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THE INFLUENCE OF AUDITOR CHARACTERISTICS ON AUDIT QUALITY

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Abstract.

This study aims to analyse the influence of auditor characteristics on audit quality in Public Accounting Firms (KAP) in Malang City. The characteristics examined include workload, independence, integrity, competence, objectivity, experience, and professionalism. An explanatory survey method with a quantitative approach was employed, involving 57 respondents from 18 KAPs. Data were collected through questionnaires measured using a Likert scale and analysed using validity and reliability tests, classical assumption tests, and multiple linear regression with SPSS. The results indicate that independence, integrity, competence, objectivity, experience, and professionalism have a positive and significant effect on audit quality. In contrast, workload does not show a significant influence. These findings underscore the importance of individual and professional attributes of auditors in ensuring high-quality audits. The coefficient of determination (R^2) of 96.4% indicates that auditor characteristics account for a substantial portion of the variability in audit quality. This study provides implications for accounting firms to enhance the professional development of their auditors through ongoing training, integrity reinforcement, and the preservation of professional independence. It also recommends future research to include additional variables and expand the geographic scope to obtain a more comprehensive understanding of the determinants of audit quality in Indonesia.

Keywords: auditor characteristics, audit quality, independence, integrity, professionalism, multiple regression

1. Introduction

Companies must create a management plan if they are affected by deteriorating economic conditions and affect their survival. This plan explains what management should do to solve the problem. The auditor uses the management plan as a basis for subsequent assessments. A thorough evaluation must be conducted to assess the feasibility of the management plan. After conducting a thorough evaluation of the management plan, the auditor must disclose significant events and conditions in the report. If the company is experiencing problems but does not have a management plan, the auditor can provide a qualified opinion. On the other hand, if there is significant doubt, the auditor can provide a disclaimer of opinion.

An opinion is a statement made by the auditor as to whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework (SPAP Audit Standards section 200, 2021). Investors consider many things when they choose to invest, one of which is the auditor's opinion on the financial statements. The core lies in the balance sheet, which determines the existence and future of the company by considering its value. Auditors are responsible for determining the going concern of an audited Company. They should also ensure that their opinion is relevant and consistent with the current condition of the company.

It is difficult for auditors to give an opinion on a company. In giving an audit response, there are several aspects that can be considered. The previous year's audit opinion can also be a reference for giving an opinion in the following year. In addition, the size of the company is also a consideration, where auditors tend to issue audit opinions more often for small companies than large companies. Company ownership also has an effect, because clear ownership can help a company avoid financial difficulties.

Italy recently faced a fraud case related to British Telecom's second quarter 2017 report. The fraud involved the world-renowned public accounting firm Price Waterhouse Coopers (PwC), which is part of the Big Four. PwC has been working with its clients for 33 years. So a long-term working relationship between a company and an auditor can create a strong bond between the parties. Such a relationship can compromise the auditor's independence, objectivity, and integrity and increase the possibility of fraud.

Similar reality occurred in 2014 when PT Inovisi Infracom Tbk changed its auditor Public Accounting Firm Jamaludin, Ardi, Sukimto and his colleagues who audited the 2013 financial

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statements together with Hendrawinata, Eddy Siddharta, Tanzil and his colleagues to verify the financial statements. fiscal year 2014. This change was made because many errors were found in the company's quarterly profit report Q3 2014. The previous inspector was found unable to find the error. Therefore, the rotation of KAP was carried out in such a way that the quality of the company's financial reporting could be higher according to applicable regulations and standards (source: www.finance.dtk.com). This phenomenon shows that the elimination of the upper limit of KAP compensation as in Government Regulation (PP) No. 20/2015, does not seem to affect the company's decision to employ external auditors. The company still continues the rotation of KAP voluntarily for several internal and external reasons (Arinta and Adiwibowo, 2013). Conflicts related to audit opinions often lead to changes in management at KAP, although permanent KAP has the right to audit companies related to synchronized provisions. This happens when the client company does not agree to use the previous or future audit opinion (Pratini and Astika, 2013). Of course, every company wants an unqualified opinion (WTP) from the results of its audit report, so that the company's results look good in the eyes of the public and investors. An unqualified opinion helps companies maintain investor trust to continue to support their funds in the company so that the company runs smoothly. However, there are also companies that maintain their KAP even though they receive unfair opinions (Setiawan, 2014).

In June 2019, Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang, and Partners, and PT Garuda Indonesia, Tbk, together with Auditor General (AP) Kasner Sirumapea, were sanctioned by the Financial Services Authority (OJK) and the Ministry of Finance for violating annual accounting rules. This sanction arose from suspicions about Garuda Indonesia's 2018 financial report, which raised concerns in the financial sector. Previously, Garuda Indonesia had partnered with PT MAT, which recorded a contract worth $ 239.94 million or around 2.98 trillion rupiah. The funds were actually still in the form of receivables, but had been recognized as income by Garuda Indonesia Management. As a result, the state-owned airline suddenly earned a net profit of USD 809.85 thousand or IDR 11.33 billion (exchange rate of IDR 14,000) in 2018. Therefore, auditor (AP) Kasner Sirumapea was forced to freeze the sanctions for one of them. year. In addition, the Ministry of Finance also issued a written order to KAP Tanubrata, Sutanto, Fahmi, Bambang and Rekan (a member of BDO International) to improve quality control policies and procedures no later than three months after the order was issued.

There was another incident at PT Asuransi Jiwasraya that was reported by Sidik on CNBC Indonesia in 2021. The Central Jakarta District Court sentenced six defendants in the PT Asuransi Jiwasraya (Persero) case. The corruption judge sentenced Hary Prasetyo, CFO of Jiwasraya from January 2013 to 2018, Hendrisman Rahim as General Manager of Jiwasraya from 2008 to 2018, and Syahmirwan, former Head of Investment and Finance of Jiwasraya, all of whom were in the spotlight for their involvement in the controversial case. Joko Hartono Tirto, director of PT Maxima Integra, was also involved in the same context. Meanwhile, Benny Tjokrosaputro served as Director of Hanson International Tbk (MYRX) and President Director of PT Trada Alam Minera Tbk (TRAM), who also stumbled upon similar problems. must pay compensation to the state to Benny amounting to Rp6.078 trillion, not including life imprisonment and Rp10.72 trillion to Heru Hidayat. In modern companies, share ownership is usually widely distributed. Day-to-day operations are managed by managers who usually do not own a large number of shares. In theory, managers act as agents or representatives of the owners. However, in practice, they control the company, so that conflicts of interest can occur between owners. The auditor's opinion is not only influenced by financial information and the quality of the auditor, but must also pay attention to non-financial information such as the characteristics of the company's ownership (both institutional and managerial).

In this way, the company can avoid potential financial difficulties. From the description above, it can be concluded that previous studies show differences in results both according to the results of the study itself and the variables used. This shows that the factors that influence the issuance of audit opinions in a company are still interesting to be studied further. Based on the gap or disagreement of the study with the findings of previous studies and the need for research supported by relevant theories, this study is entitled "**The Effect of Auditor Characteristics on Audit Quality**".

2. Research Methods

The type of research this time is confirmation using the explanatory survey research method. This type of research tests a theory or previous research findings to produce results that can confirm

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the new findings of the theory with previous research. However, the explanatory research method is a method that aims to test hypotheses, usually in the form of research that explains phenomena or gaps in the relationship between two or more variables.

The research objects used in the study are workload, independence, integrity, competence, objectivity, auditor experience and auditor professionalism and their influence on audit quality at KAP in Malang.

The research location is the place where the research variables are analyzed, for example an organization, company, agency or a particular field. According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 43/KMK.017/1997 concerning State Accounting Services, an accounting office is an institution that has a permit from the Minister of Finance to act as an auditor. In this study, the research locations were several Public Accounting Offices in Malang.

2.1 Research Variables

Operational variables are a way to find and measure variables in a field by stating them concisely and clearly and not causing different interpretations. This study involves two types of variables, namely independent variables and dependent variables.

(1) Variabel Independen (*X*)

According to Chandrarin (2017:83), an independent variable is a variable that is suspected to influence the dependent variable. This variable is also known as a predictor variable or free variable. In this study, the independent variables used are Workload (X_1), Independence (X_2), Integrity (X_3), Competence (X_4), Objectivity (¬X_5), Auditor Experience (X_6), and Auditor Professionalism (X_7).

(2) Variabel Dependen (*Y*)

According to Chandrarin (2017:83), the dependent variable is the main variable that is the attraction or focus of the researcher. This variable is also known as the standard or benchmark variable (criterion variable) or dependent variable. The dependent variable in this study is Audit Quality (Y).

To measure the independent variables and dependent variables, a Likert scale is used in the questionnaire. According to Sugiyono (2016), the Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people towards social phenomena. The variables measured by the Likert scale are converted into variable indicators, which are then used as a starting point for developing instruments, in the form of statements or questions. Each variable has an expression consisting of several pointers, and each item is rated 1-5, where a score of 1 means strongly disagree (STS), a score of 2 means disagree (TS), a score of 3 means neutral (N), a score of 4 means agree (S), and a score of 5 means strongly agree (SS). The operational definition of the research variables aims to direct the research variables to the measurement method that will be formulated later. The operational definitions of the variables in this study are as follows:

Tabel 1. Operationalization of Variables

VARIABEL	DEFINITION	INDICATOR	MEASUREMENT SCALE
Workload (X_1)	Workload as audit capacity stress is the pressure faced by auditors in relation to the number of audit clients they have to handle (Ishak et al., 2015)	1. 1. The number of audit tasks carried out 2. 2. Limited work time (Decree of the Head of BPKP Number: KEP-971/K/SU/2005)	*Likert scale*
Independence (X_2)	Independence is a mental attitude of thought that allows one to state a conclusion without being influenced by pressure that compromises professional judgment (Code of Ethics for Public Accountants, 2021)	1. 1. Independence in Program 2. 2. Intervention in Audit Verification *3.* 3. Independence in Reporting	*Likert scale*
Integrity (X_3)	Integrity is being straightforward and honest in all professional and business relationships and the frankness, honesty and strength of character to act appropriately (Code of Ethics for Public Accountants, 2021)	1. Auditor Honesty 2. Auditor Courage 3. Auditor Assessment 4. Auditor Responsibility. (Susilo and Widyastuti, 2015).	*Likert scale*
Competence (X_4)	Competence is achieving and maintaining professional knowledge and	1. Knowledge, 2. Skills,	

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VARIABEL	DEFINITION	INDICATOR	MEASUREMENT SCALE
	expertise at the required level based on current professional and technical standards and in accordance with relevant legislation (Code of Ethics for Public Accountants, 2021)	3.Behavioral Attitudes (Regulation of the Head of the Financial and Development Supervisory Agency number 211 of 2010 concerning Competency Standards)	*Likert scale*
Objectivity (X_5)	Objectivity is the application of professional or business judgment without being compromised by a) Bias, b) Conflict of interest; or c) Undue influence or dependence on individuals, organizations, technology, or other factors. (Code of Ethics for Public Accountants, 2021)	1. Confidence 2. Quality (Harahap, 2011)	*Likert scale*
Inspector Experience (X_6)	The auditor's experience in conducting financial report audits is one of the factors that influences audit quality (Wiratama & Budiartha, 2015).	1. 1. Knowledge 2. 2. Experience 3. (John, 2020)	*Likert scale*
Profession-nalistically (X_7)	Professionalism is to comply with relevant laws and regulations, behave consistently with the profession's responsibility to act in the public interest in all professional business activities and avoid any behavior that is known or should be known that could discredit the profession. (Code of Ethics for Public Accountants, 2021)	1. Devotion to the Profession 2. Social Obligations 3. Independence 4. Belief in Professional Regulations 5. Relationships with Other Professions (Sovyer, BPKP Pusdiklatwas Module, 2005)	*Likert scale*
Audit Quality (Y)	Audit quality is a set of probabilities that an auditor has when auditing his client's financial statements to detect violations that occur in his client's accounting system and report them in the audited financial statements, in carrying out his duties the auditor is guided by relevant regulations. (DeAngelo, 1981)	1. Audit Function Management 2. Scope of Assignment 3. Assignment Planning 4. Assignment Implementation 5. Communication of Assignment Results 6. Follow-up Monitoring (IAPI)	*Likert scale*

2.2 Types And Sources of Data, Research Instruments, And Population And Sample Drawing Techniques

This study uses quantitative data, namely data that can be measured or calculated directly as a numeric variable or number. The data source used is primary data, which is obtained through respondents' understanding of the variables related to various statements in the questionnaire. This primary information refers to the auditor's agreement on a statement, so the statement must be collected by the auditor.

The research instruments used include questionnaires, primary data collection guidelines, and previous observation guidelines. Testing the validity and reliability of the instrument is intended so that the collected data has a guarantee of validity.

The population in this study consists of the number of auditors in Malang City, which has 28 partners and 112 auditors based on the 2024 Public Accounting Firm and Public Accountant Directory published on January 31, 2024. The sample of this study consists of auditors working in 18 offices operating in Malang. The selection of this location is based on the findings of phenomena (cases) among accountants who mostly work in Malang. In addition, Malang is one of the largest regions in Indonesia with many qualified accountants who are experts in their fields.

The sampling technique used is the purposive sampling method, which is a sampling technique by providing self-assessment of samples among the selected population. This assessment is carried out if it meets certain criteria that are in accordance with the research topic. This technique was chosen to facilitate the implementation of the research and optimize time, because the respondents were accountants who worked at KAP in Malang and were willing to fill out the questionnaire distributed by the researcher.

In this study, the author used a questionnaire as a primary data collection technique, which was conducted online and directly at several audit offices in Malang. The questionnaire includes statements about independence, competence, auditor experience, and audit quality. The population is the entire object of the study, while the sample is a portion of the population that has similar

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characteristics to the population. The values obtained from the sample are called statistics (Syafnidawaty, 2021).

Tabel 2. Sample

No.	KAP's name	Address
1	KAP Achsin Handoko Tomo	Ruko Soekarno Hatta Business Center Kav. 21 Jl. Soekarno Hatta Malang
2	KAP Agus Ubaidillah dan Rekan	Jl. Kalpataru No. 33 Ruko Kav. 4 Kel. Jatimulyo, Kec. Lowokwaru Malang
3	KAP Ayudia Sokarnia	Villa Bukit Sengkaling Blok AK-4 Kel. Landungsari, Kec.Dau Malang 65151
4	KAP Benny, Tony, Frans & Daniel	Jl. Merbabu No. 6 Malang
5	KAP Doli, Bambang, Sulistyanto, Dadang & Ali	Jl. Tapak Doro No. 15 Malang
6	KAP Dwikora Hari Prianto	Jl. Pahlawan No. 229A Kel. Balearjosari, Kec. Blimbing
7	KAP Hari Purnomo dan Jaswadi	Perumahan Griya Shanta H 416 RT 002 RW 015 Kel. Mojolangu, Kec. Lowokwaru Malang
8	KAP Hendro Syukron Edy	Jl. Hamid Rusdi No. 10D Kel. Kesatrian, Kec. Blimbing Malang
9	KAP Drs. Jimmy Andrianus M.M., CA., CPA	Jl. Retawu No. 26 Kel. Oro-oro Dowo Kel. Klojen Malang
10	KAP Kumalahadi, Kuncara, Sugeng Pamudji Dan Rekan	Taman Bandara Regency Blok B4 RT 007 RW 011 Kel. Asrikaton, Kec. Pakis Kel. Asrikaton, Kec. Pakis Malang 65154
11	KAP Made Sudarma, Thomas & Dewi	Jl. Dorowati No. 8 Malang
12	KAP Mahsun, Nurdiono, Kukuh & Rekan	Jl. Raya Karangploso No. 99 Kel. Ngijo Kec. Karnagploso Malang
13	KAP Mohammad Madian	Perum Garden Residence Blok E-7, Desa Ngijo Kel. Kepuharjo, Kec. Karangploso
14	KAP Moh Wildan & Adi Darmawan	Pondok Blimbing Indah Blok F4 No. 46 RT 004 RW 005 Kel. Polowijen Kec. Blimbing
15	KAP Drs. Nasikin	Jl. Brigjen Slamet Riadi No. 157 (Ex. Oro-oro Dowo) Malang
16	KAP Sendy Cahyadi & Erry Febrianto Saputra	Perumahan Austinville C - 17 RT 001 RW 004 Kel. Kalisongo Kec. Dau Malang
17	KAP Suprihadi & Rekan	Perumahan Simpang Soekarno Hatta Jl. Bunga Andong Selatan Kav. 26 Malang
18	KAP Thoufan dan Rosyid	Perumahan Dinoyo Permai Timur 7 A4 RT 003 RW 004 Kel. Dinoyo, Kec. Lowokwaru Malang

According to According to Sugiyono (2017:217), sampling technique is a sampling technique used to determine which sample will be used in a study. The formula that researchers use to determine the sample size is the Slovin formula, where the information needed is the population size (N) and the percentage of error (e = error = 1%, 5%, 10%) in determining the sample size (n). The margin of error used in this study is 10%.

2.3 Data Analysis Techniques

Data analysis in this study involves several important steps carried out using SPSS version 25. This analysis process begins by using descriptive statistics to describe the characteristics of the data without generalization. Descriptive statistics provide information about the concentration, distribution, and trends of the data.

Next, data quality testing is conducted to ensure the accuracy of the research results. Validity testing measures the extent to which research instruments, such as questionnaires, are relevant to the variables being measured. Validity is tested using the Pearson Product Moment Correlation technique. Reliability testing assesses the consistency of respondents' answers over time, ensuring that the questionnaire is reliable.

To test the classical assumption, the regression model is tested through normality, multicollinearity, and heteroscedasticity tests. The normality test checks the data distribution using

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the Kolmogorov Smirnov test, where a significance value > 0.05 indicates normally distributed data. The multicollinearity test uses the Variance Inflation Factor (VIF) to check for a strong relationship between independent variables, with VIF > 10 indicating multicollinearity. The heteroscedasticity test, conducted with Spearman Rho, evaluates the consistency of the residual variance, where a significance value > 0.05 indicates the absence of heteroscedasticity.

Finally, multiple linear regression analysis was conducted to measure the effect of dependent variables on independent variables. Multiple regression models were used to determine the effect of variables such as workload, independence, integrity, competence, objectivity, experience, and professionalism on audit quality. The regression equation used is

$$Y' = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + b_7X_7$$

Information:
Y'= Audit Quality, X_1 = Workload, X_2 = Independence, X_3 = Integrity, X_4 = Competence, X_5 = Objectivity, X_6 = Experience, X_7 = Professionalism, a = constant (grade Y' when $X_1, X_2, \cdots X_n$), b = Regression coefficient (increase or decrease value).

2.4 Hypothesis Testing

Hypothesis testing is an approach to making decisions based on the analysis of data from experiments or observations. In statistics, a result is considered statistically significant if the event is extremely unlikely to occur by chance, according to a set probability limit.

Hypothesis testing includes several methods. Partial tests, using the t-statistic test, evaluate the effect of each independent variable on the dependent variable with a significance level of 5% (Ghozali, 2016). If the significance value is > 0.05, the hypothesis is rejected, indicating that the independent variable does not have a significant effect partially. Conversely, if the significance value = 0.05, the hypothesis is accepted, indicating a significant effect of the independent variable on the dependent variable. In addition, the goodness of fit test, or F test, assesses the overall effect of the independent variable on the dependent variable. With a significance level of 0.05, the model is considered suitable if the significance value is <0.05, and is rejected if the significance value is > 0.05.

The coefficient of determination (R^2) measures how well a model explains the variation in the dependent variable. R^2 values range from zero to one; low values indicate that the independent variable explains only a small portion of the variation in the dependent variable, while values close to one indicate that the independent variable explains almost all of the variation.

3. Results And Discussion

3.1 Results

The results of this study analyzed the respondent questionnaire data through descriptive statistical analysis, data quality test (validity and reliability), classical assumption test, multiple regression test, and hypothesis testing. Descriptive statistical analysis provides an overview of the average value (mean), standard deviation, maximum value, and minimum value of the variables studied. With a total of 57 respondents, the results of the analysis for each variable in Table 3.1 are as follows:

- Workload (X_1): The mean value of 21.84 and the standard deviation of 1.888 indicate that the mean value is greater than the standard deviation, indicating a normal distribution of data with a minimum value of 18 and a maximum of 25.
- Independence (X_2): The mean value is 26.35 and the standard deviation is 1.941, with a minimum value of 22 and a maximum of 30, indicating good data distribution.
- Integrity (X_3): The mean value is 43.82 and the standard deviation is 3.317, with a minimum value of 36 and a maximum of 50, indicating a fairly good data distribution.
- Competence (X_4): Mean value of 43.93 and standard deviation of 2.470, with minimum value of 38 and maximum of 50, indicating good data distribution.
- Objectivity (X_5): The mean value is 26.42 and the standard deviation is 1.954, with a minimum value of 22 and a maximum of 30, indicating a good data distribution.
- Experience (X_6): Mean value of 13.07 and standard deviation of 1.132, with minimum value of 11 and maximum of 15, indicating quite good data distribution even with low variability.
- Professionalism (X_7): Mean value of 30.60 and standard deviation of 1.954, with minimum value of 26 and maximum of 35, indicating good data distribution.

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- Audit Quality (Y): The mean value is 26.25 and the standard deviation is 2.190, with a minimum value of 21 and a maximum of 30, indicating a moderate spread of the data around the mean.

Overall, the mean value which is greater than the standard deviation in all variables indicates that the data distribution in this study is quite good and unbiased.

Data collection through questionnaires in this study requires seriousness of respondents and attention to situational factors to maintain data quality. Therefore, validity and reliability tests are carried out. The validity test aims to determine valid and invalid statement items, describing the extent to which the instrument is able to measure what should be measured. Validity is measured by comparing r count and r table at a significance level of 5%. In this study, with a sample size of 57 respondents, r table is 0.2609. The results can be seen in Table 3.

Tabel 3. Descriptive Statistical Analysis Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Workload (X_1)	57	18	25	21.84	1.888
Independence (X_2)	57	22	30	26.35	1.941
Integrity (X_3)	57	36	50	43.82	3.317
Competence (X_4)	57	38	50	43.93	2.470
Objectivity (X_5)	57	22	30	26.42	1.954
Experience (X_6)	57	11	15	13.07	1.132
Professionalism (X_7)	57	26	35	30.60	1.954
Audit Quality (Y)	57	21	30	26.25	2.190
Valid N (listwise)	57				

Tabel 4: Validity Test Results

Variabel	**Item No.**	***r* count**	***r* table**	**Information**
Workload (X_1)	X1.1	0.658	0.2609	Valid
	X1.2	0.806	0.2609	Valid
	X1.3	0.552	0.2609	Valid
	X1.4	0.600	0.2609	Valid
	X1.5	0.811	0.2609	Valid
Independence (X_2)	X2.1	0.607	0.2609	Valid
	X2.2	0.509	0.2609	Valid
	X2.3	0.540	0.2609	Valid
	X2.4	0.601	0.2609	Valid
	X2.5	0.630	0.2609	Valid
	X2.6	0.628	0.2609	Valid
Integrity (X_3)	X3.1	0.520	0.2609	Valid
	X3.2	0.411	0.2609	Valid
	X3.3	0.589	0.2609	Valid
	X3.4	0.599	0.2609	Valid
	X3.5	0.684	0.2609	Valid
	X3.6	0.657	0.2609	Valid
	X3.7	0.589	0.2609	Valid
	X3.8	0.599	0.2609	Valid
	X3.9	0.684	0.2609	Valid
	X3.10	0.657	0.2609	Valid
Competence (X_4)	X4.1	0.433	0.2609	Valid
	X4.2	0.639	0.2609	Valid
	X4.3	0.378	0.2609	Valid
	X4.4	0.487	0.2609	Valid
	X4.5	0.639	0.2609	Valid
	X4.6	0.262	0.2609	Valid
	X4.7	0.421	0.2609	Valid
	X4.8	0.335	0.2609	Valid
	X4.9	0.336	0.2609	Valid
	X4.10	0.491	0.2609	Valid
Objectivity (X_5)	X5.1	0.464	0.2609	Valid
	X5.2	0.833	0.2609	Valid
	X5.3	0.615	0.2609	Valid

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Variabel	Item No.	r count	r table	Information
	X5.4	0.564	0.2609	Valid
	X5.5	0.833	0.2609	Valid
	X5.6	0.315	0.2609	Valid
Inspector Experience (X_6)	X6.1	0.616	0.2609	Valid
	X6.2	0.602	0.2609	Valid
	X6.3	0.823	0.2609	Valid
Professionalism (X_7)	X7.1	0.714	0.2609	Valid
	X7.2	0.372	0.2609	Valid
	X7.3	0.557	0.2609	Valid
	X7.4	0.732	0.2609	Valid
	X7.5	0.449	0.2609	Valid
	X7.6	0.262	0.2609	Valid
	X7.7	0.296	0.2609	Valid
Audit Quality (Y)	Y.1	0.711	0.2609	Valid
	Y.2	0.638	0.2609	Valid
	Y.3	0.618	0.2609	Valid
	Y.4	0.544	0.2609	Valid
	Y.5	0.711	0.2609	Valid
	Y.6	0.638	0.2609	Valid

Based on the calculation results between the calculated r value compared to the r table. The r table value is obtained from the formula df = N-2 so that the number of samples is 57 minus 2 = 55, the result at a significance level of 5% is 0.2609. The results of the validity test above show that all statement items have a calculated r value > r table. This shows that all statement items in the Auditor Characteristics variable consisting of workload, independence, integrity, competence, objectivity, auditor experience, and professionalism and Audit Quality at KAP Malang are declared valid.

Reliability testing aims to assess the reliability of the questionnaire used in measuring research variables. A questionnaire is considered reliable if the respondents' answers to the statements in it are consistent over time.

Tabel 5. Reliability Testing

Variabel	Number of Statement Items	Koefisien *Alpha Cronbach*	Interval Limit	Information
Workload (X_1)	5	0.773	0,700	Reliabel
Independence (X_2)	6	0.732	0,700	Reliabel
Integrity (X_3)	10	0.748	0,700	Reliabel
Competence (X_4)	10	0.785	0,700	Reliabel
Objectivity (X_5)	6	0.731	0,700	Reliabel
Examiner Experience (X_6)	3	0.764	0,700	Reliabel
Professionalism (X_7)	7	0.784	0,700	Reliabel
Audit Quality (Y)	6	0.758	0,700	Reliabel

Source: Primary Data, 2024

The results of the reliability test of each research variable according to the table above show that the Auditor Characteristics variables consisting of workload, independence, integrity, competence, objectivity, auditor experience, and professionalism as well as Audit Quality at Malang Public Accounting Firm have a Cronbach alpha coefficient> 0.700, so it can be concluded that all variables in the study are declared reliable and meet the eligibility.

The classical assumption test on the regression model is used to determine whether the regression model is a good model. This test is carried out to assess normality, multicollinearity, and heteroscedasticity in the model. The normality test is to test the distribution of each research variable whether it is normally distributed or not. The Kolmogorov test is used in testing the normality of this study. The following are the results of the Kolmogorov-Smirnov test in Table 5.

Measuring the correlation between independent variables in a regression model is called a multicollinearity test. This test can be done using the Tolerance and VIF values of each independent variable. If the Tolerance value is greater than 0.10 (>0.10) and the VIF value is less than 10 (<10), then there is no indication of multicollinearity or deviations occurring. In Table 3.6, the results of the multicollinearity test of each independent variable in this study indicate that there is no deviation or multicollinearity between the independent variables in a regression model. This is evidenced by the Tolerance value>0.10 and the VIF value <10 of each independent variable. The results of the multicollinearity test of each independent variable in this study indicate that there is

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no deviation or multicollinearity between the independent variables in a regression model. This is evidenced by the Tolerance value>0.10 and the VIF value <10 of each independent variable.

Tabel 6. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		57
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	2.86573417
Most Extreme Differences	Absolute	.139
	Positive	.139
	Negative	-.047
Kolmogorov-Smirnov Z		1.167
Asymp. Sig. (2-tailed)		.132

a. Test distribution is Normal.

Tabel 7. Multicollinearity Test Results

No.	Variabel	Statistical linearity	
		Tolerance	VIF
1	Workload	0.662	1.511
2	Independence	0.662	1.511
3	Integrity	0.662	1.511
4	Competence	0.662	1.511
5	Objectivity	0.662	1.511
6	Examiner Experience	0.662	1.511
7	Professionalism	0.662	1.511

a. Dependent Variable: Audit Quality

The heteroscedasticity test is to see whether there is inequality in the variance from one observation to another in a regression model.

Tabel 8. Heteroscedasticity Test Results

No.	Variabel	Sig.
1	Workload	0,181
2	Independence	0,230
3	Integrity	0,272
4	Competence	0,141
5	Objectivity	0,116
6	Auditor Experience	0,064
7	Professionalism	0,205

a. Dependent Variable: abs_RES

The results of the heteroscedasticity test above show that each variable, namely Auditor Characteristics consisting of workload, independence, integrity, competence, objectivity, auditor experience, and professionalism, has a significance value of >0.05, so this study does not experience heteroscedasticity.

This study uses multiple regression analysis to test the hypothesis of the relationship between the influence of independent variables on the dependent variable. The following are the results of the multiple linear regression analysis of the study.

Tabel 9. Multiple Linear Regression Analysis Results

Model	*B*	Std error	T	Sig
Constants	3.467	1.119	0.389	0.009
Workload (X_1)	0.082	0.051	1.591	0.018
Independence (X_2)	0.818	0.394	2.073	0.043
Integrity (X_3)	1.029	0.353	2.915	0.005
Competence (X_4)	0.101	0.324	3.311	0.047
Objectivity (X_5)	0.291	0.327	4.890	0.018
Auditor Experience (X_6)	0.098	0.059	1.664	0.002
Professionalism (X_7)	0.280	0.113	2.491	0.016

The results of the multiple linear regression analysis are shown in Table 3.8 in producing the following regression equation:

$$Y' = 3.467 + 0.082X_1 + 0.818X_2 + 1.029X_3 + 0.101X_4 + 0.291X_5 + 0.098X_6 + 0.280X_7$$

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The constant value of 3.467 indicates that if all independent variables (workload, independence, integrity, competence, objectivity, experience, and professionalism) are zero, then audit quality (Y) remains at 3.467. Further analysis shows that each independent variable has a significant effect on audit quality at a 95% confidence level:

- **Workload (X_1):** Coefficient 0.082, significance 0.018. Every one unit increase in workload increases audit quality by 0.082.
- **Independence (X_2):** Coefficient 0.818, significance 0.043. Every one unit increase in independence increases audit quality by 0.818.
- **Integrity (X_3):** Coefficient 1.029, significance 0.005. Every one unit increase in integrity increases audit quality by 1.029.
- **Competence (X_4):** Coefficient 0.101, significance 0.047. Every one unit increase in competence increases audit quality by 0.101.
- **Objectivity (X_5):** Coefficient 0.291, significance 0.018. Every one unit increase in objectivity increases audit quality by 0.291.
- **Experience (X_6):** Coefficient 0.098, significance 0.002. Every one unit increase in experience increases audit quality by 0.098.
- **Professionalism (X_7):** Coefficient 0.280, significance 0.016. Every one unit increase in professionalism increases audit quality by 0.280.

Overall results show that better auditor characteristics in terms of workload, independence, integrity, competence, objectivity, experience, and professionalism each contribute positively and significantly to improving audit quality.

The t-test is a data analysis method to see the extent of the influence between independent variables on dependent variables partially/partially. The independent or free variables in the study are Auditor Characteristics consisting of workload, independence, integrity, competence, objectivity, auditor experience, and professionalism while the dependent variable is audit quality. The conditions for accepting the hypothesis are if the value of the significance of the independent variable on the dependent variable is less than 0.05 (<0.05) and the value of the calculated t is greater than the t table (calculated t> t table). If both of these conditions are met, it can be stated that the independent variable affects the dependent variable partially. The following are the results of the t test in the table below.

Table 10. t-Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	3.467	1.199		.009
	workload	.082	.051	.070	.118
	independence	.818	.394	.725	.043
	integrity	1.029	.353	1.558	.005
	competence	.101	.324	.114	.047
	objectivity	.291	.327	.260	.018
	experience	.098	.059	.050	.002
	professionalism	.280	.113	.250	.016

a. Dependent Variable: audit quality

Based on table 4.7, the results of the t-test show that the Workload variable (X_1) with a coefficient of 0.082 and t of 1.591 (p=0.118) is not significant at the 95% confidence level (t <1.672), indicating that workload does not have a significant effect on audit quality at KAP Malang.

On the other hand, the variables Independence (X_2) with t of 2.073 (p=0.043), Integrity (X3) with a coefficient of 1.029 and t of 2.915 (p=0.005), Competence (X_4) with a coefficient of 0.101 and t of 3.311 (p=0.047), Objectivity (X_5) with a coefficient of 0.291 and t of 4.890 (p=0.018), Examiner Experience (X_6) with a coefficient of 0.098 and t of 1.764 (p=0.002), and Professionalism (X_7) with a coefficient of 0.280 and t of 2.491 (p=0.016), are all significant at the 95% confidence level (t>1.672). This shows that the variables of independence, integrity, competence, objectivity, experience, and professionalism have a positive and significant effect on audit quality at KAP Malang.

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The F test is a test conducted to determine whether the independent variable (more than one variable) has an influence on the variable (Ghozali, 2011). The F test analysis explains that all independent variables simultaneously affect the dependent variable. The results of the F test analysis can be seen in Table 11.

Table 11. F Test Results

ANOVA[b]

Model		Sum of Squares	df	Mean Square	Sig.
1	Regression	258.868	7	36.981	.000[a]
	Residual	9.693	49	.198	
	Total	268.561	56		

a. Predictors: (Constant), professionalism, workload, experience, independence, objectivity, competence, integrity

b. Dependent Variable: audit quality

The results of the F test show that the calculated F is greater than the F table which has a value of df = 2.26. The calculated F value in this study is 186.939 > 2.26, meaning that the independent variables, namely auditor characteristics consisting of workload, independence, integrity, competence, objectivity, auditor experience, and professionalism have a simultaneous/joint influence on the dependent variable, namely audit quality and this shows that the model in this study is feasible to use.

Table 12. Value of Determination Coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.982[a]	.964	.959	.445

a. Predictors: (Constant), professionalism, workload, experience, independence, objectivity, competence, integrity

The correlation coefficient is a statistical measure used to measure the strength of the relationship between two variables. The correlation coefficient measures the direction and strength of the relationship between two variables, which can be positive (meaning they move in the same direction), negative (meaning they move in opposite directions), or zero (meaning there is no relationship between the two).

The results of the correlation coefficient of the R value in Table 3.11 are 0.982 or 98.2%. This shows that the Auditor Characteristics variable consisting of workload, independence, integrity, competence, objectivity, auditor experience, and professionalism has a very close relationship to audit quality. Then, the results of the determination coefficient analysis or R^2 value are 0.964 or 96.4%. This shows that the Auditor Characteristics variable consisting of workload, independence, integrity, competence, objectivity, auditor experience, and professionalism while the dependent variable is audit quality. affects the audit quality variable by 96.4% of 100%. Meanwhile, the remaining 100% - 96.4% = 3.6% is influenced by other factors not examined in this study.

Hypothesis testing is conducted to determine the influence of each independent variable on audit quality.

- **H1: Workload (X_1):** Based on the results of the t-test, the t-count value (1.591) < t-table (1.672) and p-value (0.118) > 0.05, so H_0 fails to be rejected. This means that workload does not have a significant effect on audit quality at KAP Malang.
- **H2: Independence (X_2):** The calculated t-value (2.073) > t-table (1.672) and p-value (0.043) < 0.05, so H_0 is rejected. Independence has a significant effect on audit quality. This shows that more independent auditors tend to produce higher quality audits.
- **H3: Integrity (X_3):** The t-value (2.915) > t-table (1.672) and p-value (0.005) < 0.05, so H_0 is rejected. Integrity has a significant effect on audit quality. Every one unit increase in integrity will increase audit quality by 1.029 units.
- **H4: Competence (X_4):** The calculated t-value (3.311) > t-table (1.672) and p-value (0.047) < 0.05, so H_0 is rejected. Competence has a significant effect on audit quality. Every one unit increase in competence will increase audit quality by 0.101 units.
- **H5: Objectivity (X_5):** The t-value (4.890) > t-table (1.672) and p-value (0.018) < 0.05, so H_0 is rejected. Objectivity has a significant effect on audit quality. Every one unit increase in objectivity will increase audit quality by 0.291 units.
- **H6: Auditor Experience (X_6):** The t-value (1.764) > t-table (1.672) and p-value (0.002) < 0.05, so H_0 is rejected. Auditor experience has a significant effect on audit quality. Every one unit increase in auditor experience will increase audit quality by 0.098 units.

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- **H7: Professionalism (X_7):** The calculated t-value (2.491) > t-table (1.672) and p-value (0.016) < 0.05, so H_0 is rejected. Professionalism has a significant effect on audit quality. Every one unit increase in professionalism will increase audit quality by 0.280 units.

Overall, the variables of independence, integrity, competence, objectivity, auditor experience, and professionalism have a positive and significant influence on audit quality at KAP Malang, while workload does not show a significant influence.

3.2 Discussion

This section will explain the research results by linking theories and comparing previous research. The dominant variable is Objectivity with the t-count result (4.890) because Objectivity is an attitude inherent in an Auditor to reveal Facts and the Auditor's main task is to conduct testing to ensure that the audit objectives are met based on assertions that can be classified as follows:

1. Existence or occurrence assertion is a confirmation of existence or occurrence relating to whether an asset or liability actually occurred during a certain time period.
2. Completeness is concerned with whether all transactions and accounts that need to be presented in the financial statements have been included. Management confirms that all purchases of goods and services are recorded and included in the financial statements and management confirms that accounts payable on the balance sheet include all of the company's obligations to vendors.
3. Rights and obligations are to ensure that the assets listed in the financial statements are truly the Company's rights and that the obligations or debts have been recorded according to the specified period.
4. Valuation or allocation is an assessment related to the actual accounts recorded on the balance sheet. Valuation refers to whether assets, liabilities and equity are included in the balance sheet at the proper amounts. Allocation refers to whether nominal accounts, particularly expenses and revenues, are included in the income statement at the proper amounts.
5. Presentation and disclosure is the presentation and disclosure assertion that addresses whether certain elements in the financial statements have been properly classified, interpreted, and disclosed.
6. Administrative accuracy (clerical accuracy) is the determination or speed of management which is a requirement so that office activities can be carried out properly according to the determined system.

The researcher also attached a discussion of each variable as follows:

1. The Influence of Workload on Audit Quality at Public Accounting Firms in Malang

The results of the study indicate that workload does not significantly affect audit quality in Malang Public Accounting Firm. Audit quality is a critical factor in ensuring transparency and accountability of financial statements. Good audit quality reflects the auditor's compliance with applicable professional standards and regulations. However, factors such as high workload can affect audit quality. Many Public Accounting Firms (KAP) in Malang City operate, it is important to understand how workload affects audit results. It can be seen that external auditors have a moral responsibility for the quality of financial statements from their clients. Therefore, the burden they receive is also heavy so that it can affect the results they work on. The workload is 1 package of an auditor's responsibilities and is not the main attitude and characteristics that affect audit quality.

The results of this study are in line with the research of Sutarminingsih, Hifni and Hikmah (2023) which stated that there was no effect of workload on audit quality. However, this study is not in line with the research conducted by Handayani, Salfadri, and Yani (2017); Amanda & Ahalik (2018) which stated that auditor workload had a significant effect on audit quality.

2. The Influence of Independence on Audit Quality at Public Accounting Firms in Malang

The results of the study indicate that the independence variable has a positive and significant effect on audit quality in Malang Public Accounting Firm. Independence is the foundation of the audit profession. This means that the auditor will be neutral towards the audited entity and, therefore, will remain objective. The public can trust the audit process because the auditor is impartial and acknowledges the obligation to be fair (Boynton, 2003: 66). Independence is an attitude that auditors must have in examining the client's financial statements. The general standards in the AICPA Auditing Standards require an auditor to have an independent mentality when it comes to work. So researchers can develop that the nature of independence is very important for an auditor to have.

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This study is in line with previous studies conducted by Sari (2015); Yuriski and Kuntandi (2022) which stated that independence has a positive and significant effect on audit quality. However, it is different from the results of research conducted by Rizky (2023) which stated that auditor independence does not have a positive and significant effect on audit quality.

3. **The Influence of Integrity on Audit Quality at Public Accounting Firms in Malang**

The results of the study show that the integrity variable has a positive and significant effect on audit quality at KAP Malang. Integrity requires auditors to be honest, transparent, wise, and responsible in auditing client financial statements. Auditors must audit client financial statements in accordance with reality, without being influenced by other parties. Therefore, auditors must be able to maintain integrity while carrying out their duties, so that the audit results produced are in accordance with expectations and increase public trust. According to Nurjanah & Andi (2016), auditors who have high integrity can accept unintentional errors and honest differences of opinion, but will not tolerate principled fraud. This study is in line with research conducted by Turini (2019); Salsadilla et al., (2023) said that integrity has a significant effect on audit quality.

4. **The Influence of Competence on Audit Quality at Public Accounting Firms in Malang**

The results of the study indicate that the competency variable has a positive and significant effect on audit quality at KAP Malang. Competence is the ability to apply knowledge, skills, and experience in conducting audits, so that auditors can conduct audits with objectivity, accuracy, and caution. Auditors with higher education will have extensive knowledge in their fields, allowing them to understand problems in depth. Auditors who have extensive and continuously improved knowledge will find it easier to follow increasingly complex developments, so that they can produce high-quality audits. This study is in line with research conducted by Haryanto & Susilawati (2018) which states that competence has a positive effect on audit quality.

5. **The Influence of Objectivity on Audit Quality at Public Accounting Firms in Malang**

The results of the study indicate that the objectivity variable has a positive and significant effect on audit quality at KAP Malang. Objectivity is a belief, a quality that gives value to the services or services of an accountant. Objectivity is a person's freedom to be influenced by the subjective views of others so that they can express their opinions as they are. Agency theory arises because of the information gap between management and principals (Scott, 2015:358). This study is not in line with the research conducted by Lubis and Salisma (2023) which states that objectivity does not affect audit quality. However, in research conducted by Furiady & Kurnia (2015); Zarefar (2015) showed that work experience has a significant effect on audit quality.

6. **The Influence of Auditor Experience on Audit Quality at Public Accounting Firms in Malang**

The p-value (0.002) shows that the auditor's experience has a significant effect on audit quality at KAP Malang. Audit experience is indicated by the auditor's flight hours when performing audit procedures related to the preparation of reports related to the audited financial statements. The audit process requires qualified auditors to detect material misstatements, both intentional and unintentional. Therefore, accountants who have worked as accountants for a long time can be considered experienced accountants. Experienced accountants have a better understanding of the financial statements they use. This study is in line with research conducted by Simarmata, Natrion, and Nawa (2023) which states that there is a significant effect of work

7. **The Influence of Professionalism on Audit Quality at Public Accounting Firms in Malang**

The results of the study indicate that the ability variable has a positive and significant effect on the quality of the Malang KAP audit. Professionalism means that the auditor goes beyond his duties and the laws and regulations of the community in carrying out his duties. Professionalism is the most important behavior and requirement that an accountant must have in carrying out his duties. In carrying out his duties, the auditor must have knowledge of his profession or specialization, this is due to his level of education, as well as the seriousness and accuracy of the auditor in carrying out his duties. What is even more important is the professionalism of the auditor, because it is related to the results of the audit he has carried out, which in this case can provide confidence in the financial statements of the company or agency where the auditor works that have been audited, to show fairness.

Based on research by Pratiwi et al (2020), it is known that professionalism has a positive effect on the quality of control. Other studies conducted by Siahaa and Simanjuntak (2019) and Yulianto and Sulastri (2017) found that professional skills have an effect on audit quality. In contrast to the results of Torino's research (2019), professionalism is the auditor's professional attitude that is not influenced by any party in carrying out his duties, so that the auditor carries out his duties quickly and ensures good quality work. audit.

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4. Conclusion And Suggestions

4.1 Conclusion

Based on the research results and discussion, conclusions can be drawn in this study.

1. Workload does not have a significant influence on Audit Quality at KAP in Malang with the factors of many tasks and limited work time.
2. Independence has a significant influence on Audit Quality with components of independence in the audit program, intervention in audit verification and independence in reporting at KAP in Malang.
3. Integrity has a significant influence on Audit Quality with the characteristics of honesty, courage, judgment and responsibility of auditors at KAP in Malang.
4. Competence has a significant influence on Audit Quality which is identical to knowledge, skills and good behavioral attitudes (attitude) at KAP in Malang.
5. Objectivity has a significant influence on Audit Quality considering the confidence and quality of KAP in Malang.
6. The auditor's experience has a significant effect on Audit Quality with the factors of auditor knowledge and experience at KAP in Malang.
7. Professionalism has a significant influence on Audit Quality by considering professional dedication, scope of assignment, assignment planning, implementation of assignment and communication of assignment results at KAP in Malang.

4.2 Suggestion

The author provides several suggestions that can be used as input to Public Accounting Firms (KAP) in Malang to improve audit quality, as follows:

1. For Companies
   Conduct regular internal audits to ensure that all auditors comply with the standards of independence, integrity, objectivity, competence, and professionalism. The latest audit technology can be developed because it can help automate routine tasks and improve the efficiency and accuracy of auditors' work. Build effective communication between KAP management and auditors to ensure that all policies, procedures, and expectations are clearly communicated and understood by the entire team. Then, improve the ongoing monitoring and evaluation system to assess the effectiveness of various initiatives taken to improve audit quality.
2. For Clients
   Choose a KAP that has a good reputation and high credibility. Check the KAP's track record in handling audits of similar clients. Comply with applicable rules and regulations that support the independence and integrity of the audit process. Provide easy and fast access to the auditor for information and personnel needed during the audit process. Build a long-term relationship based on trust and collaboration with the KAP. This will make it easier for the auditor to understand the company's business and operations better.
3. For Further Researchers
   Some suggestions for further research from the author are as follows.
   a. Research Variable Development
      Consider including additional variables such as time pressure, organizational culture, and audit technology that may also affect audit quality. Examine intervening variables that may strengthen or weaken the effect of workload on audit quality, such as employee wellness programs or stress management.
   b. Expansion of Research Samples
      Conduct research in other cities or regions in Indonesia to see if the same findings apply in different contexts. Include different types of KAPs, both large and small, to understand whether the scale of operations affects the relationship between workload and audit quality.
   c. Comparative Study:
      Conduct comparative studies with other countries to see how these factors affect different regulatory and cultural contexts. Compare the impact of workload and other factors on audit quality across industry sectors to see if there are any significant differences.

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