

# THE IMPACT OF INTEGRITY, PROFESSIONALISM, AND SELF-EFFICACY OF AUDITORS ON AUDIT QUALITY

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## **Abstract**

Audit quality is a finding of violations by the auditor in recording the client's financial statements. Audit quality is strongly influenced by the auditor as the party auditing the financial statements, so the auditor needs to follow and carry out his duties by the auditing standards that apply during the audit process. This investigation expects to analyze the impact of integrity, professionalism, and self-efficacy of auditors on audit quality. The populace in this investigation were all autonomous auditors who work in Public Accounting Firm which are enlisted with the Republic of Indonesia's Financial Audit institution. The sampling technique used in this study was simple random sampling. Data collection techniques in this study using library research and questionnaires. Hypothesis testing in this study uses multiple regression data analysis techniques using SPSS version 25.0. The results of this study indicate that integrity, professionalism, and self-efficacy have a positive effect on audit quality. The implications of this research are academic implications to determine the factors that can affect audit quality and can be used as material for developing research and knowledge, especially in the field of accounting related to audit quality and practical implications for developing further research in the auditing field.

**Keywords:** Audit Quality, Integrity, Professionalism, Self-efficacy

## **Abstrak**

*Kualitas audit menjadi suatu temuan pelanggaran oleh auditor dalam pencatatan laporan keuangan klien. Kualitas audit sangat dipengaruhi oleh auditor selaku pihak yang mengaudit suatu laporan keuangan, maka sangat penting bagi auditor untuk mengikuti dan menjalankan tugasnya sesuai dengan standar audit yang berlaku selama proses audit. Penelitian ini bertujuan untuk menguji pengaruh integritas, professionalism, dan self-efficacy auditor terhadap kualitas audit. Sampel dalam penelitian ini yaitu auditor independen yang bekerja di KAP wilayah DKI Jakarta, yang terdaftar di BPK-RI. Teknik sampel yang digunakan pada penelitian ini adalah simple random sampling. Teknik pengumpulan data dalam penelitian ini menggunakan penelitian kepustakaan dan angket. Uji hipotesis pada penelitian ini menggunakan teknik analisis data regresi berganda dengan menggunakan SPSS versi 25.0. Hasil penelitian ini menunjukkan bahwa integritas, professionalism, dan self-efficacy berpengaruh positif terhadap kualitas audit. Implikasi penelitian ini berupa implikasi akademis untuk mengetahui faktor-faktor yang dapat mempengaruhi kualitas audit dan dapat dijadikan bahan pengembangan penelitian dan pengetahuan khususnya dalam bidang akuntansi yang berkaitan dengan kualitas audit dan implikasi praktis untuk mengembangkan penelitian selanjutnya di bidang auditing.*

**Kata Kunci:** Kualitas Audit, Integritas, Professionalism, Self-efficacy

## INTRODUCTION

The social role of the public accounting profession is closely related to the duties and responsibilities of the auditor. Auditors in carrying out their roles under their profession are expected to produce reliable and useful audit reports. As an independent party, public accounting is a cycle that requires trust from the general population concerning the unwavering quality of the assertions given by the company that requires a specific auditor to make evaluated financial reports. The audit cycle will be done by an independent auditor to deliver dependable financial reports with work by experts in their fields.

Lately, public trust in assessed financial reports has been logically addressed because of the various financial shocks that have been recognized by including auditors. Public Accounting Firms (KAP) associated with Global Accounting Firms, Ernst and Young are required to pay a fine of US\$ 1 million or around Rp. 13 billion by the Public Company Accounting Oversight Board (PCAOB) in 2017 related to the results of an audit at PT. Indosat Tbk. Another case that has also attracted public attention related to unprofessionalism in auditing financial reporting occurred in the annual audited financial report of PT Sunprima Nusantara Pempundan in 2018. In light of the aftereffects of the OJK assessment, PT SNP Finance is shown to have introduced financial reports evaluated by accounting public firm of KAP Satrio, Bing, Eny, and Partners which are fundamentally not as per the real monetary condition, making a loss to numerous parties.

Based on the phenomenon of the case above, the auditor has been detected as failing to carry out his duties which the auditor should be a trustworthy party. However, as a result of irregularities in the audit results, the auditor lost his integrity in auditing financial statements in the eyes of the public. Likewise, in carrying out their profession, auditors do not carry out their duties professionally because they do not work according to their expertise in producing accurate audit reports. This is maintained by the auditor's subtle conviction because the doesn't finish survey tasks with This can influence decreasing precision or dissatisfaction in analyzing financial reports. In avoiding a lessening in the precision or dissatisfaction of the audit, the auditor is depended upon to have a cognizance of and be coordinated by looking at standards and master ethics so auditor procures adequate verification in perceiving goofs in financial enumerating made by the association to get a quality audit.

As per Siahaan and Simanjuntak (2019), audit quality is a finding of infringement by the auditor in recording the customer's financial report. Audit quality is enormously affected by the auditor as the gathering evaluating a financial report, so significantly the auditor follows and completes the obligation as per appropriate auditing norms during the review cycle. In this research, there were internal factors that can influence an audit quality such as integrity, professionalism, and self-efficacy.

As per Nurjanah and Kartika (2016, p. 2), integrity is a quality that underlies public trust and is a benchmark for people in testing all of their decisions. Public trust will arise if the

financial reports of an association have been investigated with survey results reliant upon the confirmation and decisions that have been given by the auditor effectively without any parts of deviation. It is likewise significant for the auditor to complete his calling with an expert attitude. This can further develop audit quality since auditors work as per their aptitude.

Auditor professionalism is a professional skill in conducting audits carried out with professional skills and accuracy. According to Fietoria and Manalu (2016, p. 2), the professionalism of a professional can play a role in improving audit quality if professionalism is associated with the work of individuals who can provide confidence in the fairness of financial statements for the company where the auditor is auditing. According to Merawati and Ariska (2018, p. 3), the higher an auditor's confidence in a case assigned to him, the auditor will produce a quality audit. The level of self-efficacy of the auditor will provide the best results, due to his belief in completing the audit process until the achievement of quality results as expected from interested parties.

The motivation for this research is the inconsistency of the results of previous studies in proving the effect of integrity, professionalism, and self-efficacy on audit quality. Fachruddin & Tjg (2020) and Reschiwati, et.al (2020) in their research prove that there is a significant influence of professionalism on audit quality. However, the opposite result was obtained in Fietoria & Manalu (2016) and Kusuma & Prabowo (2019) which stated that professionalism had no significant effect on audit quality.

Nurjanah & Kartika (2016), Prasetyo & Suwarno (2016), and Hikmayah & Aswar (2019) stated that integrity has a positive and significant influence on audit quality. The opposite result is obtained from Siahaan & Simanjuntak (2019) which proves that integrity does not affect audit quality. Gaol (2018) and Merawati & Ariska (2018) in their research prove that self-efficacy has a significant positive effect on audit quality. The purpose of this study is to prove whether or not there is an effect of auditor integrity, professionalism, and self-efficacy on audit quality.

## LITERATURE REVIEW

### Attribution Theory

As per Hariady and Haryanto (2017, p. 2), the attribution theory is a hypothesis that clarifies an individual's conduct brought about by inner variables, to be specific interior miens which incorporate perspectives, certain characteristics, or other inside angles and outer conditions incorporate circumstances. Attribution hypothesis clarifies how an individual deciphers an occasion, reason, and reason for the conduct of others or himself which is brought about by inside elements like perspectives, character, characteristics, or outer factors like pressing factors, circumstances, certain conditions. This implies that the attribution theory can be identified with the way toward delivering review quality auditors which are affected by inner variables such as integrity, professionalism, and self-efficacy.

### **Expectancy Theory**

As per Siahaan and Simanjuntak (2019, p. 4), expectancy theory depends on an assumption which is a chance that will happen because of conduct or an appraisal that the chance of exertion will prompt the expected goals. Expectancy theory accepts the presence of significant worth (esteem) which is the consequence of how far an individual needs a reward that is about the normal outcome and linkage which is the view of the person that the main degree of assumption is something that exists inside the person with a craving to accomplish the outcome. Because of the expectancy theory, it tends to be identified with the auditor's inspiration in making moves that they will accept the accomplishment of the objective of delivering audit quality.

### **Audit Quality**

As per Ningtyas and Aris (2016, p. 4), audit quality is the means by how well the audit distinguishes and reports material misquotes in the financial reports. As per Anugrah (2017, p. 5), audit quality can be deciphered as the chance of an auditor to discover and report infringement in his client's bookkeeping system. The audit that was done by the auditor can be supposed to be of acceptable quality on the off chance that it meets the necessities or inspecting guidelines pointed toward recognizing misstatement in the client's financial reports.

### **Integrity**

As indicated by Nurjanah and Kartika (2016, p. 2), integrity is a quality that underlies public trust and turns into a reference in testing all choices made by people. According to

Yoanita and Farida (2019, p. 5), auditor integrity is an academic quality that can foster trust. This can have a further impact in realizing compliance with the decisions made. Auditors are required to make the following efforts in carrying out the integrity of their work.

1. Carry out audits honestly and responsibly;
2. Consent to the Audit Charter and plan audit reports as per relevant rules.
3. Avoid actions that discredit the auditor's profession or discredit the audit organization;
4. Respect and support the implementation of the audit objectives.

### **Professionalism**

According to Fachruddin and Tjg (2020, p. 3), professionalism is the mentality and conduct in completing his profession based on truthfulness and responsibility to create better audit quality. According to Siahaan and Simanjuntak (2019, p. 5), professional proficiency can be achieved through accuracy and thoroughness that emphasizes the responsibility of every professional auditor who works in an independent auditor organization in practicing fieldwork standards and reporting standards.

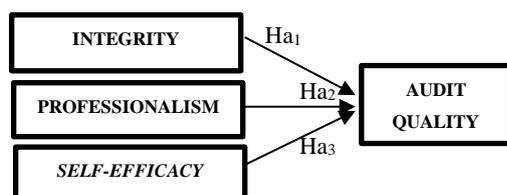
### **Self-Efficacy**

According to Putri (2018, p. 3), self-efficacy is a self-assessment belief that is related to person's ability to carry out their duties. Mullis (2018) said that self-efficacy, which is the auditor's confidence can be able to complete the audit assigned tasks well with self-confidence and good self-control. As indicated by Merawati and Ariska (2018, p. 3), self-

efficacy is very much needed for auditors to have confidence in handling a case so that auditor can produce increasingly quality audit results. Auditor trust can have a positive impact on the performance results of the auditors themselves because the auditors have confidence in carrying out audit tasks by utilizing their abilities effectively and efficiently in producing quality audits.

### Conceptual Framework

The following is the conceptual framework that forms the basis for this research.



**Figure 1.** Conceptual Framework

Source: Made by Author, 2021

### Effect of Integrity on Audit Quality

According to Prasetyo and Suwarno (2016, p. 5), auditors who have integrity can acknowledge accidental blunders and contrasts of assessment, yet can't acknowledge misrepresentation or invalidation of standards. According to Siahaan and Simanjuntak (2019, P.4), every auditor must be able to carry out work responsibilities with high integrity so that public trust can be maintained. The honest, firm, and responsible attitude of the auditor during the process of auditing the financial statements is the basis for building public trust based on the integrity of the auditor in producing a quality audit.

**Ha<sub>1</sub>: Integrity has a positive effect on audit quality**

### The Effect of Professionalism on Audit Quality

As indicated by Fietoria and Manalu (2016, p. 6), the professionalism of an auditor assumes a significant part in examining the organization's financial report. Fachruddin and Tjg (2020, p. 2) said the higher level of demonstrable skill in the professionalism of an auditor, the better the audit quality prepared by the auditor. Auditors must behave and behave professionally by complying with every rule and principle that has been set in producing a quality audit.

**Ha<sub>2</sub>: Professionalism has a positive effect on audit quality**

### The Effect of Self-Efficacy on Audit Quality

According to Putri (2018, p. 2), self-efficacy is a self-examination conviction related to one's ability to gain ground in finishing their commitment. According to Merawati and Ariska (2018, p. 3), the higher the confidence of an auditor in carrying out a case assigned to him, the auditor will produce a quality audit. High self-confidence will motivate the auditor to complete the audit assignment with the achievement of quality results.

**Ha<sub>3</sub>: Self-Efficacy has a positive effect on audit quality**

## METHOD

The population in this study are all independent auditors who work in Jakarta's Public Accounting Firm. The sample in this study is independent auditors who work in the Accounting Public Firms in Jakarta's area with junior to the senior position which is registered with the The Supreme Audit Agency of the

Republic of Indonesia. The selection of this sample was done because of the reputation of the Supreme Audit Agency of the Republic of Indonesia (BPK RI) as an external government auditor who is prone to being affected due to audit quality that still needs improvement. The sampling technique used in this study was simple random sampling. Sugiyono (2017, p. 82) states that simple random sampling is taking sample members from the population, carried out randomly without regard to the strata that exist in the population.

In this study, the authors use quantitative research methods to prove the positive influence of integrity, professionalism, and self-efficacy on audit quality. Data collection techniques in this study used library research and questionnaires. The type of data used in this study is primary data obtained from distributing questionnaires to the Public Accountant Firms in the Jakarta area.

### **Variable Operational Definition**

As per Sugiyono (2017, p. 134), the Likert scale is utilized to gauge the views of an individual or gathering of individuals about social phenomena for each question or proclamation the respondent should uphold an inquiry to look over. The Likert scale appraisal models in this investigation were a score of 1 = firmly deviate, a score of 2 = dissent, a score of 3 = unbiased, a score of 4 = concur, and a score of 5 = unequivocally concur.

According to Yoanita & Farida (2019, p. 3), audit quality is the auditor's probability of finding errors in the client's financial statements and reporting them in the audit report.

Purwaningsih (2018, p. 4) states the higher the audit quality that can be produced by an independent auditor, the higher the confidence of information users to use financial statements. Measurement of audit quality uses indicators modified by Fietoria and Manalu (2016) with the following indicators.

1. Compliance with Auditing Standards
2. Quality of Audit Result Report

According to Nurjanah & Kartika (2016, p. 2), integrity is a quality that underlies public trust and is a benchmark for individuals in testing the entirety of their choices. Prasetyo & Suwarno (2016, p. 2) stated that the higher the integrity of the auditor, the higher the nature of the assessment results. Integrity measurement uses indicators modified by Nurjanah and Kartika (2016) with the following indicators.

1. Honesty of Auditor
2. Editor's Courage
3. Auditor's Wise Attitude

According to Fachrudding & Tjg (2020, p. 3), professionalism is the attitude and behavior of auditors in carrying out their profession with sincerity and responsibility to produce good audit quality. Siahaan and Simanjuntak (2019, p. 5) state the use of professional expertise carefully and thoroughly to what the auditor does and how the perfection of the work done by the auditor is. Measurement of professionalism uses indicators modified by Kusuma and Prabowo (2019) with indicators:

1. Professional Confidence
2. Devotion to the Profession
3. Independence
4. Relationships with Colleagues
5. Social Responsibilities

According to Putri (2018, p. 3), self-efficacy is a self-assessment belief related to a person's ability to carry out his duties. Merawati & Ariska (2018, p. 3) stated that the higher the confidence of an auditor in carrying out a case assigned to him, the auditor will produce a quality audit. Measurement of self-efficacy uses indicators modified by Surapta and Setiawan (2017) with the following indicators.

1. Confidence to finish a difficult job
2. Ability to achieve goals
3. Confidence to work effectively

### Data Testing Method

Data examination in this investigation utilized descriptive statistical tests, validity tests, reliability tests, classical assumption tests (normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test), multiple linear regression tests, and hypothesis testing.

### Hypothesis Testing

Hypothesis testing in this study utilizes multiple linear regression in examining the impact and foreseeing a few independent variables with one dependent variable (Setiawan, 2015). Hypothesis testing in this study utilizes the coefficient of determination test, f test, and t-test (Ghozali, 2018, p. 97), the coefficient of determination (R<sup>2</sup>) test essentially basically gauges how far the model's capacity to clarify the variety of independent variables. The t-test was led to show how far the impact of one explanatory or independent variable is separately in clarifying the variety of dependent variables. The f test is a test of importance to the overall regression line observed in assessing the

independent variables directly identified with the dependent variable.

## RESULTS AND DISCUSSION

The respondents are being referred to independent auditors who work at Public Accounting Firms in Jakarta area. The conveyance of the questionnaires was completed in mid-October 2020 and finished toward the end of November 2020. The study circulated questionnaires to 86 respondents who work as external auditors. Six questionnaires don't meet the necessities because the Accounting Public Firms where the respondent works are outside the DKI Jakarta region and the respondent is an internal auditor. Hence, the quantity of questionnaires that can be prepared is 80 pieces or 93% dependent on the simple random sampling method.

### Descriptive Statistics Test

The following are the results of descriptive statistical tests.

**Table 1.** Descriptive Statistics Test Results

Variable	Integrity	Profesio- nalism	Self- Efficacy	Audit Quality
N	80	80	80	80
Minimum	22	20	19	20
Maximum	30	30	30	30
Mean	27.56	26.98	26.46	27.39
Deviation Standard	2.277	2.536	3.077	2.558
Variance	5.186	6.430	9.467	6.544
Skewness	-.476	-.530	-.361	-.785
Kurtosis	-.839	-.502	-.884	-.244

Source: Author Results, 2021

The following are the results of the descriptive statistical test analysis presented in table 1.

1. Integrity has a minimum value of 22, a maximum value of 30, an average value of

27.56, and a standard deviation of 2.277. The integrity skewness value is -0.522 and the integrity kurtosis value is -0.762.

2. Professionalism has a minimum value of 20, a maximum value of 30, an average value of 26.98, and a standard deviation of 2,536. The value of the skewness of professionalism is -0.530 and the value of the kurtosis of professionalism is -0.502.
3. Self-Efficacy has a minimum value of 19, a maximum value of 30, an average value of 26.46, and a standard deviation of 3,077. The value of skewness self-efficacy is -0.361 and the value of kurtosis self-efficacy is -0.884.
4. Audit Quality has a minimum value of 20, a maximum value of 30, an average value of 27.39, and a standard deviation of 2,558. The audit quality skewness value is -0.785 and the audit quality kurtosis value is -0.244.

**Validity and Reliability Test**

**Validity Test**

The validity test in this study is done to each of six statements in measuring integrity, professionalism, self-efficacy, and audit quality. The value of r table is calculated using the formula  $(df) = n-2$  and  $\alpha = 0.05$  so that the value of r table  $(df) = 80-2 = 78$  is 0.2199.

**Table 2.** Validity Tests Result

Variable	Indicator	Pearson Correlation	r table N=78
Integrity	X1.1	0.404	0,2199
	X1.2	0.599	0,2199
	X1.3	0.699	0,2199
	X1.4	0.649	0,2199
	X1.5	0.702	0,2199
	X1.6	0.714	0,2199
Professionalism	X2.1	0.689	0,2199
	X2.2	0.682	0,2199
	X2.3	0.441	0,2199

Self-efficacy	X2.4	0.609	0,2199
	X2.5	0.698	0,2199
	X2.6	0.738	0,2199
	X3.1	0.793	0,2199
	X3.2	0.712	0,2199
	X3.3	0.757	0,2199
Audit Quality	X3.4	0.814	0,2199
	X3.5	0.794	0,2199
	X3.6	0.859	0,2199
	Y.1	0.793	0,2199
	Y.2	0.712	0,2199
	Y.3	0.757	0,2199
Audit Quality	Y.4	0.814	0,2199
	Y.5	0.794	0,2199
	Y.6	0.859	0,2199

Source: Author Results, 2021

An instrument is said to be valid if it has a calculated r-value greater than the r table value. The results of the validity test show that the statement items used in measuring integrity, professionalism, self-efficacy, and audit quality have an r arithmetic value greater than the r table with  $n = 78$ , which is 0.2199. This means that the statement items in measuring integrity, professionalism, and self-efficacy are valid and appropriate to be used as research instruments.

**Reliability Test**

The reliability test in this examination utilized the Cronbach's Alpha measurable test.

**Table 3.** Reliability Tests Result

No	Variable	Cronbach's Alpha	Explanation
1	Integrity	0.716	Reliable
2	Professionalism	0.728	Reliable
3	Self-Efficacy	0.878	Reliable
4	Audit Quality	0.799	Reliable

Source: Author Results, 2021

Based on the reliability test results above, Cronbach's Alpha coefficient on integrity, professionalism, self-efficacy, and audit quality meets the requirements of Cronbach's Alpha > 0.70. It can be concluded that the statement items in measuring integrity, professionalism, self-efficacy, and audit quality are reliable.

**Classic Assumption Test**

**Normality Test**

The normality test utilizing Kolmogorov-Smirnov measurements can be found in table 4 beneath.

**Table 4. Normality Test Result**

	<b>Unstandardized Residual</b>
N	80
Test Statistic	0,119
Sig. (2-tailed)	0,187

Source: Author Results, 2021

Because of table 4, it very well may be seen that the importance worth of integrity, professionalism, self-efficacy, and audit quality is 0.187, which is greater than 0.05. This implies that the information has been normally distributed in the regression model.

**Heteroscedasticity Test**

The following are the results of the park test which are introduced in table 5 to guarantee the exactness of the heteroscedasticity test results.

**Table 5. Heteroskedasticity Test Results**

<b>Variable</b>	<b>Sig.</b>
Costant	0,000
Integrity	0,314
Profesionalism	0,067
Self-Efficacy	0,243

Source: Author Results, 2021

Based on the results of the heteroscedasticity test in table 5, it can be seen that the significance value of integrity is 0.314, professionalism is 0.067, and self-efficacy is 0.243. The significance value on integrity, professionalism, and self-efficacy is greater than 0.05. It can be concluded that the regression model does not contain symptoms of heteroscedasticity, which means that the regression model is well used in this study.

**Multicollinearity Test**

The results of the multicollinearity test are introduced in the accompanying table.

**Table 6. Multicollinearity Test Results**

	Tolerance	VIF
<b>(Constant)</b>		
<b>Integrity</b>	.641	1.561
<b>Profesionalism</b>	.408	2.452
<b>Self-Efficacy</b>	.427	2.342

Source: Author Results, 2021

These outcomes show that the tolerance value for every variable is > 0.10 and the VIF

value for every variable is < 10. It can be concluded that the regression model doesn't encounter multicollinearity side effects.

**Multiple Linear Regression Analysis**

The aftereffects of the multiple linear analysis test which plans to break down the impact of the independent variable on the dependent variable are introduced in the accompanying table.

**Table 7. Multiple Regression Linear Test Results**

<b>Model</b>	<b>Unstandardized Coefficients</b>	
	<b>B</b>	<b>Sdt. Error</b>
(Constant)	4,618	2,494
Integrity	0,216	0,105
Profesionalism	0,420	0,119
Self-Efficacy	0,208	0,096

Source: Author Results, 2021

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

$$Y = 4,618 + 0,216 X_1 + 0,420 X_2 + 0,208 X_3 + \epsilon$$

The results of the coefficient of determination test (Adjusted R2) are presented in table 8 below.

**Table 8.** Coefficient of Determination Test Result

<b>Model Summary</b>				
<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of Estimate</b>
1	0,756	0,571	0,554	1,709

Source: Author Results, 2021

Based on table 8, it can be seen that the adjusted R<sup>2</sup> is 0.554. It can be interpreted that 55.4% of the variation in audit quality at Accounting Public Firms in the DKI Jakarta area is influenced by variations in integrity, professionalism, and self-efficacy. While the remaining 44.6% is explained by other factors that are not included in the regression model.

### Partial Test

The results of the t-statistical test are presented in the following table.

**Tabel 9.** Hypothesis Test Result

<b>Variable</b>	<b>B</b>	<b>Std.Error</b>	<b>Sig.</b>
Constant	4,618	2,494	0,068
Integrity	0,216	0,105	0,044
Profesionalism	0,420	0,119	0,001
Self-Efficacy	0,208	0,096	0,033

Source: Author Results, 2021

Based on the results of the t statistical test (partial), the influence of integrity, professionalism, and self-efficacy on audit quality in this study can be concluded as follows:

1. The analysis of the effect of integrity on audit quality has a significant value of 0.044. The significance value is  $0.044 < 0.05$ . This indicates that  $H_{a1}$  is accepted. It can be interpreted that integrity has a positive effect on audit quality at Public Accounting Firms in the DKI Jakarta area.
2. The analysis of the effect of professionalism on audit quality has a

significant value of 0.001. The significance value is  $0.001 < 0.05$ , which indicates that  $H_{a2}$  is accepted. It can be interpreted that professionalism has a positive effect on audit quality at Public Accounting Firms in the DKI Jakarta area.

3. The analysis of the effect of self-efficacy on audit quality has a significant value of 0.033. The significance value is  $0.033 < 0.05$ , which indicates that  $H_{a3}$  is accepted. It can be interpreted that self-efficacy has a positive effect on audit quality at Public Accounting Firms in the DKI Jakarta area.

### F-Test

F test is used to identify the estimated regression model is feasible or not. The following are the results of the f statistic test as a simultaneous test.

**Table 10.** F-Statistic Tests

<b>Model</b>	<b>F</b>	<b>Sig.</b>
1 <i>Regression</i>	33,697	0,000 <sup>b</sup>

Source: Author Results, 2021

Based on the results of the F test in table 10, it can be seen that the F-value is  $33,697 > 2.72$  and the significance value is  $0.000 < 0.05$ . These results indicate that the observation data model is fit and feasible to be used in the study.

### Discussion

#### The Effect of Integrity on Audit Quality

The significance value to determine the effect of integrity to audit quality is 0,044 and the beta result is 0,216. This means the significance value  $< 0.05$ , so it can be concluded that integrity has a positive effect on audit quality. The results of this study are in line with previous research conducted by Nurjanah and

Kartika (2016), Hikmayah and Aswar (2019), and Prasetyo and Suwarno (2016) which stated that integrity has a positive effect on audit quality. These results indicate that the higher the level of integrity of an auditor, the higher the audit quality. This is because the auditor who has carried out the audit process honestly and firmly will produce audit results correctly without any deviations made. Thus, public trust in audit reports will increase and the assessment of audit results can be said to be of high quality. This supports the attribution theory that audit quality can be caused by internal factors, namely the attitude of integrity possessed by an auditor. The results of this study also support the expectancy theory in which auditors who have integrity can achieve the expected goals, namely quality audit results.

### **The Effect of Professionalism on Audit Quality**

The significance value to determine the effect of professionalism to audit quality is 0,001 and the beta result is 0,420. This means the significance value  $< 0.05$ , so it can be concluded that professionalism has a positive effect on audit quality. The results of this study are in line with previous research conducted by Fachruddin and Tjg (2020), Hikmayah and Aswar (2019), and Reschiwati and Oleona (2020) which stated that professionalism had a positive effect on audit quality. These results indicate that auditors who have good audit skills can improve auditor performance to produce audit quality. The expertise and abilities of the auditor can make an auditor more careful and critical in looking for evidence and examination

during the audit process. This supports the attribution theory which states that audit quality can be caused by internal factors, namely the professional attitude of an auditor. The results of this study also support the expectancy theory in which auditors behave and behave professionally in achieving the expected task performance to improve audit quality.

### **The Effect of Self-Efficacy on Audit Quality**

The significance value to determine the effect of self-efficacy to audit quality is 0,033 and the beta result is 0,208. This means the significance value  $< 0.05$ , so it can be concluded that self-efficacy has a positive effect on audit quality. The results of this study are in line with research conducted by Merawati and Ariska (2018) and Gaol (2018) which state that self-efficacy has a positive effect on audit quality. For an auditor to complete an audit task that has been prepared, at an early stage the auditor can provide a consideration that cannot be separated from his ability to evaluate, analyze and increase confidence. This can provide confidence to the auditor to be able to complete the task by the expected objectives. The higher the auditor's confidence in an audit task, the auditor can maximize its performance in achieving quality auditing results. These results support the attribution theory to produce audit quality which can be caused by internal factors, namely self-confidence by an auditor. The results of this study also support the expectancy theory in which auditors will have confidence and confidence to be able to complete their tasks with quality results.

## CONCLUSIONS AND SUGGESTIONS

Integrity has a positive and significant effect on the quality of audits made by independent auditors working at the DKI Jakarta Public Accounting Firm. This means that auditors with integrity can produce audit quality. This supports previous research conducted by Prasetyo and Suwarno (2016). Professionalism has a positive and significant effect on the quality of audits made by independent auditors working at the DKI Jakarta Public Accounting Firm. This can be interpreted that the professionalism of an auditor can produce audit quality. This supports previous research conducted by Fachruddin and Tjg (2020).

Self-efficacy has a positive and significant effect on the quality of audits made by independent auditors working at the DKI Jakarta Public Accounting Firm. This can be interpreted that the self-efficacy of an auditor can produce audit quality. This supports previous research conducted by Merawati and Ariska (2018). Integrity, professionalism, and self-efficacy simultaneously have a significant effect on the quality of audits made by independent auditors working at the DKI Jakarta Public Accounting Firm. Thus, auditors who have the attitude and behavior of integrity, professionalism, and self-efficacy will be able to produce audit quality.

The implications of this research are in the form of academic implications to determine the factors that can affect audit quality and can be used as material for developing research and knowledge, especially in the field of accounting related to audit quality and practical implications

for developing further research in the field of auditing.

This study has limitations related to the collection of research data with the corona virus pandemic (covid-19) that occurred in Indonesia which became an obstacle for researchers in distributing research questionnaires which made researchers need more time to get respondents. In addition, it is only able to explain the variation in audit quality by 55.4%, so there are still other factors that affect audit quality. Suggestions for further research are that the author hopes that researchers can distribute questionnaires directly by visiting the Public Accounting Firm and adding other independent variables that affect audit quality which can increase audit quality variations.

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