The Influence of Auditor Independence, Work Experience, Job Satisfaction, and Auditor Competency Against Audit Quality

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ABSTRACT

The purpose of this research is to determine the effect of independence of an auditor, work experience, job satisfaction, and auditor competency toward audit quality. The importance of this research includes verifying theories that have developed related to the influence of auditor independence, job experience and job satisfaction and striving to prove that increasing auditor competence can be a component that improves audit quality. The population of this research comprises auditor on Public Accounting Firm located in Jakarta. The technique of determining the sample used is convenience sampling. This research uses a multiple linear regression approach. Based on the results of testing, this research proves that the independence of an auditor, job experience, job satisfaction, and auditor competency together affect audit quality. This research also proves that partially independence of auditor and job satisfaction have a positive effect on audit quality, whereas work experience and auditor competency do not affect audit quality.

Keyword: auditor independence, job experience, job satisfaction, auditor competency, audit quality

JEL Classification: M40, M42
INTRODUCTION

The auditor is a party that is believed to play a very important role in the fields related to financial report audits. The auditor is responsible for planning and carrying out an audit that aims to obtain adequate confidence about whether the financial statements are free from material misstatements caused by errors or fraud. Currently, the audit profession is in the spotlight of the public because there are many cases of companies that commit fraud, but the auditor states that the financial statements are reasonable. The rise of financial scandals that have had a major impact on public trust in the public accounting profession. Audit quality is very important because, with good audit quality, reliable financial reports are generated as a basis for decision making and setting policies. Large trust from users of audit financial statements and services provided by accountants requires that public accountants pay attention to audit quality. For auditors, the quality of job results or performance can be assessed from the quality of the audit produced. Where the quality audit results can be used as the right basis for the users of the financial statements.

Audit quality is important in examining financial statements because high quality will produce good financial statements as a basis for decision making, as stated by Ramadhan (2016). DeAngelo (1981) states that audit quality is all the possibility that the auditor will find and report violations on the client’s accounting system. There are several dimensions of audit quality, such as reliability, responsiveness, assurance, empathy, and tangible. If the auditor can implement some of these dimensions, the more likely it is to get better audit quality. The Indonesian Accountants Association states that audits conducted by auditors are said to be of quality if they meet auditing standards and quality control standards. Furthermore, Arens et al. (2015) define audit quality as a probability (possibility) where an auditor finds and reports about a violation in his client’s accounting system. According to the code of professional conduct (New York State Society of Certified Public Accountants, 2013), there are 8 (eight) principles that must be adhered to by public accountants namely public interest, integrity, objectivity, due professional care, competence, confidentiality, and independence.

The theory of planned behavior explains that humans will usually behave appropriately (behave sensibly). There are several goals and benefits of this theory, among others, to predict and understand
motivational influences on behavior. Good behavior is not under individual control or will. This theory is a function of three basic determinants, first, regarding the person in nature. According to Assael (2001), attitudes are learned tendencies to consistently respond to objects or classes of objects both in liking and disliking. The second describes social influences, which are called subjective norms. Subjective norms refer to social pressures faced by individuals to do or not do something. The third is related to the issue of control (issue of control) called the perceived behavioral control (perception of behavior control). This perception is related to experience and one's perception of how difficult it is to carry out a certain behavior (Achmat, 2010). From the explanation of the theory, it can be stated that there are factors that can influence or motivate the Auditor in conducting the audit process to produce a quality audit report.

The general objective of this study is to test and prove the positive influence of auditor independence, work experience, job satisfaction, and auditor competence on audit quality or audit quality. The importance of this research includes verifying theories that have developed related to the influence of auditor independence, job experience and job satisfaction and striving to prove that increasing auditor competence can be a component that improves audit quality. So that the results of this study can be a consideration for an accounting firm to improve the competence and independence of auditors, so that audit quality continues to increase and improve and can provide confidence in audited Financial Reports.

**LITERATURE REVIEW**

Audit of financial statements aims to ascertain whether the financial statements are in conformity with generally accepted accounting standards and have been free from material misstatement so that ultimately the results of the audit of financial statements do not harm the parties concerned with the company and users of financial statements (Suresti, 2015). Audit quality is the job of the auditor in detecting fraud (fraud) contained in the client’s financial statements. Understanding of audit quality varies, depending on which perception in interpreting it. When viewed from the perspective of the users of financial statements, they assume that audit quality is said to be good if the auditor can provide a guarantee that there is no material misstatements or fraud in the financial statements. Whereas if viewed from the auditor's point of view, the assumption is that if the results of their job are in accordance with
established standards and accordance with the professional code of ethics, then the audit quality can be said to be good. Audit quality can be measured using 2 (two) indicators consisting of audit compliance indicators with audit standards and quality indicators of audit report results.

Independent means an attitude free from influence, not controlled by other parties, and not dependent on others. An independent public accountant is an accountant who is not controlled and does not depend on other people who are from outside the accountant in considering the facts encountered during the inspection process (Tandiontong, 2016). According to Arens et al. (2015), auditors must have an independent mental attitude. If the auditor does not have an independent mental attitude, the competence possessed by the auditor in collecting and evaluating evidence is of no value. Although auditors receive fees from companies, they must be independent in conducting audits that are reliable by stakeholders. An independent auditor must be responsible for providing an audit opinion on fairness in all matters, both material, financial position, operating results, and cash flow. The American Institute of Certified Public Accountants (AICPA) and the International Ethics Standard Board for Accountants (IESBA) as stated by Arens et al. (2015) define independence in thinking and independence in appearance. Independence in thinking reflects the mind of the auditor in carrying out his duties with an unbiased attitude. Whereas, independence in appearance reflects the auditor’s independence in facts, but the value of the audit function is lost if the user is sure that they are advisors to the client. Auditor independence is measured using 3 (three) indicators, including program preparation, independence of job implementation, independence of reporting.

The results of research conducted by Aini (2009) show that independence has a positive effect on audit quality. Prakosa (2017) researches auditor independence variables and shows that independence has a positive effect on audit quality. The research conducted by Mahardikka (2017) on the influence of competence, independence, and job experience on audit quality with auditor ethics as a moderating variable. The results of these studies indicate that the variables of competence, independence, job experience, and auditor ethics have a positive effect on audit quality. From the explanation, the hypothesis can be drawn as follows:

$H_1$: Auditor independence has a positive effect against Audit Quality
A person's work experience shows the types of the job someone has done and provides a great opportunity for someone to do a better job. The wider the work experience of a person, the more skilled someone is in doing a job and the more perfect the pattern of thinking and attitude in acting to achieve the stated goals (Puspaningsih, 2004).

Experience is a good way of learning for auditors to make auditors rich in audit techniques. The higher the auditor's experience, the more capable and proficient the auditor has to carry out his duties and the activities to be audited. Experience also forms an auditor capable of dealing with and resolving obstacles and problems in carrying out their duties, as well as being able to control emotional tendencies towards the party being examined. In addition to knowledge and expertise, auditor experience makes a relevant contribution to improving auditor competencies.

Ayuningtyas and Pamudji (2012) examine work experience, independence, integrity, objectivity, competence, and audit quality at Inspectorates in several Cities and Districts in Central Java. From the results of the study, it can be proven that job experience has a significant effect on audit quality. Research conducted by Prasetyo and Utama in 2015 showed that job experience had a positive effect on the quality of audits carried out by the Auditor in KAP in the City of Bali. Indayani et al. (2015) conducted a study of the same variables and showed that job experience also had a positive effect on audit quality. From the explanation, the hypothesis can be drawn as follows:

\[ H_2: \text{Work experience has a positive effect on Audit Quality} \]

According to Trijayanti (2015), an increase in job satisfaction for auditors is related to fulfilling job expectations in conducting audits. The number of checks (overload) and the risks faced by auditors is difficult to be able to achieve the level of job satisfaction. An auditor who has a high level of job satisfaction will show his performance well too. According to Nguyen et al. (2003), the concept of job satisfaction contains dimensions that are multi-dimensional so that they cannot be predicted with a single dimension. Whereas according to Spector (1997), the factors that cause job satisfaction can be classified into two general categories, namely job environment factors and individual factors. Six factors that cause job satisfaction are included in job environment factors as stated by Sulton
(2010), among others, job characteristics, organizational boundaries, roles in a job, the conflict between job and family, the conflict between job and family, salary, and job stress.

Kurnia and Sule (2012) conducted a study on auditor job satisfaction and its effect on actions that reduce audit quality. The results of the study show that auditor job satisfaction has a negative effect on the decline in quality so that it can be concluded that these variables can improve audit quality. Futri and Juliarsa (2014) conducted research related to job satisfaction and its effect on audit quality and proved that there was a positive influence between these variables on audit quality. From the explanation, the hypothesis can be drawn as follows:

H3: Job satisfaction has a positive effect on against Audit Quality

Competence includes creative thinking skills, breadth of knowledge, emotional intelligence, experience, fighting ability, positive attitude, job skills and good health conditions that can be proven or demonstrated in carrying out the duties and responsibilities assigned to him (Indranata, 2006). Qualifying auditor competencies needed by auditors to carry out audits correctly (Rai, 2008 in Sukriah et al., 2009). In conducting an audit, an auditor must have good personal quality, adequate knowledge, and special expertise in his field. The first general standard (SA section 210 in SPAP 2001) states that an audit must be carried out by one or more who have sufficient technical expertise and training as competency auditors with regard to professional expertise possessed by auditors as a result of formal education, professional examinations, and participation in training, seminars, symposiums (Suraida, 2005). Research conducted by Widiarta (2013) and Ilmiyati and Suhardjo (2012) prove that auditor competency variables have a positive effect on audit quality. Other studies conducted by Ramadhan (2016) also prove that these variables affect audit quality. From the explanation, the hypothesis can be drawn as follows:

H4: Auditor competency has a positive effect on against Audit Quality
Audit quality if viewed from the perspective of users of financial statements, they assume that audit quality is said to be good if the auditor can assure that there are no material misstatements or fraud in the financial statements. Whereas if viewed from the auditor's point of view, the assumption is that if the results of their job are in accordance with established standards and accordance with the professional code of ethics, then the audit quality can be said to be good. Respondents will be submitted 12 statements. The proposed statement is a design questionnaire adoption that was compiled and used in previous research by Suyatno (2015) and modified by researchers based on the situation and conditions in the research environment. The indicators used to measure independence in this study are the conformity of audit with audit standards and quality of audit report.

Independent means an attitude free from influence, not controlled by other parties, and not dependent on others. An independent public accountant is an accountant who is not controlled and does not depend on other people who are from outside the accountant in considering the facts encountered during the inspection process (Tandiontong, 2016). This variable will be measured using a Likert scale. Respondents will be submitted 15 (fifteen) statements. The proposed statement is a design questionnaire adoption that was compiled and used in previous research by Suyatno (2015) and modified by researchers based on the situation and conditions in the research environment. The indicators used to measure
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independence in this study are program preparation, independence of job implementation; and reporting independence.

A person's work experience shows the types of the job someone has done and provides a great opportunity for someone to do a better job. The wider the work experience of a person, the more skilled someone is in doing a job and the more perfect the pattern of thinking and attitude in acting to achieve the stated goals (Puspaningsih, 2004). This variable will be measured using a Likert scale. Respondents will submit five statements. The proposed statement is a design questionnaire adoption that was compiled and used in previous research by Sukriah et al. (2009) and modified by researchers based on the situation and conditions in the research environment. The indicators used to measure independence in this study are the length of the job as an auditor and the number of inspection tasks.

According to Trijayanti (2015), an increase in job satisfaction for auditors is related to fulfilling job expectations in conducting audits. The number of checks (overload) and the risks faced by auditors is difficult to be able to achieve the level of job satisfaction. An auditor who has a high level of job satisfaction will show his performance well too. This variable will be measured using a Likert scale. Respondents will be submitted 12 statements. The proposed statement is a design questionnaire adoption that was compiled and used in previous research by Suyatno (2015) and modified by researchers based on the situation and conditions in the research environment. The indicators used to measure independence in this study are satisfaction on salaries; satisfaction with co-jobs; and job satisfaction.

Competence includes creative thinking skills, breadth of knowledge, emotional intelligence, experience, fighting ability, positive attitude, job skills and good health conditions that can be proven or demonstrated in carrying out the duties and responsibilities assigned to him (Indranata, 2006). This variable will be measured using a Likert scale. Respondents will be submitted 12 statements. The proposed statement is a design questionnaire adoption that was compiled and used in previous research by Suyatno (2015) and modified by researchers based on the situation and conditions in the research environment. The indicators used to measure independence in this study are personal quality; general knowledge; and special skills.
METHODS

This research is a hypothesis testing research. Independent variables are (1) Independence of the Auditor, (2) Work Experience, (3) Job Satisfaction and (4) Auditor Competence. While the dependent variable is Audit Quality. The type of research conducted is causality research. This research is in a non-contrived setting.

The researcher determines the Auditor who jobs for the KAP located in the Jakarta area as the object of research in the unit of analysis. The dimensions of the study time were cross-sectional. In determining the number of samples to be selected, researchers used convenience sampling techniques (Table 1).

| Table 1. Characteristics of Respondents |
|----------------------------------------|
| Characteristic                        | Frequency | Percentage |
| Gender                                 |           |            |
| Women                                  | 49        | 44.6%      |
| Men                                    | 61        | 55.4%      |
| Educational Level                     |           |            |
| D3                                     | 3         | 2.72%      |
| S1                                     | 77        | 70%        |
| S2                                     | 28        | 25.45%     |
| S3                                     | 2         | 1.83%      |
| Audit Certification/Seminar During Work |           |            |
| Less than 3                            | 69        | 62.73%     |
| More than 3                            | 41        | 37.27%     |
| Position Level                         |           |            |
| Junior Auditor                         | 77        | 30%        |
| Senior Auditor                         | 33        | 70%        |
| Manager                                | 0         | 0%         |
| Partner                                | 0         | 0%         |
| Basic Salary Per Month                 |           |            |
| <Rp10 Juta                             | 77        | 70%        |
| >Rp10 Juta                             | 33        | 30%        |
| TOTAL (N)                              | 110       | 100%       |

Source: Primary data processed

The method of data collection in this study is to use the survey method using a questionnaire. Questionnaires were measured with a Likert scale of 1 to 5 and with the choice of answers Strongly Disagree (1), Disagree (2), Neutral (3), Agree (4), and Strongly Agree (5).
Primary data is obtained from the results of a survey of auditors jobing at KAP located in the Jakarta area (Table 2)

Table 2. Number of Questionnaires That Can Be Processed

| Remarks                                  | Total | Percentage |
|------------------------------------------|-------|------------|
| Distributed Questionnaire                | 150   | 100%       |
| Returning questionnaire                  | 120   | 80%        |
| The questionnaire that was not filled    | 0     | 0%         |
| The questionnaire that is not filled in completely | (10)  | 6.3%       |
| **The questionnaire that can be processed** | **110** | **73.33%** |

Source: Primary data processed

This study used multiple linear regression analysis. Data processing was carried out using the Statistical Package for Social Science (SPSS) software. Feasibility testing was done through Validity Test, Reliability Test, and Classical Assumption Test. After feasibility testing, the proper data is then tested for multiple linear regression.

Table 3. Variable Measurement

| Variable                      | Indicator                                                                 |
|-------------------------------|---------------------------------------------------------------------------|
| Audit Quality (Y)             | Suitability of audits with audit standards                                 |
|                               | Quality of audit report                                                   |
| Auditor Independence (X1)     | Program Preparation                                                       |
|                               | Independence of Job Implementation                                        |
|                               | Reporting Independence                                                    |
| Work Experience (X2)          | The duration of working as an auditor                                     |
|                               | The number of inspection tasks                                            |
| Job Satisfaction (X3)         | Satisfaction with Salaries                                               |
|                               | Satisfaction with cojobers                                               |
|                               | Job Satisfaction                                                         |
| Auditor Competency (X4)       | Personal Quality                                                          |
|                               | General knowledge                                                         |
|                               | Special Skills                                                            |

Source: Primary data processed

Validity test is used to measure the validity of a questionnaire. The Validity Test results are presented in the following table:

Table 4. Validity Test (KMO-Bartlett’s Test Sphericity)

| Variable                    | KMO  | Sig. Bartlett’s Test |
|-----------------------------|------|----------------------|
| Audit Quality               | 0.655| 0.000                |
| Auditor Independence        | 0.689| 0.000                |
| Work Experience             | 0.770| 0.000                |
The results of the Test of Validity of the KMO-Bartlett's Test Sphericity in the table above show that the three independent variables were recorded to have a value of KMO > 0.5 and Bartlett's Test significance value was below 5% (0.05). So the questionnaire items are declared valid.

Reliability test is used to measure a reliable questionnaire and is an indicator of a variable or construct. Reliability Test results are presented in the following table:

| Table 5. Reliability Test (Cronbach’s Alpha) |
|---------------------------------------------|
| Variable | Total Item | Cronbach's Alpha Value |
| Auditor Independence | 12 | 0.799 |
| Work Experience | 15 | 0.768 |
| Job Satisfaction | 5 | 0.729 |
| Auditor Competency | 12 | 0.819 |

Based on the table above, the value of Cronbach's Alpha from each variable questionnaire is > 0.60 so that each variable or measurement questionnaire used by the researcher is stated to be reliable.

RESULTS

In descriptive statistical analysis, researchers will describe the results of the calculation of the minimum value, maximum value, the average value (mean), and standard deviation (standard deviation) of each variable. Descriptive statistical analysis tables are presented as follows:

| Table 6. Descriptive Statistics |
|---------------------------------|
| Variable | Minimum | Maximum | Mean | Std. Deviation |
| Audit Quality | 1 | 5 | 4.43 | 0.6373 |
| Auditor Independence | 2 | 5 | 4.45 | 0.6101 |
| Work Experience | 2 | 5 | 4.53 | 0.5812 |
| Job Satisfaction | 1 | 5 | 4.28 | 0.7171 |
| Auditor Competency | 1 | 5 | 4.36 | 0.6663 |

Source: Primary data processed
Based on the table above, it can be seen that the object under study (N) is 110 respondents so that the total sample is 110 samples. *The audit quality variable has a minimum value of 1 and a maximum value of 5.* This shows that respondents who answered the questionnaire on the audit quality variable chose the highest answer with a value of 5 namely "strongly agree" and the lowest value 1, "strongly disagree". The mean value of 4.43 is rounded to 4, which means that the average respondent "agrees" on the audit quality statement attached to the questionnaire. The standard deviation value of 0.6373 away from number 0 indicates that the distribution of data or respondents’ answers to the variable quality audit is varied.

The auditor independence variable has a minimum value of 2 and a maximum value of 5. These respondents who answered the questionnaire on the auditor's independence variable chose the highest answer with a value of namely "strongly agree" and the lowest value 2 "disagree." The mean value of 4.45 is rounded to 5, which means that the average respondent "strongly agrees" on the statement of auditor independence attached to the questionnaire. The standard deviation value of 0.6101, which moves away from the number 0 indicates that the spread of data or respondent’s answers to auditor independence variables is varied.

The work experience variable has a minimum value of 2 and a maximum value of 5. The respondents who answered the questionnaire on the job experience variable chose the highest answer with a value of 5, "strongly agree," and the lowest value, 2 "disag." The mean value of 4.53 is rounded to 5, which means that the average respondent "strongly agrees" on the statement of job experience attached to the questionnaire. The standard deviation value of 0.5812, which moves away from number 0 indicates that the distribution of data or respondents’ answers to job experience variables is varied.

The work experience variable has a minimum value of 1 and a maximum value of 5. The respondents who answered the questionnaire on the job experience variable chose the highest answer with a value of 5, namely "strongly agree" and the lowest value 1 "very disagree." The mean value of 4.28 is rounded to 4, which means that the average respondent "agrees" on the statement of work experience attached to the questionnaire. The standard deviation value of 0.7171 away from the number 0 indicates that the distribution of data or respondent's answers to job experience variables is varied (varied).
The auditor competency variable has a minimum value of 1 and a maximum value of 5. The respondents who answered the questionnaire on the auditor competency variable chose the highest answer with a value of namely "strongly agree" and the lowest score 1 "very disagree." The mean value of 4.36 is rounded up to 4, which means that the average respondent "agrees" on the auditor's competency statement attached to the questionnaire. The standard deviation value of 0.6663, which moves away from the number 0 indicates that the spread of data or respondents' answers to the auditor's competency variables is varied.

### Table 7. Determination Coefficient Test Result

| Predictor                                      | Adjusted R-Square | Sig.*  | Hypothesis |
|------------------------------------------------|-------------------|--------|------------|
| Auditor Independence, Work Experience, Job Satisfaction, Auditor Competency | 0.271             | 0.000  | Supported  |

Source: Primary data processed

Based on the table above, it is known that the coefficient of determination seen from the value of Adj R² is 0.271. That is, 27.1% of the variation of the dependent variable Audit Quality can be explained by independent variables (auditor independence, work experience, job satisfaction, auditor competency) while the remaining 72.9% (100% - 27.1%) is explained by other variables not included in the equation.

Based on the table above, the significance value obtained by the variable auditor independence, work experience, job satisfaction, and auditor competency is 0,000 < 0,05, then Ho is rejected, and Ha is accepted. Thus it can be concluded that Auditor Independence, Job Experience, Job Satisfaction, and Auditor Competency together influence Audit Quality.

### Table 8. Significant Test of Individual Parameters

| Unstandardized | Coefficients | Sig. (One Tail) | Hypothesis |
|----------------|--------------|-----------------|------------|
| (Constant)     | 16.043       |                 |            |
| Auditor        | 0.590        | 0.000           | Supported  |
| Independence   | -0.429       | 0.0355          | Not        |
| Work Experience| 0.164        | 0.0115          | Supported  |
| Job Satisfaction| -0.19       | 0.414           | Not        |
| Auditor        |              |                 | Supported  |
| Competency     |              |                 |            |

Source: Primary data processed
Based on the table above, it can be formed multiple regression equation models from auditor independence, work experience, job satisfaction, auditor competency, which together can influence the audit quality as follows:

\[ AQ = 16.043 + 0.590AI - 0.429JE + 0.164JS - 0.19AC + \epsilon \]

The results of the regression equation can be interpreted as follows:
(a). Constants of 16.043, meaning if Auditor Independence (X₁), Job Experience (X₂), Job Satisfaction (X₃), and Auditor Competence (X₄) do not exist, or the value is 0, then Audit Quality (Y) value is 16,043’
(b). The first hypothesis in this study is that Auditor Independence has a positive and significant effect on Audit Quality. The test results show a coefficient of b₁ of 0.590 with a significance value of 0.000, which means that there is a positive influence on the Auditor’s Independence variable on Audit Quality;
(c). The second hypothesis in this study is that Work Experience has a positive and significant effect on Audit Quality. The test results show that the coefficient of b₂ is -0.429 with a significance value of 0.0355, which means that there is no positive influence on the variable Job Experience on Audit Quality;
(d). The third hypothesis in this study is that Job Satisfaction has a positive effect on Audit Quality. The test results show that the coefficient of b₃ is 0.164, with a significance value of 0.0115, which means that there is a positive effect on the variable Job Satisfaction on Audit Quality. (e). The fourth hypothesis in this study is that Auditor Competence has a positive effect on Audit Quality. The test results show that the b₄ coefficient value is -0.19 with a significance value of 0.414, which means that there is no positive influence on the Auditor Competency variable on Audit Quality.

DISCUSSION

The theory of planned behavior explains that humans will usually behave appropriately (behave sensibly). In this theory, 3 (three) determinants are explained. One of the determinants is the attitude. According to Assael (2001), attitudes are learned tendencies to consistently respond to objects or classes of objects both in liking and disliking. Independent means an attitude free from influence, not controlled by other parties, and not dependent on others. An independent public accountant is an accountant who is not controlled and does not depend on other people who are from
outside the accountant in considering the facts encountered during the inspection process (Tandiontong, 2016). According to Arens et al. (2015), auditors must have an independent mental attitude. If the auditor does not have an independent mental attitude, the competence possessed by the auditor in collecting and evaluating evidence is of no value.

Based on the results of testing on the table, the significance value obtained by the auditor independence variable is 0.000 < 0.05 with a $b_1$ coefficient of 0.590 so that the decision is $H_{01}$ rejected ($H_{a1}$ accepted). Thus it can be concluded that auditor independence has a positive effect on audit quality. The results of this study are in line with research conducted by Aini (2009), Prakosa (2017) and Mahardikka (2017), which prove that independence has a positive effect on audit quality.

The theory of planned behavior explains other determinants, namely those related to control issues (issue of control), which are called perceived behavioral control. This behavior is related to experience and one’s perception of how difficult it is to carry out a certain behavior (Achmat, 2010). Experience is a good way of learning for auditors to make auditors rich in audit techniques. The higher the auditor’s experience, the more capable and proficient the auditor has to carry out his duties and the activities to be audited. Experience also forms an auditor capable of dealing with and resolving obstacles and problems in carrying out their duties.

Based on the test results on the table, the significance value obtained by the work experience variable is $0.0355 < 0.05$ with a $b_2$ coefficient of -0.429 so that the decision is $H_{a2}$ rejected ($H_{02}$ is accepted). Thus, it can be concluded that job experience does not have a positive effect on audit quality. The results of this study are not in line with the research conducted by Ayuningtyas and Pamudji (2012) and Indayani, et al. (2015) which states that job experience has a positive effect on audit quality. This happens because 77% of respondents are junior auditors who job for the relevant KAP so that the job experience they have is not as maximum as that obtained by senior auditors, managers or partners who have longer audit hours.

The determinants described by the theory of planned behavior, one of them illustrates social influences, which are called subjective norms. Subjective norms refer to social pressures faced by individuals to do or not do something. According to Trijayanti (2015), an increase in job satisfaction for auditors is related to fulfilling job expectations in conducting audits. The number of checks (overload) and the risks faced by
auditors is difficult to be able to achieve the level of job satisfaction. An auditor who has a high level of job satisfaction will show his performance well too.

Based on the results of testing on the table, the significance value obtained by the job satisfaction variable is $0.0115 < 0.05$ with a $b_3$ coefficient value of $0.164$ so that the decision is that $H_{03}$ is rejected ($H_{a3}$ is accepted). Thus it can be concluded that job satisfaction affects audit quality. This research is in line with the results of research conducted by Kurnia and Sule (2012) and Futri and Juliarsa (2014), which state that job satisfaction has a positive effect on audit quality.

Competence is the overall knowledge, ability/skill, and job attitude plus personality attribute possessed by someone. The auditor competencies needed to carry out audits correctly (Rai, 2008 in Sukriah et al., 2009). In conducting an audit, an auditor must have good personal quality, adequate knowledge, and special expertise in his field.

Based on the results of testing on the table, the significance value obtained by the job competency variable is $0.414 > 0.05$ with a $b_4$ coefficient value of $-0.19$ so that the decision is $H_{04}$ accepted ($H_{a4}$ is rejected). Thus it can be concluded that job competence has a positive influence on audit quality. The results of this study are in line with the research conducted by Widiarta (2013) and Ramadhan (2016), which states that job competence has a positive effect on audit quality. This happens because 62.73% of the respondents only followed less than three times the certification and/or seminar on the audit and 77% of the respondents were junior auditors who did not have certification or audit seminars during the job which was quite a lot.

CONCLUSION

Based on the results of data analysis and discussions, it can be concluded that: the independence of the auditor is proven to have a positive influence against audit quality, the work experience has no influence against audit quality, the job satisfaction is proven to have a positive influence against audit quality, and the auditor competence has influence against Audit Quality.

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