

The Audit Quality Affected: Audit Fee, Auditor Experience, Professional Ethics, Reputation of Public Accounting Firm

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Abstract

Research Objectives of this study is for knowing and analyzing the influence of *Audit Fee*, Auditor Experience, Professional Ethics and Accountant Firm Reputation Public to Audit Quality trough a survey of Public Accounting Firms in Palembang City. The type of research used in this research is descriptive and associative research. The location of the research was carried out in 9 Public Accounting Firms in Palembang City. The population in this study were 49 auditors. The data used are primary and secondary data. The method of collecting data in this study was by distributing questionnaires. Testing the data used are validity and reliability tests. The data analysis technique used is descriptive statistical analysis and inferential statistics. Research results show that the results of the data test show that the instrument used is valid and reliable. The results of data processing from descriptive statistical analysis there are four variables that fall into the high criteria and one variable that falls into the medium criteria. From the inferential statistical analysis, the results of multiple linear regression, the coefficient of determination and the t-test indicate that the audit fee has an effect to audit quality, Influential auditor experience to audit quality. Auditor Professional Ethics is not taking effect to audit quality, and Reputation of Public Accountant Firm take effect to Quality Audits.

Keywords: *Audit Quality, Fee, Experience, Ethics, Reputation.*

INTRODUCTION

Auditors are parties involved important in controller and supervisor in the field of finance, for give accurate and accessible information trusted in taking decision. Audit which carried out by the auditor can provide quality audit results, as stated by Amir Abadi Jusuf (2017:50) audit quality is as follows a process to ensure that generally accepted auditing standards are followed in every audit. Accounting firm follows audit quality control procedures that help meet these standards consistently on each assignment. Thus, audit quality can be measured through general standard, standard profession, reporting standard (Sukrisno Agoes, 2019:57, Mulyadi, 2014:16-17; Standard Professional Accountant Public, 2006:150).

There are several factors that influence audit quality such as commitment, profession accountants, compliance with standards

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profession, accountability of public accountant profession, professional ethics, audit fees (Jonas Tritschler 2013:42; Mathius Tandiontong, 2015:iii). Audit fee is the amount of fees billed in the fiscal year for professional services received by a public accountant from its client entity in connection with the provision of audit services, to obtain engagements from clients/other parties (Mulyadi, 2014:63; Jonas Tritschler, 2013:36; IAPI, 2016). The code of ethics is a guideline for experienced auditors to carry out their duties. According to (Sukrisno Agoes, 2012:33; Siti Kurnia Rahayu and Elly Suhati, 2010:41; Asih, 2006:26). Auditor experience is the expertise possessed by an auditor who is influenced by adequate technical education and training and experience in auditing financial statements both in terms of the length of time, the number of assignments and the types of companies that have been handled (Mulyadi 2014:26; Foster, 2001:43; SPAP, 2011).

Some of the problems that occurred related to the *Audit Fee* were stated by Edel Lemus (2018) and Antonius Tonny Budiono (2018), Public Accounting Firm manipulate financial statements so as to provide a good opinion by getting a larger audit fee (case of Public Accountants (AA) and BPK auditors). Meanwhile, the phenomenon related to the experience of auditors was stated by Al Bari (2019) an auditor in the office accountant public Drs. Ahmad Rifai and Benjamin, there are several auditors still have low experience because seen from long auditor's work. Furthermore, the phenomenon related to Professional Ethics was stated by Sri Mulyani (2018) Ministry of Finance Republic of Indonesia dropped penalty administrative to each Public Accounting Firm Marlinna and Merliyana Syamsul, and the Public Accounting Firm (KAP) Satrio Bing, Eny & Partners (Deloitte Indonesia). Penalty this enforced in connection with complaint The Financial Services Authority (OJK) which informs existence violation audit procedures by KAP. Thing this related with audits conducted by both accountant public on report finance PT Sunprima Nusantara Financing (SNP Finance) year 2012 to 2016 books. Examination results conclude that Public Accounting Firm Marlinna and Merliyana Syamsul not yet fully obey Auditing Standard-Standard Professional Accountant Public in general audit procedure on report SNP Finance. Several cases or phenomena that have been described previously can cause the reputation of the public accounting firm to be rated as bad. Meanwhile, phenomena related to audit quality occurred in KAP Drs. Tanzil Djunaidi, where he explains that there are 10 auditors in this KAP out of 10 auditors there are 3 auditors who do not have certification professional.

Study this is done by me referral on some study Previously, research conducted by Dwiyani Pratistha & Ni Luh Sari Widhiyani (2014), Bambang Hartadi (2009), Dewi Rosary (2015) with results study data processing show that auditor independence and the amount of audit fee have an effect positive and significant to the quality of the audit process. Other studies showing that auditor experience, professional ethics and reputation of public accounting firms affect

audit quality were conducted by Putu Septiani Putri (2014), Irwanti Bunga Nurjanah (2016), Made Krisna Kusuma Ningrum (2017), William Jefferson Wiratama (2015), Made Aris Wardana (2016), Eko Budi Prasetyo (2015), Efraim Ferdinan Giri (2010), Siska Nurhayati Sawitri (2019).

Based on the previous description and some of the phenomena found, in this study the formulation problem consists of how the influence *audit fees* to audit quality, How the influence auditor 's experience with audit quality, How the influence of Professional Ethics to audit quality, How the influence Reputation of Public Accounting Firm to audit quality.

LITERATURE REVIEW

Audit Fee

Audit Fee is amount billed fee for service professional provided by audit firms or auditors for financial audits annual statement, and for service usually provided by the audit firm or auditor in connection with submission and assignment according to laws and regulations for year fiscal (Jonas Tritschler, 2013:36). Similar with Thing that, Mulyadi (2014:65) states that the audit fee is reward in form money or goods or form other given to or received from clients/other parties for get engagement from clients/other parties. Another term for audit fees is: Rewards service is compensation received by accountants public from entity the client in connection with gift audit services (IAPI, 2016). Measurement of *Audit Fee* that is Risk assignment, complexity services provided, level Skills Required for doing service that, structure cost hood in question, consideration professional other (Mulyadi, 2014:63; Amin Widjaja Tunggal, 2010:61; Sukrisno Agoes, 2012:46).

Auditor experience

Experienced auditors are auditors who have more understanding good, have education and training sufficient technical, expertise possessed internal auditor perform audit report finance good from side long time, amount assignment nor types company ever handled (Sukrisno Agoes, 2012:33; Siti Kurnia Rahayu & Elly Suhati, 2010:41; Asih, 2006:26). Measurement auditor experience, including: Training profession, Education, Length of service, SA and regulations applicable laws, Environment business the place entity operating and, Auditing and reporting issues relevant finance with industry the place entity operating (Mulyadi 2014:26; Foster, 2001:43; SPAP, 2011).

Professional ethics

Professional ethics is to regulate the behavior of its members in carrying out their professional practice for the community. Professional ethics for the practice of accountants in Indonesia is called the code of ethics (Mulyadi, 014: 50). Agree with Thing the Sukrisno Agoes (2017:69) suggests that professional ethics is guidelines for members Institute Accountant Indonesian public for on duty by responsible

responsible and objective. Measurement ethics profession is. Not quite enough answer profession, interest general, integrity, objectivity, competence and due professional care, confidentiality, professional behavior, Standards technical (Mulyadi, 2014:54; Abdul Halim, 2015:15, Mathius Tandiontong, 2015:57).

Reputation of Public Accounting Firm

Reputation of Public Accounting Firm is actions and so on as because get name well done Public Accounting Firm as something form organization accountant public who get permission in accordance with regulation legislation that works in the field of gift service professional in practice accountant public (Dictionary Big Language Indonesia, Mulyadi, 2014:61; Basya & Sati, 2006:6; Sukrisno Agoes, 2012:44; Bonds Indonesian accountants, 2000:1). Measurement reputation of Public Accounting Firm Cover Competence Professional care and due professional care Planning and supervision Adequate relevant data (Mulyadi 2014:62; Accountant Indonesia, 2000:1; Yulius Eka Agung Seputra, 2013:34).

Audit Quality

Audit Quality interpreted as probability an internal auditor find and report something mistake or irregularities that occur in something system accountancy client as well as something systematic and independent examination for determine is quality activities and achievements results in accordance with already planned designed, and whether design the could implemented by effective in achievement destination (Mathius Tandiontong 2015:80; Karla M. Johnstone *et al.*, 2014:14; Leonard Steinborn, 2004:16; Yulius Eka Agung Dagutra, 2013:38). Measurement Audit Quality could through Standard General, Standard Profession Field, Standard Reporting (Sukrisno Agoes, 2019:57, Mulyadi, 2014:16-17, Standard Professional Accountant Public, 2006:150)

Effect of Audit Fee on Audit Quality

Jonas Tritschler (2013:42) suggests that the fees paid to the auditor can influence audit quality with various way. Big b fee paid to the auditor can allows auditors to increase effort, which will increase audit quality. Mathius Tandiontong (2015:17) Auditors dealing with at risk clients if must accept it, will wearing more *fees* and increase audit hours so that they can increase strength monitoring. In SPAP (2016: 12) for give confidence KAP organizations can walk with good as well as colleague engagement and the auditor can doing engagement in accordance with standard profession/quality and terms KAP law must get reward adequate services. SPAP (2016:4) stated that the indicator audit quality at the KAP level which includes audit engagement on report finances carried out by accountants public is policy reward service. Several previous studies, research conducted by Juan Mao et all (2020) the results suggest that Lead auditors accepting responsibility

charge higher audit fees but provide audits of no higher quality, and possibly of even lower quality. The other research by Dwiyani Pratistha (2014), Bambang Hartadi (2009), Dewi Rosari (2015), the results of statistical tests using multiple linear regression, it is proven that audit fees have a significant effect on audit quality. From expert opinion and the results of previous research, it can be concluded that audit fees can affect audit quality

Influence Auditor's Experience on Quality Audits.

Karla M. Johnstone *et al.* (2014:14) factor influencing to audit quality that is culture audit firm, skill/experience and quality team engagement, effectiveness of the audit process, reliability and usability, audit reporting and external factors influencing audit controls. Antonio Samagaio & Teresa Felício (2021) The fsQCA results show the existence of multiple configurations of personality traits leading to high (low) audit quality. According to SPAP (2016:4) Indicators audit quality at the KAP level which includes audit engagement on report finances carried out by accountants public is auditor competence. According to Statement standard accounting (2010:210) Audits should done by a or more who have skills and training sufficient technical as an auditor. Research from S. Zahmatkesha & J. Rezazadeh (2017) The results of this study, employing people with high experience increases audit quality by enhancing the professional competence of the auditor; auditors gain a deeper knowledge and better judgement to achieve audit quality. Accountability improves a auditor's performance and objectivity of auditors enables them to operate without the influence of another individual. Other research by Lijing Tong A, et al. (2021) showed additional tests suggest that this early-life effect on audit quality is moderated when auditors receive higher education or gain more auditing experience and is more pronounced in downward adjustments than in upward adjustments.

Influence of Professional Ethics to Audits Quality

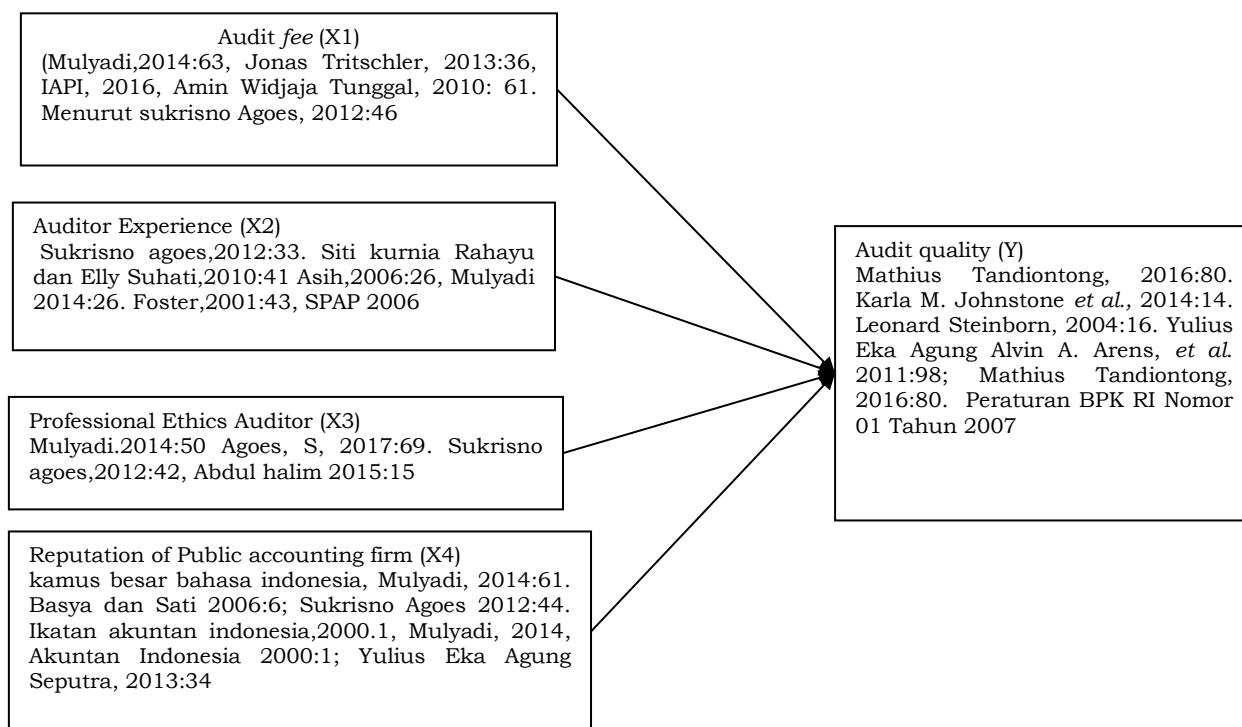
Sukarman et al. (2020:176) explain that obedience auditor of code ethics is one influencing factors audit quality. Mathius Tandiontong (2015: iii) factors influencing audit quality among others is adherence to standards Profession, Professional Ethics. Furthermore, SPAP (2016: 4) explains that the Indicator audit quality at the KAP which includes audit engagement of financial statements by accountants public is ethics and auditor independence. Research from S. Zahmatkesha & J. Rezazadeh (2017) The results of this study, professional competence, accountability and objectivity of the auditor show significant effect on the quality of the audit. Employing people with high experience increases audit quality by enhancing the professional competence of the auditor; auditors gain a deeper knowledge and better judgement to achieve audit quality. Accountability improves auditor's performance and objectivity of auditors enables them to operate without the influence of another individual. The results of

previous research conducted by Putu Septiani Putri (2014), Irwanti Bunga Nurjanah (2016), (Maharany et al 2019), Adhitya Khurniawan and Rina Trisnawati (2021), Dyah Ayu Trihapsari and Indah Anisykurillah (2016), Rizka Y Zam Zam et al (2021), indicating that the auditor's ethics variable has a positive and significant effect on audit quality.

Influence Reputation of Public accounting firm on Audit quality

According to Mathius Tandiontong (2015:174) clients at risk more-tall can just choose for using auditors with more quality good, better auditor reputation good in the past can just used by clients who have project risky high. The same was stated by Mulyadi (2014:50) explains that public trust in audit quality will be higher if the public accounting profession applies high quality standards to the implementation of audit work carried out by members of the profession. Study previously once conducted Tri Hari Wahono (2014) with results Study this prove that reputation of Public Accounting Firm is influential positive to audit quality. Study similar ever conducted Siska Nurhayati Sawitri (2019) Research conclusion this is reputation of public accounting firm is proven take effect to audit quality because allegedly auditors who are members of public accounting firm *big 4 firms* have greater integrity and proficiency.

From the description of the framework containing the theory that shows the relationship between the variables X and Y, it can be seen in Figure 1.



Figures 1 Framework

Source: Author, 2022

Hypothesis

Based on problem formulation and framework thinking so in research to formulate hypotheses as following:

Hypothesis 1: *audit fees* take effect to audit quality.

Hypothesis 2: auditor experience has an effect to audit quality.

Hypothesis 3: profession ethics have an effect to audit quality.

Hypothesis 4: reputation of public accounting firm influence to audit quality

METHOD

The research design that researchers use in solving existing problems are: Types of research used in study this is study descriptive and associative. Research location carried out in 9 Accounting Firms Public in Palembang City. Variables used namely Audit Fee, Auditor Experience, Professional Ethics, Reputation of Public accounting firm and Audit Quality. Population in study this is as many as 49 auditors. Sample used that is sample saturated. Data used are primary and secondary data (Uma Sekaran and Roger Bougie, 2019:130). Method data collection on research this with spread questionnaire to respondent (Uma Sekaran and Roger Bougie, 2019:170). Testing the data used namely validity and reliability test. Data analysis techniques used is analysis statistics descriptive and statistics inferential that is assumption test classical (test for normality, multicollinearity and heteroscedasticity) and multiple linear regression, coefficient determination and t test. Data processing in study this use application SPSS stats version 25.

RESULTS AND DISCUSSION

This research was conducted at a public accounting firm in Palembang by distributing questionnaires to respondents as many as 49 auditors, but the number of questionnaires returned was only 43 questionnaires, for that the data processed in this study amounted to 43. The results of the study consisted of data testing, analysis descriptive statistics and inferential statistical analysis.

Validity Test

Validity test was conducted to determine the extent to which the items that make up the concept that have been compiled can represent the research variables. A concept is said to represent a variable if the r_{count} of the statement is greater than the value of r_{table} . Test validity this conducted with using SPSS, all statement considered valid. From the results of the calculation of the *person correlation value* (r_{count}) for each question item on the variable *audit fees*, Auditor experience, Professional Auditor Ethics, Reputation of Public Accounting Firm, and Audit Quality show a value greater than r_{table} , where the size of r_{table} is 0.3008 (significant level with $n = 43$).

Reliability Test

Reliability test expressed by coefficient *Cronbach's Alpha* calculation is done via help SPSS software. *Cronbach's Alpha* is a reliability test for alternative answer more from two. By general something instrument said reliable if have coefficient *Cronbach's Alpha* > 0.6. The calculation results show that the *Cronbach's alpha value* for all variables is greater than 0.6, thus the respondents' answers to these variables are reliable, so that the questionnaire from these variables can be used for research.

Analysis Statistics Descriptive

Analysis statistics descriptive give something description or description a viewable data from minimum value, value maximum, mean and deviation standard of each variable research.

Table 1 Analysis Test Results Statistics Descriptive

	N	Minimum	Maximum	mean		Std. Deviation	Criteria
	Statistics	Statistics	Statistics	Statistics	Std. Error	Statistics	
X1	43	37	45	40.67	.293	1,924	Tall
X2	43	43	60	48.79	.556	3,649	Tall
X3	43	37	46	42.51	.405	2,658	Currently
X4	43	32	39	33.91	.322	2.114	Tall
Y	43	23	27	24.72	.139	.908	Tall
Valid N (listwise)	43						

Source: Data Processing Results, 2022

Analysis result descriptive in table 1 showing that with the number of N (respondents) of study this is 43. M foreign respectively the variable in research this get average value: for variable Audit Fee (X1) of 40.67 is included in the high criteria. Auditor experience variable (X2) the average value of 48.79 is included in the high criteria. Variable Professional Ethics (X3) average score of 42.51 included in the medium criteria. Reputation of Public Accountant Firm Variable (X4) included in the high criteria. Audit Quality Variable (Y) with the average value of 24.72 is included in the high criteria.

Analysis Statistics Inferential

Before To do technique data analysis then the data is tested in accordance with assumption classic purpose for get best regression from normality, multicollinearity and heteroscedasticity.

Normality Test Kolmogorov-Smirnov

Test normality for study this use Kolmogorov table Smirnov assisted with SPSS, normality test results could seen in table 2.

Table 2 Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		43
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.39339415
Most Extreme Differences	Absolute	.087
	Positive	.064
	Negative	-.087
Kolmogorov-Smirnov Z		.572
Asymp. Sig. (2-tailed)		.899
a. Test distribution is Normal.		

Source: Data Processing Results, 2022

By table 2 output normality with one-sample Kolmogorov Smirnov test, known that score Symp.sig (2-tailed) of 0.899 more big than 0.05, then in accordance with base taking decision in normality test Kolmogorov Smirnov in table 2 could concluded that the data are normally distributed, with so assumption or requirements normality in the regression model fulfilled.

Multicollinearity Test

Multicollinearity test aim for test is in equality regression found existence correlation between independent variables. Good regression model should no occur correlation among the independent variables, the results of the calculation of the multicollinearity test can be seen in table 3.

Table 3 Multicollinearity Test Results

Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.610	1.427	.427	.672			
X1	-.234	.075	-.381	-3.120	.003	.236	4.242
X2	.297	.075	.677	3.986	.000	.122	8,216
X3	-.022	.034	-.044	-.655	.517	.795	1,258
X4	.308	.066	.569	4.683	.000	.238	4.205

a. Dependent Variable: Y

Source: Data Processing Results, 2022

Based on the table of coefficients is known that Tolerance value for all variables more-big from 0.10 while VIF value for all variables more-small from 10.0 so that could concluded that no occur multicollinearity in the regression model

Heteroscedasticity Test – Glejser

Test results heteroscedasticity supported with Analyst statistics use the Glejser Test method can be seen in table 4.

Table 4. Heteroscedasticity (Test Glejser)
Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.044	.749		1.392	.172
X1	.042	.036	.347	1.167	.251
X2	-.053	.039	-.611	-1,357	.183
X3	-.037	.031	-.255	-1.202	.237
X4	.049	.034	.460	1.441	.158

a. Dependent Variable: Abs_RES

Source: Data Processing Results, 2022

Based on heteroscedasticity test with method glacier, obtained score the significance (sig) for the audit fee variable (X1) is 0.251, the experience variable (X2) is 0.183, the variable for Auditor Professional Ethics (X3) is 0.237, the Public Accounting Firm Reputation variable and variable (X4) is 0.158 because four more variables big from 0.05 so that could concluded that the data is not occur problem heteroscedasticity in the regression model.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine whether or not there is an influence between variables that are more than one with the dependent variable. Before testing the hypothesis regarding the significance of the relationship between the independent variable and the dependent variable, it must first be known whether a model has a linear relationship. After performing SPSS version 25 regression.

Table 5. Multiple Linear Regression Test Results

Model Summary ^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.547 ^a	.299	.282	.913
2	.836 ^a	.698	.691	.599
3	.666 ^a	.443	.429	.814
4	.897 ^a	.805	.800	.482

a. Predictors: (Constant), X1, X2, X3, X4

b. Dependent Variable: Y

Source: Data Processing Results, 2022

From table 6 it is known that the adjusted R square value is 0.282, this means that 28.2% of the audit quality variable (Y) can be explained by the independent variable, namely the audit fee variable (X1) and the remaining 71.8% is explained by other factors. Other outside the model. The adjusted R square value is 0.691, this means that 69.1% of the audit quality variable (Y) can be explained by the independent variable, namely experience (X2) and the remaining 30.9% is explained by other factors outside the model. Then for the Auditor Professional Ethics variable (X3) the adjusted R square value is 0.429,

this means that 42.9% of the audit quality variable (Y) can be explained by the independent variable, namely Auditor Professional Ethics (X3) and the remaining 57.1% is explained by other factors outside the model. Furthermore, for the public accounting firm reputation variable (X4), the adjusted R square value is 0.800, this means that 80.0% of the audit quality variable (Y) can be explained by the independent variable (X4) and the remaining 20.0% is explained by other factors outside the model.

T Test Results

Hypothesis testing is used to determine that the independent variable has a significant effect on the dependent variable. The results of the test of the effect of audit fees, experience, Auditor Professional Ethics, and the reputation of the public accounting firm on audit quality can be seen from table 6.

Table 6. Hypothesis Test Results (t Test)
Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.343	1.424		-.944	.351
X1	.254	.069	.414	3,713	.001
X2	.278	.074	.633	3.748	.001
X3	.087	.058	.120	1.503	.141
X4	.296	.065	.547	4,564	.000

a. Dependent Variable: Y

Source: Processing Results Data, 2022

Based on the results of the calculation of hypothesis testing (t test) in table 7, it shows the influence between independent variables on the dependent variable with a t table value of 2.024 which is determined from degrees of freedom (db) = nkl, (db) = 43-4-1 = 38 = 2.024 and a significant level of 5% (0.05). For clarity, it is described below:

a. Hypothesis 1: Effect of *audit fee* (X1) on audit quality (Y)

The results of the partial test show that the *audit fee variable* X1 has a tcount value of 3.713 > t table 2.024 and a significant value of 0.001 < 0.05. So it can be concluded that Ho1 is rejected and Ha1 is accepted. The results of partial or individual hypothesis testing for the *audit fee variable* (X1) show that the *audit fee variable* (X1) has a significant significant effect on the audit quality variable (Y).

b. Hypothesis 2: The effect of auditor experience (X2) on audit quality (Y)

The results of the partial test show the auditor's experience variable (X2) has a tcount value of 3.748 > t table 2.024 and a significant value of 0.001 < 0.05, it can be concluded that Ho2 is rejected and Ha2 is accepted. The results of partial or individual

hypothesis testing show that the experience variable (X2) has a significant effect on the audit quality variable (Y).

- c. Hypothesis 3: The effect of auditor's professional ethics (X3) on audit quality (Y).

The results of the partial test show that the auditor's professional ethics variable (X3) has a t-count value of $1.503 < t\text{-table } 2.024$ and a significant value of $0.14 > 0.05$, so it can be concluded that Ho3 is accepted and Ha3 is rejected. The results of the partial hypothesis test or show that the auditor's professional ethics variable (X3) has no effect and is not significant on the audit quality variable (Y).

- d. Hypothesis 4: The influence of the reputation of public accounting firm (X4) on audit quality (Y).

The results of the partial test show that the reputation variable of the public accounting firm (X4) has a t-count value of $4.564 > t\text{-table } 2.024$ and a significant value of $0.000 < 0.05$, it can be concluded that Ho4 is rejected and Ha4 is accepted. The results of the partial or individual hypothesis test show that the public accounting firm's reputation variable (X4) has a significant effect on the audit quality variable (Y).

Influence of Audit Fees on Audit Quality

Based on hypothesis test results showing that *Audit fees* have an effect to audit quality. conclusion hypothesis this that is influence *Audit fee* for acceptable audit quality. Indicator from *Audit Fee* is Risk assignment, Complexity services rendered, Required skill level, structure cost KAP, Considerations professional other. Research results this support the theory put forward by Jonas Tritschler (2013:42), Mathius Tandiontong (2015:17), and SPAP (2016: 12) where inside theory the state that *Audit Fee* is indicator in determinant audit quality. In addition to supporting the theory, it also supports some of the results of study previously that is Audit quality is affected by *Audit Fee* (Dwiyani Pratistha (2014), Bambang Hartadi (2009), Dewi Rosari (2015)

Influence Auditor 's Experience on Audit Quality

Based on hypothesis test results showing that influential auditor experience to audit quality. Conclusion hypothesis this that is influence auditor experience to audit quality accepted Influence auditor 's experience with audit quality as for indicator from auditor experience is professional training, I'm safe work, environment business the place entity operate, environment business client Relevant auditing and reporting issues. This result is also supported by the theory from Mathius tandiontong, SPAP (2016: 4), Karla M. Johnstone *et al.* (2014: 14) where declared in theory the that influential auditor experience to audit quality. This result is also in line with study previously done by Irwanti Bunga Nurjanah, Wiratama, Made Krisna Kusuma Ningrum where results study the show that influential auditor experience to audit quality.

Influence Ethics Professional on Audit Quality

Based on hypothesis test results showing that ethics professional auditors have no effect to audit quality. Conclusion hypothesis this that is influence ethics professional auditor of audit quality is rejected. The indicators of ethics professional interest general, integrity, objectivity, professional competence and due care, confidentiality, professional conduct, standards technical. This result no in line with theory proposed Sukarman dkk (2020:176), Mathius tandiontong (2015:iii), SPAP (2016:4), and also does not support results research conducted by Putu Septiani Putri (2014), Irwanti Bunga Nurjanah (2016), (Maharany et al., 2019), Adhitya Khurniawan dan Rina Trisnawati (2021) Dyah Ayu Trihapsari Dan Indah Anisykurillah (2016), Rizka Y Zam Zam et al. (2021). Where is the result from study the that ethics professional auditors have no effect to audit quality.

Influence Reputation of public accounting firm on Aaudit Quality

Based on hypothesis test results showing that reputation of public accounting firm take effect to audit quality. Conclusion hypothesis this that is influence reputation of public accounting firm audit quality is acceptable. Where is the indicator from reputation of public accounting firm consists of professional competence, professional accuracy and thoroughness, planning and supervision, data sufficient relevant information can have an effect on audit quality. The results of this study support theory according to Mulyadi, Mathius Tandontong (2015:174). As well as study previously which done by Tri Hari Wahono (2014), Siska Nurhayati Sawitri (2019) where results from study the influential audit quality to reputation of public accounting firm.

CONCLUSION

Based on results discussion that has been done, then the conclusion of this research is that variable *Audit Fee* take effect to audit quality. Auditor experience shows that variable the take effect to audit quality. Professional Ethics shows that variable the no take effect to audit quality. Reputation of Public Accounting Firm shows that variable the take effect to audit quality.

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