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The Effect of Skepticism, Independence, Professionalism, and Competence towards Audit Quality (in Covid-19 situation)

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ARTICLE INFO

Keywords:

Skepticism,
Independence,
Professionalism,
Competence,
Audit Quality,
Covid-19

Article History:

Received: 23-08-2021

Accepted: 02-10-2021

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ABSTRACT

This study aims to determine the effect of auditor's skepticism, independence, professionalism, and competence towards audit quality, especially in Covid-19 situation. The sample of this study are the auditors who work in CPAs firm in Semarang and Solo. The data analysis technique used in this study is Multiple Regression and processed using SPSS. This study indicates that skepticism and competence does not influence audit quality while independence and professionalism influence audit quality..

INTRODUCTION

In this modern world, information is easily accessed as well as manipulated. Not to mention the information contained in the financial statements. One way to make sure the authenticity is through the audit process. Auditing is believed to provide more accurate and reliable financial statements for the users. Hence, the audited financial statements are more demanded and preferable than the unaudited ones. Errors resulting in the audited financial statements reflect the quality of the resulting audit (Mardijuwono & Subianto, 2018). Therefore, to ensure the quality of the resulting audit, there are some key attributes to support a quality audit. According to IAASB (2014), the key attributes are (1) public interest is the main focus of the auditor; (2) auditor should somewhat display objectivity and integrity; (3) auditor is independent; (4) auditor demonstrates professional Competence

and due care; (5) auditor exhibits professional skepticism.

An accurate and reliable financial statement means no errors. However, detecting errors requires extra effort because they are not at all easily detected, especially in the pandemic situation such as COVID-19. COVID-19 is a virus that spreads quickly across the globe. The first outbreak was in Wuhan, China, in late December of 2019. According to Kompas.com (2020), in Indonesia, the first case of COVID-19 was announced and confirmed by Indonesia's President in early March, and soon the number has been increasing rapidly. By referring to Keputusan Presiden No.11/2020 and PP/No.21/2020 about keeping social distancing amidst the pandemic, the government suggests that all the activities should be done at home or "work from home." Therefore, the auditors should make some adjustments in the auditing process following the new regulations.

p-ISSN: 2528-6145, e-ISSN: 2541-3198 Accredited Third Grade by Ministry of Research, Technology of The Republic of Indonesia, Decree No: 148/M/KPT/2020

Cite this as: Maria Lintang Dwilitani Istiadi and David Adechandra Ashedica Pesudo. (2021). The Effect of Skepticism, Independence, Professionalism, and Competence towards Audit Quality (in Covid-19 situation). JURNAL AKSI (Akuntansi dan Sistem Informasi), 6 (2), 125-138.

IAASB (2020) and IAPI (2020) newly released information regarding the audit process in the middle of pandemic states that the auditor is mandatory to acquire the evidence remotely or online. However, most of the auditor's works are done in the field, such as acquiring and evaluating audit evidence. As stated in the SA 500, the evidence is acquired through inspection, observation, confirmation, recalculation, reperformance, and analytical procedure, which is usually done outside the office. Thus, the audit evidence in digital form is not an option anymore but as the primary data. However, the digitalized evidence has a side effect that can reduce the quality of the audit itself. Zuca (2015) stated that the auditor might not recognize the lack of credibility and authenticity of the digital evidence. Since there is no exact form of security that is dependable and can be trusted, it will eventually lower the quality of the audit evidence and later influence the audit quality. Moreover, lower quality of audit evidence caused by inadequate auditor's professional skepticism also lessens the audit quality (Kusumawati & Syamsuddin, 2018).

Professional skepticism is fundamental to the high-quality of resulted audits (Kathy Hurtt et al., 2013). Herawati & Lubis (2015) said that auditors, who possess a high skeptic attitude are expected to be more active in digging further information related to auditing. Moreover, high-skepticism attitudes make auditors more detailed in analyzing collected audit evidence or accounts in the financial statements; hence, the audit results are more qualified and accurate (Hardiningsih et al., 2019). Accordingly, an auditor with a high-skepticism attitude is very needed, notably in the pandemic situation. The implementation of the government's new rule is shown in the auditor's way of collecting evidence. The auditing organization board strongly encourages that the audit evidence is acquired remotely or in digitalized form. This new system requires an auditor to be more skeptical and sensitive in dealing with the evidence since they cannot do the physical checking to ensure the evidence's originality, so there is no certainty whatsoever.

Another attitude that is similarly crucial with professional skepticism is the auditor's independence. Independence is one of the auditors' characteristics that prevent auditors from giving a subjective opinion. It also a form of assurance from the auditor when conducting an objective examination (Hardiningsih et al., 2019). Auditor independence is an essential element in the auditing profession, as it contributes to generating audit quality. However, in a pandemic situation, the auditor is very prone to not being objective. The situation naturally will tighten the

auditor-client relationship because they have continuously communicated regarding the obtained evidence. Later, if the auditor does not remain objective, then the likelihood of an auditor disclosing distorted information is small. Hence, the audit quality will be impaired (Sulanjaku & Shingjergji, 2015; Tepalagul & Lin, 2015).

As an auditor, professionalism should be exhibited somewhat. Mardijuwono & Subianto (2018) stated that professional auditor refers to professional skills and professional attitudes. Like any other profession, in Indonesia, auditors' actions and behaviour are regulated by a statutory body, namely IAPI (Ikatan Akuntan Publik Indonesia). An auditor is obliged to uphold professionalism when conducting an audit. Furthermore, changes caused by the pandemic situation urge the auditor to show their professionalism in performing audits more than ever. For example, the digitalized evidence might be resulting in inadequacy to form an audit conclusion. However, the auditor should not let anything affect their works. Hence, the auditor must find another way to adding the evidence while still complying with the rules. A study from Mardijuwono & Subianto (2018) indicated that auditors with high professionalism increase audit quality.

Competency is an integral part of an auditor. Education and experience are the factors that build up the auditor's skill and competency. Through formal education, training, and audit practice, the auditor will be able to upgrade their Competence (Christiawan, 2002). Further, auditors are proposed by third parties to have academic training in accounting, auditing, and other areas related to their profession (Mansouri et al., 2009). In a pandemic situation, the auditor's Competence is tested. The auditor must immediately grasp the new situation and make the best decision regarding the audit treatments using their competencies. It can also affect the quality of audits by not preparing for the sudden change. Thus, the auditor needs to enrich themselves through formal and non-formal education and the audit practice.

The objects of this study are all the auditors who work in a CPA firm in Semarang and Solo, Central Java. There are twenty-five CPAs firm in totals. Semarang and Solo were chosen because they are one of Indonesia's cities that has been affected by the PSBB rules. As mentioned previously, PSBB rules affect the audit procedure, especially in acquiring evidence that should be done remotely or online. The auditors will ask the clients to send them the evidence in digital form, and they also need to maintain communication with the management to obtain and confirm the evidence. Furthermore, the rules are also impacting the timeliness of audit

reporting due to the limited access and personnel in acquiring evidence because of health considerations.

This paper contributes to research and practice by giving empirical evidence of the influence of professional skepticism, auditor's independence, and auditor's Competence to audit quality in the pandemic context. The results of this study will give the management and financial statement's users assurance on the auditor's objectivity and evidence related to the audit quality, specifically in the middle of a pandemic situation.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Theory of Reasoned Action

The theory of reasoned action is one of the most prominent theoretical models that examine the changes in an individual's behaviour. Theory of Reasoned Action (TRA) recognizes the intention to engage voluntarily in a specific behaviour to predict the behaviour performed (Fishbein, 2008). Intentions, in turn, are forecasted by attitudes and subjective norms. It means that when a person is highly valued in a particular behaviour or action, they will perceive the behaviour as important as their loved ones. Similarly, when particular parties (e.g., individual or group) beliefs that one should (or should not) perform the behaviour. The higher one is attached to a particular party, the stronger will be the perceived pressure (e.g., subjective norm) to perform (or not perform) the behaviour (Fishbein, 2008; Heller, 2013). This theory relates to the way auditors' intention influences auditors' behaviour when conducting audits, which in this paper is represented by professional skepticism, auditors' independence, professionalism, and auditors' Competence to generate high-quality audits.

Audit Quality

DeAngelo (1981) defined audit quality as a market-assessed joint probability that a given auditor will both disclose a misstatement in the client's financial statements and report it. Audit quality reflects the abilities (e.g., competence, skills) and attitude (e.g., independence, professionalism) of an auditor dealing with misstatements. Implicitly, DeAngelo's (1981) definition of audit quality identified two main components of audit quality. Furthermore, IAASB (2011) elaborates audit quality in three terms of fundamental aspects: input, process, output. Input to audit quality includes auditor's traits, such as skill and experience, ethical values, and mindset. The audit quality process includes matters on the audit methodology's correctness,

the effectiveness of audit tools, and technical audit support availability.

Auditors' Professional Skepticism

Professional skepticism is often defined as an act of continuously questioning and assessing the originality of audit evidence (AU Section 230, 2006; SA 200, 2013). Skepticism makes an auditor not easily believe everything they find or see. They will always seek further information regarding the obtained evidence. Professional skepticism is beneficial when an auditor collects evidence since they will likely encounter more errors and material misstatements along the way. According to Sayed Hussin & Iskandar (2015), a skepticism attitude is necessary when the auditor assesses something in the audit process accurately, when collecting audit evidence to support error or material misstatements. The skeptical auditor will always doubt their client's statement before drawing proofs and affirmations concerning the object involved (Zarefar et al., 2016). Furthermore, when an auditor acquires more findings, it can be implied that an auditor will have a better professional judgment on how they should make decisions based on the obtained evidence, which later improved the audit quality. Additionally, professional skepticism, as well as auditor knowledge and expertise, improve the quality of auditor's judgment (Lee et al., 2016).

Auditors' Independence

Independence is one of the foundations of an auditor. According to Arens et al. (2017), there are two components of independence: independence in mind and independence of facts or appearance. Independence in minds refers to the unbiased attitudes portrayed by the auditor when performing audits. An independent auditor will only trust in themselves, make decisions based on the facts, and not let others affect their opinion. Since many parties depend on the auditing result, an independent attitude will lead an auditor to give more definite opinions. Irmawan et al. (2013) stated that independence in mind is a mental state; hence, it is hard for others to precisely evaluate the objectivity unless they assess the auditor's appearance on the objectivity. Independence in appearance refers to the result of other perceptions towards an auditor's independence. Mohamed & Habib (2013) said that when the auditor has an excessive familiarity with client knowledge, it will interfere with the auditor from undermining the client, notably if there is self-interest or money. He also said, for that reason, independence in appearance is hard to be maintained.

Moreover, independence is crucial since it affects the auditor's behavior when conducting an audit. It will reflect on the objectivity of an

auditor when they build up their opinion. Sarwoko & Agoes (2014) also supported that independence needs to be maintained since it keeps the auditor on the right track in implementing audit procedures correctly, making decisions during the audit, and preparing the final report to produce high-quality audits.

Professionalism

Professionalism is high-demanded for any profession, including an auditor. According to Arens et al. (2017), the high expectation of professionalism is triggered by the need for public confidence in the quality of service by profession, regardless of the person who provides it. For instance, the client or users of financial statements should feel confident about the resulted audit quality and other services. If they are not confident or satisfied with the result, auditors' ability to serve audits for clients and the public effectively decreases. Additionally, Putri & Juliarsa (2014) stated that audit quality improvement naturally increases professional service users' confidence. Also, auditors' professionalism is reflected when transparency and accountability are fulfilled.

Kalbers & Fogarty (1995) stated that professionalism is the delivery of expertise. In planning and conducting an audit, an auditor should use their professional skill carefully and thoroughly. Professionalism emphasizes every professional's responsibility as an independent auditor in complying with the rules of conduct (Iryani, 2017). Meanwhile, Morrow & Goetz (1988) defines professionalism as the extent to which one is committed to one's profession. People who are highly devoted to their jobs will likely give their best in everything.

Furthermore, people who are passionate about doing their work will naturally show their professionalism. The same case happens to an auditor. Their passion will be reflected in their effort in doing auditing. The attitude of professionalism is best shown when the auditor is handling an issue with the management and decision-making depending on the considerations that they own, namely based on the dedicated profession (Kartika & Pramuka, 2019). Kouchaki (2015) also stated that training, professional associations, and devotion to professionalism protect against unethical behavior.

Auditors' Competence

Auditor's competency is often associated with sufficient knowledge and experience owned by a public accountant in the field of auditing and accounting (Nurdiono & Gamayuni, 2018). Besides formal education, competencies can also be improved and seen from the number of certificates the auditor has, from a professional

seminar, professional training, or symposium. Hudiwinarsih (2011) said that the auditor's number of certificates points out how competent the auditor is in performing an audit. Furthermore, a highly educated auditor will have more knowledge about the problem they are facing and the procedure to solve it; hence, the auditor will be able to do an audit (Kartika & Pramuka, 2019). Asmara (2016) also said that a competent person could do their job efficiently and with good quality.

Besides knowledge, experience is also a factor in enhancing auditors' Competence. Work experience is influenced by the length of time and the number of audits that have been performed by the auditor (Furiady & Kurnia, 2015). From experience, the auditor will be able to give more detailed feedback and solutions regarding the problems. For instance, an experienced auditor tends to be more sensitive in sensing possible fraud or errors. As stated by Widyastuti & Pamudji (2009), competencies help the auditor detect fraud quickly and accurately. An auditor who possessed broad knowledge and much experience will escalate the chances of finding errors or misstatements and eventually resulting in a high-quality audit. Thus, the higher auditor's Competence, then the higher quality of audit.

Auditors' Professional Skepticism on Audit Quality

The previous study conducted by Nugrahaeni et al. (2019) reveals that professional skepticism has a crucial part in auditing, especially in gathering the evidence. A questioning mind and critical assessment are the factors of professional skepticism that allow the auditor to correctly collect the information and evidence, which will improve the audit quality. Being critical toward audit evidence is a skeptical manner that should be precedence by the auditors (Nandari & Latrini, 2015). Furthermore, Quadackers et al. (2011) stated that skeptical minds keep the auditor collecting evidence until none claimed to doubt it. The auditor will always look for other evidence until they can make a reasonable and truthful opinion. Besides that, skepticism also offers assurance for the end-users that their client's financial statements are free from material misstatement caused by fraud (Said & Munandar, 2018). Another study done by Mardijuwono & Subianto (2018) shows that professional skepticism correlates positively to the audit quality. He said that auditors' skepticism helps them obtain all forms of breaches and errors in the financial report. Hence, the auditor who possesses high professional skepticism will likely produce high-quality audits. Based on the explanation above, the hypothesis is formulated as follows.

H1: Professional skepticism influences Audit Quality.

Auditors' Independence on Audit Quality

A prior study conducted by Kartika & Pramuka (2019) indicates that auditors' independence positively affects audit quality. She implies that independence will lead the auditor to conduct audits honestly and express their opinion objectively, which later generates high-quality audits. Saputra (2015) also concluded that theoretically, auditors' independence could positively affect audit quality. The auditors' independence is influencing the audit quality in the way of the auditor conducting the audit, analyzing the results, and giving out their opinion in the audit report. If the auditors are failed to be independent, then it will be reflected in their job. For example, an auditor gives their client an unqualified opinion when the evidences show on the contrary. It might be happened when the client and the auditor have an intense relationship. In the end, an intense relationship makes the auditor ignore their objectivity and provides misleading information that will harm others. Additionally, independences executed by the auditor throughout the audit process depicted their credibility (Pratistha & Widhiyani, 2014).

Moreover, audit quality is often referred to as the auditor's ability to detect material misstatements due to error or fraud (Sarwoko & Agoes, 2014). Widyastuti & Pamudji (2009) stated that auditors' independence positively correlates to detecting fraud. The mental attitude of auditors' independence is free from bias. It makes the auditor remain objective when detecting and dealing with errors and frauds. Hence, it can be implied that the independent auditor tends to generate a high-quality audit. Based on the explanation above, the hypothesis is formulated as follows.

H2: Auditors' independence influences Audit Quality.

Professionalism on Audit Quality

Auditor professionalism is seen based on how well the auditors implement their skills and how far they understand the regulations (Iryani, 2017). Baotham (2007) explains that auditors should be prioritizing the audits' skills and professional manner to maintain audit quality and increase their self-image continuously. A study from Pandoyo (2016) shows that audit quality is positively influenced by professionalism and that audit quality can be improved by prioritizing auditors' professionalism. It includes increasing the capability of the audit task, understanding professional audit standards, and audit facts.

Furthermore, auditors' professionalism prevents the auditor from unethical behavior (Kouchaki, 2015). A professional attitude helps

the auditor to separate works and personal affairs. It maintains the auditor-client relationship limited to business context only so that the auditor can guarantee their objectivity throughout the audit process. Besides that, as professionals, an auditor tends to do everything to finish what has become their responsibility (Morrow & Goetz, 1988). The auditors will pour out all of their skills, knowledge, and auditing experiences to produce high-quality audits. Hence, a professional auditor will likely produce a high-quality audit because they have a high sense of responsibility and tend to work harder to complete their job (Haryanto & Susilawati, 2018). Based on the explanation above, the hypothesis is formulated as follows.

H3: Professionalism influence Audit Quality.

Auditors' Competence on Audit Quality

Iryani (2017) said that competencies include the technical quality and a member's ability to oversee and evaluate the audit's work, which will help the auditor decide a proper audit procedure for the clients. Those skills usually come up within the auditor's knowledge and experience over the years of audit practice. Dealing with various clients and situations forces them to use any kind of audit skills, and eventually, they expand their skills and knowledge. Tjun Tjun et al. (2012) explain that having broad knowledge and long audit practice experience will give the auditor higher chances to make an appropriate audit decision, which later improves the audit quality. Moreover, enough knowledge and experience will let the auditors detect and solve any problems conveniently (Nugrahaeni et al., 2019).

As mentioned previously, one of the indicators of good audit quality is how well the auditor found the misstatement. The ability to carry out the basic audit task of disclose extortion is included as competencies (Humphrey et al., 2015). According to Widyastuti & Pamudji (2009), auditors' Competence significantly influences auditors' ability to detect material misstatements due to error and fraud. High competencies will likely make the auditor more sensitive in sensing the tricks and situation while assessing their financial report. Hence, a high-quality audit needs a highly competent auditor. Based on the explanation above, the hypothesis is formulated as follows.

H4: Auditor's Competence influences Audit Quality.

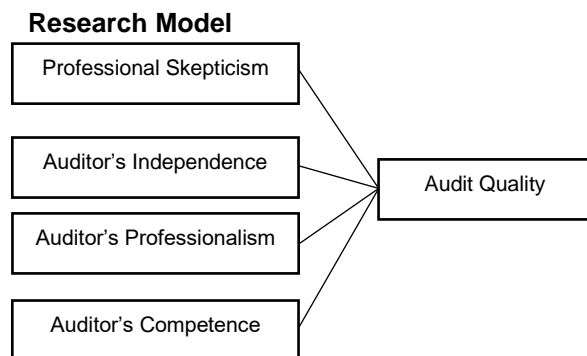


Figure 1
Research Model

RESULTS AND DISCUSSION

The type of this research is quantitative research, which uses primary data. The data is acquired using a questionnaire. This study uses four independent variables: professional skepticism, auditors' independence, auditors' professionalism, auditors' Competence, and one dependent variable: audit quality. The researcher uses multiple regression analysis methods to test the relationship between variables. Uyanık & Güler (2013) stated that regression analysis is executed to determine the correlations between two or more variables having causal-effect relations. This research's object is auditors that work in CPA'S firms, located in Semarang and Solo.

Sampling Method and Data Collection

This study collected data by distributing a questionnaire to the auditors who work in a CPA firm in Semarang and Solo. The sample was selected using purposive sampling in which the respondents should be included in the researcher's criterion. The researcher assumes that the auditor will already have enough experience and insights in the audit process within three years. Hence, the criterion is that the respondents should have work experience as an auditor at least two to three years or above.

Population and Sample

The population of the sample is CPA firms in Semarang and Solo. There are twenty-five CPA firms and around forty-seven auditors. The researcher took the samples under a specific condition which previously decided. The condition is that the auditor should have work experience of at least two to three years or above.

Analysis Technique

This study uses multiple regression analysis, which is processed by SPSS 24 software. Using multiple regression analysis, there are several

classic assumptions must be tested beforehand, such as validity, reliability, normality, multicollinearity, and heteroscedasticity.

Multiple regression analysis is shown in the following formula;

$$AI = a + PS + IND + PRO + COMP + e$$

AI = audit quality (dependent variable)

PS = professional skepticism (independent variable 1)

IND = auditor independence (independence variable 2)

PRO = auditor professionalism (independent variable 3)

COMP = auditor competence (independent variable 4)

E = error

Operational Definitions

The Likert scale measures the variables used in the study through questions in the questionnaire. Likert scale is a scale to express an agreement and disagreement of a particular statement. The scale is represented in number 1 until 5. 5 indicates if the respondent agrees with the questionnaire's statement, and 1 indicates if they totally disagree with it.

The table below is the summary of variables definition, dimensions, and indicators.

Table 1
Operational Definition

Variables	Definition	Dimensions	Indicators
Professional Skepticism	Auditor's questioning mind and critically assess when conducting an audit (AU Section 230, 2006).	Suspension of Judgment (Arens et al., 2017; Hurtt, 2010)	1. Easily satisfied with the obtained evidence 2. Withholding a conclusion on a matter until sufficient evidence has been acquired
		Questioning mindset (Arens et al., 2017; Hurtt, 2010)	1. Double-checked the audit evidence 2. Collecting evidence from various sources
Auditor Independence	One way of auditor's rejection and preventive action from the clients intervene in the audit process (Mohamed & Habib, 2013)	Auditor Tenure (Ye et al., 2011)	1. The length of the relationship between the auditor and the client
		Auditor-client relationship (Ye et al., 2011)	1. Attached feeling towards the client

Auditor Professionalism	The extent of one dedicated to their profession (Morrow & Goetz, 1988)	Auditor Self-regulation (Gavin & Klinefelter, 1989)	<ol style="list-style-type: none"> 1. Ability to control themselves, especially in their emotion and the changeable environment 2. An auditor should be responsible for conducting an audit 3. Having self-confidence while making a personal decision related to auditing
		Comply with the regulations (Gavin & Klinefelter, 1989)	<ol style="list-style-type: none"> 1. An auditor should comply with the rules when conducting an audit
Auditor Competence	Sufficient knowledge and experience owned by the auditor (Nurdiono & Gamayuni, 2018)	Auditor Knowledge (Nurdiono & Gamayuni, 2018)	<ol style="list-style-type: none"> 1. Educational background owned by the auditor 2. Auditor's ability to assessing risk 3. Auditor's ability in providing exact audit procedure 4. Number of professional training followed by the auditor
		Auditor Experience (Nurdiono & Gamayuni, 2018)	<ol style="list-style-type: none"> 1. The length of time the auditor's work
Auditor Quality	Auditor's ability to detect and report misstatements (DeAngelo, 1981)	Misstatement detection (DeAngelo, 1981)	<ol style="list-style-type: none"> 1. The level of trusting the client 2. Auditor's skepticism towards the evidence
		Auditor relationship with the client (Little & Lehkamp, 2018)	<ol style="list-style-type: none"> 1. The closeness between the auditor and client 2. Auditor's familiarity with auditing task
		Comply with the rules (Christensen et al., 2016)	<ol style="list-style-type: none"> 1. Audit standardized rules implementation when conducting an audit 2. Standardized audit report criterion

RESULTS AND DISCUSSION

Results

This study was conducted by distributing questionnaires via google form and paper-based questionnaires to 15 KAP in Semarang and 3 in Solo. From a total of 47 auditors, 35 have filled the questionnaire.

Descriptive Statistics

Table 2
Descriptive Statistics

	N	Minimum	Maximum	Mean
Professional	35	18	25	21.6857
Scepticism	35	19	30	23.2286
Auditors' Independence	35	23	30	26.6857
Professionalism	35	20	30	23.6286
Auditors' Competence	35	21	30	25.1429
Audit Quality	35			

Source: Data Processed SPSS 24

This table is used to showing the minimum, maximum, mean, and standard deviation of each of the variables. Based on the table, it can be seen that there are 35 samples used in this study. The professional skepticism variable has the lowest minimum number of all with 18, and the maximum score is 25. The Auditors' Independence variable has a minimum score of 19 and a maximum score of 30. The Professionalism variable has the highest minimum score, 23 of all, and the maximum score is 30. Auditors' Competence has a minimum score of 20 and a maximum score of 30. While Audit Quality has a minimum score of 21, and the maximum score is 30.

Moreover, the mean scores represent the percentage of how many respondents believe that this study's independent variables affect the dependent one. Therefore, it means that 21.68% of respondents believe that professional skepticism is affecting the audit quality. Then, 23,22% of respondents believe that auditors' independence affects audit quality, 26,68% of respondents believe that professionalism affects audit quality, then 25,12% of respondents believe that auditors' Competence affects audit quality in the Covid-19 pandemic situation.

Validity Test

A validity test is used to test how valid does the questionnaire is. A questionnaire is valid if all the questions show a lower value than the significance value in which 0.05 (5%) (Ghozali, 2006).

Table 3
Validity Test Results

Variables	Pearson Correlation	Significant (2-tailed)	Explanation
Professional Skepticism (X1)			
X1.1	0.560	0	Valid
X1.2	0.711	0	Valid
X1.3	0.607	0	Valid
X1.4	0.718	0	Valid
X1.5	0.658	0	Valid
Auditors' Independence (X2)			
X2.1	0.542	0.001	Valid
X2.2	0.510	0.002	Valid
X2.3	0.745	0	Valid
X2.4	0.505	0.002	Valid
X2.5	0.685	0	Valid
X2.6	0.662	0	Valid
Professionalism (X3)			
X3.1	0.686	0	Valid
X3.2	0.757	0	Valid
X3.3	0.605	0	Valid
X3.4	0.702	0	Valid
X3.5	0.760	0	Valid
X3.6	0.452	0	Valid
Auditors' Competence (X4)			
X4.1	0.623	0	Valid
X4.2	0.786	0	Valid
X4.3	0.567	0	Valid
X4.4	0.428	0	Valid
X4.5	0.656	0	Valid
X4.6	0.671	0	Valid
Audit Quality (Y)			
Y.1	0.669	0	Valid
Y.2	0.709	0	Valid
Y.3	0.555	0	Valid
Y.4	0.649	0	Valid
Y.5	0.462	0.005	Valid
Y.6	0.593	0	Valid

Source: Data Processed SPSS 24

From the table above, it can be seen that the majority of the significance value is 0, and it lower than 0.05%, which means all the questions provided are valid.

Reliability Test

A reliability test is an instrument to measure a questionnaire that consists of the research variable's indicators. This test will show the consistency of the respondent's answers to the questionnaire from time to time. The questionnaire is said to be reliable if the variables are showing the Cronbach Alpha higher than 0.60 ($\alpha > 0.60$) (Ghozali, 2006).

Table 4
Reliability Test Results

Variables	Cronbach's Alpha	r-table	Explanation
Professional Skepticism (X1)	0.641	0.60	Reliable
Auditors' Independence (X2)	0.650	0.60	Reliable
Professionalism (X3)	0.728	0.60	Reliable
Auditors' Competence (X4)	0.625	0.60	Reliable
Audit Quality (Y)	0.648	0.60	Reliable

Source: Data Processed SPSS 24

Based on the table above, all the variables have Cronbach's alpha higher than 0.60, which means that all the instruments supporting the variables are reliable.

Classing Assumption Test

Classic assumption test was conducted to give certainty that the regression model is precise, unbiased, and consistent. The classic assumption tests are consisting of the normality test, multicollinearity test, and heteroscedastic test.

Normality Test

A normality test is used to test whether the residual variables are distributed normally or not. This test is done using a One-sample Kolmogorov-Smirnov test. The data is said to be normal if the significance is higher than 5% ($\alpha > 0.05$) (Ghozali, 2006).

Table 5
Normality Test Result

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters	Mean	0.0000000
	Std. Deviation	1.67801227
Most Extreme Differences	Absolute	0.125
	Positive	0.79

Test	Negative	-0.125
Statistic		0.125
Asymp. Sig. (2-tailed)		0.186

Source: Data Processed SPSS 24

The normality test using one-sample Kolmogorov-Smirnov can be seen from the comparison between Asymp. Sig. (2-tailed) and significance value, which is 0.05. Based on the table above, it can be seen that the value of Asymp. Sig. (2-tailed) is 0.186 which mean it is higher than the significance value (0.186 > 0.05). Hence, the data used in this study all are normal.

Multicollinearity Test

A multicollinearity test is used to test whether there is a correlation between independent variables in the regression model. This test was determined using the Tolerance and VIF of each of the variables. The tolerance amount should be higher than 0.10 ($\hat{\alpha} > 0.10$), and the VIF amount should be lower than 10 ($\hat{\alpha} < 10$) (Ghozali, 2006).

Table 6
Multicollinearity Test Results

	Collinearity Statistics	
	Tolerance	VIF
PS	0.552	1.812
AI	0.695	1.439
Prof	0.624	1.602
AC	0.738	1.356

Source: Data Processed SPSS 24

Based on the table above, it can be seen that all the variables showing higher tolerance values than 0.10, and the VIF value are lower than 10. It means that between the independent variables, there is no correlation whatsoever.

Heteroscedasticity Test

The heteroscedasticity test is used to find the residual variance dissimilarity within the data observations. This can be done by looking at the scatterplot graphic. If there is no particular pattern and the dots are spreading between the 0 and Y-axis then, it can be said that the data are not heteroscedastic (Ghozali, 2006).

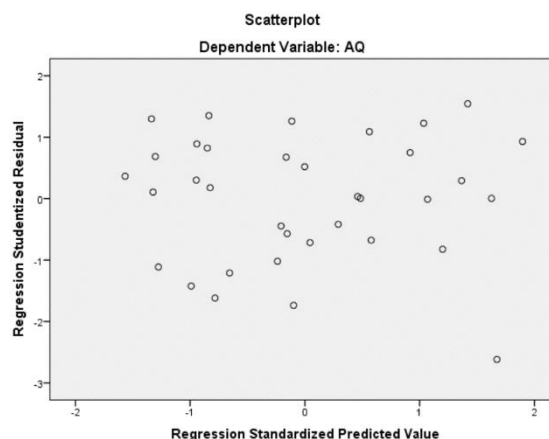


Figure 2
Scatterplot Graph

Source: Data Processed SPSS

Looking at the figure above, the dots that are randomly spreading above the 0 and Y-axis indicates that the data used in this study are not heteroscedastic since they do not perform any particular pattern.

R Square (R²)

Table 7
Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.723	0.522	0.458	1.786

Source: Data Processed SPSS

According to Ghozali (2006), determinant coefficient or R Square shows the contribution level of each of the independent variables (X1, X2, X3, X4) to the dependent variable (Y) simultaneously.

Based on the model summary's table above, it can be seen that the R Square value is 0.522 or equal to 52.2%. It shows professional skepticism (X1), auditors' independence (X2), professionalism (X3), and auditors' Competence (X4) simultaneously can affect audit quality (Y) by 52.2%. In comparison, the rest of 48.8% was affected by other variables not explained in this study.

Hypothesis Testing

T-test Partial

T-test was conducted to shows the influence of the independent variables on the dependent variable partially. If the significance value is showing a number lower than 0.05, then it can be said that the hypothesis is accepted, vice versa.

Table 8
Model Summary

Coefficients						
Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1.94	4.242		0.457	0.651
	PS	-0.188	0.185	-0.173	1.017	0.317
	AI	0.289	0.135	0.325	2.146	0.040
	Prof	0.583	0.184	0.507	3.175	0.003
	AC	0.211	0.131	0.236	1.606	0.119

Source: Data Processed SPSS 24

The above table is the t-test partial result. It can be seen that the variable PS (X1) has a significance value of 0.317, which higher than 0.05 ($0.317 > 0.05$), meaning that PS (X1) does not influence Y or H1 is rejected. Variable AI (X2) has a significance value of 0.040, which lower than 0.05 ($0.040 < 0.05$), thus, AI (X2) has an influence on Y, or H2 is accepted. Variable Prof (X3) has a significance value of 0.003, which also lower than 0.05 ($0.003 < 0.05$), thus, variable Prof (X3) has an influence on Y, or H3 is accepted. Variable AC (X4) has a significance value of 0.119, which higher than 0.05 ($0.119 > 0.05$); thus, variable Prof (X4) has no influence on Y, or H4 is rejected.

Discussion

Professional skepticism is a questioning mind towards a certain thing, which is the audit evidence. This study shows that professional skepticism does not significantly influence the audit quality. It may happen because the recent issuance of audit procedure standards in pandemic situations encourages the auditor to conduct an audit with minimal contact and maximize information technology use. The involvement of IT in the auditing process is improving the chance of detected error and misstatement. Bierstaker et al. (2001) explained that a platform or software must have been completed with a built-in report and analysis system to recognize any unusual relationship.

Furthermore, he said that putting an internal check to the advanced system should help management and auditor prevent errors and distortion. Therefore, it could be indicating that apart from being skeptical or not, the audit quality will remain the same. Based on the questionnaire results, it shows no demand for auditors to increase their skepticism. Despite the changes in the audit procedure in pandemic situations, the IT's involvement in the auditing methods bins the auditor's work.

Another reason it may happen because most of the respondents are in junior-auditors level. Their focus might not be on the number of findings but rather on the amount of evidence they can find. This result is similar to the study conducted by (Nandari & Latrini 2015). They stated that between two skeptical characteristics (questioning mind and critical assessment), the junior auditor's most stand out characteristic is the critical assessment toward obtained audit evidence. However, this study's results are in contrast with the study by Nugrahaeni et al. (2019), Rahayu (2020), and Wulan & Budiarta (2020), which stated that professional skepticism significantly influences audit quality.

Auditor Independence is the auditor's ability to remain objective when conducting the audit. This study result shows that auditor independence significantly influences audit quality. It indicates that the more objective the auditor, they will likely produce high-quality audit. These results also show that no matter how intense the relationship and communication between the auditor and the client are in the pandemic situation, the auditor will always put their objectivity first. Moreover, a high-independent auditor will make an audit opinion based on the facts that they have, focus only on their opinion, and make an audit program free from personal matters and others. These study results are in line with the study from Haryanto & Susilawati (2018), Sugiarmini & Datrini (2017), and Pratistha & Widhiya (2014).

Professionalism is the magnitude of dedication one to their profession, which in this case is auditor. This study result shows that professionalism is significantly influenced audit quality. A dedicated auditor is more likely to have high-responsibility in conducting an audit. In a pandemic situation, they will become extra careful in making a decision and following the audit procedure. This study result is supported by the study from Kartika & Pramuka (2019). In her study, she states that professionalism is an essential factor influencing auditors in deciding their behavior along the audit process. Additionally, a study from Widyastuti & Pamudji (2009) stated that the more professional auditors get in doing an audit, the chance they will detect any fraud is high because they are confident that the financial report is free from misstatement, intended nor unintended. This study result is in line with the study conducted by

Auditors' Competence is the auditors' combination of skills and experience in auditing fields. This study result shows that auditors' competence has no significant influence on audit quality. The sudden change of environment and the habits may shock the auditor slightly as they were not prepared, which shows in this study that

some auditors admit that the pandemic situation cause decreases in their ability to assess risk. Another reason it may happen because most of the respondents are junior auditors who work not more than three years. Thus, their skills and experience in auditing are not yet fully applied. It may also happen because the junior auditor's audit task is not enough to display their ability yet. This result is similar to the study conducted by Oklivia & Marlinah (2014). However, whether the auditor has enough skill and experience or not, it will not justify their competence level. Citing from the SA Seksi 150 (2001), the first general audit standard states that audit can be done individually or in a team. Hence, when an auditor does not have enough skill or competence, the other will fill that gap. Additionally, Nugroho & Jatningsih (2016) show that auditor competence does not influence audit quality individually or as a team. Nevertheless, their study indicates that as long as the audit team has good communication skills and good time-consume effectivity, they will produce a high-quality audit. On the contrary, the study conducted by Tjahjono & Adawiyah (2019), Permatasari (2018), and Sjam et al. (2020) shows competence influences audit quality.

CONCLUSION, LIMITATION, AND SUGGESTIONS

Taking the Covid-19 situation into consideration, this study presents that professional skepticism and auditors' competence have no significant influence on audit quality. Meanwhile, auditors' independence and professionalism have a significant influence on audit quality.

This study presents several limitations. The data used in this study are only limited to KAP in Semarang and Solo, where it can be expanded to another region outside Central Java. Hence, it is not representing the auditors' overall. The second one is that this study's data collection method makes the writer unable to seek further information in more depth. Whereby putting new things (because of the Covid-19 situation) into consideration, the obtained information cannot give enough insight into the actual conditions.

Therefore, the suggestions for future study, it is better to consider a stricter rule when collecting the data. For example, categorized the respondent into their position level, so the data obtained will be more accurate and precise. And then, adding a new approach besides distributing questionnaires by using the interview method to deepen the research point of view and results. Lastly, it is better to take other variables not explained in this study, such as audit firm size,

audit team, and information technology that can influence audit quality.

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