



PROCEEDINGS

The 4th International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

Universitas Muhammadiyah Yogyakarta (Indonesia)

October 13 - 14 2020

<https://icosi.umy.ac.id/>

Focal Conferences



- ✔ (ICPU) The 2nd International Conference on Pharmaceutical Updates
- ✔ (ICOMS) The 6th International Conference on Management Sciences
- ✔ (ICLAS) The 9th International Conference on Law and Society
- ✔ (ICMHS) The 4th International Conference Medical and Health Sciences
- ✔ (ICAF) The 6th International Conference for Accounting and Finance
- ✔ (ILEC) The 2nd International Language and Education Conference
- ✔ (ICONURS) The 2nd International Conference on Nursing
- ✔ (ICITAMEE) The 1st International Conference on Information Technology, Advanced Mechanical and Electrical Engineering
- ✔ (IConARD) International Conference on Agribusiness and Rural Development
- ✔ (ISHERSS) The 2nd International Symposium on Social Humanities Education and Religious Sciences
- ✔ (ICONPO) The 10th International Conference on Public Organization
- ✔ (DREAM) The 5th Dental Research and Exhibition Meeting
- ✔ (ICHA) The 5th International Conference on Hospital Administration
- ✔ (ICOSA) The 3rd International Conference on Sustainable Agriculture





Proceedings

4th International Conference on Sustainable Innovation

2020

Publisher UMYPress

Lembaga Penelitian, Pengabdian, dan Pengembangan Masyarakat (LP3M)

Universitas Muhammadiyah Yogyakarta

Address

Gedung D Lantai 2

Universitas Muhammadiyah Yogyakarta

Jalan Brawijaya, Bantul,

55183 Indonesia

ISBN : 978-623-7054-43-6



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Preface by the Chairperson of the 4th ICoSI 2020



Dr. Yeni Rosilawati, S.IP. S.E., MM.

Assalamu'alaikum Wr. Wb.

All praise is due to Allah, the Almighty, on whom we depend for sustenance and guidance. Prayers and peace be upon our Prophet, Muhammad SAW, his family and all of his companions.

On behalf of the organizing committee, it is my pleasure and privilege to welcome the honourable guests, distinguished keynote & invited speakers, and all the participants.

With the main theme of “Cutting-Edge Innovations on Sustainable Development Goals (SDGs)”, the 4th International Conference on Sustainable Innovation (ICoSI) 2020 serves as a forum to facilitate scholars, policy makers, practitioners, and other interested parties at all levels from Indonesia and abroad to present their novel ideas, promote cutting-edge research, and to expand collaboration network. The conference has about 1373 participants participating from more than 8 countries 4 continents all over the world, making this conference a truly international conference in spirit.

This multidisciplinary conference was first held in 2012 and has undertaken various changes and adopted to the current technological trends of our education system. From having this conference with just 175 participants back in 2012 we have come a long way in making the conference a huge success with more than 1373 participants participating in this two-day conference.

Formerly, this conference consisted of only 9 (nine) focal conferences. This year, there are 14 focal conferences from various disciplines, namely: 1) The 2nd International Conference on Pharmaceutical Updates (ICPU), 2) The 6th International Conference on Management Sciences

(ICoMS), 3) The 9th International Conference on Law and Society (ICLAS), 4) The 4th International Conference Medical and Health Sciences (ICMHS), 5) The 6th International Conference for Accounting and Finance (ICAF), 6) The 2nd International Language and Education Conference (ILEC), 7) The 2nd International Conference on Nursing (ICONURS), 8) The International Conference on Information Technology, Advanced Mechanical and Electrical Engineering (ICITAMEE), 9) The 2nd International Conference of Agribusiness and Rural Development (IConARD), 10) The 10th International Conference on Public Organization (ICONPO), 11) The 2nd International Symposium on Social Humanities Education and Religious Sciences (ISHERSS), 12) The 5th Dental Research and Exhibition Meeting (DREAM), 13) The International Conference on Hospital Administration (ICHA), and 14) The 3rd International Conference on Sustainable Agriculture (ICoSA).

Accordingly, We are proud to announce that this year, the 4th ICoSI 2020 breaks the Museum Rekor-Dunia Indonesia (MURI) record as the Virtual Multidisciplinary Conference with the Largest Number of Area of Fields in Indonesia

In addition, this year, this conference holds special value since this is the first conference in the history of our university where the entire conference is taking place remotely on a digital platform through the use of advance technologies due to the Covid-19 Pandemic.

I would take this opportunity to express my highest respect to the Rector of Universitas Muhammadiyah Yogyakarta, Dr. Gunawan Budiyanto who gave approval and ensured the maximal support from all the faculty members of Universitas Muhammadiyah Yogyakarta (UMY) that made this event a big success. In addition, my appreciation goes to all the support teams who have provided their valuable support and advice from planning, designing and executing the program.

Let me conclude my speech by encouraging the delegates to participate with an increasing number in all the activities and discussions through the digital platforms for the next two days. I wish everyone a successful, safe, and fruitful conference.

Thank you!

Wassalamu'alaikum Wr. Wb.

Yogyakarta, Indonesia, 14 October 2020



Welcoming Remarks by the Rector of Universitas Muhammadiyah Yogyakarta



Assoc. Prof. Dr. Gunawan Budiyanto

Innovation is the beginning of the development of technology, and technology is a development machine that is expected to provide benefits to humans and provide the smallest possible impact on environmental quality. In the concept of sustainable development, development must improve the quality of human life without causing ecological damage and maintain the carrying capacity of natural resources.

International Conference on Sustainable Innovation (ICoSI) is an international conference which is an annual conference held by the University of Muhammadiyah Yogyakarta (UMY), Indonesia. In 2020 this raises the issue of "Cutting-Edge Innovations on Sustainable Development Goals." Therefore, on behalf of all UMY academics, I would like to congratulate you on joining the conference, hoping that during the Covid-19 Pandemic, we can still provide suggestions and frameworks for achieving sustainable development goals.

About The 4th International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

The 2030 Agenda for Sustainable Development is enacted by the United Nations as a shared blueprint for peace and prosperity for people and the planet, now and into the future. It consists of strategies to improve health and education, reduce inequality, and spur economic growth while also conserving natures by 2030.

This year, however, at the first one-third of its timeline, the SDG Reports shows that the outbreak of COVID-19 did hinder the achievement, or at least decelerate the progress of achieving the 17 goals. In fact, according to the report, “some number of people suffering from food insecurity was on the rise and dramatic levels of inequality persisted in all regions. Change was still not happening at the speed or scale required”, accordingly.

Therefore, in this event of pandemic, the quantity and quality of research, innovation, and more importantly multi-disciplinary collaboration are indispensable. Furthermore, there needs to be clear ends of those works. That is how those research are applicable and benefits directly to the society. That is how those research is incorporated as the drivers of policy making, and used practically in the society. Hence, the stakeholders especially the triple helix of higher education institution, government, and industry must be re-comprehended and supported to reach the common goal of the SGD.

International Conference on Sustainable Innovation (ICoSI) has been essentially attempting to strengthen this regard since its first establishment. One of the goals of ICoSI is to provide primarily a platform where scholars, practitioners, and government could grasp the development and trends of research. Hopefully, meeting these actors altogether would result in stronger collaboration, sophisticated and advantageous research, and brighter ideas for further research. Based on these reasoning, this year, the 4th ICoSI 2020 UMY is themed ‘Cutting-edge Innovations for Sustainable Development Goals’.

Improving from last year conference which brought nine focal conference, this year ICoSI 2020 UMY brings 14 disciplines, from social sciences, natural sciences, and humanities. ICoSI 2020 received as much as 1005 papers. The paper works submitted in ICoSI 2020 UMY will be published in Atlantis Proceedings, IOP Proceedings, National/International Journals, and ICoSI ISBN-indexed Proceedings.

Nevertheless, ICoSI believes that publication is only the beginning of research dissemination. The publications will enhance the chance of the research known by wider audience, and then used, applied, and incorporated at either system, institutional, or personal level of human lives.



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TRACK ECONOMICS, LAW, EDUCATION, SOCIAL, AND HUMANITIES



The Effect of Professional Skepticism, Auditor Expertise, and Integrity of Audit Quality

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ABSTRACT

This study aims to determine the effect of Audit Professional Skepticism, Auditor Expertise, and Integrity on Audit Quality. The analytical tool used is tabulation of the questionnaire, data collection in the form of validity and reliability tests. The hypothesis in this study is that there is an effect of Audit Professional Skepticism, Auditor Expertise, and Integrity on Audit Quality. To test this hypothesis, the SPSS 23 data analysis tool was used. The results obtained based on the validity test showed that all statements in the questionnaire were declared valid. For the reliability test of all variables, the composite reliability value or Cronbach's alpha value was stated to be reliable. And the Hypothesis Test based on R-Square and T-Statistics shows that all hypotheses are accepted. The results of this hypothesis state that professional audit skepticism, auditor expertise, and integrity have a positive effect on audit quality.

Keywords: Auditor Ethics, Integrity, Auditor Expertise, Audit Quality

INTRODUCTION

The accountant profession must have expertise in the field of accounting, and are now required to be able to act professionally and in accordance with the ethical professionalism of auditing. Because if you act in accordance with ethics, trust in the accounting profession will increase, especially in increasing company confidence in the accounting profession. The accountant profession is directly related to the process of recording, auditing, and doing everything that is directly related to transactions in the company and is directly related to money. In carrying out the profession as an auditor, the existence of KAP is a place for accountants to carry out public accounting practices. When the need for audit services increases, the number of Public Accounting Firms (KAP) will increase due to competition between one KAP and another. Public Accounting Firm (KAP) when providing high quality audit services, sometimes it has not been optimal in meeting service users' expectations. Audit service users still have doubts about the integrity of the Public Accountant. The Public Accounting Firm (KAP) is a written agreement union that is not far from a variety of needs, including written agreements by clients and younger auditors, employees of the Public Accounting Firm (KAP), the government, and groups who have needs with the Office. Public Accountant [1].

The reputation of the Public Accounting Firm is influenced by several factors, one of which is audit quality. According to [2] KAP tends to have a higher reputation. This makes auditors to be careful in doing something and avoid actions that defame them because there are many financial scandals that are still rife,

because they involve public accounting practitioners. The researchers found several results that the subsample that was audited by a large accounting firm would have different characteristics from the subsample that was audited by a small accounting firm. With a sustainable economic growth and depending on financial reports, companies need an absolute quality auditor to protect the public interest. Qualified auditors are able to reduce the risk of errors in a financial report. In carrying out the auditor profession, an auditor is also required to be able to produce quality audits. [3] argued that audit quality is all the possibilities where the auditor in auditing the client's financial statements is able to ascertain violations that occur in the client's accounting system and report it in the audited financial report, which in carrying out the task has stated that the auditor is guided by auditing standards and the accountant's code of ethics. relevant public.

In a study [4] which was based on the Accounting and Auditing Releases of the SEC for 11 periods, it was stated that one of the causes of auditors' failure to detect fraud was the low level of professional audit skepticism. This fraud occurs because an auditor does not apply an adequate level of professional skepticism. The low level of professional skepticism causes economic losses for KAP, loss of reputation in the public eye and loss of trust from creditors and capital investors. For an audit, ethical standards are very necessary because the auditor has a position as a trusted person in dealing with conflicts of interest. If an auditor complies with pressure or demand, until there is a violation of an attachment to ethical principles adhered to by the profession. The duty of an auditor must be able to maintain vigilance so as not to get

carried away by pressures that bring him into ethical principles in general and the profession.

In a study conducted [5] entitled *The Effect of Work Experience, Professionalism, Integrity and Independence on Audit Quality, Auditor Ethics as Moderating Variables* (a study on representatives of BPKP Riau Province) proved that integrity has a significant effect on Audit Quality at BPKP Representatives. It is strengthened by research [6] entitled *The Effect of Working Experience, Integrity, Competence, and Organizational Commitment on Audit Quality* (Survey of State Owned Companies In Libya) that integrity affects audit quality. This means that auditors who have high integrity will produce quality audits. Then a study conducted [7] entitled *The Influence of Expertise, Independence, Professional Accuracy, with Ethics as a Moderating Variable on Auditor Quality at the Inspectorate of Bengkulu Province* stated that the skill variable had a positive and significant effect on auditor quality. And the second test states that the expertise variable moderated by ethics has a positive and significant effect on auditor quality. Research conducted by [8] regarding the effect of moral reasoning, professional skepticism and spiritual intelligence on audit quality with auditor work experience as a moderating variable at the South Sulawesi Provincial Inspectorate shows that skepticism has a simultaneous and partial effect on audit quality, moral reasoning and skepticism are predictors. which can affect audit quality.

It can be seen from recent cases that are still hotly discussed, which later or even now affect the stages of the audit process. The auditor will get a very large advantage, if the auditor can carry out the audit properly. Job suitability has an impact on audit quality and public trust in public accountants and KAP, and this impact is seen from their expertise, professionalism, and honesty in completing work. Such as the case of Deloitte and SNP Finance, the case of default on Medium Term Notes (MTN) issued by PT Sunprima Nusantara Financing (SNP Finance). KAP, which is a Deloitte - Indonesia entity, conducts a general audit of SNP Finance's financial statements. However, the independent auditor's report on the last SNP financial report issued was for the 2016 financial year. Deloitte - Indonesia is represented by five entities, one of which is the SBE Public Accounting Firm. So, the general audit of SNP financial statements is SBE. The audit conducted by SBE on SNP's financial statements is based on the auditing standards set by the Indonesian Institute of Public Accountants (IAPI). In the investigation that was carried out, the state treasurer acknowledged that there were indications of negligence by KAP in auditing the financial statements of the Columbia Group subsidiary. However, at the end of the examination, there were several findings that were highlighted, one of which was the skepticism that the auditor deemed necessary to have. As for the second, the tests conducted by KAP on SNP Finance did not reach

the basic documents. Because AP (public accountant) has long held PT SNP as its client, there are things that audit steps must be deepened, not done, "the quality control system owned by KAP contains weaknesses because it has not been able to carry out proper prevention of the threat of proximity in the form of linkages. among senior personnel, that is, the audit team manager in an audit engagement with the same client for a sufficiently long period of time.

LITERATURE REVIEW

Conceptual Framework

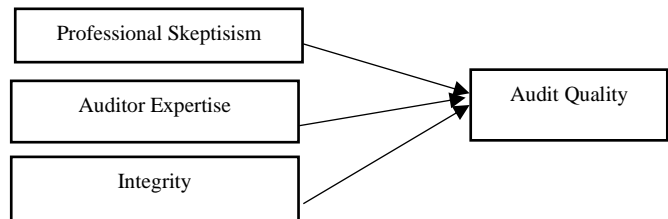


Figure 1. Conceptual Framework

Hypothesis

- H1: Professional audit skepticism has an effect on Audit Quality
- H2: Auditor expertise affects audit quality
- H3: Integrity affects audit quality

RESEARCH METHODS

Research Approach

The approach used in this research is a quantitative approach with primary data.

Research Location

This research was conducted at the Surabaya Public Accounting Firm (KAP) which has been registered in the IAPI directory in 2018. This research focuses on Auditors of Public Accounting Firms in the Surabaya area.

Population and Sample

The population in this study were external auditors who worked in public accounting firms listed in the 2018 IAPI directory in the Surabaya area, which consisted of 41 KAPs [9]. The Surabaya area was chosen because in East Java, registered KAPs are only in the cities of Surabaya and Malang. Therefore, Surabaya is considered to represent East Java. The population number is obtained directly from the information on each KAP.

Sampling in this study uses the convenience sampling method, which is a general term that includes a wide variety of respondent selection procedures in which the sample units drawn are easy to contact, easy to measure, easy to measure, and cooperative [9].

Table 1. Research Sample Selection at KAP Surabaya Region

No.	Nama KAP	Alamat	Jumlah Auditor
1	KAP Drs. Arief H. P.	Perumahan Pondok Nirwana. Jl. Baruk Utara VIII/6 (B-201)	5
2	KAP Buntaran & Lisawati (Cab)	Jl. Rungkut Mapan Timur VI Blok EE No. 3	5
3	KAP Buntaran & Lisawati (Cab)	Jl. Undaan Wetan No. 66 Surabaya (60273)	5
4	KAP Drs. Chandra Dwiyanto	Jl. Musi No.41 Surabaya (60275)	5
5	KAP Erfan & Rakhmawan (Cab)	Jl. Manyar Tirtomoyo 2 No.14 Surabaya 60166	5
6	KAP Gideon Adi & Rekan (Cab)	Jl. A. Yani No. 88 RT 003 RW 008 Gedung Graha Pena Lantai 9 R.902 Surabaya 60297	5
7	KAP Habib Basuni	Galaxi Bumi Permai Blok G6/18 Surabaya 60119	5
8	KAP Hadori Sugiarto Adi & Rekan (Cab)	Jl. Manyar Rejo IV No. 4 Surabaya 60118	5
9	KAP Hadori Sugiarto Adi & Rekan (Cab)	Jl. Kalibokor Selatan No. 126 Pucangsewu Gubeng Surabaya 60283	5
10	KAP Drs. Hananta Budianto & Rekan (Cab)	Jl. Raya Darmo No. 54 – 56 Surabaya 60265	2
11	KAP Henry & Sugeng (Cab)	Jl. Manunggal Kebonsari Kencana No. 45, Kebonsari Regency B 10 Surabaya 60233	5
12	KAP Made Sudarma, Thomas & Dewi (Cab)	Jl. Kayoon No. 20 J Surabaya	3
13	KAP Maroeto & Nur Shodiq	Jl. Raya Kalirungkut Rungkut Megah Raya Blok L No. 35 Surabaya 60293	5
14	KAP Drs. Basri Hardjosumarto, M.Si, Ak. & Rekan (Pusat)	Jl. Gubeng Kertajaya III F/10 Surabaya	5

Jumlah	65
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Teknik Pengumpulan Data

Table 2. Answer Options and Questionnaire Scoring

Information	Score
Strongly Agree (SS)	5
Agree (S)	4
Neutral (N)	3
Disagree (TS)	2
Strongly Disagree (STS)	1

Analysis Technique

- 1) Descriptive Statistics
- 2) Validity and Reliability Test
- 3) Multiple Linear Regression Analysis
- 4) Partial Test
- 5) Multiple Correlation Coefficient (R)
- 6) Multiple Coefficient of Determination (R²)

RESULTS AND DISCUSSION

Results

Descriptive statistics

Table 3. Descriptive Statistics result

	N	Minimu m	Maximu m	Mea n	Std. Deviation
Professional Skepticism	60	15	25	21.08	2.695
Auditor's Expertise	60	9	15	11.73	1.364
Integrity	60	21	35	28.35	2.893
Audit Quality	60	15	24	20.12	2.076
Valid N (listwise)	60				

1. Professional Skepticism

Audit Professional Skepticism has a minimum value of 15, with a maximum value of 25, while the average value (mean) is 21.08 with a standard deviation value of 2,695 indicating a deviation of data whose value is

smaller than the average value so that it shows that the variable data of Skepticism Audit professionals are normal.

2. Auditor's Expertise

Auditor expertise has a minimum value of 9, with a maximum value of 15, while the average value (mean) is 11.73 with a standard deviation value of 1.364 indicating a deviation of data whose value is smaller than the average value so that it shows that the variable data of Auditor Expertise it's normal.

3. Integrity

Integrity has a minimum value of 21, with a maximum value of 35, while the average value (mean) is 28.35 with a standard deviation value of 2.893 indicating a deviation of data whose value is smaller than the average value so that it shows that the variable data of Integrity it's normal.

4. Audit Quality

Auditor Quality has a minimum value of 15, with a maximum value of 24, while the average value (mean) is 20.12 with a standard deviation value of 1.364 indicating a deviation of data whose value is smaller than the average value so that it shows that the variable data of Auditor Quality it's normal.

Validity and Reliability Test

1. Validity Test

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Professional Skepticism	60.20	34.197	.564	.862
Auditor's Expertise	69.55	44.218	.725	.824
Integrity	52.93	27.046	.791	.755
Audit Quality	61.17	34.785	.822	.746

In the results of the validity test above in table 4 it states that all items of the questionnaire statement variable (X) and variable (Y) have a correlation coefficient value above 0.30 (> 0.30) can be declared valid and this can be used to measure variables that have been researched.

2. Reliability Test

Cronbach's Alpha	N of Items
.843	4

From the data in table 5 above, it can be seen that there is a Cronbach alpha reliability coefficient value of 0.843, so the statement of the instrument variable of Audit Professional Skepticism (X1), Auditor Expertise (X2), Integrity (X3), Auditor Quality (Y) shows that the questionnaire instrument used is said to have reliability. Because the results obtained from the instrument are greater than the Cronbach alpha value of 0.6.

Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardize d Coefficients	t	Sig .
	B	Std. Error	Beta		
1 (Constant)	1.443	1.379		1.046	.300
Professional Skepticism	.046	.059	.060	1.772	.003
Auditor's Expertise	.227	.137	.149	2.658	.000
Integrity	.531	.063	.739	8.361	.001

a. Dependent Variable: Audit Quality

Based on the results of table 6 above, it can be seen and explained that the equation obtained is as follows:

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

$$Y = 1.443 + 0,046 X1 + 0,447 X2 + 0,531X3 + e$$

Based on the results obtained in the equation above, the meaning and meaning of the regression coefficient can be explained as follows:

1. Constant (a)

The constant value is 1.443. This shows that without the influence of the independent variables, namely Audit Professional Skepticism (X1), Auditor Expertise (X2), And Integrity (X3) the value in the dependent variable, namely Auditor Quality (Y), remains constant at 1.443.

2. Audit Professional Skepticism (X1)

The positive coefficient is 0.046 between the Audit Professional Skepticism variable (X1) and the Audit

Quality variable (Y). this means that the variable has a positive relationship. So it can be concluded that if the Audit Professional Skepticism variable has increased by one unit, so the Audit Quality variable will increase by 0.046 units.

3. Auditor's Expertise (X2)

The positive coefficient is 0.447 between the Auditor's Expertise (X2) and the Audit Quality variable (Y). this means that the variable has a positive relationship. So it can be concluded that if the Audit Professional Skepticism variable has increased by one unit, so the Audit Quality variable will increase by 0.447 units.

4. Integrity

The positive coefficient is 0.531 between the Integrity (X3) and the Audit Quality variable (Y). this means that the variable has a positive relationship. So it can be concluded that if the Integrity variable has increased by one unit, so the Audit Quality variable will increase by 0.531 units.

Partial Test

By using a confidence level of 5% ($\alpha = 0.05$) and a degree of freedom of $k = 3$ and $df2 = n-k-1$ ($65-3-1 = 56$) to obtain a ttable of 1.67252, this can be concluded as follows:

Table 7. Partial test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.443	1.379		1.046	.300
Professional Skepticism	.046	.059	.060	1.772	.003
Auditor's Expertise	.227	.137	.149	2.658	.000
Integrity	.531	.063	.739	8.361	.000

a. Dependent Variable: Audit Quality

1. H1

Based on the t-test table, it was obtained that t count was 1.772. This shows that tcount 1.772 is greater than ttable 1.67252 and a significance value of $0.003 < 0.05$, thus H1 is accepted, which means that the Audit Professional Skepticism variable has an influence on auditor quality.

2. H2

Based on the t-test table, it was obtained that t count was 2.658. This shows that tcount 2.658 is greater than ttable 1.67252 and a significance value of $0.000 < 0.05$, thus H2 is accepted, which means that the Auditor's Expertise variable has an influence on auditor quality.

3. H3

Based on the t-test table, it was obtained that t count was 8.361. This shows that tcount 8.361 is greater than ttable 1.67252 and a significance value of $0.001 < 0.05$, thus H2 is accepted, which means that the Integrity variable has an influence on auditor quality.

Multiple Correlation Coefficient (R)

Table 8. Multiple Correlation Coefficient (R)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
dimension0	1	.881 ^a	.777	.765

a. Predictors: (Constant), Integrity, Professional Skepticism, Auditor Skills

It can be seen in the R test table, the R value of 0.881 (81.8%) indicates that the relationship between the independent variable and the dependent variable is quite strong because the value is more than 50%.

Multiple Coefficient of Determination (R2)

Table 9. Multiple Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
dimensi on0	1	.881 ^a	.777	.765

a. Predictors: (Constant), Integrity, Professional Skepticism, Auditor Skills

Based on table 9, the R2 test can be explained that the coefficient of determination in this study is 0.765 or 76.5% so that the Professional Skepticism of Audit (X1) and Auditor Expertise (X3) can explain the effect on Auditor Quality (Y) and the remaining 76.5% is explained by other variables not examined in this study.

Discussion

Audit Professional Skepticism has an effect on Audit Quality

In this study, the results show that professional audit skepticism has an effect on audit quality. The impact between professional audit skepticism and audit quality is due to the concept of professional skepticism that is

reflected in standards such as an attitude of always asking questions, being alert, and critical in carrying out the entire audit process. These various concepts have their own role for auditors so that they can produce good audit quality. If an auditor has a skeptical attitude, then the fraud that occurs can be revealed and can minimize errors in the financial statements, thereby increasing the quality of the audit report. It can also be interpreted that the higher the auditors' professional skepticism, the better the quality of the resulting audit, vice versa, the lower the audit professional skepticism the auditor has, the lower the quality of the resulting audit.

The results of this study are in accordance with attribution theory which refers to how a person explains the causes of other people's behavior or himself which will be determined whether from internal, for example, the nature, character, attitude or external, for example the pressure of certain situations or circumstances that will influence individual behavior [10]. [11] also stated that internal strength (personal attributes such as ability, effort, and fatigue) and external strength (environmental attributes such as rules and weather) then, in this case, the skepticism of external forces in the form of regulatory demands requires auditors to use their skills carefully, and careful to carry out Professional Skepticism and produce a good quality audit. The results of this study support the research conducted by [12], and [13]. In his research, it shows that professional audit skepticism has a significant positive effect on audit quality. However, the results of this study do not support or are not in line with research conducted by [14] and [15] which states that individual audit professional skepticism does not have a significant effect on audit quality.

In conducting an audit and preparing a report, the auditor is required to use his professional skills carefully and carefully. Such use requires auditors to exercise professionalism skepticism. Auditors who do not easily believe the evidence found and use professional skepticism as a basis for conducting audits that will result in good audit quality.

Auditor's expertise has an effect on Audit Quality

In this study, it was found that the auditor's expertise had an effect on audit quality. The impact between the expertise of the auditors and the quality of the audit is due to the knowledge and experience possessed by the auditors of KAP Surabaya which is sufficient and explicit in which they can carry out audits objectively, carefully, and thoroughly good audit.

The results of this study support the research conducted by [7], [16], and [17]. In the study, it was stated that the auditor's expertise had a significant effect on audit quality. However, the results of this study do not support or are not in line with research conducted by [18] which states that auditor expertise does not have a significant effect on audit quality.

Auditor expertise can be obtained through continuing education and training as well as adequate experience in conducting audits. The auditor's expertise will directly affect the quality of the resulting audit. An auditor who does not have expertise in his field will not be able to produce a quality audit, therefore, every auditor must have expertise [19]. So, when connected with attribution theory, Heider suggests several opinions that encourage people to behave and the auditors of KAP Surabaya have the behavior as described by Heider, namely ability and desire. The auditor has the ability or expertise in the field of auditing and has the desire, where with his expertise the auditor wants to produce a good quality audit.

Integrity Affects The Audit Quality

The results of testing this hypothesis indicate that integrity affects audit quality, so the third hypothesis is accepted. In this study, the effect between integrity and audit quality is because the auditors of KAP Surabaya have fulfilled their professional responsibilities with the highest possible integrity, where auditors are always honest, and forthright, can be trusted and cannot accept fraud or the negation of the principle to build trust and provide a basis for quality decision makers. From the explanation above, if connected with attribution theory, the auditors of KAP Surabaya are motivated to have obligatory behavior, namely the feeling of having to do something in another sense that auditors of KAP Surabaya are obliged to have an honest attitude to obtain good audit quality. The existence of business encourages people to have the behavior of trying to do business, in the sense that the effort produces good audit quality so that the auditors can be trusted by the public for their services. The results of this study support the research conducted by [20], [15], [5], [6], and [21]. In research states that integrity has a significant effect on audit quality. However, the results of this study do not support or are not in line with research conducted by [22] which states that integrity does not have a significant effect on audit quality. According to [23] previously, that one of the factors that influence audit quality is the auditor's compliance with the code of ethics, which is reflected in the attitude of independence, objectivity, integrity, and so on.

CONCLUSION

1. Audit Professional Skepticism has an effect on Audit Quality
2. Auditor's expertise has an effect on Audit Quality
3. Integrity Affects the Audit Quality

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