

## The Influence of KAP Reputation, Ethics, Integrity, and Auditor Experience on Audit Quality (Case Study on Public Accounting Firms in Jakarta Area)

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### ABSTRACT

The purpose of this study was to determine whether KAP reputation, ethics, integrity, and auditor experience affect audit quality at public accounting firms in the Jakarta area. The population in this study were auditors who worked at public accounting firms in the Jakarta area. The sampling technique used was purposive sampling method. The sample used in this study were auditors who worked at 8 public accounting firms in the Jakarta area with a total of 46 respondents. The data used in this study are primary data obtained from questionnaires distributed directly and sent via gform by researchers to auditors in KAP who have been sampled for research. The analysis method of this research uses the Statistical Package for Social Science (SPSS) software version 25. This hypothesis was tested using descriptive statistical analysis, classical assumption test, multiple linear regression analysis test, and hypothesis testing. The results of this study indicate that (1) KAP reputation has a positive effect on audit quality (2) ethics has no effect on audit quality (3) integrity has no effect on audit quality (4) auditor experience has a positive effect on audit quality.

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### INTRODUCTION

Audit quality is the ability of auditors to find and report incorrect information in a client's financial statements (Adhi et al., 2022). As for the influence of various factors on the quality of the audit report, therefore, the auditor will assess the audit quality based on the applicable professional standards to reduce risk and for the user of the financial statements, the audit quality level is when the auditor has guaranteed that the relevant report is not misused by material elements and fraudulent financial statements (Farid et al., 2022). The quality of the resulting audit is also often associated with the KAP that audits the company's financial statements, such as the Big Four KAP which is often considered by the public to have a good reputation, because it is believed that it will produce good, relevant, and more trustworthy audit results by interested parties (Claudia, 2023).

The phenomenon that is the background in this study is the case of PT. Kimia Farma. Kimia Farma is one of the audit quality cases in Indonesia because there is an increase in profit in its financial statements that is not reported or not detected by the auditor, this makes users of financial statements question the quality of its audits and according to Bapepam's investigation, the KAP that audited PT Kimia Farma's financial statements has complied with the applicable audit standards, but failed to find fraud (Azis et al., 2021).

According to Ummu et al., (2024), The reputation of the Public Accountant or Public Accounting Firm can be affected by the quality of the audit results, if the user of the audit service does not believe in the quality of the audit provided by the Public Accountant or the Public Accounting Firm, then the auditor will not be able to effectively serve the client and the public. However, most users of audit services do not have the competence to see the quality of audits. A highly reputable Public Accounting Firm (KAP) is very synonymous with a Public Accounting Firm (KAP) that has a big name and is considered to have the ability to serve clients professionally and

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independently (Sinaga; Sinaga, 2019). The presence of KAP ensures high-quality company financial reports. Therefore, public accountants must implement a high-quality audit process as an independent party (Rahim, 2020).

Auditor ethics includes principles and standards that govern how an auditor behaves while carrying out his or her duties. An auditor must act based on ethical principles that underlie integrity, objectivity, and professionalism when carrying out his duties (Priscilla; Arsjah, 2024). Ethics are very important as a standard for judging right or wrong behavior, auditors who apply high standards and audit ethics can produce high-quality audits (Wulandhari et al., 2023). According to Rokhlinska et al., (2021) Integrity is the auditor's compliance with the Code of Ethics and professional ethical principles, as well as the consistency between the auditor's actions and values. To build trust and create a basis for reliable decisions, integrity requires auditors to conduct audits honestly, transparently, boldly, intelligently, and responsibly (Pratiwi; Handayani, 2023). According to (Sirajuddin; Ravember, 2020) Integrity is a trait that drives public trust, it is also the standard used by members to evaluate every decision they make.

As in the case of PT Enron and KAP Andersen's fraud related to financial statements that attracted the attention of global decision-makers, and in the case of Enron, there was a moral hazard behavior by manipulating financial statements, recording a profit of USD 600 million, but in fact the company suffered a loss (Jansenrekan.com, 2022). The mistake made by KAP Andersen seriously violates the ethical principles of the accounting profession, especially professional behavior and integrity principles, because it is in accordance with the ethical rules of the Public Accountant Compartment. KAP Arthur Andersen is considered unable to maintain its integrity and professionalism as a public accounting firm providing such services and the rule states that KAP members are not allowed to give or receive commissions if it may reduce the integrity and independence of the auditor (Pratiwi; Handayani, 2023).

Ramadhan et al., (2024), concluded that integrity affects audit quality because auditors with integrity perform their duties with honesty, courage, wisdom, and responsibility, which will improve audit quality and increase public confidence in the results. Meanwhile, according to Thalia, (2021), Integrity has no effect and is significant on audit quality because the integrity attitude of auditors is low, such as those who are not confident in facing the challenges faced during the audit and are not confident in the pressure of others to influence their opinions and attitudes, if the auditor relies heavily on his or her integrity attitude, then the audit quality will improve.

Auditor work experience is the length of the auditor's working time and the number of audit tasks that have been completed (Febrianisa; Kuntadi, 2024). Because previous work experience will be a benchmark in conducting audits and will provide a positive outlook for auditors to conduct audits both in the current year and the following year, more experienced auditors will have an easier time doing their jobs (Lubis; Kuntadi, 2023). Audit experience is also very important to predict and detect auditor performance because experienced auditors are more sensitive to fraud than less or inexperienced auditors (Kuntadi et al., 2022).

## METHOD

### Literature Review

#### Attribution Theory

According to Heider F., (1958), attribution theory is a theory that describes a person's behavior. Attribution theory studies how a person interprets an event, or why a person behaves (Alvin et al., 2023). In attribution theory, special attention is paid to the presumption of behavior towards internal (ability, effort) or external causes (difficulty, luck) to people who are focused, i.e. people whose behavior is being observed or infringed on (Ng et al., 2023). The application of attribution theory

aims to conduct an empirical study to assess the reputation of KAP, ethics, integrity, and experience of auditors in influencing audit quality based on behavior and social knowledge in accordance with perceived internal and external conditions.

### **Contract Theory**

Tandiontong, (2016:26), uses contract theory to explain KAP as a collection of contracts about various interests, this includes contracts with junior auditors, KAP employees, the government, and other parties who have interests with KAP. The auditor is considered a party that could balance the interests of the principal party with the agent in managing the company's finances (Tandiontong, 2016:26). Therefore, clients will consider choosing a KAP with a good reputation to obtain quality audit results, which will improve the company's image (Rizki, 2020).

### **Financial Performance**

According to (IAI) Indonesian Institute of Accountants (2020), Financial performance reflects how well a company makes use of its available resources. Information about this performance is written in the financial statements which are the main reference in assessing the company's basic condition. Because it is greatly influenced by the company's internal conditions, financial performance is a crucial factor in decision-making, both by internal parties such as management, and external parties such as investors (Holly & Lukman., 2021). Financial performance includes various aspects, ranging from the efficiency of resource use, effectiveness in achieving goals, to the company's ability to generate profits and growth. In other words, financial performance is a comprehensive picture of a company's financial health.

### **KAP Reputation**

According to Levinthal, (1996), The definition of a public accounting firm in this study is adjusted to the idea that an organization's reputation is a psychological commitment of its members united into a common principle, which will ultimately reflect the behavior of each member. A public accounting firm is a third party that is responsible for examining the financial statements made by the management. The reputation of a public accounting firm consists of the experience that the accounting firm has in conducting audits as well as a good reputation accepted by the public, which gives trust to the accounting firm (Normasyhuri et al., 2022). According to Pramesta; Nurbaiti, (2019), The reputation of a public accounting firm is a level determined by the public's assessment of the performance of a public accounting firm in carrying out the audit process and completing it on time.

### **Ethics**

According to Nasution et al., (2019:43), Ethics is a field of science that studies values, habits, and norms of human behavior that are considered good or bad. The Code of Ethics of the Indonesian Institute of Accountants is intended as a guideline for the fulfillment of professional responsibilities for all members, whether practicing as public accountants, working in the business, government, or education sectors (Nasution et al., 2019:51). Ethics, according to Agoes et al., (2016:13), is a field of science that talks about human behavior and about what is good and bad in the context of the relationship between humans and God, humans and nature, and humans with each other. According to Haryati et al. (2022:82), the basic principles of ethics are standards of behavior that will be a reference for the accountant/auditor profession.

## **Integrity**

According to Nasution et al., (2019:54), Integrity is an element of character that underlies professional recognition. Integrity is a trait that underlies public trust and is used by members as a standard to evaluate their decisions, integrity also requires a member to act honestly and frankly without having to sacrifice the confidentiality of the recipient (Nasution et al., 2019:54). To uphold integrity, auditors must still be able to maintain honesty and fortitude in all their professional interactions, and they must comply with the ethical guidelines contained in SA 110 which describes the responsibilities of auditors (Ramadhan et al., 2024). This is done so that integrity becomes the standard for assessing the results of the auditor's work and making the public believe in the quality of their work (Eviyanti et al., 2023).

## **Auditor Experience**

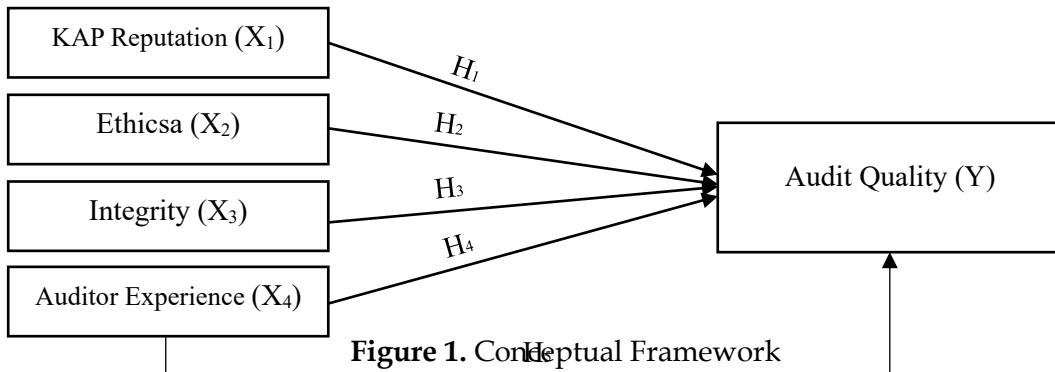
According to Ikhsan, (2022:42), Auditor experience is essential for improving expertise in addition to formal auditor education, this experience is also related to interviews, training, and completion of audit tasks and file review. According to Sardju, (2022), experience is defined as the learning process, the increase in the behavioral potential of formal or informal education or defined as the process that brings the individual into a higher pattern of behavior, learning also consists of more relevant behavioral changes resulting from his or her experience, mastery, and practice. According to Libby; Frederick, (1990), Auditors with a lot of experience can not only find unusual mistakes or fraud in financial statements, but they can also provide an accurate explanation of their findings, in contrast to auditors who still don't have much experience. Therefore, work experience can be considered as one of the important components that improve auditor performance, but it is possible that the influence of audit experience can be misinterpreted by auditors with high positions in the KAP (Ponemon, 1990).

## **Research Methods**

The method used in the study is a quantitative method using a descriptive research design. The population in this study is auditors who work at Public Accounting Firms in the Jakarta Area. The sampling technique used is the purposive sampling method. The sample used in this study is auditors who work in 8 Public Accounting Firms in the Jakarta Region with a total of 46 respondents. The data used in this study is primary data obtained from questionnaires that are shared directly and sent via gform by the researcher to the auditors in the KAP that have been used as research samples. The analysis method of this study uses the Statistical Package for Social Science (SPSS) software version 25. This hypothesis is tested using descriptive statistical analysis, classical assumption test, multiple linear regression analysis test, and hypothesis test.

## **Conceptual Framework**

Based on the theoretical foundation and research studies, the conceptual framework of this research is then prepared. The researcher wanted to test the extent to which the KAP reputation, Ethics, Integrity, and Auditor Experience factors affect Audit Quality. Here's the conceptual framework:



## RESULTS AND DISCUSSION

### The Influence of KAP Reputation on Audit Quality

Based on the results of the partial hypothesis test or t-test, it can be seen that the KAP Reputation variable obtained a calculated t of 4.093 and a table t-value of 2.020 which shows that  $4.093 > 2.020$ , then  $H_0$  was rejected, and  $H_a$  was accepted with a significance value of  $0.000 < 0.05$ . So, it can be concluded that KAP Reputation has a positive effect on Audit Quality.

A reputable Public Accounting Firm (KAP) has a greater likelihood of producing more accurate financial statements because a public accountant with a good company reputation will find it easier to find problems in the client's financial statements.

The results of this study are in line with Normasyhuri et al., (2022) dan R. Sari; Rahmi, (2021), which shows that the reputation of KAP affects the quality of the audit. The results of this study also support the findings of the research Putri Narsuci et al., (2020), which concludes that the better the reputation of KAP, the better the quality of the audit produced. However, the results of this study are not in line with Puspaningsih, (2021), which shows that the reputation of KAP has no effect on the quality of the audit.

### The Influence of Ethics on Audit Quality

Based on the results of the partial hypothesis test or t-test, the Ethics variable obtained a calculated t of 1.518 and a table t-value of 2.020 which shows that  $1.518 < 2.020$ , then  $H_a$  is rejected and  $H_0$  is accepted with a significance value of  $0.137 > 0.05$ . So, it can be concluded that Ethics has no effect on Audit Quality.

Although ethics is not always a major consideration in determining the influence of an auditor, ethics is considered a fundamental principle in the work of an auditor. However, ethics is an important part of an auditor's job, and an auditor who acts in accordance with professional ethics will produce a high-quality audit report. Auditors who apply professional ethical principles in carrying out audits are considered to produce better audit reports.

The results of this study are in line with the findings of the research Yoga et al., (2024), which shows that the ethics of the auditor profession have no effect on the quality of the audit. However, the results of this study are not in line with Jao et al., (2023) and Barreto, (2023), which shows that ethics affect the quality of audits.

### The Influence of Integrity on Audit Quality

Based on the results of the partial hypothesis test or t-test, the Integrity variable obtained a calculated t of 0.797 and a table t-value of 2.020 which shows that  $0.797 < 2.020$ , then  $H_a$  is rejected

and  $H_0$  is accepted with a significance value of  $0.430 > 0.05$ . So, it can be concluded that Integrity has no effect on Audit Quality.

Integrity in auditing is an ethical principle that reflects honesty, truthfulness, and consistency in the actions of auditors. Integrity is an important factor in ensuring the objectivity and impartiality of internal auditors in carrying out their duties. The integrity of an auditor can also be affected by outside parties and less conducive situations. Low integrity attitudes include a lack of confidence in facing difficulties during the audit process, as well as a lack of confidence in the pressures of others that affect the auditor's behavior and opinions.

The results of this study are in line with the findings of the research *Giyatri*, (2024), which shows that integrity has no effect on audit quality. Integrity is important to ensure that auditors act ethically and honestly, but integrity alone is not enough to ensure high-quality audit results. The results of this study are not in line with *Halimah*, (2024) and *Angelina*, (2022), which shows that integrity affects audit quality.

### **The Influence of Auditor Experience on Audit Quality**

Based on the results of the partial hypothesis test or t-test, the Auditor Experience variable obtained a calculated  $t$  of 2.263 and a table  $t$ -value of 2.020 which shows that  $4.093 > 2.020$ , then  $H_0$  is rejected, and  $H_a$  is accepted with a significance value of  $0.029 < 0.05$ . So, it can be concluded that Auditor Experience has a positive effect on Audit Quality. Experienced auditors tend to be more adept at communicating with clients and teams and have better abilities in managing pressure and complexity in audits, which overall increases the thoroughness and accuracy of audit results.

The results of this study are in line with *Alvin et al.*, (2023) and *Pratiwi; Kusumawati*, (2024), which concludes that the auditor's experience affects the quality of the audit, meaning that the more auditors in conducting the audit, the higher the quality of the audit it will produce. However, the results of this study are not in line with *S. W. Ramadhan; Abubakar Arif*, (2023), which shows that Auditor Experience has no effect on Audit Quality.

### **The Influence of KAP Reputation, Ethics, Integrity, and Auditor Experience on Audit Quality**

Based on the results of simultaneous hypothesis testing or the F test, the calculated  $f$  value was 23.051 and the table  $f$  value was 2.58, which showed that  $23.051 > 2.58$ , with a significance value of  $0.000 < 0.05$ . Therefore, it can be concluded that the independent variables, namely KAP Reputation, Ethics, Integrity, and Auditor Experience simultaneously (simultaneously) have a significant positive effect on the dependent variable, namely Audit Quality.

KAP reputation, ethics, integrity, and experience of auditors simultaneously have a significant positive effect on audit quality for several reasons. KAP, with a good reputation, tends to produce better audit quality so that their reputation remains good. Auditors who adhere to ethics and have integrity will be more independent and objective in carrying out their duties. Auditor experience also plays an important role because experienced auditors have better knowledge and skills in detecting errors or fraud in financial statements. If an auditor can apply these four factors simultaneously, then the auditor will be more proficient and careful in fulfilling his duties to produce good audit quality.

Previous research has shown that these four variables contribute to improving audit quality, however, previous research has not specifically examined the overall influence of these four variables. *Jao et al.*, (2023), says that ethics determines how an auditor behaves, acts, behaves, and is responsible for his responsibilities in carrying out his duties, an auditor must comply with the code of ethics in accordance with audit standards when conducting audits, audit quality will also improve if the auditor can maintain his ethical behavior while working.

This is in line with Angelina, (2022), which concludes that the higher the integrity, the more the quality of the audit will be improved, it also shows that every auditor must avoid threats or pressure from other parties when carrying out the duties of a public accountant. Moreover Angelina, (2022) It also concludes that audit experience is the amount of time spent by the auditor to audit financial statements or other reports, both in terms of the amount of time spent and the number of assignments that have been completed, the higher the level of auditor experience, the better it is to improve the quality of the audit.

Normasyhuri et al., (2022), said that reputable Public Accounting Firms (KAP) have a greater likelihood of producing more accurate financial statements because public accountants with a good corporate reputation will find it easier to find problems in clients' financial statements. It can be concluded that in addition to internal factors such as ethics, integrity, and experience of auditors, external factors such as the reputation of KAP also play a role in increasing the effectiveness of auditors in carrying out their duties.

## CONCLUSION

Based on the results of the research and discussion on the influence of KAP Reputation, Ethics, Integrity, and Auditor Experience on Audit Quality, the conclusions in this study can be drawn as follows: KAP Reputation has a positive effect on Audit Quality, Ethics have no effect on Audit Quality, Integrity has no effect on Audit Quality, Auditor Experience has a positive effect on Audit Quality, KAP Reputation, Ethics, Integrity, and Auditor Experience simultaneously have a positive effect on Audit Quality.

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