Effect of Auditor Competence and Due Professional Care on Quality Audit (Survey on Public Accounting Firm in Bandung Region Registered in BPK RI)

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ABSTRACT

Auditor competence is the knowledge and experience of the auditor in the audit process so it can generate good audit quality. While due professional care is a careful and thorough attitude that is owned by an auditor that is applied in carrying out its duties. Both of these components are important to be owned by an auditor, because the good quality resulting from the audit process will produce good decisions also for the users.

The purpose of this study is to know how the influence of auditor competence and due professional care to audit quality owned by auditors from Public Accounting Firm in Bandung region that registered in BPK RI. The method used is survey method with questionnaire. The population of this study are all auditors who work at Public Accounting Firm in Bandung region that registered in BPK RI.

Data analysis was done by validity and reliability test, classic assumption test and hypothesis testing with multiple linear regression method. This study used primary data and obtained by distributing questionnaires to 47 respondents. Of the 47 questionnaires collected, it shows that auditor competence and due professional care partially affect audit quality.

***Keywords** : auditor competence, due professional care, audit quality*

I. INTRODUCTION

1.1 BACKGROUND

According to Wiratama and Ketut (2015), in this era of intense competition, corporate and auditor professions are faced with tough challenges, they must maintain their existence to stay on the competition path with competitors or peer companies in particular, companies tend to want Unqualified Opinion or Unqualified Opinion as a result of an audit of their financial statements, this desire is very reasonable because the company wants its performance to look good in the public eye so that it can run its operations smoothly. Public accountant is needed in fostering public confidence in activities and performance of the company, accountant services are often used by outside parties to provide an assessment of the company's performance through the examination of financial statements, financial statements provide information and information on company performance required by the internal and the company's external report as the basis for decision-making, such as in the FASB, the company's financial statements must have two important characteristics that are relevant and reliable, therefore it takes the services of a public accountant to provide relevant assurance and reliable financial reports, parties related to the company (Wiratama and Ketut, 2015).

Listya and Sukrisno (2014) stated that audit quality is one of the interesting objects to be studied. During the last two decades research on audit quality has grown significantly, but research on audit quality in developing countries is still rare. In Indonesia alone research on audit quality may be done but not published in scientific journal (Listya and Sukrisno, 2014).

Bawono and Singgih (2010) states that the increasing number of financial scandals that occur outside and within the country greatly affect the trust of audited financial statements on the public accounting profession. According to Bawono and Singgih (2010) based on cases that occur in public accountants this causes integrity, objectivity and performance of an auditor began

to doubt. In this case the KAP needs to improve the quality of the audit to improve the integrity of the auditor to re-trust the interested parties by paying attention to the independence, competence, due professional care and auditor accountability (Bawono and Singgih, 2010).

The requirements that an auditor must possess as stated in SPAP (2014) are competence and due professional care. It is important for auditors to implement due professional care in their audit work. This is because the standard of care for the auditor switches the target of being based on violent consequences of audit failure. High audit quality does not guarantee it can protect the auditor from legal liability when the consequences of audit failure (Bawono and Singgih, 2010).

According to Arens (2012: 59) audit is the collection and evaluation of evidence on information to determine and report the degree of conformity between the information with the predefined criteria. A public accountant is a professional accountant who sells his services to the public, especially in the field of examination of financial statements made by his clients and also sells services as tax consulting, management consulting, accounting system preparation and financial reporting (Arens, 2012: 59).

Siti Nur Mawar Indah (2011) said that to perform auditing tasks, auditors require auditing knowledge (general and specific), knowledge of auditing and accounting field and understand client industry, in performing task auditor must act as an expert in accounting and auditing. Still according to Siti Nur Mawar Indah (2011), the attainment of expertise begins with formal education, which then goes through the experience and practice of audit. In addition, the auditor must undergo sufficient technical training covering both technical and general education aspects, special training for auditors aims to improve personal quality and to improve special expertise in one area for auditors to produce good audit quality (Siti Nur Mawar Indah, 2011).

Wiratama and Ketut (2015) describe the due care care as a careful and thorough attitude with critical thinking as well as evaluating audit evidence, being careful in tasks, not careless in conducting checks and having firmness in carrying out responsibilities, precision requires the auditor to be vigilant to a significant risk, with a careful attitude the auditor will be able to uncover various kinds of cheating in the presentation of financial statements more easily and quickly. According to Wiratama and Ketut (2015), to evaluate audit evidence, auditors are required to have adequate confidence. Due to professional care refers to careful professional proficiency and thoroughness, professional proficiency requires auditors to always think critically of audit evidence it finds (Wiratama and Ketut , 2015).

1.2 Identification of Problems

Based on the background that has been described, the researchers make the identification of the problem as follows:

1. *Public Accountant Ristandi is considered not to maintain the competence that should be applied in carrying out its audit duties. This is considered to affect the quality of the audit to be inconclusive and produce information that can not be trusted.*
2. *Should be with experience and education that qualified, AP Ristandi can have better competence and can be accounted for to produce quality audit good and trusted.*

1.3 Formulation of the Problem

Based on the above problem limitation, the problem under study can be formulated as follows:

1. *How influence Auditor Competence on Audit Quality at KAP in Bandung region registered in BPK RI.*
2. *How the effect of Due Professional Care on Audit Quality in KAP in Bandung region registered in BPK RI.*

1.4 Intent and Purpose of Research

Based on problem identification, the purpose of this research is as follows:

1. *To know the influence of Auditor Competence on Quality Audit at KAPdi Bandung region registered in BPK RI.*

2. *To determine the effect of Due Professional Care on Quality Audit at KAPdi Bandung region registered in BPK RI.*

1.5 *Usefulness of Research*

1.5.1 Practical Use

This research is expected to provide benefits for:

1. Public Accounting Firm in Bandung Region registered in BPK RI

Providing information on how the competence of the auditor and due professional care may affect the quality of the audit.

2. Public Accountant in Bandung Area

Provide information about auditor competency comprehension and due professional care so that in practice can further improve audit quality.

1.5.2 Academic Usefulness

Research on the influence of auditor competence and professional due diligence on audit quality can be useful for all interested parties and besides that the research can provide benefits for:

1. Development of Accounting Science

This research is expected to give reference of influence of auditor competence and due professional care to audit quality.

2. Next Researcher

Can be used as reference material for other researchers who will conduct further research.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING, AND HYPOTHESES

2.1 REVIEW OF LITERATURE

2.1.1 Quality Audit

Christiawan (2013) revealed that the quality of the audit is determined by two things namely indenpendensi and competence. The conclusion is that a competent auditor is a competent auditor is an auditor who is able to find a breach whereas an independent auditor is an auditor who wishes to disclose the violation. According to Mulyadi (2012: 9) audit quality is a systematic process for obtaining and evaluating evidence objectively about statements about economic activities and events in order to determine the level of conformity between the statements with predetermined criteria and the delivery of results - the result to the interested user. Meanwhile, according to Henry (2012: 47) there are 8 principles that must be obeyed by the auditor is the first principle of professional responsibility, public interest, integrity, objectivity, competence and professional caution, confidentiality, professional behavior and the last is the technical standard.

2.1.2 Auditor Competence

According to Mulyadi (2012: 24) explains that competence should be evaluated through a process that takes into account personal behavior and the ability to apply the knowledge and skills gained through education, employment, auditor training experience and audit experience. Auditor competence is a combined accumulation of all that is obtained through interaction. Sukrisno Agoes, et al (2009: 146), proposed the definition of competence is the ability and ability to run a job or profession. A competent person means a person who can perform his work with good quality results. In a broad sense, competence includes adequate knowledge / knowledge (skills) and skills (skills), and have the attitude and behavior (attitude) appropriate in carrying out the job / profession. While Arens., Et al (2012: 82), suggests the definition of competence is the knowledge and skills necessary to accomplish the task of defining a person's job.

2.1.2 Due Professional Care

According to PSA No. 4 SPAP (2014) explains that due care professionals are careful and precise in requiring auditors to exercise professional skepticism, namely an auditor's attitude of critical thinking on audit evidence by questioning and evaluating audit evidence, and being careful in the task, not careless in doing examination and firmness in carrying out responsibilities. William Jefferson and Ketut Budiartha (2015) say that due professional care can be interpreted as a careful and thorough attitude with critical thinking as well as evaluate audit evidence, be careful in the task, not careless in doing examination and have the firmness in carrying out the responsibilities. Accuracy requires the auditor to be alert to significant risks. With a careful attitude, auditors will be able to reveal various kinds of cheating in the presentation of financial statements more easily and quickly. Therefore, in evaluating audit evidence, auditors are required to have reasonable confidence. Meanwhile, according to Siti Kurnia and Ely Suhayati (2013: 42), the use of professional proficiency carefully and thoroughly emphasizes the responsibility of every professional working in the organization of independent auditors to observe the standards of field work and reporting standards.

2.1 FRAMEWORK FOR THINKING

2.2.1 Effect of Auditor Competence on Audit Quality

According to Mulyadi (2012: 58) there is a relationship between the competence and the quality of the audit, that is, the competence gained through education and experience, each member must make efforts to achieve the level of competence that will ensure that the quality of services provided meet the level of high professionalism as required by ethical principles.

2.2.2 Effect of Due Professional Care on Audit Quality

Louwers, et al. (2013: 59) reveals that auditors lacking skepticism and due professional care tend to lack / fail to disclose fraud in presenting the company's financial statements. The careful use of due care carefully will provide reasonable assurance to the auditor to provide an opinion that the financial statements are free from material misstatements, whether caused by fraud or error. The better use of the due professional care auditor allows for better audit results.

2.3 Hypothesis

Based on the above framework, as well as support of previous theories and research that exist then the authors make the following hypothesis:

H1 : Auditor competence affects audit quality

H2 : Due professional care has an effect on audit quality

III. RESEARCH METHODS

The method used in this research is descriptive and verifikatif method with quantitative approach. By using this research method will be known significant relationship between the variables studied so that the resulting conclusion will clarify the description of the object under study.

3.1 Operationalization of Variables

According Sugiyono (2014: 38) defines the operational variables are as an attribute or the nature or value of people, objects or activities that have a certain variation set by researchers to be studied and drawn conclusions.

Based on research titles that researchers take, then the variables that will be measured in this study are:

1. *Independent Variables (X1 and X2)*
   Independent variables in this research are auditor competence and due professional care.
2. *Dependent Variable (Y)*
   The dependent variable covered in this study is audit quality.

3.2 Data Sources and Data Collection Techniques

3.2.1 Data Sources

Data source used by researcher in research about influence of auditor competence and Due Professional Care to Audit Quality is primary data. According Sugiyono (2014: 137) definition of primary data are as follows:

"Primary sources are data sources that directly provide data to data collectors".

3.2.2 Data Collection Techniques

To obtain the necessary data, the author uses several ways, namely:

1. *Field Research*
2. *Liberary Research*

3.3 Population, Sample, and Place and Time of Study

3.3.1 Population

According Sugiyono (2010: 115), Population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by the study to be studied and then drawn conclusions.

Thus the population in this study are Auditors and Partners At Public Accounting Firm (KAP) in Bandung Area registered in BPK RI. Number of Public Accountants in Public Accounting Firm in Bandung Region registered in BPK RI amounted to 15 KAP is 47 people consisting of Senior Auditor and Junior Auditor.

3.3.2 Sample Withdrawal

The sampling technique revealed by Sugiyono (2014: 81) is:

"Sampling technique is a sampling technique."

The sampling technique used in this research is saturated sampling technique. According Sugiyono (2014: 85) Saturated Sampling is:

> *"Sample determination technique when all members of the population are used as samples. This is often done when the population is relatively small, less than 30 people, or research that wants to make generalizations with a very small error. Another term saturated sample is the census, where all members of the population are sampled".*

In this study the authors use saturated samples (census) because the authors use the entire population of 47 Public Accountant recorded on the KAP in Bandung Region registered in BPK RI with auditors and partners as respondents to be sampled from this study.

3.3.3 Place and Time of Study

To obtain data and information relating to the problems studied, the authors conduct research at Public Accounting Firm in Bandung Region registered in BPK RI. The time of this research is conducted from February 2017 until July 2017.

3.4 Data Testing Method

3.4.1 Design Analysis

Test method of data in this study using descriptive statistics. Descriptive statistics are statistical methods used to describe data that has been collected. Demographic data include: position, length of work experience, educational background, and other professional titles that support the skills. Meanwhile, to test the quality of data in order to produce a biased conclusion if the data is less reliable and less valid. For that we need to test the quality of data so that the data to be used is valid and reliable. There are two concepts to measure the quality of data that is the test of validity and reliability test. Both concepts will be supplemented with non response.

Reliability test is used to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if one's response to a statement is consistent or stable over time. Then test the validity, which is used to measure valid or validity of

a questionnaire. A questionnaire is said to be valid if the question on the questionnaire is able to reveal something that will be measured by the questionnaire. Validity test can be done by using confirmatory factor test and see correlated item.

IV. RESEARCH RESULT AND DISCUSSION

4.1 RESEARCH RESULT

4.1.1 Results of Descriptive Analysis

4.1.1.1 Descriptive Competence Auditor

The percentage of total score of respondents on Auditor Competence variable is 60.9% that is at interval 52.01% -68.00%. This quantity does not reach 100% perfect figure and still has a gap of 39.1%, 39.1% gap this indicates the cause of Auditor Competence in the sample research has not reached the ideal level, especially on Education indicators.

Respondents' results on Auditor Competence for three indicators and operationalized into 4 point statement will be described in the frequency distribution table.

4.1.1.2 Descriptive Due Professional Care

The average percentage of responses for Due professional care variables is 61.4%, according to the table 4.7 numbers are included in the Enough category because they are at intervals of 52.01% - 68.00%. This quantity does not reach 100% and has a gap of 38.6%. This 38.6% gap indicates the cause of Due professional care (X2) has not reached the ideal level, especially on Professional Skeptism indicator.

Response of respondents about Due professional care for 2 indicators operationalized into 3 items statement will be described in frequency distribution table.

4.1.1.3 Descriptive Quality Audit

The average percentage of responses for the Audit Quality variable is 74.0%, according to the 4.7 table of figures including the Good category because it is at the interval of 68.01% - 84.00%. This quantity does not reach 100% and has a gap of 26.0%. This 26.0% gap shows the cause of Quality Audit (Y) has not reached the ideal level, especially on the Assure indicator.

The results of the respondents' responses on Audit Quality for 6 indicators and operationalized into 6 items of statement will be described in the frequency distribution table.

4.1.1 Results of Verifikatif Analysis

4.1.2.1 Classical Assumption Testing Results

Prior to the formation of regression models, previously done assumption testing in advance so that the model formed gives the estimation of the BLUE (Best Linear Unbiased Estimated). Testing this assumption consists of 3 tests, namely Normality Test, Multicollinearity Test and Heteroskedastistias Test.

1. Normality Test Result

The residual normality test is performed to satisfy the regression assumption which requires residual estimation values of the regression model to be normally distributed. In this study the normality test using Kolmogorov-Smirnov Test. Obtained from the test results Normality for the residual value data of the model significance (p) is 0.200 is above 0.05. The normality test results of the regression model shows that the residual value of the model is normally distributed.

Testing of data normality is also done by looking at the spread of data (dots) on the diagonal axis of the graph. The basis for decision-making is if the data spreads around the diagonal line and follows the direction of the diagonal line, then the regression model meets the assumption of normality. From the output chart of IBM SPSS Statistics v.23 below it is seen that the points spread around the diagonal line, as well as the spread following the direction of the diagonal line. Then the regression model is worthy of use.

2. Multicollinearity Test Result

The value of Tollerance for checking and billing variables is 0.672 and the VIF value for both free variables is 1.488, the basis of decision making in this multicollinearity test is to look at the Tollerance and VIF values, if the Tollerance value is more than 0.10 and if the VIF value is less than 10.00 then there is no multicollinearity.

The conclusion is seen from the output obtained that the value of variable to Tollerance 0.672> 0.10 and VIF 1.488 <10.00, then the two free variables used in this study meets the regression requirements, ie no multicollinearity.

3. Heteroscedasticity Test Results

The heteroscedasticity situation will cause the assessment of the regression coefficients to be inefficient and the estimates can be less or more than they should be. Thus, for the regression coefficients not to be misleading, the heteroscedasticity situation must be removed from the regression model. Heteroskedasticity test is done by Glejser test method, glejser test is done by regressing between independent variable and its residual absolute value. If the value of significance between independent variables with absolute residual is more than 0.05 then there is no problem of heteroscedasticity.

From the research results can be seen that the value of the significance of the two independent variables more than 0.05. it can be concluded that there is no heteroscedasticity in the regression model.

4.1.2.2 Results of Multiple Linear Regression Analysis

The form of the equation describing the relationship of X and Y data used is as follows:

$$Y = a + b_1 X_1 + b_2 X_2$$

$$Y = 9.474 + 0.499 X_1 + 0.685 X_2$$

Keterangan:

Y = Kualitas Audit
a = Konstanta
b_1,b_2 = Koefisien Regresi
X_1 = Kompetensi Auditor
X_2 = Due Professional Care

4.1.2.3 Influence of Auditor Competence and Due Professional Care to Quality Audit

1) Partial Correlation Analysis

a. Relationship between Auditor Competence and Audit Quality

From the results of research show that the value of partial correlation coefficient obtained between Auditor Competence and Audit Quality is 0.565. indigo correlation with positive sign showing relationship between two variables happened unidirectional, where the better the Auditor Competence hence will have an effect on the better Quality Audit. Based on the interpretation of the correlation coefficient in table 20, the value of 0.565 is included in the moderate / moderate relationship category, at intervals of 0.400-0.599.

b. b. Relationship between Due Prefessional Care with Quality Audit

From the results of research shows that the value of partial correlation coefficient obtained between Due Prefessional Care and Audit Quality is 0.583. positive correlation index indicates the relationship of two directional variables, where the better application of Due Prefessional Care owned will make the Audit Quality even better .. Based on the interpretation of correlation coefficient in table 4:20, the value of 0.583 included into the category of moderate / moderate relationship, interval 0.400-0.599.

2) Partial Determination Coefficient

Based on the results of the study, the calculation is as follows:

- *Effect of Auditor Competency Participation on Audit Quality = 0.343x0.565 = 0.194 or 19.4%.*
- *Effect of Due Prefessional Care on Audit Quality = 0.387x0.583 = 0.226 or 22.6%*

From the above calculation, seen from the two variables used, Auditor Competence (X1) contributes to the Quality of Audit (Y) of 19.4%, then Due Prefessional Care (X2) of 22.6% and the rest is influenced by other influences.

3) Hypothesis Testing

a. *Testing partial hypothesis variable X1 to Y*

The value of thitung obtained by Auditor Competence variable is 2,450. This value will be compared with the ttable value. With α = 0.05, df = n-k-1 = 47-2-1 = 44, obtained the ttable value for the two-party test of 2.015. From the above values it can be seen that the value of tcount obtained is 2,450, it is beyond ttable (-2,015 and 2.015), then H0 is rejected and H1 accepted, it means partially Auditor's Competence has significant effect to Audit Quality.

b. *Testing partial hypothesis variable X2 to Y*

The value of thitung obtained by Due Professional Care variable is 2,760. This value will be compared with the ttable value. With α = 0.05, df = n-k-1 = 47-2-1 = 44, obtained the ttable value for the two-party test of 2.015. From the above values it can be seen that the value of tcount obtained for 2,760, is beyond the ttable (-2,015 and 2.015), according to the hypothesis testing criteria that H0 is rejected and H1 accepted, meaning that Due Professional Care partially has significant effect on Audit Quality.

In the picture of the hypothesis testing curve above, it can be seen that the value of t count = 2.760 is greater than ttable 2.015 and is in rejection zone Ho (tcount> ttable) so that in accordance with the criteria of hypothesis testing is reject Ho and accept Ha. These results show that Due Professional Care has a significant effect on Audit Quality.

4.1 DISCUSSION

4.2.1 *Effect of Auditor's Competence on Audit Quality*

Auditor competence has an effect on Audit Quality with moderate / moderate correlation level that is 0.583. thitung obtained for 2.760, this value is bigger than ttable 2.015, so it can be concluded that hypothesis testing gives results reject Ho and accept H1 which means Competence Auditor gives influence to Quality Audit. Auditor Competence has an effect on Quality Audit, which means better Auditor Competence will make Quality Audit better also.

The amount of influence of auditor competence on audit quality is 19.4%. This means that there are still 80.6% influences given by other non-researched variables such as independence, accountability, audit fees, audit tenure, time budget ressure, and audit complexity. So it can be concluded that the Competence Auditor has not run well or there are still problems that occur in the Competence Auditor that may affect the Quality Audit. Based on the results of the responses of respondents, the main deficiency in the Competence Auditor is an indicator of Education.

The result of this research is also in accordance with the theories in the previous discussion that according to Mulyadi (2012: 58) there is a relationship between competence and audit quality, that is the competence obtained through education and experience, each member must make efforts to achieve the level of competence that will ensure that the quality of services provided that it meets the high level of professionalism as required by ethical principles.

The results of this study also supported previous research by Siti Hardjanti (2011) examines the Effect of Work Experience, Independence, Objectivity, Integrity and Competence Auditor Quality Audit. The result of the research shows that work experience variable with significance level 2,000 and t value 2,502 have influence to audit quality. Variable Independence with significance level 2,000 and t value 3,555 have influence to Audit Quality. Variable Competence with significance level 2,000 and t count value 4,538 have influence with Quality Audit. Then according to A.A Putu Ratih Cahaya Ningsih and P. Dyan Yaniartha (2013) found that competence has a positive and significant effect on audit quality. This positive influence means that the higher the competence of an auditor, the better the audit quality will be.

The results of this study also answered the phenomenon that occurred previously discussed, where the results of the audit for PDAM Tirta Galuh found no working papers on the LAI issued for PDAM Titrta Galuh, the Minister of Finance considered that public accountants considered not maintain the competence that should be applied in carrying out its audit duties . The Minister of Finance believes that with qualified experience and education, AP Ristandi can have better competence and accountable to improve audit quality.

4.2.2 Effect of Due Professional Care on Quality Audit

Due Professional Care to Audit Quality gives effect with correlation level of moderate / moderate that is equal to 0.583 (0.400-0.599). thitung obtained for 2.760, this value is greater than the ttable 2.015, so it can be concluded that hypothesis testing results reject Ho and accept H1 which means Due Professional Care give effect to Quality audit. Then it can be concluded that the better implementation of Due Professional Care will make Quality audit better.

The magnitude of Due Professional Care's influence on audit quality is 22.6%. This means that there are 77.4% influences given other non-researched variables such as independence, accountability, audit fees, audit tenure, time budget ressure, and audit complexity. So it can be concluded that Due Professional Care has not run well or there are still problems that occur in Due Professional Care, especially in professional skepticism indicator.

The results of this study in accordance with the theory in the previous discussion is according to Louwers, et al. (2013: 59) reveals that auditors lacking skepticism and due professional care tend to lack / fail to disclose fraud in presenting the company's financial statements. The careful use of due care carefully will provide reasonable assurance to the auditor to provide an opinion that the financial statements are free from material misstatements, whether caused by fraud or error. The better use of the due professional care auditor allows for better audit results.

The results of this study also supports previous research according to Dea (2012) who conducted testing professional care has an influence on audit quality. Test results indicate that there is an effect on audit quality. The higher the auditor's professionalism the better the quality of the examination results. If an auditor has a high professionalism attitude in doing his job will improve the quality of audit done.

The results of this study also answered the phenomenon that occurred Achsanul (2010) also said that many weaknesses done by BPK, one of them with no news events signed by the auditor or auditee, since receiving BPK audit results, Democrats have argued that not always audit BPK can be trusted to serve as the basis and framework of the Pansus in investigating the case, this indicates that BPK auditors do not apply the attitude of accuracy as well as professional and due professional skepticism (Due Professional Care) in conducting the audit, so that the resulting audit quality is not as expected.

V. CONCLUDES AND SUGGESTIONS

5.1. *CONCLUDES*

Based on the results of research that has been done the author about the influence of Auditor and Due Professional Care Competence on Audit Quality at Public Accounting Firm located in the city of Bandung registered in BPK RI. So in this chapter the authors take the following conclusions:

1. *The result of the research shows that Auditor Competence has an effect on audit quality. This means that if the Audit Competence owned auditor better then it willmake the Audit Quality is getting better as well, vice versa if the auditor's auditor quality is not good will make the audit quality even less good.*
2. *The results show Due Professional Care provides an impact on audit quality. This means that if Due Professional Care improves or improves the quality of audit will improve as well and make the image of auditor performance and public accountant office is increasing.*

5.2. *SUGGESTIONS*

Based on the conclusion that has been raised about Auditor Competence and Due Professional Care to Quality Audit at Public Accounting Firm located in Bandung City area registered in BPK RI, hence researcher give suggestion as consideration and can be made input to auditor at Public Accounting Firm in region Bandung City registered in BPK RI as follows:

1. *For subsequent researchers to add other factors that affect the Quality Audit by adding other variables that may affect the Quality Audit in order to get more varied results. It is also expected that further research is done by using the object as well as data sources not only from KAP but also using data from other internal auditors such as BPK itself.*
2. *From the results of research suggestions that researchers can convey to the KAP, in capturing the competence of auditors who mumpunin not too focused on formal education only. Proven based on the results of research, that formal education alone does not guarantee the auditor has good competence. In terms of Due professional care, professional skepticism must be kept in order to keep the audit results credible. In terms of the quality of the auditor, the error rate is always minimized to be trusted and reduces the less convincing picture of audit performance and quality.*
3. *Based on the result of research, auditor competence and Due Professional Care give influence to audit quality. Therefore, to get a good audit quality, the researcher advises the auditor to improve the competence of auditors and Due Professional to get a good audit quality and make the auditor's competence and Due Professional as another benchmark for the creation of good audit quality.*

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ATTACHMENT

Table 3.1
Variable Operationalization

Variable	Concept	Indicator	Scale	Questionnaire Number
Auditor Competence (X_1) *Mulyadi (2012:24)*	*Auditor competence is a combined accumulation of all that is obtained through interaction.*	*1. Professional training* *2. Education* *3. Duration of work*	*Ordinal*	*1-4*
Due Professional Care (X_2) *Siti Kurnia dan Ely Suhayati (2013 : 42)*	*The use of professional proficiency carefully and thoroughly emphasizes the responsibility of every professional working in an independent auditor organization to observe fieldwork standards and reporting standards.*	*1. Professional skepticism* *2. Adequate confidence*	*Ordinal*	*5-7*
Quality Audit (Y) *Mulyadi (2012:33)*	*A systematic process of obtaining and evaluating evidence objectively of statements about economic activities and events with a view to establishing the degree of conformity between the statements with established criteria and the delivery of the results to the interested user.*	*1. On Time* *2. Complete* *3. Accurate* *4. Objective* *5. Convincing* *6. Obviously*	*Ordinal*	*8-13*

Table 4.8
Output Reliability
Auditor Competency Variable (X_1)

Cronbach's Alpha	Part 1	Value	.352
		N of Items	2[a]
	Part 2	Value	.481
		N of Items	2[b]
	Total N of Items		4
Correlation Between Forms			.431
Spearman-Brown Coefficient	Equal Length		.602
	Unequal Length		.602
Guttman Split-Half Coefficient			.602

a. The items are: 1, 2.

b. The items are: 3, 4.

Table 4.9
Output Reliability
Variable Due Professional Care (X_2)

Cronbach's Alpha	Part 1	Value	-.369 [a]
		N of Items	2[b]
	Part 2	Value	1.000
		N of Items	1[c]
	Total N of Items		3
Correlation Between Forms			.287
Spearman-Brown Coefficient	Equal Length		.446
	Unequal Length		.465
Guttman Split-Half Coefficient			.420

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

b. The items are: 5, 6.

c. The items are: 6, 7.

Table 4.10
Output Reliability
Audit Quality Variable (Y)

Cronbach's Alpha	Part 1	Value	.669
		N of Items	3[a]
	Part 2	Value	.519
		N of Items	3[b]
	Total N of Items		6
Correlation Between Forms			.547
Spearman-Brown Coefficient	Equal Length		.707
	Unequal Length		.707
Guttman Split-Half Coefficient			.678

a. The items are: 8, 9, 10.

b. The items are: 11, 12, 13.

Table 4.21
Test Result Normality Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

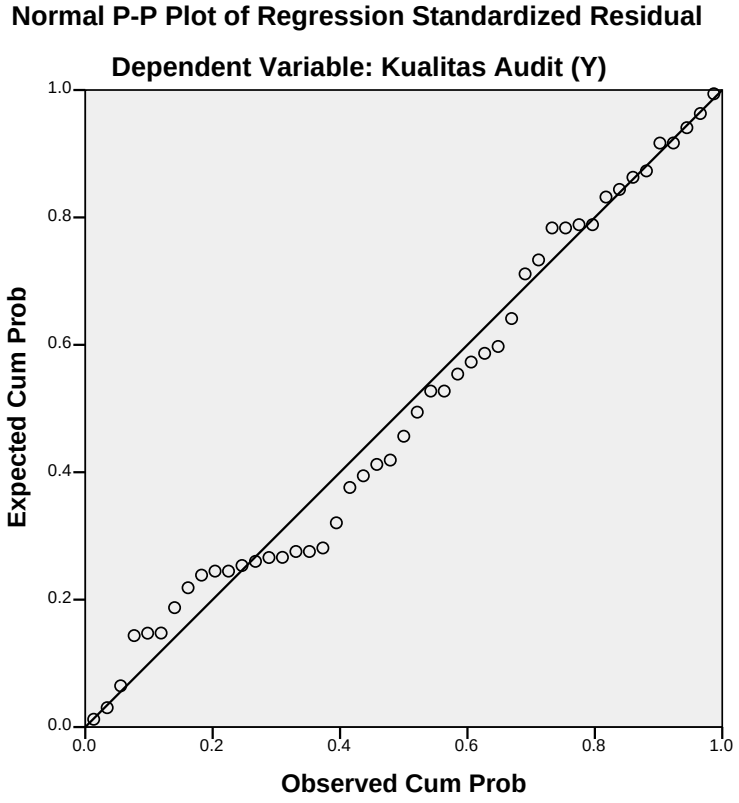
		Unstandardized Residual
N		47
Normal Parameters [a,b]	Mean	.0000000
	Std. Deviation	2.74113765
Most Extreme Differences	Absolute	.106
	Positive	.106
	Negative	-.074
Test Statistic		.106
Asymp. Sig. (2-tailed)		.200 [c,d]

a. Test distribution is Normal.

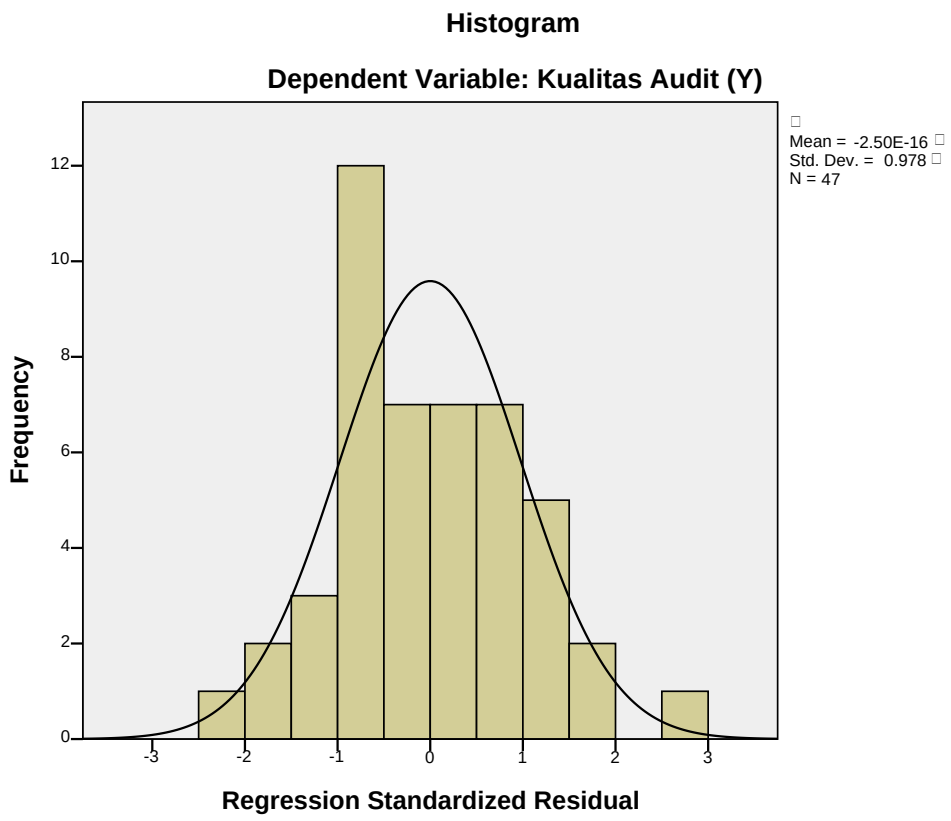
b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.



Picture 4.5
Normality Test Result P-Plot Method



Picture 4.6
Normality Test Results Method Histogram Graph

Table 4.22
Heteroscedasticity Test Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.424	1.348		1.799	.079
	Kompetensi Auditor (X1)	.037	.118	.057	.310	.758
	Due Professional Care (x2)	-.075	.144	-.095	-.521	.605

a. Dependent Variable: RES2

Table 4.23
Multicollinearity Test Results
Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kompetensi Auditor (X1)	.672	1.488
	Due Professional Care (x2)	.672	1.488

a. Dependent Variable: Kualitas Audit (Y)

Table 4.24
Multiple Linear Regression Equation
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.474	2.321		4.081	.000
	Kompetensi Auditor (X1)	.499	.204	.343	2.450	.018
	Due Professional Care (x2)	.685	.248	.387	2.760	.008

a. Dependent Variable: Kualitas Audit (Y)

Table 4.26
Partial Correlation Analysis of Each Variable
Correlations

		Kompetensi Auditor (X1)	Due Professional Care (x2)	Kualitas Audit (Y)
Kompetensi Auditor (X1)	Pearson Correlation	1	.573**	.565**
	Sig. (2-tailed)		.000	.000
	N	47	47	47
Due Professional Care (x2)	Pearson Correlation	.573**	1	.583**
	Sig. (2-tailed)	.000		.000
	N	47	47	47
Kualitas Audit (Y)	Pearson Correlation	.565**	.583**	1
	Sig. (2-tailed)	.000	.000	
	N	47	47	47

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.27
Partial Determination Coefficient

Coefficients[a]

Model		Standardized Coefficients	Correlations
		Beta	Zero-order
1	Kompetensi Auditor (X1)	.343	.565
	Due Professional Care (x2)	.387	.583

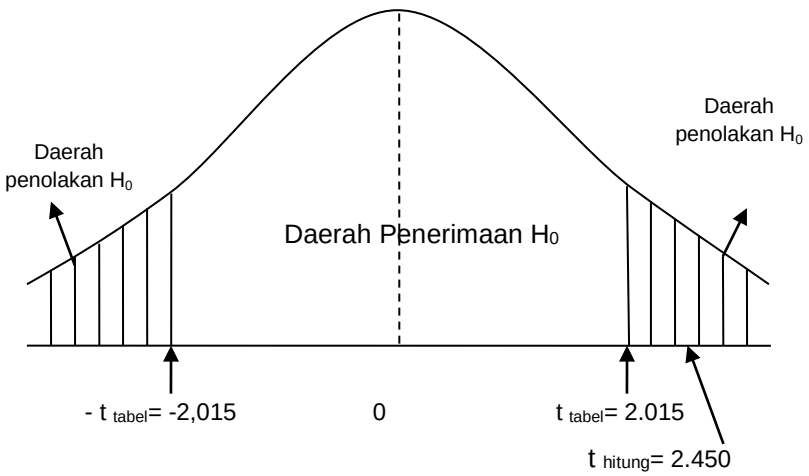
a. Dependent Variable: Kualitas Audit (Y)

Table 4.28
Testing Partial Hypothesis X1 Against Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.474	2.321		4.081	.000
	Kompetensi Auditor (X1)	.499	.204	.343	2.450	.018
	Due Professional Care (x2)	.685	.248	.387	2.760	.008

a. Dependent Variable: Kualitas Audit (Y)

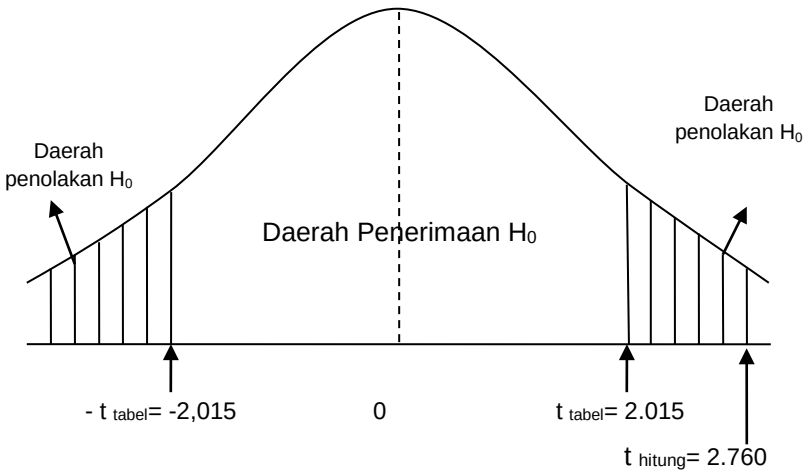


Picture 4.7
Regional Acceptance Hypothesis H1, X1 Against Y

Table 4.29
Testing Partial Hypothesis X2 against Y
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.474	2.321		4.081	.000
	Kompetensi Auditor (X1)	.499	.204	.343	2.450	.018
	Due Professional Care (x2)	.685	.248	.387	2.760	.008

a. Dependent Variable: Kualitas Audit (Y)



Picture 4.8
Regional Acceptance Hypothesis H1, X2 to Y