

The Effect Of Independence, Due Professional Care, And Audit Intensity On Audit Quality (Case Study At A Public Accounting Firm In Indonesia During The Covid-19 Pandemic)

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Abstract

The aims of this research are to describe the influence of: (1) the influence of independence on audit quality in Indonesian public accounting firms. (2) influence of due professional care on audit quality in Indonesian public accountant firms. (3) influence of intensity examination on audit quality in Indonesian public accountant firms. Types of data in this research are primary data in the form of a questionnaire. The population of the research is an auditor who worked the public accountant and worked from home during the covid-19 pandemic. The convenience sampling method used was obtained from 118 respondents. Of the 133 questionnaires that were collected, there were 15 data that could not be used. Test requirements analysis includes tests for normality, linearity test multicollinearity test, and heteroscedasticity test. The results of the research show that: (1) There is no effect between independence on audit quality, it is proved by t_{count} smaller than t_{table} namely $1.248 < 1.98$ and the significance value of $0.215 > 0.05$. (2) There is a significant effect between due professional care on audit quality, it is proved by t_{count} larger than t_{table} , namely $2.946 > 1.98$ and the value of significance of $0.004 < 0.05$. (3) There is a significant effect between intensity examination on audit quality, it is proved by t_{count} larger than t_{table} namely $4.244 > 1.98$ and the value of significance of $0.000 < 0.05$.

1. INTRODUCTION

The global disturbance that emerged at the end of 2019 to date is the emergence of the Corona Virus (Covid - 19) pandemic . *Corona viruses* entered Indonesia in early March 2020 and the Covid-19 pandemic has continued to this day . The emergence of this pandemic is causing fear, worry, and anxiety among individuals around the world. The faster the spread of the virus, WHO and the Government of Indonesia issued policies to reduce the growth rate of the virus by issuing policies such as *social distancing* , *Work From Home* (WFH) and Large-Scale Social Restrictions (PSBB). This policy resulted in a slowdown in the Indonesian economy which forced entrepreneurs to make business adjustments in order to survive. In other countries, such as Singapore, China, Germany, Korea and Japan, they implemented a "*lockdown*" policy for a long time which resulted in the disruption of a country's economic

activities. This uncertainty of economic growth affects the condition of economic actors such as companies and MSMEs.

In line with the rapid development of companies in Indonesia, competition between companies has also increased. Companies compete to improve performance so that shares remain attractive to investors by presenting good financial reports. One of the requirements for presenting financial reports properly and correctly is that they are relevant and reliable. An auditor is said to be reliable if he can become someone who is independent and has high integrity in carrying out his duties and is still guided by the ethics of an auditor.

Public accountants or independent auditors have the task of auditing client companies that have a position as a third party in the corporate environment, namely when the public accountant is given the duties and responsibilities of management to audit the

company's financial statements. In this case management seeks to make its performance look good in the eyes of external parties, especially companies owner (*principal*). The existence of a different interest between management and users of financial statements requires public accountants to pay attention to the quality of the audit they produce. The general standards of auditors (SA section 220, 2001) make it clear that independence is the relationship between engagement and attitude that must be maintained by the auditor . Research (Fatimah, 2019) shows that independence has a significant influence on audit quality, this research is also in line with research (Rosalina, 2014) .

Use of professional skills an auditor carefully and thoroughly in the implementation of audit assignments is a supporting factor for the auditor obtain a quality audit report so as to provide confidence that the financial statements are free from misstatement . Carefulness and thoroughness in using professional skills requires the auditor to be skeptical or can be called as well as *due professional care* (Sari, 2015)

When carrying out their duties, an auditor is given time to process the audit examination. Auditors often work with limited time, therefore the auditor must make full use of the time that has been given by the client. However, in carrying out an audit, the client usually expects the report to be completed in a short time. With the existence of limitations and time pressure in the implementation can affect the auditor's performance in carrying out their duties. This makes the auditor use the intensity of inspection time as well as possible in order to obtain relevant and reliable reports.

The difference from previous studies lies in the addition of inspection intensity variables in measuring audit quality. The subjects used in this study are also different, namely KAPs in Indonesia. The reason why the author takes subjects in Indonesia is because this research was taken during the Covid-19 pandemic which

caused a person to work as a *Work From Home* (WFH).

The existence of the Large-Scale Social Restrictions (PSBB) policy in DKI Jakarta has hampered economic activities. This also affects the auditor's performance in auditing a company. Rules regarding the prevention and control of Covid-19 in the work environment must be adjusted to the needs of certain companies or agencies which will affect the work model of all fields including auditors. *Work From Home* (WFH) policies and *social distancing* require auditors to work with a different model than before this pandemic occurred. Auditors must use technology and remote audit techniques in carrying out audits so that auditors will encounter obstacles such as difficulty meeting clients face to face, difficulties in carrying out audit procedures, document reviews and interviews conducted virtually.

Against the background of these problems, anxiety arose to examine the factors that affect audit quality. Based on the foundation that has been explained, the authors chose to conduct research with the title "The Influence of Independence, *Due Professional Care* and Audit Intensity on Audit Quality" (Empirical Study of Auditors in Public Accounting Firms in Indonesia During the Covid-19 Pandemic).

2. LITERATURE REVIEW

2.1 Agency Theory (*Agency Theory*)

Agency theory explains the working relationship between shareholders (owners) and management. (Jensen & Meckling, 1976) reveals that agency theory is a contract under one or more involving agents to carry out some services for them by delegating decision-making authority to *agents* . The function of *the theory agency* to analyze and find solutions to problems that exist in the agency relationship between management and shareholders.

Agency theory focuses on two individuals, namely shareholders (*principal*) and management (*agent*). The rights and obligations

of the *principal* and *agent* are stated in a mutually beneficial work agreement. One of the parties who work in management for the benefit of the company is called management, while those who provide funds for the company are called shareholders. So that shareholders delegate decision-making and responsibility to management.

There are several assumptions underlying agency theory, one of which is mentioned in research (Eisenhardt, 1989) states that There are 3 agency theory assumptions, namely:

1. Assumptions of human nature
2. Organizational assumptions
3. Information assumption

This assumption interprets that the problems that arise from *agency theory* are due to human nature which prioritizes itself where each *principal* and *agent* has different interests. *The principal* wants the company to generate *profits* so that it can optimize the value of the company and achieve prosperity for itself. Meanwhile, *the agent* wants greater rewards than the work contract made by *the principal*. Therefore *the agent* seeks to make the company's value continue to increase in order to achieve the desired probability of *the principal*. That way *the agent* will get the reward given by *the principal* for welfare for himself (Sari, 2015). However, on the other hand *the principal* wants management to remain honest about the company's financial condition. Each *agent* and *principal* have an interest, this is what causes a conflict of interest.

The existence of conflicts that occur between *principals* and *agents* strengthens the auditor's understanding in understanding agency theory. Conflicts that arise lead to fraudulent actions such as management presenting financial reports by avoiding using external assistance, namely independent auditors who are expected to be able to carry out their duties and minimize fraud in company reports. Independent auditors can evaluate performance and auditors produce audit opinions that are useful for making investment decisions.

2.2 Audit Quality

(De Angelo, 1981) defines audit quality as the possibility that can occur for the auditor to detect and notify violations that occur in the client's accounting system. (Turley, Stuart and Willekens, 2008) states that audit quality is related to an auditor's ability to disclose material misstatements in financial statements and the availability to prove the truth based on audit results. Meanwhile, based on the Professional Standards for Public Accountants (SPAP) in carrying out audits, if the auditor has met the *Generally Accepted Auditing Standard* (GAAS) auditing standards and quality control, the auditor can be said to be qualified. So that the quality of the audit must be maintained by the auditor in every implementation of the audit process.

Research by Susilo (2015) states that the benchmark for auditors can be seen from the quality of the audit results produced. In making decisions, the high quality of the resulting audit can affect the reliability of financial reports and help users of financial statements. Audit quality includes several elements that create an environment that maximizes the likelihood of consistent quality audits. These elements include, among others:

a. Inputs

Audit quality involves the auditor to show values that are in accordance with ethics and attitudes and have sufficient knowledge, skills and experience.

b. Process

Quality auditing involves the auditor implementing strict audit processes and quality control procedures in compliance with applicable laws, regulations and standards.

c. output

Outputs include formal reports and information prepared and presented by one party to another, as well as outputs arising from the audit process that are generally not visible to people outside the organization being audited.

2.3 Independence

Independence according (Arens & Loebbecke, 1976) interpret independence as the main rule of conduct so that it is free from the interests of clients and other parties who have an interest in financial statements. In the book Auditing Standards Section 220 PSA No. 4 Alenia 2 (SPAP, 2001) explains that the auditor must act independently, which means it is difficult to influence the auditor in carrying out his work for the public interest. So that auditors who have an independent attitude are expected not to prioritize the wishes of certain parties or certain organizations.

According to (Wahyuni, 2017) regarding audit independence, such as using an unbiased viewpoint when carrying out an audit test, evaluating results and issuing audit reports. The meaning of this bias is the use of an assessment of a certain condition from a real object without having to feel pressure or be distracted by other interests, in other words it must be objective. From the several definitions above, independence can be concluded as the attitude of an auditor who can ignore personal interests or the interests of certain parties that conflict with the principles applied by an auditor.

The principles of an auditor are integrity, objectivity, professional competence and accuracy, maintaining confidentiality, and professional behavior (Elfarini et al., 2014). The attitude of independence of an auditor is very important, because if one of the interested parties doubts the results of the audit, the client will not ask for the assistance of the auditor's services again. Auditor independence can be regulated in general auditing standards, that is, all matters related to the engagement, independence and mental attitude must be maintained by the auditor.

2.4 Due Professional Care

Due professional care is a careful, careful and demanding attitude of an auditor in the exercise of professional skepticism, such as an auditor who thinks critically about evidence (PSA No. 4 SPAP, 2001). Careful and careful use

of professionalism regarding what is done by the auditor and how perfect the work is.

According to (Singgih & Bawono, 2010), there are two aspects that can affect the attitude of *due professional care*, namely the structural aspect and the attitude aspect. Structural attitudes are part of trainings, professional codes of ethics and professional associations. Meanwhile, the attitude aspect relates to an attitude that equalizes suspicion and trust and the formation of the professionalism of the auditor. In carrying out an audit, for the auditor the use of careful and careful professional skills is very important in obtaining sufficient assurance on the financial statements that have been investigated, whether they are free from *fraud* or material misstatement of the findings obtained during the audit assignment.

2.5 Examination Intensity

The Big Indonesian Dictionary (KBBI), explains intensity as a state of level or measure of intensity. Intensity means being serious, great at doing something and being active. Intensity has a level of seriousness and strength that is applied by a person in carrying out an activity and uses all the abilities that a person has continuously to get maximum results. Indicators of intensity are continuous (continuity), seriousness or determination (passion) and using energy to carry out a particular effort (attention). Some of these definitions can be summed up as the intensity in an audit examination in a state of continuous measurement (continuity) of an auditor in auditing financial statements.

3. RESEARCH METHODS

The object of this research is to take the population and sample of auditors who are still working in the Public Accountant Office and working WFH during the Covid-19 pandemic in the Indonesian region. This type of research uses quantitative analysis. This research lasted for five months starting from November 2020 to March 2021. The material studied focuses on the effect of independence, *due professional care* and

inspection intensity on audit quality . Primary data is used as a source of data in this study . The type of data obtained through direct data collection by researchers is primary data. The researcher obtained the data by distributing questionnaires to the respondents . Convenience *sampling* method is the method used in sampling this study by selecting samples from populations that are easy to obtain or reach by researchers. Respondents in this study were not specific to certain positions such as supervisors, managers, senior auditors and junior auditors who worked in the KAP were included as respondents. The selected data collection method is distributing questionnaires which are distributed through the *online Google form media*. The measurement scale in this questionnaire is the *Likert scale* .

4. RESULTS AND DISCUSSION

4.1 Research result

a. Descriptive Statistical Test Results

In this study, descriptive statistical analysis aims to show the quality of the research data as measured by the values contained in the *mean* and standard deviation. In the independent variable, there are answers with the lowest value = 18 and the highest value = 30 . While the total average is 25.92 with s standard deviation is 2.648. In the *due professional care* variable, there are answers with the lowest value = 14 and the highest value = 25 . While the total average is 23.06 and the standard deviation is 1.832. In the examination intensity variable, there are a number of answers, the lowest value = 10 and the highest value = 30 while the average is 20.32 with a standard deviation of 3.585.

b. Quality Test Results

1) Validity Test Results

Measuring the accuracy of an instrument in assessing the validity of a question on a questionnaire is by testing the validity test. In measuring the validity test, an instrument is declared valid if the r-count results have more values than r-table.

a) Independence Validity Test

Tabel 4.2
Uji Validitas Independensi

Independensi						
	X ¹	X ²	X ³	X ⁴	X ⁵	X ⁶
r-hitung	0,432	0,380	0,573	0,555	0,757	0,722
t-tabel	0,1793	0,1793	0,1793	0,1793	0,1793	0,1793
V/t	V	V	V	V	V	V

Sumber: data primer, 2021

According to table 4.2 , all questions on the independence variable are said to be valid because the r-count value on the question of the independence variable is greater than the r-table value .

b) Due Professional Care Validity Test

Tabel 4.3
Uji Validitas Due Professional Care

Due Professional Care					
	X ⁷	X ⁸	X ⁹	X ¹⁰	X ¹¹
r- hitung	,617	,623	,604	,675	,657
t-tabel	0,1793	0,1793	0,1793	0,1793	0,1793
V/t	V	V	V	V	V

Sumber: Data primer, 2021

According to table 4.3 , all questions contained in the independence variable are said to be valid because the r-table value of the *due professional care variable data* is smaller than the r-count value .

c) Examination Intensity Validity Test

Tabel 4.4
Hasil Uji Validitas Intensitas Pemeriksaan

Intensitas pemeriksaan						
	X ³¹	X ³²	X ³³	X ³⁴	X ³⁵	X ³⁶
r-hitung	0,713	0,647	0,455	0,591	0,548	0,705
t-tabel	0,1793	0,1793	0,1793	0,1793	0,1793	0,1793
V/t	V	V	V	V	V	V

Sumber : Data primer, 2021

According to table 4.4 , all questions contained in the inspection intensity variable are declared valid because the r-table value on this variable question is smaller than the r-count value .

d) Audit Quality Validity Test

Tabel 4.5
Hasil Uji Validitas Kualitas Audit

Kualitas Audit						
	Y1	Y2	Y3	Y4	Y5	Y6
r-hitung	0,769	0,744	0,679	0,627	0,674	0,296
t-tabel	0,1793	0,1793	0,1793	0,1793	0,1793	0,1793
V/t	V	V	V	V	V	V

Sumber : Data primer, 2021

According to table 4.5 , all questions contained in the independence variable are declared valid because the r-count value on the question of the independence variable is greater than the r-table value .

2) Reliability Test

Tabel 4.6
Hasil Uji Realiabilitas

Variable	Cronbach's Alpha	Ketentuan
Independensi	.629	> 6
Due Professional Care	.636	> 6
Intensitas Pemeriksaan	.664	>6
Kualitas Audit	.713	>6

Sumber : Data primer, 2021

The results of the reliability test in table 4.6 show that all variables have *cronbach's alpha* values greater than 0.6 (*Cronbach's alpha* >0.6). Based on these results it was obtained that the variables of audit quality, independence, *due professional care* and inspection intensity *were reliable* and the answers from the respondents were stated to be stable and consistent .

c. Classic assumption test results

1) Normality test

Hasil Uji Normalitas

		Unstandardized Residual
N		118
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.25639750
Most Extreme Differences	Absolute	.102
	Positive	.057
	Negative	-.102
Kolmogorov-Smirnov Z		1.110
Asymp. Sig. (2-tailed)		.170

Sumber : Data primer, 2021

From table 4.7 it can be seen that the sig. (2 -tailed) of 0.170 > 0.05 means that this regression model meets the assumption of normality so that the data is normally distributed.

2) Heteroscedasticity Test

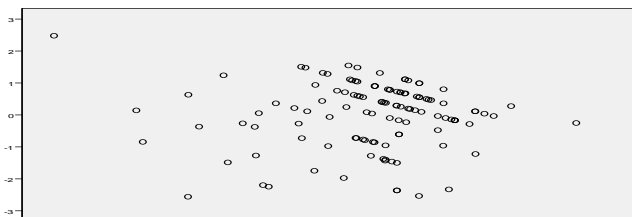


Figure 4.9
Scatterplot Graph

Based on Figure 4.9 on the *Scatterplot graph* , it can be concluded that there is no symptom of heteroscedasticity, because there is no regular pattern (wavy, widened or narrowed) and the pattern on the *scatterplot* spreads up and down the Y axis.

3) Multicollinearity Test

Tabel 4.8
Hasil Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Independensi Auditor	.961	1.041
Due Profesional Care Auditor	.877	1.140
Intensitas Pemeriksaan	.877	1.140

Sumber : Data primer, 2021

Based on table 4.8 it can be concluded that:

- 1) Variable X1 (independence) has a tolerance value of 0.961 > 0.100 and a VIF value of 1.041 <10.00 which means that there is no multicollinearity.
- 2) Variable X2 (*due professional care*) has a tolerance value of 0.877 > 0.100 and a VIF value of 1.140 <10.00 which means there is no multicollinearity.
- 3) Variable X3 (checking intensity) has a tolerance value of 0.877 > 0.100 and a VIF value of 1.140 <10.00, which means that there is no multicollinearity.

d. Hypothesis Test Results

1) Multiple Linear Regression Analysis Test

In this study, researchers used multiple regression tests to test hypotheses regarding the effect of independence, *due professional care*, and inspection intensity on audit quality.

Tabel 4.9
Hasil Uji Regresi Berganda

Variabel	Koefisien Regresi	t Hitung	Signifikansi
Konstanta	10,417	3,311	0,001
Independensi	0,102	1,248	0,215
Due Professional Care	0,363	2,946	0,004
Intensitas Pemeriksaan	0,267	4,244	0,000

Sumber : Data primer, 2021

$$Y = 10.417 + 0.102X1 + 0.363X2 + 0.267X3$$

Information:

- The constant is 10.417, meaning that if the variable independence (X1), *due professional care* (X2), and inspection intensity (X3) are zero, then audit quality (Y) is 10.417.
- The regression coefficient value of the independence variable (X1) is positive, namely 0.102, meaning that if the other independent variables have a fixed value and the independence variable (X1) increases, then the audit quality variable (Y) increases by 0.102.
- The regression coefficient value of the *due professional care* variable (X2) is positive, namely 0.363, meaning that if the other independent variables have a fixed value and the *due professional care* variable (X2) has increased, then the audit quality variable (Y) has increased by 0.363.
- The regression coefficient value of the inspection intensity variable (X3) is positive, namely 0.267, meaning that if the other independent variables have a fixed value and the inspection intensity variable (X3) has increased, then the audit quality variable (Y) has increased by 0.267.

2) Determination Coefficient Test Results

Tabel 4.10

Hasil Uji Koefisien Determinasi (R²) variabel

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.531 ^a	.282	.263	2.286

Sumber : Data primer, 2021

Based on the R square value in table 4.10, it is known that the R square value is 0.263, meaning that 26.3% of the audit quality variable (Y) can be explained by the independence variable (X1), *due professional care* (X2) and inspection intensity (X3). While the remaining 73.7% (100% -26.3%) can be explained by other variables outside the model.

3) Statistical Test F

Tabel 4.11
Hasil Uji Statistik F

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	233.569	3	77.856	14.900	.000
Residual	595.686	114	5.225		
Total	829.254	117			

Sumber : Data primer diolah, 2021

From table 4.11 obtained the result is that F count is greater than F table $3.767 > 3.10$ and a significance of 0.000 which is smaller than the predetermined significance level of 0.05, meaning that there is a significant influence. It can be said that auditor independence, *due professional care* and inspection intensity simultaneously have a significant effect on audit quality.

4) Partial Test (t test)

Tabel 4.12
Hasil Uji Statistik t

Model	T	Sig.	Kesimpulan
X1	1,248	0,215	H1 tidak didukung
X2	2,946	0,004	H2 didukung
X3	4,244	0,000	H3 didukung

Sumber : Data primer diolah, 2021

Hypothesis test results:

- The first hypothesis in this study is to determine the effect of independence on audit quality. The independence variable has a t-count value of 1.248 which is smaller than the t-table of 1.98. In addition, it is known that the significance value of 0.215 is greater than 0.05. Based on the test results it can be concluded that independence has no influence on audit quality. So the first hypothesis is not supported.
- The second hypothesis in this study is to determine the effect of *due professional care* on audit quality. The *due professional care* variable has a t-count value of 2.946 which is greater than the t-table of 1.98. In addition, it is known that the significance value of 0.004 is smaller than 0.05. Based on the value of these test results it can be concluded that *due professional care* has a positive influence on audit quality. So the second hypothesis is supported.
- The third hypothesis in this study is to determine the effect inspection intensity of audit quality. The inspection intensity variable has a t-count value of 4.244 which is greater than the t-table of 1.98. In addition, it is known that the significance value of 0.004 is smaller than 0.05. Based on the test results it can be concluded that the inspection

intensity has a positive influence on audit quality. So the third hypothesis is supported.

4.2 Research Discussion

4.2.1 The Influence of Independence on Audit Quality.

The first hypothesis (H_1) states that independence has no effect on audit quality. In this study, the independence variable has a t-count value of 1.248 which is smaller than the t-table of 1.980. In addition, it is known that the significance value of 0.215 is greater than 0.05. This means that if the auditor has an attitude that is free from influence and regardless of the interests of other parties, it will not affect the results of the audit report for the better, so that audit quality will not increase either.

The cause of this variable not being supported is because the sample used is an auditor who works at KAP which is an independent institution and is not influenced by other parties. Another reason this variable is not supported is that the research was carried out during the Covid-19 pandemic which could result in the level of independence of an auditor dropping. According to (Tjun et al., 2012) the independence variable does not support auditor quality because independence is not derived from the auditor's mental attitude.

This finding is in line with research (Febriyanti, 2014) and (Tjun et al., 2012) which concluded that independence has no relationship to audit quality. However, the results of this study are not in line with research (Sari, 2015) and (Rosalina, 2014) which conclude that independence affects audit quality.

4.2.2 Effect of *Due Professional Care* on Audit Quality.

In this study the results of statistical testing on the second hypothesis (H_2) stated that *due professional care* had an effect on audit quality. The *due professional care* variable has a t-count value of 2.946 which is greater than the t-table of 1.980. In addition, it is known that the significance value of 0.004 is smaller than 0.05.

This means that if the auditor has *due professional care* which requires the auditor to be skeptical and careful in thinking critically about audit evidence, it can assist the auditor in obtaining adequate assurance that the financial statements are free from misstatements.

If the auditor has a careful attitude, then in examining the financial statements will provide an opportunity for the auditor to obtain adequate assurance that there are detected misstatements so that audit quality can be achieved. Auditors who are careful and skeptical in carrying out their work when carrying out inspections have standards and have no doubts about the quality of the audits produced. So if the auditor has *due professional care* can improve audit quality.

The results of this study are in contrast to research conducted by (Sari, 2015) which shows the results that *due professional care* has no effect on audit quality. However, the results of this study are supported by the results of research conducted by previous researchers, namely (Febriyanti, 2014) which shows that *due professional care* has a positive and significant effect on audit quality. In addition, similar research was also carried out by (Fatimah, 2019) suggesting that *due professional care* has an effect on audit quality.

4.2.3 Effect of Inspection Intensity on Audit Quality.

The third hypothesis (H_3) states that inspection intensity affects audit quality. In this study, the inspection intensity variable had a t-count value of 4.244 which was greater than the t-table of 1.980. In addition, it is known that the significance value of 0.000 is smaller than 0.05. Based on the test results it can be concluded that the third hypothesis (H_3) is supported, the intensity of the inspection affects audit quality. This means that the intensity of inspections during the Covid-19 pandemic affected audit quality.

The results of this study prove that auditors who work as WFH during the Covid-19 pandemic have limitations in carrying out the

audit process. If the auditor in carrying out inspections is more intense or frequent when carrying out inspections, the audit results are good so that the audit quality is also getting better. However, in carrying out their work during WFH, the auditor experienced several obstacles, such as the limited time required for the audit process to take longer than usual. This is because the inspection process is carried out online related to data requests and the availability of related people. WFH regulations and the PSBB is also one of the obstacles for the auditor in carrying out his duties because the auditor is required to limit the space for inspection.

5. CLOSING

Based on the results of the research analysis and the discussion in chapter four concerning the influence of independence, *due professional care* and inspection intensity on audit quality in Indonesian KAPs, the following results are obtained:

- a. The independence variable has no significant effect on audit quality, so the first hypothesis is declared not supported. The higher the attitude of auditor independence, the lower the audit quality results.
- b. *due professional care* variable has a positive and significant effect on audit quality, so the second hypothesis is stated to be supported. The higher the *due professional care* attitude owned by the auditor, the quality of the audit is increasing.
- c. The inspection intensity variable has a positive and significant effect on audit quality, so the third hypothesis is declared supported. The more often the auditor conducts inspections, the audit quality increases.

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