

**THE EFFECT OF AUDIT ETHICS, AUDIT FEES, AUDITOR EXPERIENCE AND
COMPETENCE ON AUDIT QUALITY IN THE PUBLIC ACCOUNTING FIRM (KAP)
PADANG CITY**

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Abstract

This study aims to determine how much influence audit ethics (X1), audit fees (X2) Auditor Experience (X3) And Competence(X4), partially on the quality of the audit (Y) at the Padang city public accounting firm, using the data collection method in the form of a questionnaire as many as 66 respondents. In data analysis using validity and reliability tests. And the classical assumption test is normality test, multicollinearity, heteroscedasticity. The analysis method used is multiple regression linear regression analysis, coefficient of determinant, f test, t test, and r2 test using the SPSS16.0 tool. The results showed that the audit ethics variable had an influence on the audit quality variable, the audit fee in this study also had an influence on the audit quality variable, the Auditor's experience in this study had an influence on the audit quality variable and the competence in this study had an influence on,

Keywords: Audit Ethics, Audit Fees, Auditor Experience, Audit Competence and Quality

1. Introduction

Indonesia in its government system has agreed to participate ASEAN free trade (AFTA 2015) includes trade audit services provided by auditors. The implementation of AFTA 2015 is a challenge for auditors to improve their audit quality in order to compete with auditors from ASEAN countries.(Nurhayati, 2015) It assumes that high audit quality requires two things, namely auditors must have competence and independence. Both of these have a direct effect on audit quality.

PeThe competition in today's business

environment is very difficult, including competition in the service business of a public accountant. Moreover, the rapid development of companies that have gone public in Indonesia, the demand for an audit service on financial statements will also increase.(MK; A. Rohman, 2014).

Lafinancial statements, namely a collection of records based on financial transactions that have occurred during the current year. The financial statements can be said to be fair if a financial report is in accordance with the Financial Accounting Standards (SAK) which have been

determined consistently and also do not contain a number of material errors, / large errors.(Futri1, PS, & Juliarsa2, 2014).

Sedo auditing according to(Kadhafi, M., Nadirsyah, & Abdullah, 2014), is a systematic activity, aims to obtain and evaluate the truth objectively challenging information about all economic activities and events, so that it aims to decide the level of harmony between these statements according to the characteristics that have been determined and convey the results to users who have interests.

PeThis research will focus more on the influence of Audit Ethics, Audit Fees, Auditor Experience and Competence on audit quality. This study involved auditor respondents who worked in West Sumatra, especially in the city of Padang. The reason is because the city of Padang is one of the fairly large cities in West Sumatra which has many large or small KAPs, which stipulates the existence of auditors who are free to conduct an examination of a financial report to provide an opinion on the basis of the examination of their client companies, so that their involvement In determining audit quality, it is representative enough for this research to be conducted. The difference between previous

research and the author's research lies in the object of research where the research object of the author is KAP Padang city.

Profesi public accountants have an important role in the economy because the auditing carried out by public accountants gives confidence to investors and creditors about the fairness of financial statements. A public accountant or auditor is needed to help resolve issues of interest, be it management or investors.(T. Rahayu, 2016) Defining the profession of public accounting can be referred to as one of the public trust professions to carry out a free and impartial assessment of the information presented in financial reports by management.

(Ananda & Zulvia, 2018) Audit is an action that must be taken by a public accountant to be able to provide an audit opinion. In addition, the audit process is required by a third party to provide an opinion on the reports issued by management to be trusted. In auditing, auditors must comply with the existing rules of public accountant professional standards (SPAP) to maintain audit quality. The quality of the audit has become important news for various parties since the disclosure of the Eron case in America involving the

public accounting firm Arthur Anderson.

In Indonesia, there are also cases of violations committed by both public accounting firms and auditors who carry out audit assignments. One of them is the case of PT Kimia Farma, where this case occurred because of an error in sampling by the KAP which audited it, this has also been recognized and this is related to the quality of the audit.(Nurhayati, 2015). Basically, audit quality is very important so that the resulting financial statements can be trusted as a basis for decision making.

(Carey & Simnett, 2006) defines audit quality as the likelihood that an auditor finds and reports an error in the client's accounting system.

2. Literature Review and Hypotheses Development

the influence of Auditor Ethics on Audit Quality

(KDP; NL sari. Widhiyani, 2014) found the research results discussing the effect of audit fees on the resulting audit quality have a significant effect, namely the results of the study show a significant $0.000 < 0.05$ with a value of $\beta_2 = 1.243$. It can be interpreted that the Audit Fee variable has a positive and significant, statistically significant

effect on the quality of the audit process that has been carried out. This explains that if the greater the audit fee provided by the client, the more extensive an audit procedure that can be carried out or carried out by the auditor, and the quality of the audit that will be produced will also be high.

Effect of Audit Fees on Audit Quality

(MK; A. Rohman, 2014) found the results of research on the effect of audit fees on audit quality have resulted in a significant effect, namely obtaining the results that audit fees have a beta value of 0.150 and a significance of 0.042. This variable has a significance value < 0.1 which means, there is a significant positive relationship between Audit Fees and Audit Quality. So it is concluded that the audit fee has a positive effect on audit quality. This means that the higher the audit fee provided by the client company for the services performed by the auditor, the more quality the resulting audit will be. Based on the description above, the hypothesis developed is:

Pengaruh Auditor Experience on Audit Quality

PeAuditor experience is a process of

learning and developing potential behavior of auditors during work and within a certain time. The more work experience an auditor has, the better the resulting audit quality. The results of research conducted by (Rahayu, T., & Suryono, 2016) shows that work experience has a positive effect on the quality of examination results. Likewise with research that has been conducted by according (Merdekawati & Sulistyawati, 2011) and obey (Hanjani, A., 2014) yang stated that the auditor's experience has a significant positive effect on audit quality. This shows that the more work experience an auditor has, the higher the quality of his examination results.

JaFrom the description above, it can be concluded that the auditor's experience has an effect on audit quality, the more experience the auditor has, the higher the resulting audit quality.

Pengaruh Competence on Audit Quality

PeHighly educated auditors will have a broader view of their work and have a lot of knowledge about the fields they carry out. Apart from the knowledge they have, auditors can easily keep up with increasingly complex developments.

Peresearch conducted by (Mochamad

Ichrom., 2016) found that competence influences audit quality. Research conducted by (Darayasa, IM, & Wisadha, 2016) also said that competence has a positive effect on audit quality. It can be said that audit quality can be achieved if the auditors have good competencies where the competence consists of knowledge and experience.

3. Data and Methods

Jenis research used quantitative methods quantitative methods are research in the form of numbers and analysis using statistics ((Sugiyono, 2017) This study aims to be able to test the hypothesis used by proving the presence / absence of a significant influence between audit ethics and audit fees on audit quality, with Audit Ethics and audit fees as independent variables on audit quality in KAP Padang city.

PThe opulations in this research are all auditors who are in the Public Accounting Firm in Padang City. The data was obtained from 7 KAPs in the city of Padang. In this study, the sampling technique used is the propoive sampling technique, namely the sampling technique with the criteria of senior auditors who have their own assistants, and junior auditors who have

conducted their own audits of a company.

Jenis data used by researchers in this study is Data Cross Section. This cross sectional data is a study conducted in which data is collected no more than once, based on calculations in one period from daily / weekly / monthly, in answering research questions. ((Bougle, 2012) Sumber of data used in this research is primary data. In data processing using primary data, data is obtained directly through circulating a list of statements (questionnaires) which will be filled in by respondents in the form of questions / written statements regarding the

Effect of Audit Ethics, Audit Fees, Auditor Experience and Competence on Audit Quality in Public Accounting Firms. (KAP) Padang City. So the primary data in the study means the respondent's answer to the questionnaire.

SeHe continued, when responding to statements / questions using a Likert scale, respondents must determine the level of their agreement with a question / statement by choosing one of the options provided. Usually, five scale options are provided in the following format:

- a. Saremember Disagree (STS) : Score 1
- b. Disagree (TS) : Score 2
- c. Disagree (KS) : Score 3
- d. Sehead (S) : Score 4
- e. SaRemember Agree (SS) : Score 5

Table 3.1
Operational Definition of Variables

No.	Variable	Definition	Indicator	source
1	Audit Quality (Y)	Audit quality is an important part of presenting an audit report on a client company that is being worked on by an independent auditor	1. KCompatibility Inspection With Audit Standards 2. KReports quality Examination Results	(Fransiska Kovinna & Betri. (Nd)., Nd)
2	Audit Ethics (X1)	Audit ethics, namely the elements that shape behavior and shared values that have been agreed upon to work in accordance with the norms or code of ethics, in order to achieve organizational goals.	1. Tresponsibility of the profession 2. Public Interest 3. Inintegrity 4. Objectivity 5. Competence and Prudence 6. PProfessional behavior 7. Technical Standards	(Muslih, 2016)
3	Audit Fee (X2)	Audit fee is a number of costs (wages) charged by the auditor to the client (company) which is used as a process of auditing the financial	1. Risiko Assignment 2. The Complexity of Services Provided 3. TExpertise level	(Pramesti, IGAR, & Wiratmaja, 2017)

No.	Variable	Definition	Indicator	source
		statements of the client's company.	4. KAP structure	
4	Auditor Experience (X3)	Peauditor experience is the time span used for a job or task (job)	1. Lamanya work 2. Banyaseems like an inspection task	(Sukriah, I., Akram, & Inapty, 2009)
5	Competence (X4)	Competence is the qualification needed by the auditor to carry out the audit properly	1. Knowledge 2. Psychology	(Ketut Budiarta2, 2017)

Data used in this study is primary data sourced from questionnaires with closed questions because the existing answer choices have been provided previously. The questionnaire is distributed in the form of respondents who fill in their own self-administered questionnaires. The questionnaire was given to the participants, then the participants answered several questions with the answers provided. Respondents in this study were senior auditors and junior auditors. The sampling method used was nonprobability sampling with purposive and convenience sampling methods where the sampling technique was purposive and took respondents who were easy to get based on availability and desire to participate. (Now & Bougie, 2009) Data were collected by distributing questionnaires directly. Primary data collection instruments in this study using a questionnaire or questionnaire. The questionnaire was prepared using a Likert scale. Each question on the questionnaire has five alternative answers by assigning

weights to the chosen alternatives, starting from weight or point 1, point 2, point 3, point 4 to the highest point 5. Validity and reliability tests were not carried out because the instrument used was fully adopted from the instrument. from (Widyaningrum & Sarwono, 2012).

Examsi normality is an important test in the statistical method of Hair et al (2006). The normality test is useful for proving the data from the sample that is owned is normally distributed. In addition, the normality test is also used to determine what statistical tests will be used in a study whether to use a parametric test or a non-parametric test. Normal or not a data can be seen from kolmogorov-smirnov.

SecaThe individual ra statistical test used was the calculated t test. The t test is used to test the significance of the relationship between variable X actually affects variable Y separately or partially. The basis for decision making is to use the probability of significance, namely: If the probability of significance is > 0.05 , then

Ho is accepted and Ha is rejected. If the significance probability value <0.05 , then Ho is rejected and Ha is accepted.

4. Empirical Results

In this research, there are five things that are characteristic of respondents on distributed questionnaires.

Table 4.1
Respondent Data Based on Age

Age	total	Percentage%
<22 years	27	40.9
> 23 - 26 years	32	48.5
> 27 years	7	10.6
Total	66	100

Data sources were processed in 2019

Respondents based on age explained that most of the KAP offices in Padang city were > 23-26 years old (48.5%), namely 32

respondents, 27 respondents were <22 years old (40.9%) and 7 respondents were > 27 years old (10.6 %).

Table 4.2
Data of Respondents by Gender

Criteria	total	Percentage %
Male	28	42.4
Women	38	57.6
Total	66	100

Data sources were processed in 2019

Respondents based on gender explained that there were fewer male respondents than female respondents. Of the

66 total samples, there were 28 male respondents (42.4%) while 38 female respondents (57.6%).

Table 4.3
Respondent Data Based on Education Level

Criteria	total	Percentage %
High school	0	0
D3	0	0
S1	46	69.7
S2	15	22.7
S3	5	7.6
Others	0	0
Total	66	100

Data sources were processed in 2019

Respondents based on education level

explained that respondents with the last

education were high school, D3 and others did not exist, the last education level taken by the respondent in the statement was the first, the last education S1 was 46

respondents (69.7%), S2 was 15 respondents (22.7%) and S3 as many as 5 respondents (7.6%).

Table 4.4
Respondent Data by Position

Criteria	total	Percentage %
Junior Auditor	46	69.7
Senior Auditor	20	30.3
Total	66	100

Data sources were processed in 2019

Respondents based on position explained that respondents with senior positions were less than respondents with junior positions. Of the 66 total samples,

respondents with senior positions were only 20 people (30.3%) while respondents with junior positions were 46 people (69.7%).

Table 4.5
Respondent Data Based on Working Period

Age	total	Percentage%
<5 years	40	60.6
5 - 10 years	26	39.4
> 10 years	0	0
Total	66	100

Data sources were processed in 2019

Respondents based on tenure explained that respondents who worked for less than 5 years were 40 respondents (60.6%), 26 respondents who worked 5 to 10 years (39.4%), and for respondents who worked for more than 10 years. is in KAP Padang city.

carried out based on 4 variables in the questionnaire that have been processed in the SPSS 16.0 application, it can be concluded that all of these variables have been declared valid because $r_{count} > r_{table}$, r_{table} that is owned in this study is 0.2042. Thus the data can be used to carry out further research.

Validity test

From the validity test that has been

Reliability Test

Ber based on the reliability test shows that the instrument for each research variable is reliable, Cronbach alpha on the audit ethics variable is (0.840 > 0.6). In the audit fee variable (0.870 > 0.6), on the auditor's experience variable (0.903 > 0.6). And the competency variable (0.922 > 0.6). and audit quality variables (0.918 > 0.6) dan can be used as a measuring tool in research.

normality using the one-sample Kolmogorov Smirno test. if the resulting value is > 0.05, the data distribution can be said to be normal, and vice versa if the resulting value is < 0.05, the data distribution is not normal.

Based on table Below, it can be concluded that the results of the normality test show that the significant value of the Kolmogorov-Smirnov test is 0.068 > 0.05, so it can be said to be normally distributed, so the data can be used for further research.

Classic Assumptions

1. Normality test

The normality test is used to detect whether the distribution of the variable data is normal or vice versa. Test for

Table 4.6
Normality Test Resultss

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		66
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	1.91323947
Most Extreme Differences	Absolute	.068
	Positive	.044
	Negative	-.068
Statistical Test		.068
Asymp. Sig. (2-tailed)		.200 ^{c, d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

2. Multicollinearity Test

The multicollinearity test aims to see the correlation between the independent variables (X) if there is significant multicollinearity between the independent variables, it must be eliminated from multiple regression analysis. The multicollinearity test can be tested with

the VIF value for each independent variable, there is a provision for freedom from multicollinearity, if the tolerance value is above 0.10 and the VIF value <10, it can be said that there is no multicollinearity.

Table 4.7
Multicollinearity Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	5,583	3,932		1,420	.161		
	Audit Ethics	-.067	.045	-.070	-1,486	.142	.897	1,115
	Audit Fee	-.142	.062	-.110	-2,288	.026	.868	1,152
	Auditor Experience	1,073	.096	.679	11,201	.000	.543	1,843
	Competence	.278	.062	.291	4,458	.000	.468	2,135

a. Dependent Variable: Audit Quality

Sources of processed SPSS data 16.

Based on the table above, it can be seen that the independent variable tolerance value of Auditor Ethics is $0.897 > 0.10$, Audit Fee is $0.868 > 0.10$, Auditor Experience is $0.543 > 0.10$ and Competency is $0.468 > 0.10$. While the VIF value for Auditor Ethics is $1.115 < 10$, Audit Fee is $1.152 < 10$, Auditor Experience is $1.843 < 10$, and competency is $2.135 < 10$. So it can be

concluded that this regression model does not occur multicollinearity.

3. Heteroscedasticity Test

Heteroscedasticity test is used to see whether in a regression there is an unequal residual variable from one observation to another. To detect the presence of heteroscedasticity symptoms,

use the Glejser test, namely if the significant level of probability is > 0.05 then there is no heteroscedasticity and on the graph plot test if there is no clear pattern, and the points spread above and below the number 0 on the Y axis, then there is no heteroscedasticity. The test results can be seen in the table below.

Based on the table below, it can be seen that the value of the significant

probability variable Auditor Ethics (X1) is 0.715, Audit Fee (X2) is 0.165, auditor experience (X3) is 0.673 and competence (X4) is 0.523, in this case the significant variable X1, X2, X3 and X4 > 0.05 , so it can be concluded that this regression model does not contain heteroscedasticity.

Table 4.8
Heteroscedasticity Test Results

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	.236	2,465		.096	.924
	Audit Ethics	-.010	.028	-.049	-367	.715
	Audit Fee	.055	.039	.190	1,404	.165
	Auditor Experience	-.025	.060	-.072	-424	.673
	Competence	.025	.039	.118	.642	.523

a. Dependent Variable: RES2

Sources of processed SPSS data 16.

4. Multiple Linear Regression Test

To test the hypothesis which states that there is an influence between the use of information systems, user satisfaction and

organizational performance by analyzing the data using multiple linear regression analysis.

Table 4.9
multiple linear regression test results

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std.			

			Error			
1	(Constant)	5,583	3,932		1,420	.161
	Audit Ethics	.646	.045	.928	14,458	.000
	Audit Fee	-.247	.077	-.205	-3,188	.002
	Auditor Experience	1,073	.096	.679	11,201	.000
	Competence	.278	.062	.291	4,458	.000
a. Dependent Variable: Audit Quality						

Sources of processed SPSS data 16.

Based on the table below, it can be concluded that the test results can be formulated with the regression equation as follows:

$$Y = 5,583 + 0,646X_1 + (-0,247) X_2 + 1,073X_3 + 0,278X_4$$

Information :

Y : Audit quality

a : constant value,

which is the value of Y, if X₁, X₂, X₃ and X₄ = 0

b₁, b₂, b₃, b₄ : regression coefficient, namely the value of the increase or decrease in the audit quality variable based on the auditor's experience and competence variables.

X₁ : Audit Ethics

X₂ : Audit Fee

X₃ : Auditor's Experience

X₄ : Competence

Based on this equation, it can be interpreted as follows:

- If audit ethics, audit fees, auditor experience and competence are assumed to be zero (0), the audit quality will remain constant, namely 5,583 units.
- The regression coefficient for the audit ethics variable (X₁) is equal to 0.646: this means that if other independent variables are fixed and audit ethics has increased by 1%, then the audit quality (Y) will increase by 0.646. The coefficient is positive, meaning that there is a positive relationship between Audit ethics with audit quality, the higher the audit ethics, the higher the audit quality.
- Audit Fee variable regression coefficient (X₂) of -0.247: this means that if other independent variables are fixed and The audit fee has increased by 1%, then the audit quality (Y) will decrease by -0.247. The coefficient is negative, meaning that there is a negative relationship between Audit fee with audit

- quality, the higher the audit fee, the lower the audit quality.
- d. The regression coefficient of the Auditor Experience variable (X3) is equal to 1,073; meaning that if other independent variables are fixed in value and the experience of the Auditor has increased by 1%, then the Audit Quality (Y) will increase by 1,073. The coefficient is positive, meaning that there is a positive relationship between the experience of the auditor and the quality of the audit, the more the experience of the auditor, the more the quality of the audit will increase.
- e. The competency variable regression coefficient (X4) is equal to 0.278; meaning that if other independent

variables are fixed in value and competence has increased by 1%, then Audit Quality (Y) will increase by 1,073. The coefficient is positive, meaning that there is a positive relationship between competence and audit quality, the higher the competence, the higher the audit quality.

Determinant Coefficient (R²)

The value used in the coefficient of determination is to use the adjusted R Square value. This value is used to measure how much the model is capable of applying the dependent variable. The adjusted R Square value used is taken from the model summary table in the table.

Table
Result of Determination Coefficient Test (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.937a	.879	.871	1.97497
a. Predictors: (Constant), Competence, Audit Fee, Audit Ethics, Auditor Experience				

The value of adjusted R Square in the table is 0.879, which means 87.9%. This means that the variation of the dependent variable that can be presented by the independent is 87.9%, while the remaining 12.1% is explained by other variables that

are not included in the regression model in this study. So it can be concluded that audit ethics, fees, auditor experience and audit competence have an effect of 87.9% on audit quality, while 12.1% are influenced by other variables not examined.

5. Summary and Conclusion

Based on the results of research obtained on Audit ethics, Audit Fee, Auditor experience and competence on audit quality at several KAP in Padang city. This research was conducted by distributing questionnaires as many as 66 respondents, the data of this study used the SPSS for windows application. Then it can be concluded as follows:

Effect of audit ethics on audit quality

Based on the table, it can be seen that the significant value of audit ethics is smaller than the value of $\alpha = 0.05$, which is equal to 0.000. This means that H_0 is rejected, H_a is accepted. So the research regarding the effect of audit ethics on the quality of the audit conducted by researchers can be concluded that audit ethics affects the quality of audits at KAP Padang City, and in accordance with the hypothesis in previous research which states that audit ethics has a positive effect on accepted audit quality. The results of this study indicate the same results from previous studies which have shown positive results on audit quality. Like research(Kurnia, Khomsiyah, & Sofie,

2014) shows that audit ethics has a positive effect on audit quality.

Then research from(Kadhafi, Nadirsyah, & Abdullah, 2014) and (Yulianto, 2017)also shows that audit ethics has a positive and statistically significant effect on audit quality. Every public accountant is also required to uphold the Audit Ethics that have been established by the Indonesian Institute of Public Accountants so that unfair competition conditions can be avoided. By upholding Audit Ethics, it is hoped that fraud will not occur among public accountants, so that they can provide an auditor's opinion that is truly in accordance with the financial statements presented by their clients.

Effect of audit fees on audit quality

Based on the table, it can be seen that the significant value of the Audit Fee is smaller than the value of 0.05, which is equal to 0.002. This means that H_0 is rejected, H_a is accepted. So the research conducted by researchers on the effect of audit fees on audit quality can be concluded that audit fees affect audit quality in KAP Padang City, and in accordance with the hypothesis in previous research.

These results are supported by research (Rahmina & Agoes, 2014) who

explained that all IAPI members must consider several things in the arrangement of audit fees (Decree of the Chairman of IAPI, Number: KEP.024 / IAPI / VII / 2008). This consideration is intended to provide assurance to public accountants and clients, whose audit fees reflect the level of responsibility and risk of the public accountant. The determination of the audit fee policy at the Public Accounting Firm is an important aspect in terms of reviewing the quality of audits conducted at public accounting firms. It can be concluded that the audit fee / audit fee has a positive effect on audit quality.

Research (K. Dwiyani Pratistha; Ni Luh sari Widhiyani, 2014) said that the greater the audit fee provided by the client, the more extensive the audit procedures will be carried out by the auditor, the resulting audit quality will be very good. An auditor with a high audit fee or audit fee will certainly carry out a broader and in-depth audit procedure of a client company, so that the possibility of irregularities that exist in the client's financial statements can be easily and clearly detected. Detection of discrepancies illustrates the high quality of an audit process, this is because the quality of the audit process is an implementation of

an audit with the correct application of accounting standards and auditing standards by the auditor. It can be concluded that the audit fee / audit fee has a positive effect on audit quality.

And research from (Margi Kurniasih; Abdul Rohman, 2014) which identifies that the audit fee has a positive effect on audit quality. This shows that the greater the audit fee given by client companies to auditors for audit services, the more quality the audit will be obtained. Because the audit fee or audit fee that has been obtained in one year, as well as the estimated operational costs required in the process of conducting an audit can improve the quality of the audit. In general, large manufacturing companies prefer to pay a large nominal audit fee or audit fee for that reason, because they prefer auditors in public accounting firms (KAP) who can obtain quality audit reports, and can increase the credibility of financial reports. Years that can compete around the world. Based on the results of this research, it is evident that in the State of Indonesia, auditors of public accounting firms (KAP) that have large or high audit fees or auditing fees are likely to provide quality audit results that can satisfy clients. Thus, the

results of this study identify that audit fees have a positive effect on audit quality.

The Effect of Auditor Experience on Audit Quality

Based on the table, it can be seen that the significant value of Auditor Experience is smaller than the value of $\alpha = 0.05$, which is equal to 0.000. This means that H_0 is rejected, H_a is accepted. So the research regarding the influence of the Auditor's Experience on the quality of the audit conducted by researchers can be concluded that the Auditor's Experience has an effect on the quality of the audit at the Public Accountant Office in Padang City, and in accordance with the hypothesis in previous research which states that the Auditor's Experience has a positive effect on accepted audit quality.

As a result, their judgments are less accurate than experienced auditors. The experience will continue to increase along with the more audits they carry out. An auditor must have sufficient work experience because this must be in accordance with general standards and professional standards of public accountants which explain that auditors are required to have sufficient work experience in the profession they are engaged in. This

indicates that the longer the working period and experience the auditor has, the better and the resulting audit quality will also increase. The results of the research conducted by (Titin Rahayu, 2016) shows that work experience has a positive effect on the quality of examination results.

Likewise with research that has been conducted by (Hanjani, A., 2014) which states that the auditor's experience has a significant positive effect on audit quality. This shows that the more work experience an auditor has, the higher the quality of his examination results.

Effect of Competence on Audit Quality

Based on the table, it can be seen that the significant value of Auditor Competence is smaller than the value of $\alpha = 0.05$, which is equal to 0,000. This means that H_0 is rejected, H_a is accepted. So the research regarding the influence of Auditor Competence on the quality of the audit conducted by researchers can be concluded that Auditor Competence affects audit quality at KAP Padang City, and in accordance with the hypothesis in previous research which states that Auditor Competence has a positive effect on accepted audit quality.

Research conducted by (Mochamad Ichrom., 2016) found that competence has a positive effect on audit quality. Research conducted by (Darayasa, IM, & Wisadha, 2016) also said that competence has a positive effect on audit quality. It can be said that audit quality can be achieved if the auditors have good competencies where these competencies consist of knowledge and experience. Competence from a knowledge point of view where knowledge is obtained through direct considerations made in the past and fed back to performance and indirectly (education). An auditor becomes an independent party who must have good knowledge in order to apply his knowledge in producing good audit quality. If the knowledge that the auditor has can be used and applied properly and is balanced with his work experience, the audit quality will be better too.

CONCLUSION

The results showed that the audit ethics variable had an influence on the audit quality variable, the audit fee in this study also had an influence on the audit quality variable, the Auditor's experience in this study had an influence on the audit quality variable and the competence in this study had an influence on the audit quality variable. partially

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