

AUDITOR INDEPENDENCE, AUDITOR ETHICS, AUDITOR EXPERIENCE, AND DUE PROFESSIONAL CARE ON AUDIT QUALITY

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Abstract: This study expects to analyze the components that influence audit quality that can lessen the risk of misstatement in the presentation of financial statements, specifically auditor independence, auditor ethics, auditor experience, and due professional care. The subject in this study were employees who worked as auditors at the Tangerang's Public Accounting Firms. This type of research is a causal study with a convenience sampling method. The research period was completed during the Coronavirus pandemic from March to June 2020. The hypothesis test method used in this research is multiple regression analysis. The results of this study are auditor independence does not affect audit quality, auditor ethics does not affect audit quality, auditor experience has positive effect on audit quality, and due professional care has positive effect on audit quality. This research is expected to be a reference in making decisions by auditors based on audit considerations possessed by an auditor to improve audit quality, especially from the experience and due professional care of the auditor.



INTRODUCTION

In this MEA era, every profession is demanded to improve the quality of its competitiveness, including the profession of public accounting that is trusted by the public. In the MEA era, the profession of foreign public accountants can freely enter Indonesia and compete with local public accountants. In producing fair financial statements, a public accountant is required to audit the financial statements following accounting standards applicable in Indonesia (Haeridistia and Fadjarenie, 2019). A public accountant is someone who already has a public accountant license issued under the applicable laws and regulations. Public accountants can also perform tasks in the field of accounting services, tax services, consulting services, or similar professional services for a client (Indonesian Institute of Certified Public Accountants, 2018). The purpose of auditing is to provide users with financial reports from the auditor regarding the fairness of the financial statements in all material respects following the applicable reporting framework (Whittington, 2016).

An auditor in carrying out an audit must comply with the rules of all Auditing Standards (SA) and ethical requirements in formulating an opinion. Sufficient and appropriate audit evidence can be used by the auditor to formulate the right opinion, to improve the quality of the resulting audit (Mardijuwono and Subianto, 2019). Audit quality is said to be quality if the audit process has complied with audit principles and standards (Pratama and Merkusiwati, 2017). Audit quality is a critical incentive for financial backers in the capital market on the grounds that unfamiliar financial backers regularly utilize financial statements that have been examined by auditors as a reason for

settling on speculation choices. Audit quality is essential to note since high audit quality will create examined financial reports that users can trust as a reason for decision-making (Adnyani and Latrini, 2017).

Independence is the the genuine demeanor of a public accountant not exclusively to the management and proprietors of the organization but to creditors and other parties where they place their work trust in public accountants (Anggrainy *et al.*, 2017). Independence is additionally trustworthiness in an auditor in considering about realities and the presence of fair-minded target contemplations inside the auditor in figuring and offering his viewpoint (Rahayu, 2016). Auditing Standards (200) paragraph 16 states that auditor independence protects the auditor's ability to formulate an audit opinion without being influenced, so that independence is the attitude of an auditor in carrying out his duties honestly and neutrally in examining financial statements and being objective in formulating opinions (IAPI, 2016a). The high independence attitude of an auditor in carrying out his duties will make the auditor free from personal interests or managerial efforts to determine the activities to be examined so that the auditor can carry out his duties following the code of ethics and audit standards that improve audit quality.

According to the professional code of ethics issued by the Board of Professional Standards of Public Accountants, professional ethics consists of integrity, objectivity, competence as well as an attitude of professional care and prudence, confidentiality, and professional behavior (IAPI, 2018). Auditor ethics is the science of evaluating good things and bad things, about moral rights and obligations. An auditor who adheres to a professional code of ethics and integrity in carrying out his profession will not be subject to client pressure which will affect the attitude and opinion of the auditor. This can enable the auditor to formulate an audit opinion based on the evidence obtained to produce an audit report containing findings and conclusions of the audit objectively in improving audit quality (Imansari, *et.al*, 2016).

The experience of the auditor in directing the review cycle will influence the nature of the audit produced by the auditor (Rahayu and Suryono, 2016). The planned experience is the experience of the auditor in directing reviews of financial statements which is estimated as far as the timeframe and the quantity of tasks that have been done. Auditors who have long involvement with taking care of audits and have taken care of many audit tasks will progressively comprehend review principles and do the review interaction under set up guidelines. Auditors who comprehend the data required can search for proof to make the auditor's opinion accurately so that the resulting report is is exact, finished, and clear which improves the quality of the audit produced (Nurjanah and Kartka, 2016).

Due professional care is a is a cautious and intensive mentality by thinking fundamentally and assessing audit evidence, being cautious in completing obligations, not being imprudent in directing assessments, and having solidness in doing duties (Wiratama and Budiarta, 2015). The cautious and careful utilization of professional skills permits the auditor to get sensible confirmation that the financial statements are liberated from material misquote (Iskandar and Indarto, 2015). Due proficient consideration includes two viewpoints such as professional skepticism and adequate confidence. An auditor is relied upon to utilize his capacities in general and when doing the audit process to follow the audit standards that have been set by applying an attitude of professional skepticism towards his clients and monitoring the misrepresentation that happens in evaluating his client's financial statements on the side of further developing audit quality (Mahardika *et. al.*, 2017).

This study is a replication of the research that has been carried out by Rahayu and Suryono (2016) with the addition of due professional care as an additional independent variable taken from the research of Wiratama and Budiarta (2015). The object of the previous research was carried out at the Public Accounting Firm in Surabaya, while this study has a different object of research from previous research, namely auditors who work at the Tangerang Public Accounting Firm. In addition, this research was conducted during the Covid-19 pandemic from March to June 2020, while the previous research was conducted in 2016. The purpose of this study was to prove the effect of independence, auditor ethics, auditor experience, and due professional care on audit quality.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Agency Theory

Agency theory in auditing relates to auditors as third parties who will help to overcome conflicts of interest that can occur between principals and agents (Nurjanah & Kartika, 2016). Management can be said as an agent while shareholders act as principals. An agent is a person who is deliberately employed by the principal in running his business (Nandari & Latrini, 2015). The principal as the owner wants to know all information including agent activities related to investments or funds in the company (Syahmina & Suryono, 2016). Agents are responsible for providing information in the form of financial reports to the principal. The agent wants the report generated to earn the maximum profit to increase the management bonus. On the other hand, the principal prioritizes financial statements that are more oriented to the sustainability of the company. This difference is supported by the information asymmetry that occurs between the two parties so that an independent auditor is needed as a third party to mediate conflicts that occur between management and shareholders (Nandari & Latrini, 2015).

Audit Quality

Audit quality is the capacity of an auditor in finishing his commitments, wherein leading audit process to discover the financial statement's misstatement and report them (Pramesti & Wiratmaja, 2017). Audit quality is the delayed consequence of the auditor's work in surveying the sensibility of the client's financial statements and specifying it (Fietoria & Manalu, 2016). Audit quality can become potential outcomes result wherein doing their obligations the auditor is directed by audit standards and the significant code of ethics for public accountants (Farida, *et. al.*, 2016). Standard on Auditing (SA) 200 passage 5 states that for the auditor to get reasonable certification with respect to whether the financial statements generally are freed from material misrepresent, whether or not because of misrepresentation or mistake, such affirmation is procured when the auditor gets satisfactory verification to lessen audit risk (Indonesian Institute of Certified Public Accountants, 2016). Based on Standard on Auditing (SA) 300, the auditor should build up a general procedure that characterizes the degree, timing, bearing of the review, and gives direction to the advancement of an audit plan (IAPI, 2016b). Standard on Auditing (SA) 700 states that the auditor should design and perform review methodologies in order to get sufficient fitting verification to have the choice to make good inferences as the justification behind for the auditor's opinion (IAPI, 2016c).

Auditor Independence

Independence in auditing implies a fair viewpoint in the execution of tests, assessment of examination results, and arrangement of audit reports (Rumengan & Rahayu, 2014). Independence is genuineness in the auditor in thinking about realities and the presence of unbiased target contemplations in the examiner in forming and offering his viewpoint (Mahardika, *et. al.*, 2017). The auditor must have an attitude of independence which is an attitude of impartiality to anyone's interests in examining the financial statements prepared by the management (Dewi & Setyohadi, 2019). Factors that can affect the independence of public accountants include financial relationships with clients, position in the company, involvement in businesses that are inconsistent with clients and inconsistent, the implementation of other services for audit clients, family and personal relationships, remuneration for professional services, receipt of goods or services from clients, provision of goods or services to clients. Public accountants are obliged to be straightforward with the board and proprietors as well as with lenders and different parties who place confidence in crafted by public accountants (Deli *et. al.*, 2015). Independence is is a disposition where a fair-minded auditor should consistently be kept up with. The fair-mindedness shown by the auditor when doing his obligations reflects that the auditor is straightforward and liberated from any impact, so the audit report can be trusted (Zam & Rahayu, 2015).

Auditor Ethics

Ethics comes from the Greek, namely Ethos which means a place to live, habits, character, feelings, attitudes, and ways of thinking. Ethics is practically defined as morality or morality which means customs, habits, values, and norms that apply in community groups (Farida, *et.al*, 2016).

Auditor ethics is a moral principle that must be used as a guide when an auditor conducts an audit to produce a quality audit (Louwers *et al.*, 2015). The function of ethical principles is not to produce definite rules, but to produce guidelines for each individual in doing something or in decision-making (Haeridistia & Fadjarenie, 2019). The standards identified with the attributes of qualities are generally identified with moral conduct, specifically genuineness, honesty, keeping guarantees, unwaveringness, decency, really focusing on others, regarding others, being a dependable resident, accomplishing the best, and responsibility (Rahayu, 2016).

The ethics measurements utilized the character, moral mindfulness, and worry for proficient morals which is an aide and rules for all individuals, both rehearsing as public accountants, working in the business climate in government organizations and the universe of education in satisfying their expert obligations. For this reason, four fundamental necessities should be achieved using the credibility, professionalism, service quality, and trust (Deli, *et. al.*, 2015). The standards of expert morals in the code of ethics incorporate uprightness, objectivity, proficient ability and due care, secrecy and expert lead (Joseph & Fidiana, 2020). An accountant can be said to be professional if in carrying out his duties he must follow the rules and guidelines of the Indonesian accountant code of ethics, so that in carrying out all his activities, public accountants have clear directions and right decisions to account to the parties who use the decision (Rahayu, 2016).

Auditor Experiences

The experience can be said as a course of learning and expanding the potential for conduct improvement from both formal and non-formal instruction or it can likewise be deciphered as an interaction that drives an individual to a higher example of conduct (Rahayu, 2016). Auditor experience is the movement of inspecting fiscal reports by the timeframe and quantity of tasks that have been dealt with (Deli, *et. al.*, 2015). Experience likewise affects each choice taken is the ideal choice (Imansari, *et.al.*, 2016). The experience of auditors in leading audits of financial reports originates from the time allotment and the quantity of tasks that have been completed by the auditors (Nurjanah & Kartika, 2016). On the off chance that somebody enters a vocation as a public accountant, junior public accountant should initially look for experience under the oversight of a more experienced senior public accountant (Kuntari, *et. al.*, 2017).

Due Professional Care

Due professional care can be deciphered as a cautious and intensive demeanor by thinking basically and assessing audit evidence, being cautious in tasks, not being reckless in directing assessments, and having solidness in doing responsibilities (Wahyuni, *et. al.*, 2020). Due professional care requires the auditor to know about critical risks. With a mindful demeanor, the auditor will actually want to reveal different sorts of extortion in the introduction of financial statements all the more effectively and rapidly (Wiratama & Budiarta, 2015). Due professional care includes two perspectives, namely professional skepticism and satisfactory certainty. The utilization of due professional care carefully will give sufficient affirmation to the auditor to give an an evaluation that the financial statements are freed from material misrepresent, whether or not achieved by deception or error (Mahardika, *et. al.*, 2017). The careful and thorough use of expert abilities permits the auditor to get sensible affirmation that the financial statements are freed from material misrepresent, whether or not achieved unintentionally or deception (Iskandar & Indarto, 2015).

Hypothesis Development

The Effect of Auditor Independence on Audit Quality

Auditors should not be effortlessly affected in light of the fact that auditors complete their work obligations for the public interest. Subsequently the auditor is not justified to side with anyone's interests, because after all the the specialized skill possessed by the auditor is great if the loses a mentality of autonomy which is vital, the auditor will quickly lose the disposition to keep up with his opportunity of assessment to increase the audit quality (Ariningsih and Mertha, 2017). The auditor should have the option to keep a free mental attitude because the opinion issued aims to build the believability of the financial reports introduced by the executives, so that the resulting audit quality can be increased (Darmayanti *et al.*, 2015). Public accountants are trusted by users of financial

statements as independent parties to give sufficient affirmation with respect to the board's declarations, so that the higher the independence of an auditor, the higher the audit quality created (Iskandar & Indarto, 2015). The results of research by Deli, *et. al.* (2015), Wiratama & Budiarta (2015), Safaroh *et. al.* (2016), Haryanto & Susilawati (2018), and Joseph & Fidiana (2020) states that independence has a positive and significant effect on audit quality.

Ha₁: Auditor independence has a positive effect on audit quality

The Effect of Auditor Ethics on Audit Quality

A public accountant can provide assurance and non-assurance services (Arens *et. al.*, 2017). As indicated by the framework for assurance engagements, assurance services are independent professional services that express an end intended to build the level of certainty for the intended user to assess or estimate aftereffects of the topic contrasted with the rules (IAPI, 2016d). In doing an audit, an auditor should allude to audit standards, and the auditor is needed to consent to a code of ethics adhering to auditing standards. This code of ethics was made to manage the connection among auditors and their collaborators, auditors with their superiors, auditors with their object of assessment, and auditors with the public (Rahayu, 2016). If the public accounting profession applies great principles to the execution of audit work, then, at that point, public confidence in audit quality will be higher. This can confirm that the auditor who performs his duties following the code of ethics that has been set will result in high audit quality (Nurjanah & Kartika, 2016). The results of research by Rahayu (2016), Nurjanah & Kartika (2016), Kuntari, *et. al.* (2017), Haeridistia & Fadjarenie (2019), and Joseph & Fidiana (2020) state that auditor ethics has a positive effect on audit quality.

Ha₂: Auditor ethics has a positive effect on audit quality

The Effect of Auditor Experience on Audit Quality

Less experienced auditors will commit more errors in tackling their job contrasted with experienced auditors. Experienced auditors are decided to have more ideal execution and are better ready to recognize, comprehend and even search for purposes of misrepresentation than unpracticed auditors, so the subsequent audit quality will be superior to unpracticed auditors (Dewi, 2016). Auditor experience is shown by the auditor's flight hours in doing review methodology identified with offering a viewpoint on the audit report. Experience for auditors in the field of auditing assumes a significant part in expanding the information and skill acquired by auditors from their formal education so that audit quality will be improved as experience builds (Wiratama & Budhiarta, 2015). The results of research by Nurjanah and Kartika (2016), Rahayu (2016), Kuntari, *et. al.* (2017), Najib & Suryandari (2017), Dewi & Setyohadi (2019), and Haeridistia & Fadjarenie (2019) states that auditor experience has a positive effect on audit quality.

Ha₃: Auditor experience has a positive effect on audit quality

Effect of Due Professional Care on Audit Quality

Due professional care can be deciphered as a cautious and exhaustive disposition by thinking basically and assessing audit evidence, being cautious in tasks, not being thoughtless in directing assessments, and having immovability in completing duties. Exactness requires the auditor to be know about significant risks so that the auditor can uncover different sorts of misrepresentation in the presentation of financial statements more effectively (Meiryani, 2019). A careful and thorough auditor will question and evaluate existing audit evidence, be confident in his abilities, and be careful in making audit decisions that will improve the quality of the audit (Wiratama and Budiarta, 2015). The results of research by Wiratama and Budiarta (2015), Mahardika, *et. al.* (2017), and Adnyani & Latrini (2017), Nurfadilah & Nurhuda (2020), and Joseph & Fidiana (2020), and Wahyuni, *et. al.* (2020) state that due professional care has a positive effect on audit quality.

Ha₄: Due professional care has a positive effect on audit quality

RESEARCH METHOD

Research Design

The type of research used in this study is a quantitative research using primary data in the form of a survey. This study uses a causal study to find the cause and effect between the variables of

auditor independence, auditor ethics, auditor experience, and due professional care on audit quality. This research data collection technique is sourced from primary data based on questionnaires given or submitted to respondents who have been provided in writing or have been well structured which then after being filled out will be submitted back to the researcher. The subject of this research is an auditor who works at a Public Accounting Firm in the Tangerang area. The auditors referred to in this study are auditors who have a bachelor's degree in accounting with a minimum of 1 year of work experience. In this study, researchers used the convenience sampling method. This technique is used because it makes it easier for researchers to take samples by sending a questionnaire via google form to the Public Accountant Office in the Tangerang area. The research data collection period was carried out online during the COVID-19 pandemic from March to June 2020 with a total of 100 respondents out of all auditors in Jakarta's Public Accounting Firms with slovin method. The data will be collected by questionnaire that distributed via a google form. This study uses a Likert scale to measure the indicator of each variable for the statements in questionnaire with a score of 1 for strongly disagree, 2 for disagree, 3 for neutral, 4 for agree, and 5 for strongly agree

Variable Operational Definition

Audit Quality

Audit quality is the most common way of directing an audit completed by an auditor in compliance with auditing standards and the relevant public accountant code of ethics to expand the certainty of clients in the forms of the audit report in financial statements. Audit quality is essential to note on the grounds with higher audit quality, it will create audited financial statements that users can trust. Measurement of audit quality refers to a questionnaire sourced from Rahayu (2016) with 10 positive statements. The indicators used to measure audit quality are the conformity of the audit with audit standards and the quality of the audit report.

Auditor Ethics

An accountant can be said to be professional if in carrying out his duties he must follow the rules and guidelines of the Indonesian accountant code of ethics, so that in carrying out all his activities, public accountants have clear directions and can provide the right decisions and can account to the parties who use the decision (Rahayu, 2016). Measurement of auditor ethics refers to a questionnaire sourced from Rahayu (2016) with 4 positive statements. The indicators used to measure auditor ethics in this study are not being intimidated, obedience to laws and regulations, and being objective.

Auditor Experience

The auditor experience in directing the audit process will influence the quality of the audit delivered by the auditor. The expected experience of the auditor in directing audits of financial report which is estimated as far as the period of time and the quantity of tasks that have been completed, so auditors who have high experience will create high audit quality (Nurjana & Kartikah, 2016). Measurement of auditor experience refers to a questionnaire sourced from Rahayu (2016) with 8 positive statements. The indicators used to measure the experience of auditors in this study are the length of work as an auditor and the number of audit tasks.

Due Professional Care

Due professional care is a cautious and exhaustive demeanor by thinking basically and assessing audit evidence, being cautious in doing obligations, not being thoughtless in leading assessments, and having solidness in completing the responsibility (Wiratama & Budiarta, 2015). Due professional care was measured by a questionnaire taken by Wiratama & Budiarta (2015) with 10 positive statements. The indicators used to measure due professional care in this study are the auditor's attitude or technical ability and thinking critically.

Data Analysis Method

The data analysis method used in this research is a quantitative analysis using multiple regression. Before testing the hypothesis, validity testing was carried out using the Pearson

Correlation and reliability using the Cronbach Alpha (α) statistical test and the classical assumption test including the normality test using the Kolmogorov-Smirnov (KS) statistical test, multicollinearity test based on tolerance and variance inflation factor (VIF) values, and heteroscedasticity test using a scatterplot graph. Hypothesis testing is done by analyzing the correlation test, coefficient of determination, and partial testing. The multiple regression equation in hypothesis testing in this study can be formulated as follows.

$$AQ = \alpha + \beta_1 AI + \beta_2 AE + \beta_3 AEP + \beta_4 DPC + e$$

RESULT AND DISCUSSION

Result

Validity and Reliability Test

The results of testing the validity of the data are presented in table 1 below.

Table 1. Validity Test Results

Variables	Sig. (Two tailed)	Decision
Auditor Independence (AI)	0,000	Valid
Auditor Ethics (AE)	0,000	Valid
Auditor Experience (AEP)	0,004	Valid
Due Professional Care (DPC)	0,015	Valid
Audit Quality (AQ)	0,000	Valid

Source: SPSS 24.0 (2020)

The independence of the auditor which consists of 10 statements has a sig. (2 tailed) of 0,000, auditor ethics consisting of 4 statements have a sig. (2 tailed) of 0,000, the auditor's experience with 8 statements has a sig. (2 tailed) of 0,004, due professional care which consists of 10 statements has a sig. (2 tailed) is 0,015, and audit quality with 10 statements has sig. (2 tailed) of 0,000. These results can give the conclusion that all the statement items on auditor independence, auditor ethics, auditor experience, due professional care, and audit quality in the questionnaire are declared valid.

The results of reliability testing can be seen in table 2 below.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Decision
Auditor Independence (AI)	0,897	Reliable
Auditor Ethics (AE)	0,794	Reliable
Auditor Experience (AEP)	0,731	Reliable
Due Professional Care (DPC)	0,835	Reliable
Audit Quality (AQ)	0,870	Reliable

Source: SPSS 24.0 (2020)

Cronbach's Alpha results for auditor independence were 0,897, auditor ethics were 0,794, auditor experience was 0,731, due professional care is 0,835, and audit quality is 0,870. This shows that the statements in the questionnaire on auditor independence, auditor ethics, auditor experience, due professional care, and audit quality are reliable because Cronbach's Alpha value on auditor independence, auditor ethics, auditor experience, due professional care, and audit quality is greater than 0.70.

Classic Assumption Test

The sig. value from the Kolmogorov-Smirnov test based on the results of the normality test is 0,200 which the significance value is greater than 0,05. It can be concluded that the regression model in this study is normally distributed. Based on the results of the multicollinearity test conducted on auditor independence, auditor ethics, auditor experience, and due professional care, the VIF and tolerance values for auditor independence were respectively 0,637 and 1,570, auditor ethics were respectively 0,520 and 1,924, auditor experience respectively 0,539 and 1.854, and due professional care respectively of 0,447 and 2,239. These results can conclude that auditor independence, auditor

ethics, auditor experience, and due professional care have a tolerance value above 0.10 and a Variance Inflation Factor (VIF) value less than 10, so it can be concluded that there is no multicollinearity between auditor independence, auditor ethics, auditor experience, and due professional care. Based on the results of the heteroscedasticity test conducted on auditor independence, auditor ethics, auditor experience, and due professional care with a scatterplot graph, it shows that the points on the scatterplot graph do not form a certain pattern. These results can give the conclusion that in this study there was no heteroscedasticity in the regression model.

Correlation Test and Coefficient of Determination

The results of the correlation test showed an R-value of 0,834. The R-value is at the Coefficient Interval of 0,80-1,000, which is 0,834, thus showing a very strong correlation between auditor independence, auditor ethics, auditor experience, due professional care and audit quality. The coefficient of determination test results shows the Adjusted R Square value of 0,653. This means that 65,3% of audit quality can be explained by auditor independence, auditor ethics, auditor experience, and due professional care. While the remaining 34,7% is explained by other independent variables outside the regression model of this study.

Partial Significance Test

The results of the partial significance test in this study are presented in table 3 below.

Table 3. Partial Significance Test Results

Model		Unstandardized Coefficients	
		B	Sig.
1	Constant	3,872	
	Auditor Independence (AI)	0,130	0,210
	Auditor Ethics (AE)	0,057	0,818
	Auditor Experience (AEP)	0,604	0,002
	Due Professional Care (DPC)	0,300	0,040

Source: SPSS 24.0 (2020)

The regression equation used in this study is as follows.

$$AQ = 3,872 + 0,130 IA + 0,057 EA + 0,604 PA + 0,300 DPC + e$$

Based on table 3, Auditor Independence (AI) has a significance level of 0,210, which is greater than 0,05. This proves that H_{a1} is rejected, so the auditor independence does not affect audit quality. Auditor Ethics (AE) has a significance level of 0,818, which is greater than 0,05. This proves that H_{a2} is rejected, so the auditor ethics does not affect audit quality. Auditor Experience (AEP) has a significance level of 0,002 or less than 0,05. This proves that H_{a3} is accepted, so the auditor experience has positive effect on audit quality. Due Professional Care (DPC) has a significance level of 0,040 or less than 0,05. This proves that H_{a4} is accepted, so due professional care has positive effect on audit quality.

Discussion

The level of significance based on the partial test in proving auditor independence has an effect on audit quality of 0,210 which is greater than 0,05. The results of this partial test prove that H_{a1} is rejected, which means that auditor independence does not affect audit quality. Based on the respondent's statement, the average respondent agrees that the preparation of the audit program is free from leadership intervention to determine, eliminate, or modify certain parts being examined which are supported by the average value of respondents' answers to the statement of 4,21. This shows that auditors must gain the trust of clients and users of financial reports in providing an audit opinion to prove fairness or not fraud in audited financial statements. The auditor must also be firm if the client is likely to treat auditors with a specific purpose or objective to obtain appropriate audit results with the wishes of the client. The audit conducted by the auditor is free from interference from the leadership so that with the independence or the absence of independence from an auditor, the auditor will continue to carry out the program following established procedures and code of ethics according

to the needs of the client resulting insignificant quality audit. This research is in line with Fietoria & Manalu (2016), Kristianto & Hermanto (2017), Fitrianti & Su'un (2018), and Mardijuwono & Subianto (2019) which state that auditor independence does not affect audit quality.

The significance level based on the partial test in proving auditor ethics affects audit quality is 0,818 which is greater than 0,05. The results of this partial test prove that H_{a2} is rejected, which means that auditor ethics does not affect audit quality. Based on the respondent's statement, the average respondent agrees that the auditor refuses to accept the audit assignment if at the same time he has a cooperative relationship with the party being examined with the average value of the respondent's answer to the statement of 4,3. This shows that auditors can be said to be professional if in carrying out their duties, the task must be appropriate with the regulations or guidelines of the Indonesian Accountant Code of Ethics. There is no conflict of interest in carrying out work by auditor so that in carrying out all obligations can have a clear direction and can give the right decision and accountable to the users of financial statement. But, this theory not in-line with the actual result because the auditor with ethics or without ethics, the auditor will not have a client who has a cooperative relationship with the auditor, so that by not having a cooperative relationship, the auditor will carry out audit duties following established regulations resulting insignificant quality audit. This research is in line with Fitria (2016), Putri & Hapsari (2018), and Septiani & Kurnia (2018) which state that auditor ethics does not affect audit quality.

The level of significance based on the partial test in proving the auditor experience has an effect on audit quality of 0,002 or less than 0,05. The results of this partial test prove that H_{a3} is accepted, which means that the experience of the auditor has positive effect on audit quality. Based on the answers with the average value of respondents' answers to the statement of 4,33, respondents agree that the longer they are auditors, the easier it is to find the causes of errors and can provide recommendations to eliminate or minimize these causes. This shows that auditors who have higher flight hours are easier to detect errors that occur when conducting audits. Based on agency theory, auditors are needed as third parties in the company because the possibility of information asymmetry between principal with agents. Auditor experience is very much needed because the auditor is a party trusted by principal to evaluate audit evidence carefully and thoroughly to make sure the higher of audit quality can be produced. The results of this study are in line with the results of research conducted by Nurjanah & Kartika (2016), Dewi (2016), Rahayu (2016), Kuntari, *et. al.* (2017), Najib & Suryandari (2017), Dewi & Setyohadi (2019), and Haeridistia & Fadjarenie (2019) which stated that auditor experience affected audit quality.

The significance level based on the partial test in proving due professional care affects audit quality is 0,040 or less than 0,05. The results of this partial test prove that H_{a4} is accepted, which means that due professional care has positive effect on audit quality. Based on the respondents' answers, they agreed that using all their knowledge and abilities in the auditing process, the average value of respondents' answers to the statement was 4,63. This shows that due professional care is an important attitude that must be applied by an auditor in carrying out his work in order to achieve adequate audit quality. Due professional care is an embodiment of an auditor's critical attitude towards audit evidence. When the auditor uses all of his knowledge and abilities during the audit process, the auditor will more easily find errors that occur, and also the results of the resulting opinion will be objective so that the resulting audit can be high quality. The results of this study are in line with the results of research conducted by Wiratama & Budiarta (2015), Mahardika *et. al.* (2017), and Adnyani & Latrini (2017), Nurfadilah & Nurhuda (2020), and Joseph & Fidiana (2020), and Wahyuni, *et. al.* (2020) which states that due professional care affects audit quality.

CONCLUSION

Based on the partial test results in proving the effect of independence, auditor ethics, auditor experience, and due professional care on audit quality, the following conclusions can be drawn. Auditor independence does not affect audit quality, because the significance result is 0.210, which means it is greater than 0.05 ($0.210 > 0.05$). Auditor ethics does not affect audit quality because the significance result is 0.818, which means it is greater than 0.05 ($0.818 > 0.05$). Auditor experience has positive effect on audit quality because the significance result is 0.002 and beta coefficient of 0,604, which means it is smaller than 0.05 ($0.002 < 0.05$). Due professional care has positive effect on audit

quality because the significance result is 0.04 and beta coefficient of 0,300 which means it is smaller than 0.05 ($0.04 < 0.05$).

This research is expected to be a reference in making decisions by auditors based on audit considerations possessed by an auditor to improve audit quality, especially from the experience and due professional care of the auditor. This research is also expected to be a consideration for companies to maintain audit quality by paying attention to factors that can affect audit quality such as auditor experience and due professional care. The company also needs to emphasize to the auditors to comply with the relevant public accountant code of ethics such as the Auditing Standards that have been set out in the Statement of Public Accounting Standards. Further researchers are expected to add other independent variable that can affect audit quality such as time budget pressure because the time pressure faced by auditors when conducting audits can affect the quality of the resulting audit.

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