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The Influence of Competence, Independence, Professional Skepticism, and Audit Rotation (Study of public accountants throughout Indonesia)

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ABSTRACT

The purpose of this research to determines the effect and correlation between Independent variable (X) that is Competence (X1), Independence (X2), Professional Skepticism (X3), and Audit Rotation (X4) to Dependent variable (Y) that is Audit Rotation (Y). Population of this research is All of Public Accountant in Indonesia. Sampling technique that used in this research was Cochran Sampling method. This research was obtained data from questionnaires that distributed to 238 Public Accountant in Bandung City, Centre Jakarta, West Jakarta, East Jakarta, North Jakarta, South Jakarta, and Bekasi City. Research method that used in this research was Path Analysis with SPSS 27 as statistics engine. The Results show that Competence (X1), Independence (X2), Professional Skepticism (X3), and Audit Rotation (X4) simulaneously has effect and correlation to Audit Rotation (Y).

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1. INTRODUCTION

An audit is a systematic stage to check the validity of the information stated in the financial report, as well as other evidence and records to assess the fairness of the information presented in the financial report (Agoes, 2017: 4). Audits are carried out by parties who are competent in their field who are called auditors. They follow Audit Standards (SA) regulated by IAPI and ISA standards as guidelines for carrying out audits to provide adequate confidence in the information contained in financial reports. Thus, it is expected that this will increase the trust of users of financial information. A good audit is an audit that is carried out in accordance with the Audit Standards (SA) that have been set by IAPI and ISA standards, so that if an audit process is carried out by following the steps and complying with all these standards then the audit results will have added value and will be more trusted by the public or users of the financial information.

2. METHODS

Population

According to Darmawan (2014: 138) population is the main source of research which has broad characteristics, in other words the population is all the main elements of the object to be studied. In this study, the population were all Public Accountants in Indonesia

Sample

According to Neolaka (2014:41) The sample is part of the population. The sample consists of research subjects who will be used as data sources who have been selected based on the selection criteria (Darmawan, 2014: 138). The sample selection in this study used the Cochran sampling technique.

To determine the required sample size, then Cochran's formula was used (Sugiyono, 2017). Cochran's formula is where:

$$n = \frac{Z^2 p.q}{e^2}$$

Note:

n = Number of samples required
Z = Confidence level (used 0.95 with α (alpha) level 5% then the Z Table used = 1.96
p = Probability of Correct or estimated sample proportion of 50% = 0.5
q = 50% Chance of Error = 0.5
e = Sampling Error in research uses 10%

The number of samples needed in this research is:

$$n = \frac{(1{,}96)^2(0.5) \times (0{,}5)}{(0{,}1)^2}$$

$$= 96{,}04\ dibulatkan\ menjadi\ 100$$

3. RESULTS AND DISCUSSION

Data Analysis

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The path analysis method is a method intended to explain the relationship between variables and aims to explain the direct or indirect influence between the independent variable on the dependent variable (Riduwan et al., 2017: 2).

4. Results and Discussion

Setting

This research was conducted on Public Accountants at Public Accounting Firms (KAP) spread across the cities of Bandung, Central Jakarta, East Jakarta, West Jakarta, North Jakarta and Bekasi.

Descriptive Statistics

Descriptive Statistics is a statistical method that aims to collect, organize and process data so that it can be presented and provide a clear picture of a particular condition or event from which the data was taken (Martias, 2021).

Table 1
Descriptive Statistics Results Based on Respondent's Gender

Gender	Number of Participants	Percentage
Male	136	57,1%
Female	102	42,9%
TOTAL	238	100%

Source: Processed Data

Table 1 shows the number of respondents from gender categories where the majority of respondents from this study were male with a percentage of 55.8% or 140 respondents.

Table 2
Descriptive Statistics Results Based on Respondent Age Group

Age	Number of Participants	Percentage
20 – 25 y.o	72	30,3 %
26 – 30 y.o	75	31,5 %
31 – 35 y.o	29	12,2 %
36 – 40 y.o	17	7,1 %
>40 y.o	45	18,9 %
TOTAL	238	100 %

Source: Processed Data

Table 2 shows number respondents categorized by age groups, where the 20 - 25-year age group was the dominant respondents in this study with 33.1% or 83 respondents and the 36 - 40-year age group had the lowest percentage or the same with 17 respondents. From the table above, it can be concluded that the majority of respondents from this study came from respondents in the 20 - 25-year age group.

Table 3
Descriptive Statistics Results Based on Respondent's Educational Background

Educational Background	Number of Participants	Percentage

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Diploma 4 (D4)	4	1,7%
Bachelor (S1)	193	81 %
Master (S2)	38	16 %
Doctor (S3)	3	1,3%
TOTAL	238	100 %

Source: Processed Data

Table 3 shows the results of descriptive statistics based on participants' educational background where the lowest number of respondents obtained were respondents with a Doctoral (S3) educational background with a total of 1.3% or 3 respondents. Then the largest number of respondents were the group of respondents with a Bachelor's (S1) education background with a total of 81% or 193 respondents.

Table 4
Descriptive Statistics Results Based on Respondents' Experience as Public Accountants

Length of Experience	Number of Participants	Percentage
1 – 5 years	154	64,7%
6 – 10 years	41	17,2%
11 – 15 years	21	8,8%
>15 years	22	9,2%
TOTAL	**238**	**100%**

Source: Processed Data

Table 4 shows respondents from the experience group where respondents with 1-5 years of experience were the most dominant respondents in this study, namely 154 people or 64.7%. Then, the lowest number of respondents came from respondents with 11-15 years of experience, 21 people or 8.8%.

Validity Test and Reliability Test

Validity Test

Validity test is a test that aims to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that is measured by the questionnaire (Ghoa in Titaley et al., 2021). The following are the results of the validity test of each question in the questionnaire in this research.

Tabel 5
Audit Quality Variable Validity Test Results (Y)

Variable	Indicator	Item	r Count	r Tabel (N=238)	Note
Audit Quality (Y)	Time Use of Engagement Key Personnel	Y1	0,609	0,1267	VALID
		Y2	0,591	0,1267	VALID
	Engagement Quality Control	Y3	0,629	0,1267	VALID
	Engagement Span of Control	Y4	0,067	0,1267	TIDAK VALID
		Y5	0,648	0,1267	VALID
	Quality Review Results	Y6	0,429	0,1267	VALID
		Y7	0,371	0,1267	VALID

Source: Processed Data

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The table above shows the results of the validity test for each question item on the Audit Quality (Y) variable. The validity test results above compare rCount with rTable where rTable with a total of 238 respondents (N=238) is 0.1267. The data above shows the results that question items Y1 to Y3 and from Y5 to Y11 obtained rcounts above the rtable figures (N=238; 0.1267) where it can be concluded that statement items Y1 to Y3 and Y5 to Y11 are said to be valid. This is different from question item Y4, which obtained rcount results below the table number (N=238; 0.1267), namely 0.067, so it can be concluded that question item Y4 is not valid so question item Y4 cannot be included in reliability testing.

Table 6
Competency Variable Validity Test Results (X1)

Variable	Indicator	Item	r Count	r Table (N=238)	Note
Compentency (X_1)	Time Use of Engagement Key Personnel	X1.1	0,783	0,1267	VALID
		X1.2	0,853	0,1267	VALID
	Engagement Quality Control	X1.3	0,333	0,1267	VALID

Source: Processed Data

The data above shows the results of the validity test of each question item on the Competency variable (X1). The validity test results above compare rCount with rTable where rTable with a total of 238 respondents (N=238) is 0.1267. The data above shows the results that question items X1.1 to X1.3 are Valid.

Table 7

Independent Variable Validity Test Results (X2)

Variable	Indicator	Item	r Count	r Table (N=251)	Ketera ngan
Independence (X_2)	Independence In Mind	X2.1	0,5	0,1267	VALID
		X2.2	0,759	0,1267	VALID
	Independence In Appearance	X2.3	0,47	0,1267	VALID
		X2.4	0,635	0,1267	VALID
	Quality Review Results	X2.5	0,721	0,1267	VALID

Source: Processed Data

The table above shows the results of the validity test of each question item on the Independence variable (X2). The results of the validity test above show the rCalculation resulting from testing via SPSS 27 with rTable, where rTable with a total of 238 respondents (N=238) is 0.1267. The data above shows the results that question items X2.1 to

Table 8

Validity Test Results of the Professional Skepticism Variable (X3)

Variable	Indicator	Item	r Count	r Table (N=238)	Note
	Integrity	X3.1	0,693	0,1267	VALID

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Professional Skepticism (X_3)	Objective	X3.2	0,793	0,1267	VALID
		X3.3	0,620	0,1267	VALID

Source: Processed Data

The table above shows the results of the validity test for each question item on the Professional Skepticism variable (X3). The results of the validity test above show the rCalculation resulting from testing via SPSS 27 with rTable, where rTable with a total of 238 respondents (N=238) is 0.1267. The data above shows the results that all question items obtained rcounts above the rTable number (N=238; 0.1267) where it can be concluded that all statement items in the Professional Skepticism variable can be said to be valid.

Table 9

Audit Rotation Variable Validity Test Results (X4)

Variable	Indikator	Item	r Count	r Table (N=238)	Note
Audit Rotation (X_4)	AP Replacement Obligation Every 3 years	X4.1	0,915	0,1267	VALID
		X4.2	0,901	0,1267	VALID

Source: Processed Data

The table above shows the validity test results of each question item on the Audit Rotation variable (X4). The results of the validity test above show the rCalculation resulting from testing via SPSS 27 with rTable, where rTable with a total of 238 respondents (N=238) is 0.1267. The data above shows the results that all question items obtained rcounts above the rTable number (N=238; 0.1267) where it can be concluded that all statement items in the Audit Rotation variable can be said to be valid.

Reliability Test

Reliability testing is a test carried out to test the level of reliability of a measuring instrument in producing reliable output (Titaley et al., 2021). In reliability testing, there is a range of values that determine the level of reliability. If the Cronbach Alpha coefficient is >0.90 then it can be said that the research instrument has a perfect level of reliability, then if the Cronbach Alpha coefficient ranges between 0.70 – 0.90 then it can be said that the research instrument has a high level of reliability, then if the Cronbach Alpha coefficient ranges between 0.50 – 0.70 then it can be said that the research instrument has a moderate level of reliability, and if the Cronbach Alpha coefficient <0.50 then it can be said that the research instrument has a low level of reliability (Titaley et al., 2021). The way to measure the level of reliability is to compare the Cronbach Alpha coefficient with rTable, if Cronbach Alpha > rTable then the research instrument can be said to be reliable (Titaley et al., 2021). The following are the results of the reliability test for each research variable.

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Table 10

Audit Quality Variable Reliability Test Results (Y)

Reliability Statistics	
Cronbach's Alpha	N of Items
.722	10

Source: Processed Data

The table above is the result of a reliability test for the Audit Quality (Y) variable where the result is that the Cronbach Alpha for the Audit Quality (Y) variable is 0.722, which is between 0.70 - 0.90. Thus, it can be concluded that the research instrument in The Audit Quality variable (Y) has a high level of reliability, then the Cronbach Alpha coefficient is above rTable, namely 0.1267 (N=238) so that the Audit Quality variable instrument can be said to be reliable.

Table 11

Competency Variable Reliability Test Results (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
.390	3

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X11	6.7563	3.375	.332	.076
X12	6.4664	2.486	.336	.050
X13	5.1050	6.314	.054	.517

Source: Processed Data

The table above is the result of a reliability test for the Competency variable (X1) where the result is that the Cronbach Alpha for the Competency variable (X1) is 0.390, which is below 0.50. From the data, it can be concluded that the research instrument for the Competency variable (X1) has the low level of reliability and from the results of the reliability test, the researcher decided to exclude question item number 3, because from the table above in the column "Cronbach's Alpha if Item Deleted" it is written that if question item number 3 (X1.3) is removed then this can increase reliability.

Table 12

Reliability Test Results Competency Variable (X1) After Item No. 3 is omitted

Reliability Statistics	
Cronbach's Alpha	N of Items
.517	2

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Source: Processed Data

The data above shows the results of the reliability test when question item number 3 indicated by Competency has a moderate level of reliability where the Cronbach Alpha coefficient level is above rTable, namely 0.1267 (N=238), so it is concluded that the research instrument for the Competency variable can be said to be reliable.

Table 13

Independence Variable Reliability Test Results (X2)

Reliability Statistics	
Cronbach's Alpha	N of Items
.608	5

Source: Processed Data

The table above is the result of a reliability test for the Independence variable (X2) where the result is that the Cronbach Alpha for the Independence variable (X2) is 0.608, which is between 0.50 - 0.70, so it can be concluded that the research instrument for the Independence variable (X2) has a moderate level of reliability, then the Cronbach Alpha coefficient is above rTable, namely 0.1267 (N=238) so that the Independence variable instrument (X2) can be said to be reliable.

Table 14

Reliability Test Results for the Professional Skepticism Variable (X3)

Reliability Statistics	
Cronbach's Alpha	N of Items
.486	3

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	8.0199	1.700	.311	.367
X3.2	8.1195	1.322	.408	.170
X3.3	7.2629	1.939	.198	.530

Source: Processed Data

The data above shows the results of the reliability test for the Professional Skepticism variable (X3) where the result is that the Cronbach Alpha for the Professional Skepticism variable (X3) is 0.486, where this figure is below 0.50 so it can be concluded that the research

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instrument for the Professional Skepticism variable (X3) has a low level of reliability, and from the results of the reliability test, the researcher chose to exclude question item number 3, because from the table above in the column "Cronbach's Alpha if Item Deleted" it is written that if question item number 3 (X3.3) is removed then this can be increase reliability.

Table 15

Reliability Test Results for the Professional Skepticism Variable (X3)

after Item No. 3 was omitted

Reliability Statistics	
Cronbach's Alpha	N of Items
.530	2

Source: Processed Data

The data above shows the results of the reliability test when question item number 3 indicated by The Professional Skepticism variable (X3) has a moderate level of reliability where the Cronbach Alpha coefficient level is above rTable, namely 0.1267 (N=238), so it can be concluded that the research instrument for the Professional Skepticism variable (X3) can be said to be reliable.

Table 16

Audit Rotation Variable Reliability Test Results (X4)

Reliability Statistics	
Cronbach's Alpha	N of Items
.787	2

Source: Processed Data

The table above is the result of a reliability test for the Audit Rotation variable (X4) where the result is that the Cronbach Alpha for the Audit Rotation variable (X4) is 0.787, which is between 0.70 - 0.90. It can be concluded that the research instrument in The Audit Rotation variable (X4) has a high level of reliability, then the Cronbach Alpha coefficient is above rTable, namely 0.1267 (N=238) so that the Audit Rotation variable instrument (X4) can be said to be reliable.

Hypothesis Testing and Results

F Test (Simultaneous test)

The F test basically shows whether all independent variables (X) or independent variables influence the dependent variable (Y) or dependent variable.

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Table 17 F Test Results (Simultaneous Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	2097.254	4	524.314	67.098	<.001[b]
	Residual	1820.683	233	7.814		
	Total	3917.937	237			

Source: Processed Data

The table above shows the results of the F test for each research variable. From the test results above, it is found that the significance figure is 0.000, which is below 5% or 0.05, which shows that the variable Competence (X1), Independence (X2), Professional Skepticism (X3), and Audit Rotation (X4) have a simultaneous and significant effect on the Audit Quality Variable (Y).

t Test (Partial Test)

The t test basically shows the influence of each independent variable individually has in explaining variations in the dependent variable. In this test, there are limits set in the process of taking a hypothesis which is based on a significance level of 5%. Then, in the process of making a hypothesis, there are criteria or conditions that will be used as the basis for making a hypothesis, as follows:

a) If the significance coefficient of the independent variable (X) is > 5% (0.05) then it can be concluded that the independent variable (X) has no partial effect on the dependent variable (Y).
b) If the significance coefficient of the independent variable (X) is <5% (0.05) then it can be concluded that the independent variable (X) has a partial effect on the dependent variable (Y). The following are the results of the t test (partial test) of each variable:

Tabel 18. t Test Results (Partial Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.017	2.326		5.595	<.001		
	X1	1.583	.129	.557	12.321	<.001	.875	1.143
	X2	.367	.069	.271	5.311	<.001	.805	1.242
	X3	.454	.134	.170	3.393	<.001	.793	1.260
	X4	-.198	.117	-.081	-1.692	.092	.865	1.156

Sumber : Data yang diolah

The table above shows the results of the t test. It can be seen that the variables Competence (X1), Independence (X2), and Professional Skepticism (X3) have a significance level of 0.000, which is below 5% or 0.05. Therefore, it can be concluded that the variables Competence (X1), Independence (X2), and Professional Skepticism (X3) have a partial and

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significant effect on the Audit Quality variable (Y). Then, the significance coefficient of Audit Rotation variable (X4) is 0.385, which is above 5% or 0.05. It can be concluded that the Audit Rotation variable (X4) has no effect on the Audit Quality variable (Y).

Coefficient of Determination (R^2)

The coefficient of determination (R^2) aims to measure how far the ability of the Independent Variable (X) to influence the Dependent Variable (Y). The coefficient of determination value is between zero and one. A small coefficient of determination (R^2) value means that the ability of the independent variables to explain variations in the dependent variable is very limited.

Tabel 4.22. Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.732[a]	.535	.527	1.90526

Sumber : Data yang diolah

From the test results above, the coefficient of determination shown in the "Adjusted R Square" column is 0.527, which means that the independent variable has the ability to influence the dependent variable by 52.7%, and 47.3% is influenced by other factors that cannot be explained in this research.

Data Normality Test

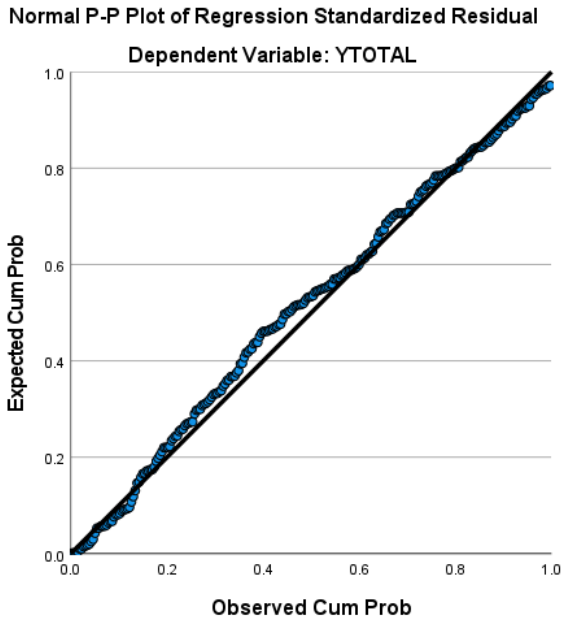

Figure 1. Data Normality Test

Figure 1 is the result of the data normality test and it can be seen that the distribution of data in this study based on the picture above shows that the points tend to be close to the normal line. So it can be concluded that the existing data and models are normally distributed.

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4. CONCLUSION

Conclusions

This research was conducted to determine the influence of competence, independence, professional skepticism, and audit rotation on audit quality. The following are the results of statistical testing:

1. Competence has a dominant, positive and significant influence on audit quality, so that whether an auditor's competency is high or low will affect the resulting audit quality.
2. Independence has a positive and significant effect on audit quality, so it can be concluded that the level of independence of an auditor will affect the quality of the resulting audit.
3. Professional Skepticism has a dominant, positive and significant influence on audit quality, so it can be concluded that the level of professional skepticism shown by the auditor will affect the resulting audit quality.
4. Audit rotation does not have a significant effect on audit quality, so it can be concluded that even if there is a change in audit personnel, this will not affect the quality of the resulting audit.
5. Competence, independence, professional skepticism and audit rotation simultaneously influence audit quality. Simultaneously, competence, independence, professional skepticism and audit rotation have an influence of 78.1% and 21.9% are influenced by other factors that cannot be explained in this research.

Limitation of the Research

There are several limitations which could influence the results of this research, including:

1. Several respondents took more than one-week time to return the questionnaire since this research was conducted during peak season in which the most Public Accountants were facing their clients to conduct an audit.
2. The scopes of research are limited to respective big cities such as Central Jakarta, West Jakarta, East Jakarta, South Jakarta, North Jakarta, Bekasi, and Bandung City.

Suggestions

For Practitioners

Based on the research results, there are several suggestions for practitioners:

1. Public Accountants are to always carry out training for himself or his audit team members with the aim of increasing competence and insight so that this can improve audit quality
2. Public Accountants are to always uphold the principles and ethics as an auditor, to always maintain their independence when carrying out an audit, this will improve the quality of the resulting audit
3. Always instill objective principles and integrity in carrying out audits

For Future Researchers

Suggestions addressed for future researchers are:

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1. Future researchers need to consider the suitable time to distribute the questionnaire. The recommended time is in the second quarter because the situation for Public Accountants in KAP is not as busy as at the end of the year.
2. It is expected that future researchers are able to expend more research locations.
3. Future researchers are expected to add research variables to contribute more on finding out what factors can influence on audit quality.

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