

The Influence of Competence, due Professional Care, Independence, Professional Skepticism, and Religiosity on Audit Quality

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Abstract. The purpose of this research is to examine how audit quality is impacted by competence, due professional care, independence, religiosity, and professional skepticism. This study uses quantitative analysis and convenient sampling. A questionnaire was developed to gather data, and it was distributed to respondents through a Google Form using the snowballing technique. Two hundred out of the responses were eligible for evaluation. The SPSS Version 27 was used to process the data. This study found that professional skepticism, independence, and due professional care have a significant impact on audit quality. Meanwhile, competency and religiosity variables do not influence audit quality. Ultimately, this research contributes to a better understanding of the influence of competence, emotional quotient, and religiosity on audit quality from auditors in Jakarta.

Keywords: Competence, Due Professional Care, Independence, Religiosity, Professional Skepticism, Audit Quality.

1 Introduction

The auditors' function has a significant role in modern business. Companies need to give assurance to the third parties regarding their financial statement which will be the basis for decision-making [1]. Management and other parties trust the auditor to demonstrate the absence of material misstatements in the financial statements provided by management [2]. Explain that "an auditor examines and expresses an opinion on the adequacy of an entity's financial statements based on established criteria" or audit quality becomes essential. Quality of assurance is defined by [3] as the probability that a pre-existing material misstatement will be detected and reported by an auditor. To perform quality reviews, reviewers must be able to find and report issues, meet legal and professional standards, and reassure investors. However, in a time when competition is as fierce as it is now, businesses and the profession of auditing face several difficult challenges. As a result of the phenomena, some corporate scandals have occurred as a result of auditors. This has already brought the Public Accountant Profession to the forefront, causing users' trust in auditors to dwindle.

In 2019, Indonesian auditors were recently tested for integrity. National Pride Enterprise, PT. Garuda Indonesia (Persero) Tbk has been accused of data manipulation in its financial statements during a political year. Red Plate Company's financial statements do not identify account types. In 2018 Kasner Sirumapea and his KAP audited Tanubrata, Sutanto, Fahmi, Bambang, Rekan PT Garuda Indonesia Persero Tbk. As a result, the Ministry of Finance and the Financial Services Authority (OJK) will investigate PT Garuda Indonesia (Persero) Tbk's 2018 financial statement fraud (GIAA). Both regulatory bodies fine auditors, auditing firms, and enterprises. In this case, two Garuda commissioners detected violations of the PSAK (Statement of Financial Accounting Standards). Actually, in the year 2018, Garuda Indonesia suffered losses of 244,95 million USD, but the company reported a net income of \$809K, a significant improvement from the \$217M loss reported in 2017.

This is just one illustration of the complicated history of the auditing profession and has a bad image on the audit quality. From this case, if we follow a common thread, we can identify several factors influencing auditor performance in producing audit quality. Competence, due professional care, independence, religiosity, and professional skepticism are the five factors investigated in this study. This study uses the attribution theory as a grand theory. Attribute theory is a theory of [4] [5]. The first factor is competence. The interaction of one's knowledge, abilities, and attitudes is what defines competence. The audit should be conducted by one or more people who possess the necessary technical training and experience as an auditor.

Professional care is the second aspect that influences the quality of the audit. According to [6], exercising due professional care entails using professional skills to carry out professional services carefully and accurately. Independence is the third factor in this study. Independence is the mental attitude of an auditor who is not easily influenced or is not easily influenced by others [7]. Independence is essential to the audit process. Thus, the auditor must be impartial and independent in every audit process. The fourth factor that can affect audit quality is Religiosity. The degree to which an individual is committed to religion and its teachings, including a religious commitment to individual attitudes and behaviors, is defined as religiosity. People who have strong religious convictions are more likely to uphold ethical standards and accept responsibility for the results of their labor [8]. Professional skepticism is the final factor. An auditor's professional skepticism is the mindset necessary to assess and evaluate audit results. According to this explanation, according to the research study by namely [9], professional skepticism positively influences audit quality. The more skeptical an auditor is, the more likely they are to obtain evidence relevant to an audit of a client's financial statements.

However, there is a research study by [10] shows that competence did not influence audit quality. Several researchers that resulted due professional care positively affects audit quality [11], [12], [13], meanwhile the research by [14] demonstrate that due professional care has no significant impact on audit quality.

There are several studies that independence of auditor is positively influencing to audit quality namely , [15], [16], [17],[18], [19] – [20]. However, this study result is different from the research study conducted, which stated that religiosity does not influence audit quality [21]. There are several researchers with the results Professional skepticism influences the audit quality, namely [22], [23]. Professional skepticism has no substantial effect on audit quality. Because of the recent publication of audit practice guidelines for pandemic situations, the auditor may be urged to perform an audit with little interaction and make use of information technology.

The author combines several variables namely competence, due professional care, independence, religiosity, and professional skepticism from several research namely above. The difference from the previous study was that the author collected population and sample data from an auditor accounting public firm in Jabodetabek.

Literature Review

Attribute Theory

Attribution theory is defined as how a person draws conclusions so that "what is the cause" and that this is the basis for deciding to carry out an activity or act in a particular way. increase. In attribution theory, two variables are used: internal and external [24]. Also proposed that internal factors, which include personal traits like aptitude, exertion, and tiredness, and external forces, which include aspects of the environment such as rules and weather, influence human behavior in a combined fashion. The attribution theory is used in this study to explain the behavior that affects an auditor in the process of carrying out an audit and its influence on the audit quality.

Audit Quality

Collect and examine information to determine and communicate the degree of compliance between information and specified standards. Therefore, an expert and an impartial party should conduct the audit. If auditors are lack of independence, they are more likely to fail to report abnormalities, which lowers the overall quality of the audit. One way to quantify audit quality is the likelihood that an auditor will report a violation. Whenever auditors lack of independence, they are more likely not to report anomalies.

Competence

Audit should be conducted by one or more who have the necessary technical skill (competence) and sufficient technical training as an auditor [25]. Competence is an auditor's skill in his work. The interaction of one's knowledge, abilities, and attitudes make up one's level of competence .An auditor's knowledge and experience combine to form their expertise, known as competence. To qualify for the auditor position, one must first meet several prerequisites. The audit standard requires that an auditor performing an audit possesses a certain level of technical competence. This ability is based on three criteria formal training in college accounting courses, including the CPA exam. Practical exam training and experience. Professional development through a career as a CPA.

Due Professional Care

Professional Diligence means the careful and error-free implementation of Professional Services using professional skills. The term "professional diligence" implies careful consideration of professional skills. Exercising appropriate professional care in performing audit tasks can be characterized as an important and prudent act, with confidence in accountability [26]. According to [27], the objective of an audit is to enhance confidence in an organization's stated plans to use its financial statements. To achieve this objective, we need an opinion from the auditor as to whether the financial statements have been produced in compliance with the applicable accounting rules in all material aspects. As a result, examiners must be meticulous and professional.

Independence

Audit quality is a combination of two probabilities: the likelihood of spotting a false statement (competence) and the likelihood of disclosing it (independence). Independence is defined by the AICPA Code of Professional Conduct and the IESBA Code of Ethics for Professional Conduct as having two elements: mental and physical auton. The Auditor must uphold independence in appearance and mental attitude per the responsibility principle.

Religiosity

People who have strong religious convictions are more likely to uphold ethical standards and accept responsibility for the results of their labor. Religion is an integrated system of values that give meaning to lead them toward the most sacrosanct or idealistic aspects of life. It also includes several institutions [28]. Religiosity is more directed to a person's quality of life and attitudes toward the religious values that he believes [29] Religiosity is the extent to which a person adheres to religion and its precepts, including a religious commitment to personal attitudes and behaviors [30] .

Professional Skepticism

Auditor skepticism is required when reviewing and evaluating audit results. During all stages of audit planning and execution, maintaining professional skepticism and judgment is a must for an auditor. Professional skepticism is characterized by a questioning mindset, a vigilance against situations that indicate possible misrepresentation through a critical assessment of audit evidence, as well as fraud or inaccuracy according to audit standards. Through audit planning and execution, auditors should be made aware of material misstatements, whether they are the result of fraud or honest error.

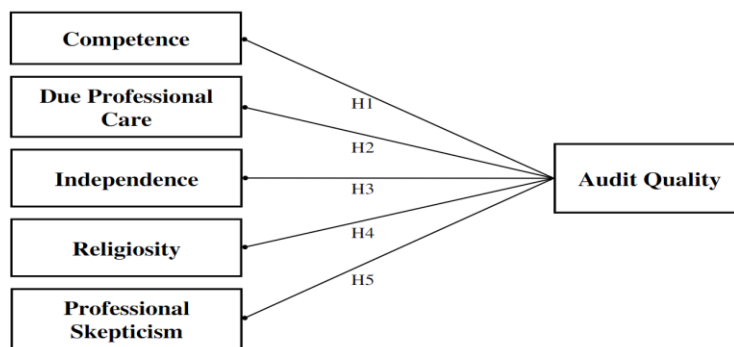


Fig. 1. Conceptual Framework

Hypotheses Development

Knowledge and experience form the foundation of an auditor's expertise, known as competence. To qualify as an auditor, one must first meet several prerequisite conditions. The audit standard requires that an auditor conducting an audit possesses the necessary technical expertise. Following the attribution theory, which states that this, it discusses the factors that cause something to occur, whether they are internal or external. Based on this explanation, one can conclude that attribution theory is useful for identifying the variables that influence an auditor's capability to produce an outstanding audit report.

This conclusion can be reached because this description explains how attribution theory can be used. According to [31], The possession of expertise, knowledge, and experience is what constitutes competence; consequently, a competent auditor has the expertise, experience, education, and training required to accomplish his audit work. Also, noted that auditors must be competent and own an official degree in accounting or auditing. A previous study showed that competency variables have a positive and significant influence on audit quality. This is in line with the research by ([32]; [33]; [34]; [35]; [36]; [37]) . Indicating that the more competent an auditor is, the better audit quality and conversely the lower the competence of auditors, the lower the audit quality. Meanwhile, Indicates that competence does not impact audit quality According to this study, some auditors admit that the pandemic era degraded their capability to assess risk. Because the auditor was unprepared for the abrupt change in environment and habits, they may experience mild shock.

Based on a brief description of the theory and the results of previous studies, the hypothesis built is:

H1: The competence has positively effects to audit quality.

[38] said that Due professional care entails employing professional abilities to carefully and accurately deliver professional services. This is performed by the auditor's giving of an opinion regarding the extent to which the financial statements adhered to the relevant financial reporting system in all essential aspects. As a result, an auditor must be precise and professional. This means that auditors must use appropriate professional care in their audit job and regularly assess existing audit evidence. If professional competence is used with caution, an auditor can be confident that there are no errors in presenting financial statements, whether caused by fraud or neglect.

There are some previously done studies have demonstrated that due professional care had an impact on audit quality, namely research by [39] Due professional care has a positive impact on audit quality, which means that someone with excellent due professional care will be able to identify and handle problems that arise while carrying out audit tasks. Meanwhile, the research [40] shows that due professional care has no significant influence on audit quality. This illustrates that the audit quality is produced in inverse relation to the auditor's professional due care.

Based on a brief description of the theory and the outcome of previous research, the hypothesis built is:

H2: The due professional care has positively affects to audit quality.

Auditors must be impartial to the interests of all parties when evaluating the reliability of financial statements. Public company auditors must adhere to the SEC, PCAOB, and Sarbanes-Oxley Act's independence standards. Quality audits require auditor independence. If the auditor is fully independent, the client will not affect the audit quality. He audits freely. Audit quality suffers when auditors lack independence, especially when there is pressure from clients. An independent auditor can provide unbiased advice. Even if you have a high degree of expertise, if you lack independence, you will not be trusted by the public, and the higher your independence, the better your results will be. Internal variables such as independence can affect audit quality. This is related to the attribution theory that is applied in this study.

Auditor independence has been discovered to be positively related to audit quality, which means that if the auditor adopts an independent stance, the audit quality improves. The result is also

the same [41] - [42] Meanwhile, the resulting study by [43], [44], [45] showed that independence does not influence audit quality. This indicates good independence does not constantly improve audit quality. Independent auditors are unaffected by others. However, the auditor sometimes feels pressure from the client, which creates an ethical dilemma that can affect his audit opinion.

Based on a brief description of the theory and the results of previous studies, the hypothesis built is:

H3: The independence has positive affects to audit quality.

Religion is a comprehensive system of behavior, organization, ritual, and thought that provides purpose to human existence and directs people toward the most sacred or ideal ideals. It gives them meaning and directs them in a divine direction. It offers them a sense of purpose and points them in the direction of the sacred . Religiosity is essential to a culture . The development of moral standards people will follow and hold dear comes from religion. Religious ethics rely on the direction of a supreme being who establishes the parameters of what is right and wrong. God is thus identified as the source of ethics.

Regarding religiosity, very few studies examine how religion affects the caliber of exams. However, a previous study by showed that religiosity significantly positively affects audit quality. This result indicates that The degree of religiosity affects the auditor's impartiality, integrity, and obligation to deliver accurate information. Therefore, religiosity must be instilled and continually improved. Meanwhile, a study conducted by finds that an auditor's religiosity does not influence audit quality.

Based on a brief description of the theory and the outcome of previous study, the hypothesis built is:

H4: The religiosity has positively affects to audit quality.

The professional skepticism of the auditor is necessary in determining the sort and quantity of audit evidence to gather. Professional Skepticism questions and evaluates audit evidence critically. Accountants should not accept unconvincing answers, even if they are based on the integrity of the client's management. Curiosity enables auditors to examine audit evidence to uncover financial statement violations and management irregularities. Given the description, good accountants require professional skepticism. This fits with the theory that an auditor's professional skepticism is an internal factor.

There are several studies [46], [47] esulted professional skepticism are positively influence to quality of audit. An auditor's capacity to gather information to audit a client's financial accounts improves with increasing skepticism. The auditor's professional skepticism can help identify all kinds of accounting violations by clients. This result finding differs from the resulting study [48]. If the auditor is more skeptical, the better their capability to obtain evidence to audit a client's financial statements. The auditor's professional skepticism can help identify all kinds of accounting violations by clients.

Based on a concise exposition of the theory and the result of prior investigations, the hypothesis built is:

H5: The professional skepticism has positively affects to audit quality.

2. Method

This study implements a causal-comparative methodology to analyze the data. Research of the comparative case type looks into potential cause-and-effect connections between influencing (independent variables) and dependent (affected variables).

The Auditors who work in a Public Accounting Firm (KAP) in Jabodetabek are the research objects. The author used questionnaires built in Google form to collect data and distribute it to them on October 23, 2022. Each respondent was asked for their opinion on the statement, and the questionnaires consisted of positive and negative statements. The Likert scale is used in this study to quantify each variable.

The reason why auditors in Jabodetabek be a targeted respondents is because Jabodetabek is a big city with lots of KAP. The Big Four include Klynveld Peat Marwick Goerdeler (KPMG), Price Waterhouse Coopers (PwC), Deloitte, and Ernest & Young (EY). The author used a convenience sampling technique to distribute questionnaires. The auditor that choosed to be respondent should work in Public Accounting Firms that fulfill the following criteria:

1. Should be places in Jabodetabek area because the sample are the auditors in Jabodetabek area.
2. The Public Accounting Firms should be listed in Otoritas Jasa Keuangan database for Public Accounting Firms with status still active.

The samples in this study are auditors with the following criteria:

1. Working duration as Auditor minimum five year.
2. Working at Public Accounting Firm in the Jabodetabek area.
3. The respondent should have a position in a Public Accounting Firm either Junior Auditor, Senior Auditor, Manager, and Partner.
4. The auditors should have an education level minimum Diploma 3

One measure of audit quality is the chance that the auditor won't offer a suitable opinion about the financial statements, which have material misstatements. This question was adapted from a survey questionnaire using a 5-point Likert scale model applied and consisted of 10 question items, although the authors I amended the questions until only 8 questions remain.

The combination of an auditor's knowledge and experience results in expertise, also known as competence. The question used a five-point Likert scale. It consists of 10 questions. However, the author modified the question until seven questions were left to use.

Due professional care is the application of professional skills to the implementation of professional services with precision. states that professional due diligence includes using sound judgment in determining the scope, methodology, tests, and procedures of an audit. Auditors should use sound professional judgment to set standards for the work performed. This implies that auditors must exercise due professional care in their audit work and constantly evaluate existing audit evidence. The questions were adapted from a research questionnaire with a five-point Likert scale model, which included six question items. However, the author modified the question until five questions were left to use.

The second general standard states that "statutory auditors must maintain intellectual independence in all relevant aspects of their work." The review process should be independent. As a result, in every audit procedure, the auditor must be objective and independent. The questions were adapted from a research questionnaire with a five-point Likert scale model that included ten question items. However, the author changed the question until only nine questions remained.

Religion is fundamental to culture [49] Religiosity is responsible for the development of moral standards that people will follow and cherish. Religious ethics is based on the guidance of a supreme being who establishes the boundaries of what is right and wrong. As a result, God is identified as the source of ethics. The question was modified from a five-point Likert scale research questionnaire created by [50] consisting of ten question items with Interpersonal and Intrapersonal religiosity factors.

Determining how much and what types of audit evidence should be obtained requires the auditor's professional skepticism. Auditors are expected to conduct the audit with professional skepticism and to gather evidence sufficient to support or refute management's assertion. The questions were derived from a study questionnaire with a five-point Likert scale model developed by [51] Hurt, Eining, and Plumlee (HEP) that included 15 question items. However, the author changed the question until there were just six questions available to utilize.

The F-test, R-test, and t-Test will be used in this study to analysed and conclude the hypothesis. This study will employ the Multiple Linear Regression formula to test the hypothesis.

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + b_5x_5 + e$$

Where:

- Y : Audit Quality
- X1 : Competence
- X2 : Due Professional Care
- X3 : Independence
- X4 : Religiosity
- X5 : Professional Skepticism.

3 Result and Discussion

Characteristic of Respondent

The questionnaire was distributed to all auditors (external and internal) in Jabodetabek to examine the impact of competence, due professional care, independence, religiosity, and professional skepticism towards audit quality. The sampling method uses convenience and snowball technique, from this technique two hundred (200) data respondents have been collected throughout every public accountant firm in Jabodetabek. The analysis of this study may be done using all of the data gathered from the questionnaire.

Table 1. Characteristic of Respondent

Variables	Item	Frequency	Percentage
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Gender	Female	113	56%
	Male	87	44%
Age	<25 years old	82	41%
	25 - 35 years old	45	23%
	35,1 - 45 years old	51	26%
	45,1 - 55 years old	12	6%
	>55 years old	10	5%
Public Accounting Firm	Non-Big 4	198	99%
	Big 4	2	1%
Working Period	<5 years	94	47%
	5 - 10 years	61	31%
	10,1 - 15 years	9	5%
	15,1 - 20 years	15	8%
	>20 years	21	11%
Position	Junior Auditor	69	35%
	Senior Auditor	60	30%
	Manager	37	19%
	Partner	34	17%
Education	Diploma 3	52	26%
	Bachelor's Degree	98	49%
	Master's Degree	18	9%
	Doctor	32	16%
Certification	CPA/BAP	19	10%
	CMA	35	18%
	CFE	36	18%
	CIA	20	10%
	Other	1	1%
	Does not Have	91	46%

Descriptive Analysis Statistic

Descriptive statistics aid in providing an overview of the collected data. On the Likert scale, the lowest and greatest ranges are indicated by the Minimum (Min) and Maximum (Max), respectively. The research used a Likert scale with five points: 1 for strongly disagree, 2 for disagree, 3 for neutral, 4 for agree, and 5 for highly agree. According to [52], the mean yields the average scale of the respondents' responses, while the standard deviation offers an indication of the variety of the respondents' responses.

Descriptive statistics outcome for this study is shown below:

Table 2. Descriptive Statistic Analysis Audit Quality

Variable / Element	N	Min
In all task, I am reviewed by superiors in stages before the examination report is made	200	3
The process of collecting and testing evidence, I do my utmost to support the conclusions, audit findings and recommendations related	200	3
When performing the assessment, I follow the prescribed code of ethics.	200	3
The examination report, that I made contains the findings and conclusions of the objective inspection results, as well as constructive recommendations	200	3
My report can express recognition of an achievement of success or a corrective action that has been implemented the object of examination	200	3
Report I submit an explanation or response officials / parties object of examination about the results of the examination	200	3
Audit Quality	200	

The mean (average) calculation result for this variable is 3, and the mode value is 4. The calculation results for this variable ranged from the lowest score of 3 to the highest score of 5. The questions about established codes of ethics received the highest score of five, indicating that the test is conducted by established compliance standards for high-quality audits.

Table 3. Descriptive Statistic Analysis Audit Quality

I am able to work together in a team	200	3	5	4,56	5
I have the ability to conduct analytical reviews	200	3	5	4,38	4
I have knowledge of organizational theory to understand organizations	200	3	5	4,41	5
I have auditing knowledge and knowledge of the public sector	200	3	5	4,32	4

I have knowledge of accounting that will help in managing numbers and data.	200	3	5	4,51	5
I have the expertise to conduct interviews as well as the ability to read quickly	200	3	5	4,41	4
I have the ability to write and present reports well	200	3	5	4,30	4
Competence	200			4,41	

The calculation results for this variable ranged from the lowest score of 3 to the highest score of 5, resulting in an average calculation result (mean) of 4.41 and a value for the mode of 4. The highest score question answer (5) is about teamwork, knowledge in organization, and accounting knowledge, this means that the auditors residing in Jabodetabek have good personal understanding meaning that they know that teamwork skills are needed to conduct the audit, and other than teamwork they also have good business and accounting understanding or knowledge, this skills to be the most important competence to have. Followed by knowledge in analytics, the public sector, communication, and presentation.

Table 4. Descriptive Statistic Analysis Due Professional Care

I am always careful in taking every decision taken to maintain the quality of audit reports.	200	3	5	4,35	4
I am fairly certain that there are no major misstatements in the financial statements, whether as a result of fraud or mistakes.	200	3	5	4,26	4
I am wary of the audit evidence obtained	200	3	5	4,35	4
I am trying to prove the error of the audit evidence obtained.	200	3	5	4,33	4
I thought continuously, asked and questioned the information available	200	3	5	4,20	4

during the examination.

Due Professional Care 200

4,30

The mean (average) calculation result for this variable is 4.30, and the mode value is 4. The calculation results for this variable ranged from the lowest score of 3 to the highest score of 5. Here, the auditor believed that producing a high-quality audit required both professional skepticism and sufficient confidence, the auditor should be careful before taking any decision regarding examination, they also have to always ask questions, be wary, and prove if there is an error in every evidence they obtained.

Table 5. Descriptive Statistic Analysis Independence

I am free from auditee pressure	200	2	5	4,45	5
I have no personal interests or third parties that restrict my activities.	200	3	5	4,37	4
I am free from client interference in conducting audit procedures	200	2	5	4,38	4
I am given the freedom to audit in accordance with the assignment and authority given to me	200	2	5	4,51	5
I was able to refuse a request from the auditee concerned a good acquaintance	200	3	5	4,42	4
When performing audit tasks, I try to maintain a professional relationship with the auditee	200	3	5	4,45	5
I do not have a debt or credit relationship with the auditee that could affect my judgment when conducting an audit.	200	4	5	4,44	4

In the audit process, I do not ignore the code of ethics of independence	200	3	5	4,39	4
Independence is a measure of my professionalism as an auditor	200	3	5	4,28	4
Independence	200			4,41	

The mean of the calculations for this variable is 4.41, while the mode is 4. The lowest calculation result for this variable was a score of 2, and the highest score was a score of 5. The questions "I am free from auditee pressure", "I am given the freedom to audit by the assignment and authority given to me", and "When performing audit tasks, I try to maintain a professional relationship with the auditee", obtained the highest score (5). This means that the auditors in Jabodetabek have a highly honest attitude in every audit process and maintain their position without any bias from other parties that can disturb their independence.

Table 6. Descriptive Statistic Analysis Professional Scepticims

Religion is very important to me since it provides solutions to numerous queries regarding the purpose of life.	200	3	5	4,48	5
It is very important that I set aside a little time to study religion and worship.	200	3	5	4,42	4
I believe that religion is a guide in my life.	200	2	5	4,47	4
Religious beliefs affect all my affairs in life.	200	3	5	4,43	4
I put a lot of effort into attempting to comprehend religion better.	200	3	5	4,41	4
I read religious books and magazines a lot.	200	3	5	4,33	4
I always get knowledge about religion from religious groups in my area and always have	200	3	5	4,40	4

influence in decision making.					
I have always contributed financially to religious organizations.	200	3	5	4,44	4
I am happy to participate in the activities of religious organizations.	200	3	5	4,40	4
I like to spend time discussing religion with others.	200	3	5	4,17	4
Religiosity	200			4,48	5

The calculation results for this variable ranged from the lowest score of 2 to the highest score of 5, resulting in an average calculation result (mean) of 4.38 and a mode value of 5 $((5+4)/2)$. The model for this is in the inquiring mind and suspension of judgment indicator, which implies that most auditors are always questioning the information they get without any firm evidence, which causes them (the auditor) to take longer to conclude.

Validity and Reliability Test

The data was gathered from 200 respondents, as the table illustrates, and it demonstrates that the data is entirely valid because each variable's R-value exceeds the R-Table. This test is intended to assist in acknowledging the data's validation.

Table 7. Validity Test

Variable	Indicator	R-Value	R-Table	Decision
Audit Quality	Y_1 - Y_6	0,686 - 0,761	0.138	VALID
Competence	X1_1 - X1_7	0,620 - 0,753	0.138	VALID
Due Professional Care	X2_1 - X2_5	0,686 - 0,765	0.138	VALID
Independence	X3_1 - X3_9	0,355 - 0,603	0.138	VALID
Religiosity	X4_1 - X4_10	0,352 - 0,601	0.138	VALID
Professional Skepticism	X5_1 - X5_6	0,569 - 0,735	0.138	VALID

Table 8 above demonstrates the reliability of Cronbach's Alpha for each variable. When all of the variables' alphas are at least 0.06 and the indicator is at least 0.60, the data is considered reliable.

Table 8. Validity Test

Variables	Cronbach's Alpha	Decision
Audit Quality	0,814	RELIABLE
Competence	0,788	RELIABLE

Due Professional Care	0,795	RELIABLE
Independence	0,622	RELIABLE
Religiosity	0,644	RELIABLE
Professional Skepticism	0,750	RELIABLE

Hypothesis Test

The F-test, R-test, and t-test will be used in this study's testing to verify and quantify the hypotheses. These are the results:

Table 9. Multiple Regression Analysis

Research Model: $Y = a + 0,062x_1 + 0,504x_2 + 0,263x_3 - 0,090x_4 + 0,140x_5 + e$							
Variable	Prediction	Unstandardized		t	sig	sig/2	Decision
		Coef B	Std Error				
(Constant)							
Competence	+	0,062	0,065	0,957	0,340	0,170	H1 Rejected
Due Professional Care	+	0,504	0,076	6,587	0,000	0,000	H2 Accepted
Independence	+	0,263	0,077	3,396	0,001	0,000	H3 Accepted
Religiosity	+	-0,090	0,075	-1,202	0,231	0,115	H4 Rejected
Professional Skepticism	+	0,140	0,069	2,025	0,044	0,022	H5 Accepted
Adjusted R ²	0,300						
F test	18,063						
F Significant	0,000						
Dependent Variable : Audit Quality							

Table 9 above illustrates how the coefficient of determination, or adjusted R Square, yields a value of 0,300. It means that the variables competence, due professional care, independence, religiosity, and professional skepticism only explain 30% of the variations in audit quality, and the remaining is explained by other variables that are not included in the model. Table 4.16 represents regression analysis, and it appears that the F-test has a significant level of 0,000. This value means that the model is fit and all of the variables simultaneously influence Audit Quality.

Based on the t-test or individual test on the table 4.16, the result shows that there are three (3) hypotheses are accepted and two (2) hypotheses are rejected. Variable Due professional care, Independence, and Professional Skepticism has positive influence on Audit quality. Each variable has a significant value lesser than significance level (ρ -value=0,05). However, for variables Competence and Religiosity do not influence audit quality, because of the significant value for each variable bigger than the significance level (ρ -value=0,05).

Discussion

Influence of Competence on Audit Quality

Based on the table 9. The findings of this study indicate that audit quality is unaffected by competence. This result is probably because the majority of responders are junior auditors with no more than five years of experience. As a result, they have not yet fully utilized their auditing knowledge and expertise. It might also occur as a result of the junior auditor's audit work not being sufficient to showcase their abilities at this time. Another reason probably because what they study at the university might not align with what they do at work or lack of practicality when they attend the audit related course. The digitalization era also have an impact in this study result, auditor conducted an audit by using computer or program where auditor just have to input several number and journal and the computer will automatically produce the data for auditor either to difference the account or calculate materiality for auditor and etc. This also makes some junior auditor much rely on the system rather than the knowledge they have learned from the university. This result may be happened due to lack of practical in application or program in audit when in university. [53]

Fast job promotion in public accounting firm also can be another factor that can affected this hypothesis. Junior auditor can get promoted to senior level by working only more or less than 2/3 years or also based on result from PAF (Public Accounting Firm) job requirement found some of the requirement at least have 2 or 4 year experience in audit to become senior audit, in conclusion some of the Senior auditor respondent in this study are recently get promoted to senior auditor, which is same as situation when they become junior auditor where they are still lack of audit experience or knowledge in some of audit exam. If we connect with the grand theory this can explain that the change of competence of auditor can be external due to condition and circumstance in audit working.

This aligns with the research result of [54], [55], and [56] where their study also stated that competence does not influence audit quality. However, this finding is contradicted by several researchers [57], [58], and [59] and [60], found that competence influences audit quality. An auditor needs to be well-versed, ethical, and skilled in their field to conduct an audit. The auditor's expertise and experience will result in a high-quality audit. This is also in line with the resulting study. [61] Stated that the auditor's competence positively and significantly influences on audit quality. If the auditor has competence, the audit quality will be better.

To carry out their duties in compliance with applicable regulations, ISA 200 demands that a company and the people it employs possess sufficient knowledge and skills in the appropriate fields and particular engagement. Therefore, competence is a fundamental thing that an auditor must own; the higher the auditor's knowledge about auditing, the easier it will be for an auditor to carry out his duties.

Influence of Due Professional Care on Audit Quality

Based on the table 9. This study shows due professional care does influence audit quality. study means that someone who has good due professional care will be able to know and handle problems that arise in carrying out audit exams. As we know, the Auditor's task is to verify the accuracy of accounting records and other financial documents. Therefore, the auditors should be able to give reasonable assurance that the financial statements are free of material

misstatement, whether resulting from fraud or error. This capability could be enhanced by the meticulous application of due professional care.

According to [60] attribution theory, due professional care is strongly associated with the auditor's knowledge structure. Because the factors will indirectly affect the auditor's decision-making process, and this theory explains how various factors within the auditor, such as due professional care, influence quality. It means that users who rely on audited financial statements can use the audit results as a reference to make decisions.

This resulted in line with several previous studies. Due professional care is the foundation for auditors to work decisively, professionally, honestly, and carefully in interpreting the audit procedure. Quality and honesty in the audit procedure become the foundation of an open and critical mind. The result shows that professional care has a positive impact on audit quality. One is that the auditor must have due professional care, and the audit results will be high quality.[63]

Influence of Independence on Audit Quality.

Based on the table 9. This study shows that independence affect audit quality. This means that the public can have confidence in the accuracy of the results and the ethics of the accounting profession when an audit is independence, reliable, and ethically sound. It also helps corporations gain credibility. Moreover, an auditor must be fair and independent, difficult to influence, and sincere not just with the company's owners and management but also with other stakeholders that depend on his work and financial statements. Therefore, auditor independence is part of the foundation of the auditing profession.

Independence and the auditor's attitude are strongly correlated. This theory explains how different aspects of the auditor, like independence, affect the quality of the audit because the aspects will indirectly affect the auditor's decision-making, so users who rely on audited financial statements can use the audit results as a reference.

There are several previous research that supported this study result. One of the researchers is a result study by [64] that found auditor independence is positively related to audit quality, which means that if the auditor implement independence character, the audit quality will be better. Their study stated that an independent auditor honestly evaluates the audited financial statements without burdening any party. His evaluation then accurately depicts the state of an audited company. As a result, the assurance of the report's dependability is available to all interested parties. This proves that independence has a positive impact on audit quality. [65]

Influence of Religiosity on Audit Quality.

Based on the table 9. the outcome shows that religiosity does not affect audit quality. This result in this study could happen because, most people (auditors) may have knowledge of religion but not to the extent that they practice it in everyday life. Cultural factors as well as the work environment can affect a person who has a religious attitude. A person who has a high religious attitude is often faced with a working condition that is "forced " to go with the flow to commit a deviation. In addition, in examining an auditor is required to be professional in carrying out the audit process. This professional attitude requires the auditor to do all his work as well as possible regardless of whether an auditor has a high religiosity.

People who identify as religious are more likely to think that God or another higher force is keeping an eye on them, which is linked to better self-control and self-monitoring. That means if we must connect that, the existence of good faith and internalization by the auditor of religious

beliefs that the auditor professes, as well as adherence to religious practices, religious knowledge and experience of an auditor will be able to enhance the audit quality of the financial statements. An accountant who has a good understanding of the aspects of religiosity will always pay attention to his actions, whether every action taken is in accordance with the teachings of his religion.

Influence of Professional Skepticism on Audit Quality.

Based on the table 9. The result show that professional skepticism have influence towards audit quality. This means the greater level of professional skepticism possessed by the auditor, the auditor will be more critical of the assessment of audit evidence and will always question the reliability of the audit evidence, so that the auditor can generate good audit quality. As we know also, Professional Skepticism is evaluating audit evidence with skepticism. The auditor should not accept a less convincing response, even if it's based on the client's management. By showing auditor curiosity, the auditor can evaluate audit evidence to identify financial statement violations and client management fraud. Given the explanation, a good auditor must also be skeptical.

Where professional skepticism is closely related to the auditor's attitude or character. This theory can explain how auditor character, such as skepticism, influence quality. Professional skepticism will indirectly affect whether or not the auditor's behavior. Auditors will always be questioning and evaluating the information he get, so users can use the audit results as a reference in the process of decisions making.

When conducting an audit or gathering evidence, it is important to keep in mind the professional standards of accountants as well as the code of ethics to generate a balanced professional skepticism. Their [66] study shows auditor skepticism affects audit quality. The auditor's professional demands lead to skepticism. Auditors must evaluate audit findings with skepticism. Financial statement skepticism affects finding violations. Practicing auditor's skepticism on audit procedure is related to the fairness of financial statements.

4. Conclusion

This research examines the effects of competence, due professional care, independence, religiosity, and professional skepticism on audit quality. The result from this research shows there are two hypotheses are rejected which are competence and religiosity. Meanwhile, the result show three hypotheses are accepted. The auditor's due professional care, independence, and professional skepticism positively affected the audit quality.

The result of this study gives the contribution for the company, the auditor, and the educational institutions. The company should pay more attention to the auditor skills that can help the auditor improve their work by giving them more training, workshops, and mentoring. Due to Digitalization in this era, the company and the auditor also should pay more attention to auditor knowledge in technology information or the program that use by the auditor in this era, by giving them training in every update of the program. The auditor also should maintain and enhance professional skepticism and independence of auditors in implementing each audit process. In improving due professional care, auditors must continuously improve their skills and abilities related to the performance of their duties. For example, the more training followed by auditors, the better their skills, then before deciding, the auditor must evaluate and collect evidence first and examine it carefully and thoroughly.

The educational institution should teach the basic knowledge. They should introduce accounting and audit knowledge and skills to the accounting students who will be an auditor in the future. It is hoped that this research can help educational institutions evaluate and improve their curriculum so that it is relevant to the current era. Due to the advanced information technology era, it would be better to have more practical study than just theory.

One of the study's weaknesses is the use of questionnaires as a tool for data gathering. The survey uses Google form, which has limits regarding guaranteeing respondents' sincerity and seriousness in responding to survey questions. In addition, because each respondent may understand the statement items differently, there is a potential that they will provide an inaccurate response. Another limitations occur that, due to the author use/put option number three or neutral answer in questionnaire make a bias or error when the author analyze the data, this answer make a neutral result which is not telling is the answer is positively or negatively respond like when the author make a question.

Future studies should think about utilizing participants from different study sites. The distribution of the questionnaire should be more even between the Big 4 public accounting firm and another public accounting firm. In filling out the questionnaire must be accompanied and strengthened by conducting interviews, the author also should put out the answer neutral from the answer. Further research also should expand the research variables that can affect the auditor in producing audit quality.

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