



The Effect of Competence, Independence, Accountability, and Audit Evidence on Audit Quality

Bardan Nugraha; Syafdinal

Widyatama University, Indonesia

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Abstract

This study aims to determine the effect of competence, independence, accountability, and audit evidence on audit quality. The sample used in this study were auditors who work at the Public Accounting Firm in Bandung and obtained 36 auditors as respondents. The data source used is primary data obtained by distributing questionnaires. This study uses a non-probability sampling method with purposive sampling technique and multiple linear regression analysis methods using the Statistical Program for Society Science (SPSS) software. Based on the research result, it can be concluded that the variable competence, independence, accountability, and audit evidence partially affects audit quality.

Keywords: *Competence; Independence; Accountability; Audit Evidence; Audit Quality*

1. Introduction

The public accountant profession is a profession of public trust. From the public accounting profession, the public expects a free and impartial assessment of the information presented by company management in the financial statements. The public accounting profession is responsible for increasing the reliability of the company's financial statements to obtain reliable financial information as a basis for decision making.

Audit quality is a characteristic or description of the practice and results of the audit according to auditing standards and quality control standards, which measure the course of the duties and responsibilities of the auditor profession. Audit quality relates to how well a job is completed with predetermined criteria.

The quality of audits produced by public accountants has again received public attention following many cases involving independent auditors, one of the cases of SNP finance. The Financial Services Authority in October 2018 imposed administrative sanctions in the form of cancellation of registration to Public Accountants (PA) Marlinna, Public Accountants (PA) Merliyana Syamsul and Public Accountants Firm (PAF) Satrio, Bing, Eny and Partners related to the results of the examination of PT Sunprima Nusantara Pembuangan. Marlinna (PA) and Merliyana Syamsul (PA) and Satrio, Bing, Eny and Partners (PAF) are considered not to provide audit results that match the actual conditions in the

annual audit financial report owned by PT Sunprima Nusantara Pembuangan (SNP Finance). The sanctions received by PA and PAF were in the form of cancellation of registration related to auditing SNP Finance financial reports. Both PA and PAF declared SNP Finance 'Unqualified' in the audit results of SNP Finance's annual financial statements. The results of the OJK examination indicated that SNP Finance presented significant financial reports that were not following the actual financial conditions. Thus, causing losses to many parties, including banks.

Another case in Indonesia's auditing sector is PT Garuda Indonesia's financial report polemic for the 2018 financial year. Not only that, PAF, which audits Garuda Indonesia's financial statements, is also subject to a written warning along with the obligation to make improvements to the PAF Quality Control System and reviews carried out by BDO International Limited. The Ministry of Finance detailed the negligence committed by Public Accountants (PA) Kasner Sirumapea and Public Accountants Firm (PAF) Tanubrata, Sutanto, Fahmi, Bambang & Rekan. First, the relevant PA has not adequately assessed the substance of the transaction for the accounting treatment activities for the recognition of receivables and other income, which is because Kasner Sirumapea (PA) has recognized receivables income even though it has not been received in nominal terms by the company. Second, The related public accountant has not fully obtained sufficient audit evidence to assess the accounting treatment following the substance of the transaction agreement. Finally, PA cannot consider facts after the financial statement date as the basis for accounting treatment.

With this case, it can be seen that the competence possessed by the auditors is still considered inadequate. Own competence is needed in conducting audits related to knowledge and abilities. The auditor must know to understand the object of the audit being audited, and then the auditor must have the ability to work together in a team and the ability to analyze problems. Having the potential or expertise in professional services will affect the audit result report, which is an assessment of the auditor's performance (Jasman, Amir & Iqbal, 2016).

Based on the theory put forward by Arens, Randal, and Mark (2014), the audit must be carried out by someone competent and independent. Competent auditors are expected to produce higher quality audit results. In carrying out an audit, an auditor must have good personal quality, adequate knowledge and particular expertise in his field.

Research conducted by Anggraini (2013) shows that the competence variable influences audit quality.

Apart from competence, audit quality can also be affected by auditor independence. According to Putri, Maksum, and Abubakar (2013), independence uses an unbiased perspective in working on audit applications, evaluating results, and publishing audit reports. The definition of bias here is to research something based on the conditions of the actual object without feeling any pressure or particular interest, or in other words, it is objective.

Based on the theory put forward by Arens et al. (2014), reduced independence will be the main reason behind the deterioration of audit quality because it will hinder auditors from carrying out primary responsibilities in detecting and reporting material misstatements in clients' financial records.

Research conducted by Sukriah, Akram, and Inapty (2009) shows that the independent variable influences audit quality.

Accountability can also affect audit quality. According to Salsabila and Prayudiawan (2011), accountability is an obligation to answer and explain the performance of a person's or agency's actions to parties who have the right to ask for answers or information from people or entities that have been given the authority to manage specific resources. Here, the notion of accountability is seen from the perspective of control and performance measurement benchmarks.

Based on the theory put forward by Alam and Suryanawa (2017), accountability is a form of psychological encouragement that makes someone try to be accountable for all actions and decisions that are taken to their environment.

Research conducted by Singgih and Bawono (2010) shows that the accountability variable influences audit quality.

Audit evidence is one of the factors that can affect audit quality. Audit evidence is all information that supports the numbers or other information presented in the financial statements, which the auditor can use as a basis for expressing an opinion (Mulyadi, 2013).

Based on the theory put forward by Bennett, Hatfield, and Stefaniak (2015), it is stated that audit evidence must receive the auditor's attention from the audit planning stage to the end of the audit process. Given the extent of audit evidence that the auditor must collect. Audit evidence has direct implications for paperwork and audit quality.

Research conducted by Badjuri (2011) shows that the audit evidence variable influences audit quality.

Based on the background that has been described, the author will conduct a study entitled "The Effect of Competence, Independence, Accountability, and Audit Evidence on Audit Quality (Survey Study on Public Accounting Firms in Bandung City)".

2. Literature Review and Hypotheses Development Competence

Sutrisno (2016) said that competence is knowledge, skills, and abilities controlled by someone who has become a part of him to perform cognitive, affective and psychomotor behaviours as well as possible. So, it can be said that competence is the ability of an auditor who is required to keep abreast of developments in his business and profession and must study, understand, and apply new provisions regarding auditing standards.

Kusharyanti (2003) states that competence has two indicators, namely:

1. Knowledge

To perform auditing duties, auditors need auditing knowledge (general and specific) and knowledge of the fields of auditing, accounting, and the company.

2. Experience

The auditor's experience is shown by having done various audit work or how long the auditor has worked in the audit field.

Independence

Putri et al. (2013) state that independence is a mental attitude that is free from influence, not controlled by other parties, and independent of others. Thus, it can be said that independence is the honesty of the auditor in considering facts, and there is an impartial, objective consideration in the auditor in formulating and expressing his opinion.

Tjun, Marpaung, and Setiawan (2012) say that independence has four indicators, namely:

1. Tenure Audit

The long-standing relationship between the auditor and the client can make the auditor feel satisfied with what has been done, carry out less assertive audit procedures, and always rely on management's statements.

2. Pressure from Clients

Efforts to influence auditors to take actions that violate professional standards are likely to succeed because, in a conflict condition, there are unbalanced provisions between the auditor and his client, this is because management can increase pressure so that the auditor is willing to issue the report that management wants, which is unqualified.

3. Reviews from Fellow Auditors

In order to maintain the quality of the audit, a peer review is conducted, which is the source of objective research on the quality of audits conducted by fellow auditors.

4. Non-Audit Services Provided by PAF

Apart from audit services, the Public Accounting Firm (PAF) can also provide non-audit services. The provision of non-audit services may result in public accountants losing their independence.

Accountability

Alam and Suryanawa (2017) say that an accountable auditor is an auditor who can fulfil his obligation to be accountable for the management of resources and the implementation of the policies entrusted to the auditors in achieving the stated goals. Auditors with a high level of accountability can take full responsibility for their work so that the resulting audit quality will be even better.

Singgih and Bawono (2010) state that accountability has three indicators, namely:

1. Motivation

Good auditors have a high level of motivation. With high motivation, an auditor will carry out his duties responsibly to produce good audit quality.

2. Devotion to the Profession

An auditor's dedication to his work is done professionally and using the knowledge and expertise he has. Professional auditors and totality will not prioritize the material.

3. *Social Obligation*

Every public accountant should always act in the framework of serving the public, respecting public trust, and showing commitment to professionalism.

Audit Evidence

Mulyadi (2013) states that audit evidence is all information that supports the audit process and information presented in the financial statements, which auditors can use as a basis for expressing their opinion.

Arens et al. (2014) state that audit evidence has six indicators, namely:

1. *Independence of the Information Provider*

Audit evidence obtained from external parties can be more reliable, this is because external parties will provide audit evidence as is.

2. *The Effectiveness of the Client's Internal Controls*

If the client's internal controls are adequate, the evidence obtained from internal parties will be more reliable. This is because internal parties have evaluated their performance for the better.

3. *Auditor's Direct Knowledge*

Audit evidence obtained directly by the auditor through physical examination, observation, and recalculation will be more reliable than audit evidence that the auditor cannot obtain directly.

4. *The Qualifications of the Individuals Who Provide the Information*

Audit evidence can be unreliable if the individual providing the information is not a competent person in their field.

5. *The Level of Objectivity*

Audit evidence must be objective in order to represent the accounts or transactions that the auditor will examine.

6. *Punctuality*

Audit evidence must be collected at a predetermined time, and if it exceeds the limit, it can raise suspicion of fraud being committed to change the audit evidence.

Audit Quality

Arens et al. (2014) stated that audit quality is the combined probability of an auditor finding and reporting fraud that occurs in the client's accounting system. The audit quality produced by the auditor can be used as a reference in the decision-making process. Therefore the quality of the audit produced by the auditor must be relevant and reliable so that it is not misleading and creates bias.

Arens et al. (2014) stated that audit quality has three indicators, namely:

1. Input

Inputs to audit quality will be influenced by the context in which the audit will be conducted, interactions with stakeholders, and outputs. This is because auditors are required to work following the latest regulations or policies.

2. Process

Auditors must be proactive and seek or follow the latest policies so that when performing audit tasks, they can produce audit reports that are reasonable and following applicable regulations.

3. Output

This output is in the form of an audit opinion, and the auditor must be able to report material errors independently without being influenced by any party. This is so that auditors can report the audit results as they are and as well as possible.

Framework

The auditor carries out the duties and responsibilities of management (agent) to audit the financial statements of the companies he manages. Agency theory helps auditors as a third party understand conflicts of interest between agents and principals. Principals as investors cooperate and formwork contracts with agents or company management. It is hoped that with an independent auditor, there will be no fraud in the financial statements made by management and evaluate the agent's performance so that relevant and helpful information is produced in decision making (Nirmala & Cahyonowati, 2013).

Research Hypothesis

Own competence is needed in conducting audits related to knowledge and abilities. The auditor must know to understand the object of the audit being audited, and then the auditor must have the ability to work together in a team and the ability to analyze problems. Having the potential or expertise in professional services will affect the audit result report, which is an assessment of the auditor's performance (Jasman, Amir & Iqbal, 2016).

Based on the theory put forward by Arens, Randal, and Mark (2014), the audit must be carried out by someone competent and independent. Competent auditors are expected to obtain higher quality audit results. In carrying out an audit, an auditor must have good personal quality, adequate knowledge and particular expertise in his field. Research conducted by Angraini (2013) shows that the competency variable influences audit quality.

H1: Competence Affects Audit Quality

Putri, Maksum, and Abubakar (2013) say that independence uses an unbiased perspective in working on audit applications, evaluating results, and publishing audit reports. The definition of bias here is to research something based on the conditions of the actual object without feeling any pressure or particular interest, or in other words, it is objective.

Based on the theory put forward by Arens et al. (2014), reduced independence will be the main reason behind the deterioration of audit quality because it will hinder auditors from carrying out primary responsibilities in detecting and reporting material misstatements in clients' financial records. Research conducted by Sukriah, Akram, and Inapty (2009) shows that the independence variable influences audit quality.

H2: Independence Affects Audit Quality

Salsabila and Prayudiawan (2011) accountability is an obligation to answer and explain the performance of a person's or agency's actions to parties who have the right to ask for answers or information from people or entities that have been given the authority to manage specific resources. Here, the notion of accountability is seen from the perspective of control and performance measurement benchmarks.

Based on the theory put forward by Alam and Suryanawa (2017), accountability is a form of psychological encouragement that makes someone try to be accountable for all actions and decisions that are taken to their environment. Research conducted by Singgih and Bawono (2010) shows that the accountability variable influences audit quality.

H3: Accountability affects audit quality

Audit evidence is all information that supports the numbers or other information presented in the financial statements, which the auditor can use as a basis for expressing an opinion (Mulyadi, 2013).

Based on the theory put forward by Bennett, Hatfield, and Stefaniak (2015), it is stated that audit evidence must receive the auditor's attention from the audit planning stage to the end of the audit process. Given the extent of audit evidence that the auditor must collect. Audit evidence has direct implications for paperwork and audit quality. Research conducted by Badjuri (2011) shows that the audit evidence variable influences audit quality.

H4: Audit evidence affects audit quality

3. Research Methodology

This study uses primary data obtained by distributing questionnaires, and respondents obtained are as many as 36 auditors. The population of this study are auditors who work at 7 public accounting firms in Bandung. The method used in this research is non-probability sampling with the purposive sampling technique, in which the respondents to be studied must meet predetermined criteria. The criteria are as follows:

1. Auditors who have working hours of more than 1 year.
2. Respondents are auditors with positions as junior auditors, senior auditors, and partners.

This study uses multiple linear regression analysis processed with the Statistical Program for Society Science (SPSS) software. The multiple linear regression analysis formulae are as follows:

$$Y = a + B_1X_1 + B_2X_2 + B_3X_3 + B_4X_4 + e$$

Information:

Y: Audit quality variable

a: Constant

B: Regression coefficient

X1: Competency variable

X2: The independence variable

X3: Accountability variable

X4: Audit evidence variable

e: Standard error

3. Results and Discussions

Overview of Respondents

This study uses a questionnaire as a data source, where the questionnaire is distributed to auditors who work at the Public Accounting Firm in Bandung. Based on predetermined criteria, 36 auditors were obtained. To see an overview of respondents who have met the criteria, it will be presented in the Table 1.

Table 1 Criteria for respondents based on length of working time

No.	Time	Frequency	Percent
1.	1-2 Years	27	75
2.	2-4 Years	4	12.5
3.	4-6 Years	3	8.3
4.	More than 6 years	2	4.2
	Total	36	100

It can be seen in Table 1, the criteria for respondents based on the length of time worked show that 27 auditors had worked for 1-2 years or as much as 75%, 4 auditors worked for 2-4 years or as much as 12.5%, 3 auditors worked for 4-6 years or as much as 8.3%, and 2 auditors have worked for more than 6 years or as much as 4.2%.

Table 2 Criteria for respondents based on the position of the auditor

No.	Position	Frequency	Percent
1.	Junior auditor	22	60.4
2.	Senior Auditor	12	35.4
3.	Partner	2	4.2
	Total	36	100

It can be seen in Table 2, the criteria for respondents based on the position of the auditor show that there are 22 auditors with positions as junior auditors or as much as 60.4%, 12 auditors with positions as senior auditors or as much as 35.4%, and 2 auditors with positions as partners or as much as 4.2%.

Validity Test

Table 3 Validity test results

Variable	No.	R Count	R Table	Validity
Competence	1.	0.356	0.329	Pass the test
	2.	0.635	0.329	Pass the test
	3.	0.590	0.329	Pass the test
	4.	0.564	0.329	Pass the test
	5.	0.635	0.329	Pass the test
	6.	0.522	0.329	Pass the test
Independence	7.	0.746	0.329	Pass the test
	8.	0.761	0.329	Pass the test
	9.	0.476	0.329	Pass the test
	10.	0.452	0.329	Pass the test
	11.	0.363	0.329	Pass the test
	12.	0.449	0.329	Pass the test
	13.	0.809	0.329	Pass the test
	14.	0.748	0.329	Pass the test
Accountability	15.	0.586	0.329	Pass the test
	16.	0.740	0.329	Pass the test
	17.	0.586	0.329	Pass the test
	18.	0.576	0.329	Pass the test
	19.	0811	0.329	Pass the test
	20.	0811	0.329	Pass the test
	21.	0.461	0.329	Pass the test
Audit Evidence	22.	0.666	0.329	Pass the test
	23.	0811	0.329	Pass the test
	24.	0.648	0.329	Pass the test
	25.	0.449	0.329	Pass the test
	26.	0.648	0.329	Pass the test
	27.	0800	0.329	Pass the test
Audit Quality	28.	0.603	0.329	Pass the test
	29.	0.464	0.329	Pass the test
	30.	0.635	0.329	Pass the test
	31.	0.442	0.329	Pass the test
	32.	0.442	0.329	Pass the test
	33.	0.576	0.329	Pass the test
	34.	0.493	0.329	Pass the test
	35.	0.603	0.329	Pass the test

The validation test's goal is to ensure that predetermined variables can explain the statements in each variable. This analysis uses Pearson Bivariate, a bivariate association between each item score and the total item score in this test. The correlation value is compared to the value of the r table, with a significance level of 5%

Based on the results of validity testing, it is known that all research instruments starting from the variables of Competence (X1), Independence (X2), Accountability (X3), Audit Evidence (X4), and Audit Quality (Y) each produce a calculated r value $>$ r table of 0.329. So, it can be concluded that all instruments in this study were declared valid.

Reliability Test

It is a metric that shows how the measurement results remain consistent when measured twice or more against the same symptoms as the same measuring system. This study used Cronbach Alpha. If the Cronbach Alpha $>$ 0.70, the question is reliable.

Table 4 Reliability test results
Reliability Statistics

Cronbach's Alpha	N of Items
.870	36

Based on the results of reliability testing, it is known that the Cronbach Alpha value obtained is more significant than 0.70. This indicates that all questionnaire items can be declared reliable and can provide consistent results.

Normality Test

Normality checks are intended to assess whether, in regression models, destructive or Residual variables are of standard deviation. The test assumes that the residual value matches the normal distribution. If the assumption is violated, the statistical test becomes null for a small sample number. The data normality test used by the author is the Kolmogorov-Smirnov decision-making test.

Table 5 Normality test results

		Unstandardized Residual
N		36
Normal Parameters, b	Mean	0E-7
	Std. Deviation	2.32457252
Most Extreme Differences	Absolute	.071
	Positive	.068
	Negative	-.071
Kolmogorov-Smirnov Z		.428
Asymp. Sig. (2-tailed)		.993

Based on the results of normality testing using the One-Sample Kolmogorov-Smirnov, it is known that the value obtained is $0.993 > 0.05$. This indicates that all research instruments are stated to be normally distributed.

Multicollinearity Test

The multicollinearity test object is used to assess if a regression model has detected a correlation between independent variables. The association of independent variables should not be a helpful regression model. Multicollinear monitoring can be accomplished by looking at the Tolerance Value > 0.10 and the Variance Inflation Factor (VIF) < 10 .

Table 6 Multicollinearity test results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Total. X1	.810	1,234
Total. X2	.317	3,151
Total. X3	.820	1,219
Total. X4	.270	3,703

Based on the results of the multicollinearity test, it is known that the Tolerance Value obtained is more significant than 0.10 and the VIF value obtained is smaller than 10. This indicates that all research instruments have no multicollinearity problem.

Heteroscedasticity Test

There is one way to detect whether heteroscedasticity is to undertake a Glejser examination. The glejser guideline indicates the reduction of residual absolute values against independent variables. The likelihood outcome is said to be necessary if the significance value is 5% assurance.

Table 7 Heteroscedasticity test results
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-104	3,036		-.034	.973
Total. X1	-.092	.095	-.179	-.969	.340
Total. X2	-.031	.156	-.059	-.199	.844
Total. X3	-.005	.082	-.012	-.064	.949
Total. X4	.204	.139	.470	1,467	.153

Based on the results of heteroscedasticity testing using the Glejser test, it is known that the significance value of each variable is more significant than 0.05 or 5%. This indicates that all research instruments have no heteroscedasticity problems.

Multiple Linear Regression Analysis

Multiple linear regression analysis is carried out by estimating the average value of the dependent variable based on the value of the independent variable.

Table 8 Results of multiple linear regression analysis

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	3,313	5,607
Total. X1	.437	.176
Total. X2	.329	.287
Total. X3	.450	.152
Total. X4	.407	.257

The multiple linear regression analysis equation used in this study are:

$$Y = 3,313 + 0.437 X1 + 0.329 X2 + 0.450 X3 + 0.407 X4 + 5.607$$

1. A constant of 3,313 indicates that when competence, independence, accountability, and audit evidence are considered constant (value 0), the audit quality will have a value of 3,313.
2. Competence has a regression coefficient of 0.437. This shows that when competence is increased, the audit quality will be increased by 0.437 times.
3. Independence has a regression coefficient of 0.329. This shows that when the independence is increased, the audit quality will be increased by 0.329 times.
4. Accountability has a regression coefficient of 0.450. This shows that when accountability is increased, the audit quality will be increased by 0.450 times.
5. Audit evidence has a regression coefficient of 0.407. This shows that when the audit evidence increases, the audit quality will be increased by 0.407 times.

Analysis of the Coefficient of Determination

The valuation used for the coefficient of determination is the use of the valuation R Square. These values are used to measure how many independent variables are capable of explaining dependent variables.

Table 9 Results of the analysis of the coefficient of determination
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.593a	.352	.268	2,470

The R Square value in the table is 0.352 or 35.2%. This indicates that the independent variables contribute to the dependent variable by 35.2%. In contrast, the remaining 64.8% is a contribution from other variables that are not researched.

Partial Hypothesis Testing

A partial test is proposed to know the partial influence (individual) of independent variables, namely competence, independence, accountability, and audit evidence on the dependent variable, namely audit quality.

Table 10 Partial test results

Model	Coefficients			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	3,313	5,607		.591	.559
Total. X1	.437	.176	.399	2,483	.019
Total. X2	.329	.287	.294	1,944	.000
Total. X3	.450	.152	.473	2,960	.000
Total. X4	.407	.257	.440	2,581	.024

Based on the Table 10, it can be seen that the results of testing the hypothesis partially on the competency variable obtained the t value $>$ t table, where $2.483 > 1.695$ with a significance value of $0.019 < 0.05$. The partial test results show that the competency variable significantly affects audit quality in a positive direction. So, H1 is accepted, and it can be concluded that competence affects audit quality.

The results of partial hypothesis testing on the independence variable obtained a value of t count $>$ t table, where $1,944 > 1,695$ with a significance value of $0.000 < 0.05$. The partial test results show that the independence variable significantly affects audit quality in a positive direction. Thus, H2 is accepted, and it can be concluded that independence affects audit quality.

The results of partial hypothesis testing on the accountability variable obtained a value of t count $>$ t table, where $2,960 > 1,695$ with a significance value of $0.000 < 0.05$. The partial test results show that the accountability variable significantly affects audit quality in a positive direction. So, H3 is accepted, and it can be concluded that accountability affects audit quality.

The results of partial hypothesis testing on the audit evidence variable obtained a value of t count $>$ t table, where $2,581 > 1,695$ with a significance value of $0.024 < 0.05$. The partial test results show that the audit evidence variable significantly affects audit quality in a positive direction. So, H4 is accepted, and it can be concluded that audit evidence affects audit quality.

Simultaneous Hypothesis Testing

In this paper, the simultaneous test focus examines the effect of competence, independence, accountability, and audit evidence on audit quality. The values used in this test are the value F and the value Sig in the ANOVA Table. In this test, looking at the calculated F value contained in the ANOVA Table then compared with the quality of table F, while the significance of Sig compared to the value of significance is 0.05.

Table 11 Simultaneous test results
ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	102,512	4	25,628	4,201	.008b
1 Residual	189,127	31	6,101		
Total	291,639	35			

The findings indicated that the estimated F value is 4.201, and the value of Sig is shown in the table ANOVA is 0.008. The estimated F value compared to the F table that has been calculated is 2.68, and it appears that the significance of F is greater than the F table, which means that the H_a is agreed. It can be shown that the value of Sig in the ANOVA table is less than the value of 0.05. It can be interpreted from the results of the Sig that the alternative hypothesis is approved.

The Effect of Competence on Audit Quality

This research is supported by Arens, Randal, and Mark (2014) theory that the audit must be carried out by someone competent and independent. Competent auditors are expected to obtain higher quality audit results. In carrying out an audit, an auditor must have good personal quality, adequate knowledge and particular expertise in his field.

Own competence is needed in conducting audits related to knowledge and abilities. The auditor must know to understand the object of the audit being audited, and then the auditor must have the ability to work together in a team and the ability to analyze problems. Having the potential or expertise in professional services will affect the audit result report, which is an assessment of the auditor's performance (Jasman, Amir & Iqbal, 2016).

This research is in line with the research conducted by Anggraini (2013), which shows that the competency variable has a significant effect on audit quality in a positive direction. So, it can be concluded that the higher the level of competence the auditor has, the better the audit quality that will be produced.

The Effect of Independence on Audit Quality

This research is supported by the theory put forward by Arens et al. (2014) reduced independence will be the main reason behind the deterioration of audit quality because it will hinder auditors from carrying out primary responsibilities in detecting and reporting material misstatements in clients' financial records.

Independence is an unbiased perspective in working on audit applications, evaluating results, and publishing audit reports. The definition of bias here is researching something based on the conditions of the real object without feeling any pressure or particular interest, or in other words, it is objective (Putri, Maksum, & Abubakar, 2013).

This research is in line with research conducted by Sukriah, Akram, and Inapty (2009), which shows that the independence variable significantly affects audit quality in a positive direction. So, it can be concluded that auditors with a high level of independence will produce good audit quality. This is because other parties will not influence auditors in publishing their opinions.

The Effect of Accountability on Audit Quality

This research is supported by the theory put forward by Alam and Suryanawa (2017). accountability as a form of psychological encouragement that makes someone try to be accountable for all actions and decisions are taken to their environment.

Accountability is an obligation to answer and explain the performance of a person's or agency's actions to parties who have the right to request answers or information from people or bodies that have been given the authority to manage specific resources. Here, the notion of accountability is seen from the perspective of control and performance measurement benchmarks (Salsabila & Prayudiawan, 2011).

This research is in line with Singgih and Bawono (2010) research, which shows that the accountability variable has a significant effect on audit quality in a positive direction. So, it can be concluded that auditors are aware of the importance of accountability in producing good audit quality. The auditor indicates this must be responsible for the opinions they publish because these opinions will be a benchmark in decision making by interested parties.

The Effect of Audit Evidence on Audit Quality

This research is supported by the theory put forward by Bennett, Hatfield, and Stefaniak (2015), which states that audit evidence must receive the auditor's attention from the audit planning stage to the end of the audit process. Given the extent of audit evidence that the auditor must collect. Audit evidence has direct implications for paperwork and audit quality.

Audit evidence is all information that supports the numbers or other information presented in the financial statements, which the auditor can use as a basis for expressing an opinion (Mulyadi, 2013).

This study is in line with Badjuri (2011) research, which shows that the audit evidence variable significantly affects audit quality in a positive direction. Thus, it can be concluded that sufficient audit evidence can help the auditor obtain audit results that are free from deviation, audit evidence must be following established audit standards. The more reliable the audit evidence obtained by the auditor, the better the resulting audit quality will be.

Conclusion

This study aims to determine the effect of competence, independence, accountability, and audit evidence on audit quality. The respondents of this study are auditors who work at the Public Accounting Firm in Bandung. Based on the results of the research, the following conclusions are obtained:

1. Competence has a significant effect on audit quality in a positive direction. This indicates that the higher the auditor's level of competence, the better the audit quality that will be produced.
2. Independence has a significant effect on audit quality in a positive direction. This indicates that auditors with a high level of independence will produce good audit quality because other parties will not influence auditors to publish their opinions.
3. Accountability has a significant effect on audit quality in a positive direction. This indicates that the auditor will produce good audit quality if the auditor can be responsible for the opinions that have been published because these opinions will be used as a benchmark in making decisions.
4. Audit evidence has a significant effect on audit quality in a positive direction. This indicates that the more reliable the audit evidence obtained by the auditor, the better the resulting audit quality will be.

Limitation and Study Forward

This study has several limitations, including:

1. This study only distributes questionnaires to auditors who work in 7 Public Accounting Firms (PAF) in Bandung City.
2. The variables studied consisted of only four independent variables and one dependent variable. Competence, independence, accountability, audit evidence as independent variables and audit quality are the dependent variables.

Based on the results of the analysis of the discussion, conclusions, and limitations of this study, the authors provide suggestions for further researchers, including:

1. Further researchers are expected to expand the distribution of questionnaires so that the data obtained can be more generalized and represent the respondents as a whole.
2. Further researchers are expected to expand the research variables by adding independent variables that have not been studied or adding moderating variables.

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