	Item 2	4.15	Agree
3	Item 3	3.78	Agree
4	Item 4	4.16	Agree
5	Item 5	3.87	Agree
6	Item 6	4.19	Agree
7	Item 7	4.02	Agree
8	Item 8	3.93	Agree
9	Item 9	3.97	Agree
Total Average		4.30	Strongly agree

Source: Primary Data Processed 2013.

Table 4.7 can be expressed by the level of independence variables that has an average score that was at 4:30 in the interval (4.20 until 5.00) or in the category of strongly agree. This shows that there has been very high independence among the auditors in Public Accounting Firm (KAP) Yogyakarta.

3. Due Professional Care Variable

Due professional care is professional proficiency that always careful and thoroughness in doing audit. Following the distribution of the respondents' answers to the professional precision variables can be seen in Table 4.8.

Table 4.8
Average Rating Respondents about Due Professional Care Variable

No item	Question item	Average	Categories
1	Item 1	4.15	Agree
2	Item 2	4.13	Agree
3	Item 3	4.16	Agree
4	Item 4	4.13	Agree
5	Item 5	4.12	Agree
6	Item 6	4.01	Agree
7	Item 7	3.81	Agree
Total Average		4.07	Agree

Source: Primary Data Processed 2013.

Based on Table 4.8 can be expressed due professional care variable have an average score of 4:07 which is in the interval (3.40 until 4.19) or in the category of agree. This explains the high accuracy of auditor who works in Public Accounting Firm (KAP) Yogyakarta.

4. Audit Quality Variable

Audit quality is the probability or possibility auditors will find and report the violations that exist in the accounting system of the client. Following

the distribution of the respondents' answers to the variable quality of the audit can be seen in Table 4.9.

Table 4.9

Average Rating Respondents About Audit Quality Variable

No item	Question item	Average	Categories
1	Item 1	4.16	Agree
2	Item 2	4.18	Agree
3	Item 3	4.01	Agree
4	Item 4	4.10	Agree
Total Average		4.11	Agree

Source: Primary Data Processed 2013.

Table 4.9 shows that the audit quality variable has an average score of 4.11 which is in the interval (3.40 until 4.19) or in the category of agree. This explains the high quality of auditors working Public Accounting Firm (KAP) Yogyakarta.

4.5 Classical Assumption

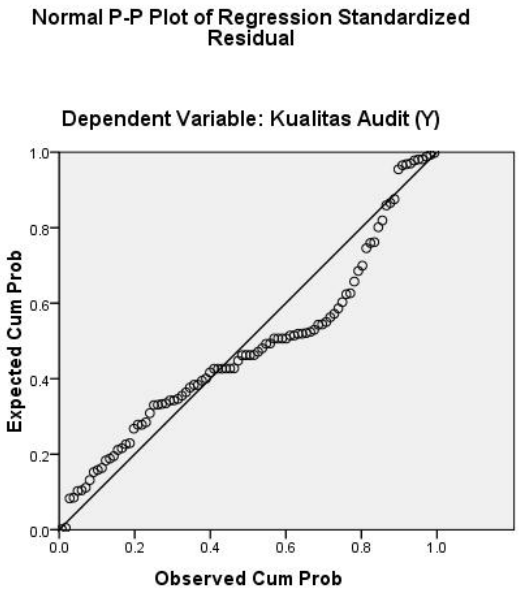
Classical assumption test is statistical requirements for multiple regression analysis. The researcher performs tests with classical assumption, before doing multiple regression analysis. The tests used for analysis depends on the available data. If the data are free from classical assumption statistics, then regression model will show a significant relationship (Ghozali, 2005). In this research, the researcher uses *SPSS software* to conduct three tests with classical assumption- normality test,

multicollinearity test, and heteroscedasticity test. Then, the results of the three tests for variables used in this research are shown as follows:

1. **Normality test**

   Normality test is a test to determine normality and aims to test whether the dependent variable and independent variables both have a normal distribution or not (Ghozali, 2005). Therefore, if the data have a normal distribution then the F test and t test can be done, while if the normality assumption cannot be met then the inference cannot be done with the F and t statistics. Normality test results with Normal P-P Plot the regression can be shown in Figure 4.1 below:

Figure 4.1
Normality test with Normal P-P Plot



Source: Primary Data Processed 2013.

Normality test with Normal P-P Plot shows that the probability is around of a linear or straight line. It means that all variables used in this research have a normally distributed random data. Therefore, that further testing can be done either statistical F test or T test.

2. **Multicollinearity Test**

Multicollinearity is a linear relationship condition between independent variables used in a regression model. Multicollinearity test aims to check whether there is a high correlation between the free variables in a multiple linear regression model or not. If there is a high correlation between independent variables, then the relationship between independent variables on dependent variable will be disturbed. Multicollinearity can be detected by seeing the tolerance value or Variance Inflation Factor (VIF). If the tolerance value is less than 0.10 or VIF>10, then there is multicollinearity, conversely when tolerance value is greater than or as same as 0.10, or VIF<10 means there is no multicollinearity (Ghozali, 2005). The following are the results of multicollinearity test for independent variables used in this research:

Multicollinearity test results are presented in Table 4.10 below:

Table 4.10
Result of Multicollinearity test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Competence (X1)	.751	1.332
	Independence (X2)	.763	1.311
	Due Professional Care (X3)	.763	1.310

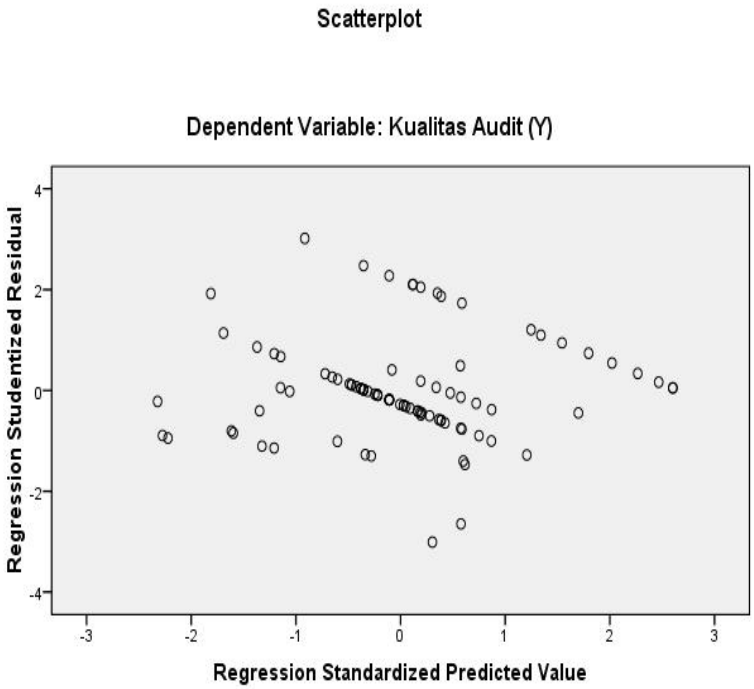
a. Dependent Variable: Audit Quality (Y)
Source: Primary Data Processed 2013.

The results of multicollinearity test from table 4.10 show that the tolerance value for competence is 0.751 with VIF 1.332, Independence has tolerance value of 0.763 with VIF 1.311, and Due Professional Care has tolerance value of 0.763 with VIF 1.310. It can be concluded that all of the independent variables used in this research have tolerance value greater than 0.10 and VIF less than 10. Thus, independent variables are free of multicollinearity symptoms or there is no multicollinearity between independent variables used in this research.

3. **Heteroscedasticity Test**

Heteroscedasticity arise when a variant of the probability distribution is not constant nuisance for the entire observation of the study variables. The method used to test heteroscedasticity in this study using the scatterplot diagram.

Figure 4.2
Scatterplot Diagram



Source: Primary Data Processed 2013.

From Figure 4.2 it can be concluded that there is no clear pattern, and the points spread above and below 0 on the Y axis. Therefore, it can be concluded that heteroscedasticity did not happen.

4.6 Hypotheses Testing Result

4.6.1 Multiple Regression Analysis

This research uses multiple regression analysis as a statistical analysis to test the hypotheses. It can be used to know how far the influence of the independent variables towards the dependent variables used in this research.

Then, the researcher uses *SPPS software* to conduct the test. The followings are the results of multiple regression analysis:

Table 4.11
Results of Multiple Regression Analysis

Variable	Regression Coefficient	T_{count}	Sign. t	Explanation
Constanta	0,277			
Competence	0,224	2,405	0,018	Significant
Independence	0,407	3,165	0,002	Significant
Due Professional Care	0,319	3,207	0,002	Significant
Adjusted R Square = 0,388 F count =20,630 F table = 2,706 Significant Fcount = 0,000				

Source: Primary Data Processed 2013.

Table 4.11 shows the results of multiple regression analysis, the regression equation based on the results can be formulated as follows:

$$\mathbf{Y = 0{,}277 + 0{,}224X_1 + 0{,}407X_2 + 0{,}319X_3}$$

Based on the regression equation, it can be interpreted that:

1. Constanta

Constant value of 0.277 which means that if there is no independent variables consisting of variable competence, independence and due professional care of auditor that affect audit quality, then the quality of auditors who works in Public Accounting Firm (KAP) Yogyakarta and the amount is 0.277.

2. Competence

Competence variable have regression coefficients are positive and significant impact on audit quality auditor, with a regression coefficient of 0.224. Therefore, higher the competence of auditors would improve audit quality. In addition, increasing auditor competence of auditors would cause a rise in the quality of auditors' audit up to 0.224, by assuming that other variables are stable.

3. Independence

Independence variable have regression coefficients are positive and significant impact on audit quality auditors are working, with the regression coefficient of 0.407. Therefore, higher auditor independence would improve audit quality. In addition, increasing auditor independence of auditors would cause a rise in the quality of auditors' audit of 0,407, by assuming that other variables are stable.

4. Due Professional Care

Due professional care variable have regression coefficients are positive and significant impact on audit quality auditors are working, with the regression coefficient of 0.319. Therefore, the higher precision of professional auditors would improve audit quality auditor and the auditor's professional accuracy. Every increase will cause a rise in the quality of auditors' audit of 0.319, by assuming that other variables are stable.

4.6.2 *F* test

This *F* test is aimed to show whether all the independent variables can be fit in the regression model simultaneously or together have an influence towards dependent variable. Criteria used for *F* Test as follows:

Ho: *There is no significant influence of Competence, Independence, and Due Professional Care toward Audit Quality simultaneously.*

Ha: *There is significant influence of Competence, Independence, and Due Professional Care toward Audit Quality simultaneously.*

Based on the results of multiple regression analysis presented in table 4.11, F count value is 20,630. F count value can be compared with F table (α=5%). Then, the F count is greater than F table (4.11). Therefore, it can be concluded that the correlation coefficients statistically significant and fit the regression model simultaneously. In the other word, Ho is rejected Ha is accepted. It means that Competence, Independence, and Due Professional Care have significant influence on the Audit Quality simultaneously.

4.6.3 Coefficient of Determination Result (R^2)

Based on Table 4.11 shows the value of R square adjusted obtained at 0.388. This means that variations in change audit quality auditors working in Public Accounting Firm (KAP) Yogyakarta influenced by variations of auditor competence, independence of the auditor, and the auditor's professional

accuracy of 38.8%. While the remaining 61.2% is influenced by other variables outside the model in this study.

4.6.4 *T* test

The researcher uses *T* test to test the research hypotheses. This test is aimed to determine the significant influence of independent variables (competence, independence, and due professional care) toward the dependent variable (audit quality) partially. It can be done by comparing the probability value (β) with the significant level of 5% (α=0.05). The followings are the results of hypotheses testing using *T* test:

a) H1: Competence of an auditor positively influences audit quality.

Based on the results of multiple regression analysis presented in table 4.11, t-count value is 2.405 and significant value (β) is 0.018. It can be seen that the probability value (β) is less than α (0.05). Thus, the result shows that H01 is rejected and Ha1 is accepted. It means that the increase of respondent's perception about competence will increase the quality of audit. To put it another way, it proves H1, which says that competence of an auditor positively influences audit quality.

b) H2: Independence of an auditor positively influences audit quality.

Based on the results of multiple regression analysis presented in table 4.11, t-count value is 3.165 and significant value (β) is 0.002. It can be seen that

the probability value (β) is less than α (0.05). Thus, the result shows that H02 is rejected and Ha2 is accepted. It means that the increase of respondent's perception about independence will increase the quality of audit. In the other word, it proves H2, which reveals that independence of an auditor positively influence the audit quality.

c) *H3: Due Professional Care of an auditor positively influences audit quality.*

Based on the results of multiple regression analysis presented in table 4.11, t-count value is 3.207 and significant value (β) is 0.002. It can be seen that the probability value (β) is less than α (0.05). Thus, the result shows that H03 is rejected and Ha3 is accepted. It means that the increase of respondent's perception about due professional care will increase the quality of audit. In the other word H3, which says that due professional care of an auditor positively influences audit quality, is tested, and proven.

4.5 Discussion

The results of multiple linear regression analysis showed a significant effect of variable competence, independence and due professional care on audit quality toward auditors who works in Public Accounting Firm (KAP) Yogyakarta. This means that the competence, independence, and due professional care had been able to make a significant contribution in enhancing the quality of audit auditors working in Public Accounting Firm (KAP) Yogyakarta. Therefore, the role of the auditor in determining the fairness of the financial statements is very important and critical

because the auditor is required to be able to provide quality information to give confidence in the financial statements for internal and external parties.

Society and the users of financial information expect that the auditor can give a guarantee on the outcome of the audit process the auditor's opinion on the financial statements. This is similar with (Mulyadi and Puradiredja, 1998: 3), which states the public accounting profession is a profession of trust for the society. This is because the public expects and information free of bias neutral made by company management in the financial statements. Then, in line with the opinion of the Icuk and Elisa (2010) who stated the professional auditor independence and due professional care are important factors to audit quality. Due professional care with careful and thoroughness enable the auditor to obtain reasonable assurance that the financial statements are free from material misstatement, caused either by error or fraud.

Partially indicate a positive and significant effect of variable competence of auditors on audit quality that works in public accounting firm (KAP). Therefore, the first hypothesis, which states that the auditor's competence has a positive effect on audit quality, is acceptable. Thus, the competencies required by the auditor become the basis in doing audit work in accordance with auditing standards and improving the quality of the audit of the audited financial statements. This confirmed the high competence of an impact on audit quality, so it can be received by both the company and the society. Based on Public Accountants Professional Standards (SPAP) in

2001, in conducting the audit, the auditor must have sufficient expertise and knowledge. Knowledge is measured by education level of auditor, as the auditor educational knowledge in the field ensures that audit. Besides, Audit requires high expertise and professionalism. These skills are not only influenced by formal education but also by other factors, such as experience.

Based on Tubbs (1992) in Mayangsari (2003) experienced auditor has advantages in detecting errors, understanding faults accurately, and finding the cause of the error or errors. Competent auditors typically provide accurate and relevant opinions, and have less probability of making mistakes and bias. Due to various reasons as described above, the experience and knowledge has been seen as an important factor in predicting the quality of public accountants and auditors may affect the quality of the audit. Aji in Icuk (2010), stated that the competence and experience is very important for professions that require a high level of professionalism as a public accountant because competence and experience would simultaneously influence the quality of audit.

Independence variable partially indicates significant influence toward audit quality of auditors, so that the improving of auditor independence on audit will improve the quality of the audit work. This is consistent with results of previous studies in Icuk Chow and Rice (2010), which stated that independence is a factor that affects the auditor's opinion. In conclusion, high independence of auditor makes the audit quality better. Then, according to Elisa in Icuk (2010), auditor independence is an important factor to audit quality.

Due professional care variable partially indicate a significant influence to the auditor's professionalism toward quality of auditors, so higher precision of a professional auditor in the event of auditors auditing auditors will improve the quality of the work. Thus, improving the quality of a professional auditor can be done through austerity auditor because the auditor with the precision will understand the jobs better. Due professional care is an effort to improve skills (accuracy) and implementation of certain work which is or will be the responsibility, in detail and routine. This is in line with Rahman in Icuk (2010), who stated there is the influence of competence, independence, and due professional care toward the effectiveness of audit quality.

CHAPTER V

CONCLUSION AND RECOMMENDATION

5.1 Conclusion

Based on the results of various tests, data analysis and discussion, there are some conclusions that can be drawn:

1. Competence of an auditor has a positive and significant influence toward the quality of audit result. It means that the more competent the auditor, the greater his capability of doing audit and providing a qualified audit result.
2. Independence of an auditor has a positive and significant influence toward the quality of audit on auditor's report given by the auditors of Yogyakarta's accounting firms. It means that the more independent the auditor, the more qualified the audit result.
3. Due professional care of an auditor has a positive and significant influence toward the quality of audit result. It means that the more skepticism and reasonable assurance the auditor, the more qualified the audit result and the financial report free from material misstatements, whether it is caused by error or fraud.

5.2 Research Limitation

In this research, all of the hypotheses are proven. However, there are some limitations that appear in the process of the research. The limitations are as follows:

1. The sample used in this research consists of 94 auditors that collected only in Yogyakarta.

2. In the data collection, instrument used by the researcher is questionnaire, and it limits the description of perceived or opinion from the auditors toward the auditor's independence. Measurement scale used in this research is interval scale, and this scale is not appropriate to show the actual measurement. It is because the answer level between one respondent to the others does not have any same standard to answer and to fill the questionnaire.

3. This research is adopting a research that is conducted outside Yogyakarta and then it is adjusted based on the situation and condition in Yogyakarta. Therefore, maybe there are some weaknesses in this research.

4. The respondents are from external auditors that work in accounting firm.

5.3 Recommendation

There are some recommendation for the next research for this topic that researcher can give based on the limitation that researcher found. They are:

1. For the researchers that interested in developing this study, there are some suggestions that can be taken into account. This research is centralized in one location, which is Yogyakarta. Therefore, next researchers may expand the research location in order to collect more samples. The

location expansion is in the purpose of obtaining complexes data from different areas, such as Semarang and Solo.

2. It is better for the next researcher to add the hypothesis. In this research, the researcher only used 3 measurements which are; competence, independence, and due professional care. The next researcher can use measurements from the other aspect, for example behavioral ethics, accountability, or professionalism attitude.
3. It would be better if the next research using two kinds of auditor, from external auditor and auditor for government.

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APPENDICES

Appendix I: Questionnaire



Research Questionnaire

To:

Dearest, Mr. /Mrs. /Auditor

KAP .....

in Yogyakarta

In the implementation of research activities devoted to preparation of the thesis in the Bachelor's program S-1 Accounting Department, Faculty of Economics, Universitas Islam Indonesia Yogyakarta, on this occasion requested the willingness and support of Mr / Mrs / Mr / i Auditors to fill out a questionnaire that has been provided. Results of the questionnaires is to serve as the primary data will be processed further by researchers.

The title of this research is ***"THE INFLUENCE OF COMPETENCE, INDEPENDENCE, AND DUE PROFESSIONAL CARE OF AUDITOR TOWARD THE QUALITY OF AUDIT".*** or ***"PENGARUH KOMPETENSI, INDEPENDENSI DAN DUE PROFESSIONAL CARE TERHADAP KUALITAS***

AUDIT". We hope this research can give benefit for Public Accounting Firm (KAP) in terms of improving audit quality. We begged willingness Mr. /Mrs. /Auditor to fill out a questionnaire that is attached below.

Related with that reason, I beg for your help to fill this questionnaire based on the questions written. Your help is needed to finish this research.

Thank you for your participation to fill in this questionnaire.

Yogyakarta, May 25, 2013

Content Advisor	Researcher
Sigit Handoyo, SE, M.Bus.	**Muhammad Yasinkun**

QUESTION LISTS

Respondent's Characteristics

Please fill all of the questions by giving sign (X) to your appropriate answer.

1. Name : …….. (you can pass this one)
2. Gender : ☐ Male ☐ Female
3. Age : …… years old

Read each question carefully and select one answer from each question by crossed (x) marking into column given to your appropriate perception about the influence of competence, independence, and due professional care of auditor toward th quality of audit.

For questions section A up to section D, please select one of the scales below according to your condition:

1	2	3	4	5
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree

A. Competence Variable

Please Mr. / Mrs. put a tick mark (√) in column (between 1-5), based on appropriate scale of Mr. /Mrs. That most closely.

NO.	Competence Variable	Answer Categories				
		1	2	3	4	5
1	I understand the Financial Accounting Standards Board and the Public Accountants Professional Standards.					
2	In order to do a good audit, I need the knowledge gained from the training.					
3	I have special expertise that will support the audit when Idid audit work.					
4	As long as being auditor, it is increase understanding how to deal with the entity / object inspection in obtaining data and information.					

5	I have audited the company go public, so I can audit a company that has not go public better.					
6	As long as being an auditor, the easier it is for find the errors and provide recommendations to eliminate / minimize these causes.					

B. Independence Variable

Please Mr. / Mrs. put a tick mark (√) in column (between 1-5), based on appropriate scale of Mr. /Mrs. That most closely.

NO.	Independence Variable	Answer Categories				
		1	2	3	4	5
1	I am trying to stand up the independent audit although it has been long established Relationships with clients.					
2	Number / size of the audit fee that I received will not affect my independence in performing the audit.					
3	All client errors I find I have to declare.					
4	If the client / public forced me not independent of an assignment, I will withdraw from the assignment.					
5	Facilities that I received from clients do not make me hesitate the client so that less Free in auditing.					
6	I need peer review from fellow auditors to assess My audit procedures because a lot of beneficial.					
7	I do not avoid the objective assessment from peers (fellow auditor) in a team.					
8	I will still be independent even though the firm where I work provides other services to the same					

	client in addition to the audit of financial statements.					
9	Non-audit services provided in Client will not affect the independence of public accountant's appearance.					

C. Due Professional Care Variable

Please Mr. / Mrs. put a tick mark (√) in column (between 1-5), based on appropriate scale of Mr. /Mrs. That most closely.

NO.	Due professional Care Variable	Answer Categories				
		1	2	3	4	5
1	I simply do not believe the statement of the client during the field work.					
2	I always try to be careful in making decisions during an audit.					
3	As an auditor, I do not easily believe in the claims management disclosed.					
4	I often attend and participate in any meetings held by IAI.					
5	In preparing the recommendation, I stand up to the rules and regulations while considering that recommendations can be implemented.					
6	I often invite peers to exchange opinions on issues both within the organization and other organizations.					
7	I administer audit documents in the form of audit working papers and stored properly in order to effectively captured, referenced and analyzed.					

D. Audit Quality Variable

Please Mr. / Mrs. put a tick mark (√) in column (between 1-5), based on appropriate scale of Mr. /Mrs. That most closely.

NO.	Audit Quality Variable	Answer Categories				
		1	2	3	4	5
1	Quality of information during the audit can assist auditors in reporting the results of the audit.					
2	I will reveal the results of the audit findings if it had to be disclosed.					
3	Auditors must have a strong commitment in implementing the audit assignment.					
4	In carrying out my audit assignments, it is guided by the SPAP to get quality of the audit result.					

Appendix II: List of KAP in Yogyakarta

NAME OF KAP in YOGYAKARTA	AMOUNT OF QUESTIONNAIRE
KAP Abdul Muntalib	10
KAP Doli, Bambang Sudarmadji & Dadang	20
KAP Drs. Henry Susanto	15
KAP Drs. Kumalahadi	20
KAP Drs. Sri Suharni	4
KAP Drs. Soeroso Darmono Poetro, MM	10
KAP Hadori dan Rekan	15
TOTAL	**94**

Appendix III: Table of Questionnaire

Recapitulation of Research Data

TABLE OF COMPETENCE

No	Competence (X1)							
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	Total	Averege
1	4	3	4	4	4	4	23	3,83
2	3	4	4	3	4	4	22	3,67
3	3	4	4	4	4	4	23	3,83
4	4	5	4	5	5	4	27	4,50
5	4	4	3	4	4	4	23	3,83
6	4	4	4	4	3	4	23	3,83
7	4	5	5	5	4	5	28	4,67
8	5	5	5	5	5	5	30	5,00
9	5	5	5	5	5	4	29	4,83
10	5	5	4	4	4	5	27	4,50
11	3	4	4	4	4	4	23	3,83
12	4	5	4	5	4	5	27	4,50
13	4	4	4	4	4	4	24	4,00
14	4	5	4	4	5	4	26	4,33
15	3	3	3	3	4	4	20	3,33
16	4	4	5	5	5	5	28	4,67
17	5	5	4	4	4	4	26	4,33
18	4	4	4	4	4	4	24	4,00
19	2	3	4	3	4	3	19	3,17
20	4	4	4	4	4	4	24	4,00
21	4	4	4	4	4	4	24	4,00
22	3	3	4	4	4	4	22	3,67
23	5	5	5	5	5	5	30	5,00
24	4	4	4	4	4	4	24	4,00
25	4	4	4	4	4	4	24	4,00
26	4	3	3	4	5	4	23	3,83
27	3	4	4	4	4	4	23	3,83
28	4	5	5	5	4	5	28	4,67
29	5	5	5	5	4	5	29	4,83

30	4	5	4	4	4	5	26	4,33
31	4	4	3	3	4	4	22	3,67
32	3	4	4	4	4	4	23	3,83
33	2	1	3	3	3	4	16	2,67
34	3	2	3	4	3	3	18	3,00
35	4	4	4	4	4	4	24	4,00
36	4	4	4	4	4	4	24	4,00
37	3	3	4	4	4	4	22	3,67
38	4	4	4	4	4	4	24	4,00
39	3	3	3	3	3	4	19	3,17
40	4	4	3	4	3	4	22	3,67
41	4	4	4	4	4	4	24	4,00
42	4	4	4	4	5	5	26	4,33
43	4	4	4	4	4	4	24	4,00
44	4	4	4	4	4	5	25	4,17
45	5	5	5	5	5	5	30	5,00
46	5	5	5	5	5	5	30	5,00
47	4	4	4	3	4	4	23	3,83
48	3	3	3	3	3	3	18	3,00
49	3	4	4	4	4	4	23	3,83
50	3	4	3	4	3	3	20	3,33
51	3	4	4	4	4	4	23	3,83
52	4	5	5	5	4	5	28	4,67
53	5	5	5	5	4	5	29	4,83
54	4	5	4	4	4	5	26	4,33
55	4	4	3	3	4	4	22	3,67
56	3	4	4	4	4	4	23	3,83
57	2	1	3	3	3	4	16	2,67
58	3	2	3	4	3	3	18	3,00
59	4	4	4	4	4	4	24	4,00
60	4	4	4	4	4	4	24	4,00
61	3	3	4	4	4	4	22	3,67
62	4	4	4	4	4	4	24	4,00
63	3	3	3	3	3	4	19	3,17
64	4	4	3	4	3	4	22	3,67
65	4	4	4	4	4	4	24	4,00
66	4	4	4	4	5	5	26	4,33
67	4	4	4	4	4	4	24	4,00

68	3	4	4	4	4	4	23	3,83
69	4	3	4	3	3	3	20	3,33
70	4	4	3	4	4	4	23	3,83
71	4	4	4	4	3	4	23	3,83
72	4	5	5	5	4	5	28	4,67
73	4	4	5	4	4	5	26	4,33
74	4	4	4	4	4	4	24	4,00
75	5	5	4	4	4	5	27	4,50
76	3	4	4	4	4	4	23	3,83
77	4	5	4	5	4	5	27	4,50
78	4	4	4	4	4	4	24	4,00
79	4	5	4	4	5	4	26	4,33
80	3	3	3	3	4	4	20	3,33
81	4	4	5	5	5	5	28	4,67
82	5	5	4	4	4	4	26	4,33
83	4	4	4	4	4	4	24	4,00
84	2	3	4	3	4	3	19	3,17
85	4	4	4	4	4	4	24	4,00
86	4	4	4	4	4	4	24	4,00
87	3	3	4	4	4	4	22	3,67
88	5	5	5	5	5	5	30	5,00
89	4	4	4	4	4	4	24	4,00
90	4	4	4	4	4	4	24	4,00
91	4	3	3	4	5	4	23	3,83
92	3	4	4	4	4	4	23	3,83
93	4	5	5	5	4	5	28	4,67
94	5	5	5	5	4	5	29	4,83

TABLE OF INDEPENDENCE

Independence (X2)										
X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	Total	Average
5	4	4	5	4	4	4	4	4	38	4,22
4	4	3	4	4	5	4	4	4	36	4,00
4	5	4	4	5	5	4	4	4	39	4,33
5	5	5	5	5	5	5	5	5	45	5,00
4	4	3	4	3	4	4	4	4	34	3,78
4	4	3	4	4	4	4	4	4	35	3,89

4	4	3	5	4	4	3	3	5	35	3,89
4	4	3	4	4	4	4	4	4	35	3,89
5	4	4	4	4	4	4	4	4	37	4,11
4	4	4	4	4	4	4	4	4	36	4,00
4	4	4	4	4	4	4	4	4	36	4,00
5	4	3	3	3	3	3	3	3	30	3,33
4	4	4	4	4	4	4	4	4	36	4,00
4	4	4	4	5	5	5	5	4	40	4,44
4	4	3	4	3	3	3	3	3	30	3,33
4	4	3	5	3	4	4	4	4	35	3,89
5	5	5	5	5	5	5	4	4	43	4,78
5	4	4	4	4	4	4	5	4	38	4,22
4	5	4	2	4	4	4	4	4	35	3,89
3	4	4	4	4	4	3	3	4	33	3,67
4	5	5	5	3	5	5	3	4	39	4,33
3	4	4	5	4	5	5	4	4	38	4,22
5	5	5	5	4	5	5	5	5	44	4,89
4	5	4	4	4	4	4	4	4	37	4,11
4	4	4	4	3	4	4	4	4	35	3,89
4	5	5	4	3	4	3	3	4	35	3,89
4	4	3	4	4	4	4	4	4	35	3,89
5	4	4	5	5	5	5	4	4	41	4,56
4	4	3	3	4	4	5	5	5	37	4,11
5	4	4	3	3	3	3	4	3	32	3,56
4	4	3	4	3	4	3	4	3	32	3,56
4	4	3	4	4	4	4	4	4	35	3,89
4	4	4	4	2	4	2	2	4	30	3,33
4	4	3	4	4	4	4	5	5	37	4,11
4	4	4	5	4	4	4	4	4	37	4,11
4	4	4	4	4	4	4	4	4	36	4,00
4	4	3	4	4	4	4	4	3	34	3,78
4	4	4	4	4	4	5	4	4	37	4,11
4	3	4	4	3	4	3	3	4	32	3,56
4	4	4	4	4	4	4	4	4	36	4,00
4	4	4	4	4	4	4	4	4	36	4,00
5	4	3	5	5	5	4	3	4	38	4,22
4	4	4	5	5	5	4	2	3	36	4,00
4	4	4	4	4	4	4	4	4	36	4,00

5	5	5	5	5	5	5	5	5	45	5,00
5	5	3	5	5	5	5	5	5	43	4,78
3	4	4	4	4	4	4	4	4	35	3,89
4	4	3	3	3	4	4	4	3	32	3,56
4	4	4	4	4	4	5	5	4	38	4,22
4	5	4	4	3	4	3	4	3	34	3,78
4	4	3	4	4	4	4	4	4	35	3,89
5	4	4	3	3	3	3	3	3	31	3,44
4	4	3	3	4	4	5	5	5	37	4,11
5	4	4	5	4	4	4	4	3	37	4,11
4	4	3	4	3	4	3	4	3	32	3,56
4	4	3	4	4	4	4	4	4	35	3,89
4	4	4	4	2	4	2	2	4	30	3,33
4	4	3	4	4	4	4	5	5	37	4,11
4	4	4	5	4	4	4	4	4	37	4,11
4	4	4	4	4	4	4	4	4	36	4,00
4	4	3	4	4	4	4	4	3	34	3,78
4	4	4	4	4	4	5	4	4	37	4,11
4	3	4	4	3	4	3	3	4	32	3,56
4	4	4	4	4	4	4	4	4	36	4,00
3	3	2	3	3	3	3	3	3	26	2,89
5	4	3	5	5	5	4	3	4	38	4,22
5	4	4	5	5	5	5	5	5	43	4,78
4	4	4	4	4	4	4	4	4	36	4,00
5	5	4	4	3	5	3	3	3	35	3,89
4	4	3	4	4	4	4	5	5	37	4,11
4	4	4	5	4	4	4	4	4	37	4,11
4	4	4	4	4	4	4	4	4	36	4,00
4	4	3	4	4	4	4	4	3	34	3,78
4	4	4	4	4	4	5	4	4	37	4,11
4	3	4	4	3	4	3	3	4	32	3,56
4	4	4	4	4	4	4	4	4	36	4,00
4	4	4	4	4	4	4	4	4	36	4,00
4	4	4	4	5	5	5	5	4	40	4,44
4	4	4	5	4	5	4	3	4	37	4,11
4	4	3	5	3	4	4	4	4	35	3,89
5	5	5	5	5	5	5	4	4	43	4,78
5	4	4	4	4	4	4	5	4	38	4,22

4	5	4	2	4	4	4	4	4	35	3,89
3	4	4	4	4	4	3	3	4	33	3,67
4	5	5	5	3	5	5	3	4	39	4,33
3	4	4	5	4	5	5	4	4	38	4,22
5	5	5	5	4	5	5	5	5	44	4,89
4	5	4	4	4	4	4	4	4	37	4,11
4	4	4	4	3	4	4	4	4	35	3,89
4	5	5	4	3	4	3	3	4	35	3,89
4	4	3	4	4	4	4	4	4	35	3,89
5	4	4	5	5	5	5	4	4	41	4,56
4	4	3	3	4	4	5	5	5	37	4,11
5	4	4	5	4	4	4	4	3	37	4,11

TABLE OF DUE PROFESSIONAL CARE

Due Professional Care (X3)								
X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	Total	Average
4	4	4	4	4	4	4	28	4,00
3	4	3	4	4	4	4	26	3,71
4	5	5	5	5	4	5	33	4,71
5	5	5	5	5	5	4	34	4,86
4	4	4	4	4	4	4	28	4,00
4	4	5	5	5	5	4	32	4,57
5	4	4	4	4	4	4	29	4,14
5	5	5	5	5	4	5	34	4,86
5	4	4	4	4	4	3	28	4,00
4	4	4	4	4	4	3	27	3,86
4	4	4	4	4	4	4	28	4,00
4	4	4	4	3	5	3	27	3,86
4	4	4	4	4	4	4	28	4,00
4	5	5	5	5	5	4	33	4,71
3	3	3	3	3	3	3	21	3,00
4	4	4	4	4	4	4	28	4,00
5	5	5	5	5	5	5	35	5,00
4	4	4	4	4	4	4	28	4,00
3	3	4	4	4	3	3	24	3,43
4	4	4	3	3	3	3	24	3,43
4	4	4	4	4	4	3	27	3,86

4	3	4	4	4	3	3	25	3,57
5	5	5	5	5	5	5	35	5,00
4	4	4	4	4	4	3	27	3,86
4	4	4	4	4	4	3	27	3,86
5	5	5	4	4	4	5	32	4,57
4	4	4	4	4	4	5	29	4,14
5	5	5	4	5	4	5	33	4,71
5	5	5	5	5	5	5	35	5,00
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	4	2	26	3,71
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	3	2	25	3,57
3	3	3	3	3	3	3	21	3,00
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	4	4	28	4,00
4	4	4	3	3	3	3	24	3,43
4	4	4	4	4	4	4	28	4,00
3	3	3	4	4	4	4	25	3,57
4	4	4	4	4	4	3	27	3,86
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	4	4	28	4,00
5	5	5	5	5	4	4	33	4,71
5	5	4	4	4	4	4	30	4,29
5	5	5	5	5	5	4	34	4,86
5	5	5	5	5	5	5	35	5,00
4	4	4	4	4	4	4	28	4,00
3	3	3	3	3	3	3	21	3,00
4	4	4	4	4	4	5	29	4,14
4	3	3	4	4	3	3	24	3,43
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	4	5	29	4,14
4	4	4	4	4	3	4	27	3,86
3	3	3	3	3	3	4	22	3,14
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	4	4	28	4,00
4	4	4	3	3	3	5	26	3,71
4	4	4	4	4	4	3	27	3,86

3	3	3	4	4	4	3	24	3,43
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	4	3	27	3,86
4	4	4	4	4	4	4	28	4,00
5	5	5	5	5	4	4	33	4,71
5	5	4	4	4	4	3	29	4,14
5	5	5	5	5	5	4	34	4,86
5	5	5	5	5	5	5	35	5,00
4	4	4	4	4	4	4	28	4,00
4	5	5	5	5	4	3	31	4,43
5	5	5	5	5	5	3	33	4,71
4	4	4	4	4	4	3	27	3,86
4	4	5	5	5	5	3	31	4,43
5	4	4	4	4	4	5	30	4,29
5	5	5	5	5	4	3	32	4,57
5	4	4	4	4	4	3	28	4,00
4	4	4	4	4	4	5	29	4,14
4	4	4	4	4	4	5	29	4,14
4	4	4	4	3	5	5	29	4,14
4	4	4	4	4	4	5	29	4,14
4	5	5	5	5	5	4	33	4,71
3	3	3	3	3	3	2	20	2,86
4	4	4	4	4	4	4	28	4,00
5	5	5	5	5	5	2	32	4,57
4	4	4	4	4	4	3	27	3,86
3	3	4	4	4	3	4	25	3,57
4	4	4	3	3	3	4	25	3,57
4	4	4	4	4	4	3	27	3,86
4	3	4	4	4	3	4	26	3,71
5	5	5	5	5	5	4	34	4,86
4	4	4	4	4	4	3	27	3,86
4	4	4	4	4	4	4	28	4,00
5	5	5	4	4	4	4	31	4,43
4	4	4	4	4	4	4	28	4,00
4	4	4	4	4	4	4	28	4,00

TABLE OF AUDIT QUALITY

Audit Quality (Y)					
Y1	Y2	Y3	Y4	Total	Average
4	4	4	4	16	4,00
4	4	3	3	14	3,50
4	4	4	5	17	4,25
5	5	5	5	20	5,00
4	4	4	4	16	4,00
5	5	5	5	20	5,00
5	4	4	4	17	4,25
5	5	5	5	20	5,00
5	5	5	5	20	5,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
5	5	5	5	20	5,00
3	4	3	3	13	3,25
4	4	4	4	16	4,00
5	5	5	5	20	5,00
4	4	4	4	16	4,00
4	4	3	3	14	3,50
4	4	4	3	15	3,75
4	4	4	4	16	4,00
4	4	4	4	16	4,00
5	5	5	5	20	5,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	5	17	4,25
4	4	4	4	16	4,00
5	5	4	4	18	4,50
5	5	5	5	20	5,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
3	3	3	3	12	3,00
3	4	3	3	13	3,25

4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	3	4	15	3,75
4	4	4	4	16	4,00
4	3	3	3	13	3,25
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	5	3	5	17	4,25
4	4	4	4	16	4,00
5	5	5	5	20	5,00
5	5	5	5	20	5,00
4	4	4	4	16	4,00
3	3	3	3	12	3,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	3	3	14	3,50
4	4	4	5	17	4,25
5	5	5	5	20	5,00
4	4	4	4	16	4,00
5	5	5	5	20	5,00
5	4	4	4	17	4,25
5	5	5	5	20	5,00
5	5	5	5	20	5,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
5	5	5	5	20	5,00
3	4	3	3	13	3,25
4	4	4	4	16	4,00
5	5	5	5	20	5,00
4	4	4	4	16	4,00
4	4	3	3	14	3,50
4	4	4	3	15	3,75
4	4	4	4	16	4,00
4	4	4	4	16	4,00

5	5	5	5	20	5,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	5	17	4,25
4	4	4	4	16	4,00
5	5	4	4	18	4,50
5	5	5	5	20	5,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
3	3	3	3	12	3,00
3	4	3	3	13	3,25
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	3	4	15	3,75
4	4	4	4	16	4,00
4	3	3	3	13	3,25
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	4	4	4	16	4,00
4	5	3	5	17	4,25
4	4	4	4	16	4,00

Appendix IV: Validity and Reliability Test

Competence Variable

Correlations

		X1.6	Competence (X1)
X1.1	Pearson Correlation	.640**	.649**
	Sig. (2-tailed)	.000	.000
	N	30	30
X1.2	Pearson Correlation	.007	.458*
	Sig. (2-tailed)	.970	.011
	N	30	30
X1.3	Pearson Correlation	.271	.704**
	Sig. (2-tailed)	.147	.000
	N	30	30
X1.4	Pearson Correlation	.113	.630**
	Sig. (2-tailed)	.551	.000
	N	30	30
X1.5	Pearson Correlation	.372*	.744**
	Sig. (2-tailed)	.043	.000
	N	30	30
X1.6	Pearson Correlation	1	.650**
	Sig. (2-tailed)		.000
	N	30	30
Competence (X1)	Pearson Correlation	.650**	1
	Sig. (2-tailed)	.000	
	N	30	30

Reliability Test

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

a. List wise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.697	6

Independence Variable

Correlations

		Independence (X2)
X2.1	Pearson Correlation	.489**
	Sig. (2-tailed)	.006
	N	30
X2.2	Pearson Correlation	.440*
	Sig. (2-tailed)	.015
	N	30
X2.3	Pearson Correlation	.561**
	Sig. (2-tailed)	.001
	N	30
X2.4	Pearson Correlation	.705**
	Sig. (2-tailed)	.000
	N	30
X2.5	Pearson Correlation	.662**
	Sig. (2-tailed)	.000
	N	30
X2.6	Pearson Correlation	.495**
	Sig. (2-tailed)	.005
	N	30
X2.7	Pearson Correlation	.649**
	Sig. (2-tailed)	.000
	N	30
X2.8	Pearson Correlation	.379*
	Sig. (2-tailed)	.039
	N	30
X2.9	Pearson Correlation	.435*

	Sig. (2-tailed)	.016
	N	30
Independence (X2)	Pearson Correlation	1
	N	30

Reliability Test

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

a. List wise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.687	9

Due Professional Care Variable

Correlations

		Due Professional Care (X3)
X3.1	Pearson Correlation	.676**
	Sig. (2-tailed)	.000
	N	30
X3.2	Pearson Correlation	.532**
	Sig. (2-tailed)	.002
	N	30
X3.3	Pearson Correlation	.414*
	Sig. (2-tailed)	.023
	N	30
X3.4	Pearson Correlation	.701**
	Sig. (2-tailed)	.000
	N	30
X3.5	Pearson Correlation	.629**
	Sig. (2-tailed)	.000
	N	30
X3.6	Pearson Correlation	.480**
	Sig. (2-tailed)	.007
	N	30
X3.7	Pearson Correlation	.538**
	Sig. (2-tailed)	.002
	N	30
Due Professional Care (X3)	Pearson Correlation	1
	Sig. (2-tailed)	
	N	30

Reliability Test

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

a. List wise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.627	7

Audit Quality Variable

Correlations

		Audit Quality (Y)
Y1	Pearson Correlation	.837**
	Sig. (2-tailed)	.000
	N	30
Y2	Pearson Correlation	.891**
	Sig. (2-tailed)	.000
	N	30
Y3	Pearson Correlation	.912**
	Sig. (2-tailed)	.000
	N	30
Y4	Pearson Correlation	.798**
	Sig. (2-tailed)	.000
	N	30
Audit Quality (Y)	Pearson Correlation	1
	Sig. (2-tailed)	
	N	30

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Reliability Test

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded[a]	0	.0
	Total	30	100.0

a. List wise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.835	4

Descriptive Test

Competence Variable

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	94	2	5	3.81	.723
X1.2	94	1	5	4.00	.842
X1.3	94	3	5	3.99	.613
X1.4	94	3	5	4.05	.593
X1.5	94	3	5	4.02	.548
X1.6	94	3	5	4.19	.554
Competence (X1)	94	2.66	5.00	4.11	.526
Valid N (list wise)	94				

Independence Variable

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X2.1	94	3	5	4.17	.521
X2.2	94	3	5	4.15	.463
X2.3	94	2	5	3.78	.642
X2.4	94	2	5	4.16	.661
X2.5	94	2	5	3.87	.676
X2.6	94	3	5	4.19	.514
X2.7	94	2	5	4.02	.718
X2.8	94	2	5	3.93	.707
X2.9	94	3	5	3.97	.557
Independence (X2)	94	2.88	5.00	4.30	.388
Valid N (list wise)	94				

Due Professional Care

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X3.1	94	3	5	4.15	.586
X3.2	94	3	5	4.13	.609
X3.3	94	3	5	4.16	.574
X3.4	94	3	5	4.13	.553
X3.5	94	3	5	4.12	.584
X3.6	94	3	5	4.01	.596
X3.7	94	2	5	3.81	.793
Due Professional Care (X3)	94	3	5	4.07	.488
Valid N (list wise)	94				

Audit Quality Variable

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y1	94	3	5	4.16	.535
Y2	94	3	5	4.18	.507
Y3	94	3	5	4.01	.613
Y4	94	3	5	4.10	.640
Audit Quality (Y)	94	3	5	4.11	.523
Valid N (list wise)	94				

Appendix V: Regression Test

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	Due Professional Care (X3), Independence (X2), Competence(X1)[a]	.	Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.638[a]	.407	.388	.409

a. Predictors: (Constant), Due Professional Care (X3), Independence (X2), Competence (X1)

ANOVA Test

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.371	3	3.457	20.630	.000[a]
	Residual	15.081	90	.168		
	Total	25.452	93			

a. Predictors: (Constant), Due Professional Care (X3), Independence (X2), Competence (X1)

b. Dependent Variable: Audit Quality (Y)

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	.277	.501	
	Competence (X1)	.224	.093	.225
	Independence (X2)	.407	.129	.294
	Due Professional Care (X3)	.319	.100	.298

a. Dependent Variable: Audit Quality (Y)

Coefficients

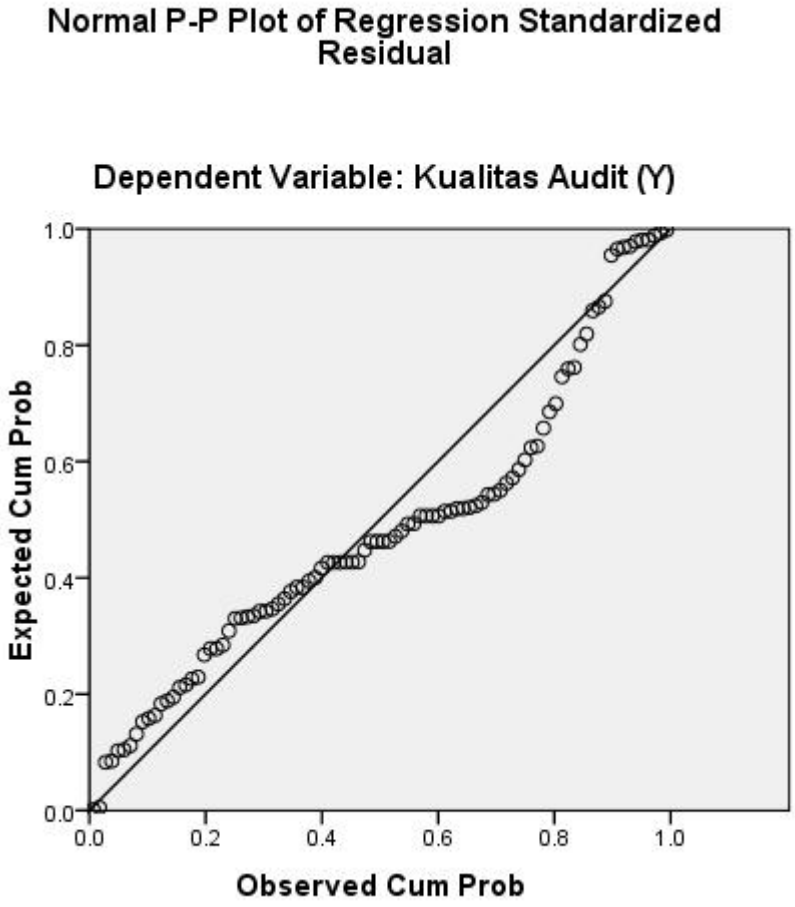
Model			
		t	Sig.
1	(Constant)	.552	.582
	Competence (X1)	2.405	.018
	Independence (X2)	3.165	.002
	Due Professional Care (X3)	3.207	.002

a. Dependent Variable: Audit Quality (Y)

Appendix VI: Classical Assumption

Charts

Normality Test



Multicollineary Test

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	Competence (X1)	.751	1.332
	Independence (X2)	.763	1.311
	Due Professional Care (X3)	.763	1.310

a. Dependent Variable: Audit Quality (Y)

Heteroscedasticity Test

