

Influence Of Independence And Fee Audit On Audit Quality

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ABSTRACT

This study aims to empirically examine the effect of independence and audit fees on audit quality. The sample in this study were auditors who worked at Public Accounting Firms (KAP) in Malang and Surabaya. The sampling technique used is purposive sampling with the criteria that the auditor has worked for more than six months. Researchers used data collection techniques in the form of questionnaires. The results of the study prove that independence affects audit quality. But the audit fee has no effect on audit quality. There is no effect of audit fees on audit quality because the fees or fees given to an auditor have been regulated by the Indonesian Institute of Certified Public Accountants (IAP).

Keywords: Audit Quality; Independence; Fee Audit

INTRODUCTION

According to Ermawati, Devi et al. (2020) every public accounting firm is required to have high audit quality standards to be able to meet the company's operational standards and survive in achieving the company's goals and objectives. The financial statements are based on generally accepted accounting principles (Financial Accounting Standards), which are applied consistently and do not contain material errors (Mulyani and Munthe 2019). According to KUSUMAWARDANI (2017). Audit services are needed by company management to convince interested parties that the reports presented contain reliable information. From some of the opinions above, we can know that a quality audit report is very important for companies and investors.

In conducting audits, auditors are often faced with obstacles that can interfere with the independent attitude of an auditor. Like the following case The Corruption Eradication Commission (KPK) prosecutor submitted the case files and the inactive Bogor regent indictment Ade Yasin to the Corruption Crime Court (Tipikor) at the Bandung District Court (PN). Ade is the defendant in the alleged bribery case against the auditor of the West Java Representative Office of the Audit Board (BPK) regarding the management of the Bogor Regency Government's (Pemkab) financial reports. "The KPK prosecutor has finished submitting the indictment and case files for defendant Ade Yasin to the Bandung Tipikor Court for trial," said Acting KPK spokesperson Ali Fikri, Wednesday (6/7/2022). This case should have received more attention from the KAP which will conduct an audit so that similar things do not happen. KAP must pay attention to each auditor owned so that this does not happen again, KAP must also provide facilities or provisions that can strengthen the independent attitude that exists within an auditor. Audit fees must also be considered by the KAP because a fee that is less can shake the attitude of an auditor so that it can reduce the independent attitude of the auditor.

From the several cases above, it should be a concern for all KAPs to pay attention to their auditors so that they do not commit violations like the cases above. As a profession that is trusted by a company, an auditor must have good quality in order to provide quality audit results. An auditor also needs an independent and honest attitude in order to gain more trust from clients and other people. An auditor's career will increase by adopting an independent attitude and providing quality audit reports in accordance with financial reporting standards.

Based on (IAI) the Indonesian Institute of Accountants (2016) states that an audit conducted by the auditor is said to be of high quality if it meets auditing standards and quality control standards. To provide a quality audit the auditor must understand auditing standards and quality standards to support his professionalism to provide quality audit results supported by the independent attitude of an auditor. If an auditor can understand audit standards and quality control standards, the auditor can carry out careful planning before conducting an audit on a client. With careful planning in accordance with auditing standards, auditors can meet general standards and reporting standards in carrying out their duties.

According to the Republic of Indonesia Audit Board of the Republic of Indonesia Regulation Number 01 of 2017 concerning State Financial Audit Standards, in the second annex it states that in all matters relating to audit work, examiner and examiner organizations must be free in mental attitude and appearance from personal, external and organizational

disturbances that may affect independence. A public accountant must have an attitude of independence, this attitude affects the assessment of the resulting audit quality (Mulyani and Munthe 2019).

The test results show that independence has a negative and insignificant effect on audit quality. The independence possessed by the auditor itself does not guarantee the quality of the resulting audit, due to the lack of independence attitude possessed by the auditor and does not want to lose the client, the auditor follows the will of the client itself so as not to lose his income (Prabhawanti and Widhiyanti 2018). Independence is an attitude that is expected by a public accountant not to have personal interests in carrying out their duties, which is contrary to the principles of integrity and objectivity. Independence is an attitude that is expected by a public accountant not to have personal interests in carrying out their duties, which is contrary to the principles of integrity and objectivity. Therefore, it is quite reasonable that to produce a quality audit requires an independent attitude from the auditor (Aaron, Hoesada et al. 2020). According to Prabhawanti and Widhiyanti (2018) An independent public accountant must be free from the main intervention from interests that want no audit results that are detrimental to interested parties, therefore the attitude of independence in the auditor can disclose and report audit findings in accordance with the evidence that has been obtained. in the process of auditing.

According to (Aaron, Hoesada et al. 2020) if the auditor loses his independence, the audit report produced is not in accordance with reality, so it is not used as a basis for decision making. This study contradicts the results of the study Prabhawanti and Widhiyanti (2018) The independence of the auditor itself does not guarantee the quality of the resulting audit, due to the lack of independence possessed by the auditor and not wanting to lose the client, the auditor follows the will of the client itself

Audit fees are payments received by public accountants after carrying out audit services (Mulyani and Munthe 2019). Audit fees are compensation in the form of money or other forms given to or received from clients or other parties to obtain engagement from clients or other parties. The audit fee is set when a contract has been made between the auditor and the client based on an agreement and is usually determined before starting the audit process (Agustini and Siregar 2020).

The greater the audit fee received by the Public Accounting Firm (KAP) in Bali, the audit quality will increase, for example because companies that provide large audit fees are usually KAPs in Bali who already have a high reputation so that their audit quality will be better. Test results shows that the audit fee variable has a positive and significant effect on audit quality. This result means that the greater the audit fee received by the Public Accounting Firm (KAP) in Bali, the higher the audit quality (Putu Putri Prabhawanti, Ni Luh Sari Widhiyanti, 2018). According to (2019 Biri) The size of the audit fee given by the client or received by the public accounting firm does not affect the auditor's ability to provide audit quality. Determination of audit fees is also regulated in general standards. Determination of audit fees is no less important in accepting assignments, the auditor certainly works to earn adequate income. The amount of the audit fee that the auditor will receive is thought to influence audit quality. On the other hand, due to price competition between auditors, these fees have made several KAPs lower their fees, far below the IAPI decision letter in order to

get clients, this is feared to decrease audit quality because by lowering the price the auditor might eliminate some of the audit procedures that must be carried out. do it (Fauziyyah and Praptiningsih 2020) This can happen because the Determination of Audit Service Fees has been officially regulated by IAPI, so that it does not directly affect audit quality. Based on the decree of the general chairman of the Indonesian Institute of Public Accountants No: kep.024/IAPI/VII/2008 that in determining audit fees, public accountants must consider the following matters:

1. Client's requirement,
2. Duties and responsibilities according to law,
3. Independence,
4. The level of expertise inherent in the work performed, as well as the level of complexity of the work,
5. The amount of time required is effectively used by public accountants and their staff to complete the work, and
6. Basis for determining the agreed fee.

Based on several previous research journals, the renewal carried out in this study as a differentiator from previous research is that this research was conducted in two cities in East Java, the target was auditor respondents who had worked for 1 year. This study uses a quantitative method with data collection using a questionnaire that is Independence and audit fees as variable X.

THEORITICAL STUDIES

According to research from Prabhawanti and Widhiyani (2018) audit fees have a positive and significant effect on audit quality. The higher the audit fee received by the auditor, the audit quality will increase. Independence has a negative and significant effect on audit quality. The independence of the auditor itself does not guarantee the quality of the resulting audit, due to the lack of independence possessed by the auditor and not wanting to lose clients, the auditor follows the wishes of the client itself so as not to lose income. The auditor's professional ethics are unable to moderate the effect of the audit fee on audit quality. The auditor's professional ethics are not able to influence the amount of the audit fee if the auditor already has a high audit fee, meaning that the auditor's professional ethics are lacking so that it does not moderate it will weaken audit quality. The auditor's professional ethics are able to moderate the independence relationship on audit quality. If an auditor has high auditor professional ethics, the auditor will be more independent, so that the quality of the audit will increase.

According to research conducted by Mulyani and Munthe (2019) Professional skepticism has a positive effect on audit quality. The more skeptical an auditor is, the better the quality of the audit he does. The auditor's inability to detect fraud and erroneous financial statements is a reflection of the auditor's low professional skepticism. Work experience has no effect on audit quality. Experience is something that has been experienced, lived, felt, endured, and so on. A person's experience is shown by having done various jobs or the length

oftime a person has been working to gain real knowledge apart from formal education. The longer the period of service and experience possessed by the auditor, the better and improve the quality of the resulting audit. Audit fees have a positive effect on audit quality. Audit fees are "fees received by public accountants after carrying out audit services. An auditor works to get a reward or wages in the form of an audit fee. Determination of audit fees is no less important in accepting assignments, the auditor certainly works to earn adequate income. The degree of independence is a factor which greatly affect audit quality. Independence is a mental attitude that is free from influence, cannot be controlled by other parties, does not depend on other people or in other words there is honesty within the auditor in considering facts and there are objective considerations that are impartial in formulating and expressing his opinion, then the resulting audit will conform to the facts without any outside influence.

According to research conducted by Harun, Hoesada et al. (2020) Based on the results that have been tested, the auditor's competency variable has a significance value of 0.041 or less than 0.05, indicating that the auditor's competency variable affects audit quality. Auditor competence is an auditor with sufficient and explicit knowledge and experience who can conduct an audit objectively, carefully and thoroughly. It is understood that an auditor who has adequate knowledge and experience will have a deeper understanding of various issues and more easily follow the developments in the regulations that have been stipulated. The reason is that most of the respondents are junior auditors. Based on the results that have been tested, the independence variable has a significance value of 0.000 or less than 0.05, shows that the independence variable affects audit quality. Independence is an attitude that is expected by a public accountant not to have personal interests in carrying out their duties, which is contrary to the principles of integrity and objectivity. Therefore, it is quite reasonable that to produce a quality audit requires an independent attitude from the auditor. Because if the auditor loses his independence, the resulting audit report is not in accordance with reality, so it is not used as a basis for decision making. Based on the results that have been tested, the task complexity variable has a significance value of 0.657 or greater than 0.05, indicating that the task complexity variable has no effect on audit quality. This condition indicates that the complexity of the tasks in the audit work received by the auditor within a certain period of time is reasonable and the public accounting firm has an obligation to check the fairness of the client's financial statements and issue an opinion on the audited financial statements. This can be caused by auditors who already have a high professional attitude and qualified competence will not feel hampered by the audit process due to the complexity of the existing tasks. Based on the results that have been tested, the audit fee variable has a significance value of 0.037 or less than 0.05, indicating that the audit fee variable affects audit quality. When the audit fee is higher, the resulting audit quality is also higher because the audit procedures to be carried out are also wider. so that the resulting audit results can be trusted and accurate. Auditors with high audit fees will carry out broader and in-depth audit procedures for client companies so that possible irregularities in the client's financial statements can be detected. The detection of discrepancies reflects the high quality of the audit process, this is because the quality of the audit process is the implementation of audits with the correct application of accounting standards and auditing standards by the auditor.

According to Biri (2019) The Effect of Competence on Audit Quality The first

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hypothesis put forward in this study is that competence has a positive effect on audit quality. The results of hypothesis testing show that the t value is $1.287 < \text{smaller than } t \text{ table } 2.457$ and $p\text{-value } 0.206 > \text{greater than } 0.05$. Thus for testing the first hypothesis H_0 is accepted H_a is rejected. This means that competence has no significant effect on audit quality. Auditors who do not have sufficient experience and low knowledge have not been able to carry out a thorough, detailed and demanding analysis in detecting symptoms of errors, so that it does not affect audit quality. The results of this study can be explained that the higher the level of personal quality, knowledge, and expertise does not guarantee that the quality of the resulting audit is good.

Effect of independence on audit quality The second hypothesis proposed in this study is that independence has a positive effect on audit quality. The results of hypothesis testing show that the t value is $4.915 > \text{greater than } t \text{ table } 2.457$ and $p\text{-value } 0.000 < \text{smaller than } 0.05$. Thus for testing the second hypothesis H_0 is rejected H_a is accepted. This means that independence has a significant positive effect on audit quality. The attitude of impartiality shown by the auditor when carrying out their duties reflects that the auditor is honest and free from any influence, so that the audit report can be trusted. Losing the independence of an auditor will impact on the low quality of the audit process it produces so that the audit report as the final result of its work is not in accordance with reality and there are doubts to be used as a basis for decision making. It is reasonable enough to produce a good quality audit process, an attitude of independence is required.

Effect of audit fees on audit quality The third hypothesis proposed in this study is that audit fees do not affect audit quality. The results of hypothesis testing show that the t value is $0.239 < \text{smaller than } t \text{ table } 2.457$ and $p\text{-value } 0.813 > \text{greater than } 0.05$. Thus for testing the third hypothesis H_0 is accepted H_a is rejected. This means that competence has a negative effect on audit quality. This means that the size of the audit fee received by the Public Accounting Firm does not affect the auditor in providing audit quality. This can happen because the Determination of Audit Service Fees has been officially regulated by IAPI, so that it does not directly affect audit quality.

According to research conducted by Wahyuni, Dewi et al. (2019) The results of the study prove that auditor independence has a significant effect on audit quality. This shows that the higher the auditor's independence, the better the audit quality. The impartiality shown by the auditor in carrying out their duties reflects that the auditor is free from any influence and is honest with creditors, companies and other parties who have confidence in the audited financial statements. The results of the study prove that audit fees have a significant effect on audit quality. This indicates that the higher the audit fee, the higher the quality of the audit produced because the audit procedures that must be carried out by the auditor are wider. Thus the results of the audit can be trusted and accurate because irregularities in the client's financial statements can be detected. The research results prove that tenure audits have no significant effect on audit quality. This is because the audit engagement period is not a benchmark that the audit results will be of high quality. The length of the audit engagement period should be that KAP understands the condition of the client's company better so that they know in advance the manipulation of financial statements by the client.

2.1 Theoretical basis

2.2.1 Agency Theory

According to Kristianto, Ramadhanti et al. (2020) Agency theory arises because there is a conflict of interest between the owner and the agent because there is a possibility that the representative does not act in the interest of the client to increase office costs. The main purpose of agency theory is intended to solve agency problems that arise as a result of parties working together but with different goals. The principal has the duty to pay for the services provided by the agent to maximize the profits (August 2020)

Agency theory was first coined by Jensen and Meckling in 1976. Jensen stated that agency relationships occur when one or more people (principal) hire another person (agent) to provide a service and then delegate decision-making authority. Principals are shareholders or investors and agents mean management who runs the company. The aspect of agency relationship is the separation of functions between Investor ownership and management control.

Agency theory (agency theory) is a theory that arises in business that is not always managed directly by the owner of the company and administrative matters are outsourced to agents. The owner then requests the FI auditor to verify the conformity of the agent's FI representation to the owner. Agency theory has become increasingly important with the growth of global capital markets. Agents are increasingly held accountable for financial responsibility.

Agency theory relates to audit quality, because agency theory can assist an auditor as a third party in understanding conflicts of interest and solving information asymmetry problems between principals (shareholders) and agents (management). The agency relationship that exists between the owner (shareholder) and the manager of the company requires the services of an auditor who issues an opinion on the financial statements so that the financial statements are clear so that they can be useful for someone who will use them.

2.2.2 Independence

Independence or Independence in English means independence or freedom, while the meaning of independent in KBBI means not bound, the meaning of not being bound here is not being bound or not being influenced by anyone and acting according to one's own wishes without any influence from other people. Definition of Independence in the Public Accountant Professional Standards Book (SPAP) Auditing Standards (SA) Section 220 PSA No. 04 Paragraph 2 (2016) independent means that public accountants are not easily influenced. Public accountants are not justified in favoring the interests of anyone. Public accountants are obliged to be honest not only to management and company owners, but also to creditors and other parties who place their trust in the work of public accountants.

According to Wahyuni, Dewi et al. (2019) the higher the independence of the auditor, the better the quality of the audit. The impartiality shown by the auditor in carrying out their duties reflects that the auditor is free from any influence and is honest with creditors, companies and other parties who have confidence in the audited financial statements. Auditor independence is the attitude of an auditor who is impartial, does not have personal interests, and is not easily influenced by interested parties in providing opinions (opinions) or conclusions, so that the opinion given on the audit results of the financial statements has high

integrity and objectivity (Prabhawanti and Widhiyani 2018). From some of the definitions above, independence can be defined as the impartiality of a person in making or making decisions.

2.2.3 Audit Fees

According to Wahyuni, Dewi et al. (2019) Audit commissions are compensation in the form of money, goods or other forms given or received from clients or other parties to obtain engagement from clients or other parties. When the audit fee is higher, the resulting audit quality is also higher because the audit procedures to be carried out are also wider. Thus the audit results can be trusted and accurate because irregularities in the client's financial statements can be detected. According to Mulyani and Munthe (2019) Audit fees are payments received by public accountants after carrying out audit services. The amount of the audit fee may vary depending on, among others: assignment risk, the complexity of the services provided, the level of expertise required to perform the services, the cost structure of the KAP concerned and other professional considerations.

Based on IAPI Management Regulation No. 2 (2016) concerning Determination of Fees for Financial Statement Audit Services are as follows:

1. The right to compensation for services.

When providing an audit, the Public Accountant/KAP has the right to receive compensation for services based on the agreement between the Public Accountant and the client entity as stated in the Engagement Letter.

2. Policy on determining compensation for services.

- a. Each member who acts as Partner Leader and/or Public Accountant Partner at the KAP must establish a policy as a basis for calculating the amount of compensation for services.
- b. The calculation of the amount of compensation for services includes, among others
 - (i) The standard hourly charge-out rate for each level of auditor staff.
 - (ii) Pricing policy for setting a price that is different from the standard fees for services.
 - (iii) The method of determining the total amount of service fees to be billed to the entity as outlined in an engagement letter.
- c. The method of determining the total amount of fees for services may use:
 - (i) The total amount in the form of a lump sum.
 - (ii) The amount is determined based on actual use of personnel working hours or the engagement team composite.
 - (iii) The amount is determined based on the realization of the use of personnel working hours or the engagement team composite with a minimum and or maximum amount determined according to the budget ceiling of the client entity.

2.2.4 Audit Quality

According to SPAP No.01 SA Section 150 (IAPI, 2016) states that an audit conducted by an auditor is said to be of high quality, if it meets auditing standards and quality control

standards. Auditing standards consist of general standards, field work standards, and reporting standards. Standards that have been set include:

1. Common Standards

- a. The audit must be carried out by one or more persons who have adequate technical expertise and training as auditors.
- b. In all matters related to the engagement, independence in mental attitude must be maintained by the auditor.
- c. In carrying out audits and preparing reports, the auditor must use his professional skills carefully and thoroughly.

2. Field Work Standards

- a. Work must be planned as well as possible, and if an assistant is used, it must be properly supervised.
- b. Adequate understanding of internal control must be obtained to plan the audit and determine the nature, timing, and environment of tests to be performed.
- c. Sufficient competent audit evidence must be obtained through inspection, observation, request, statement and confirmation as a reasonable basis for expressing an opinion on the audited financial statements

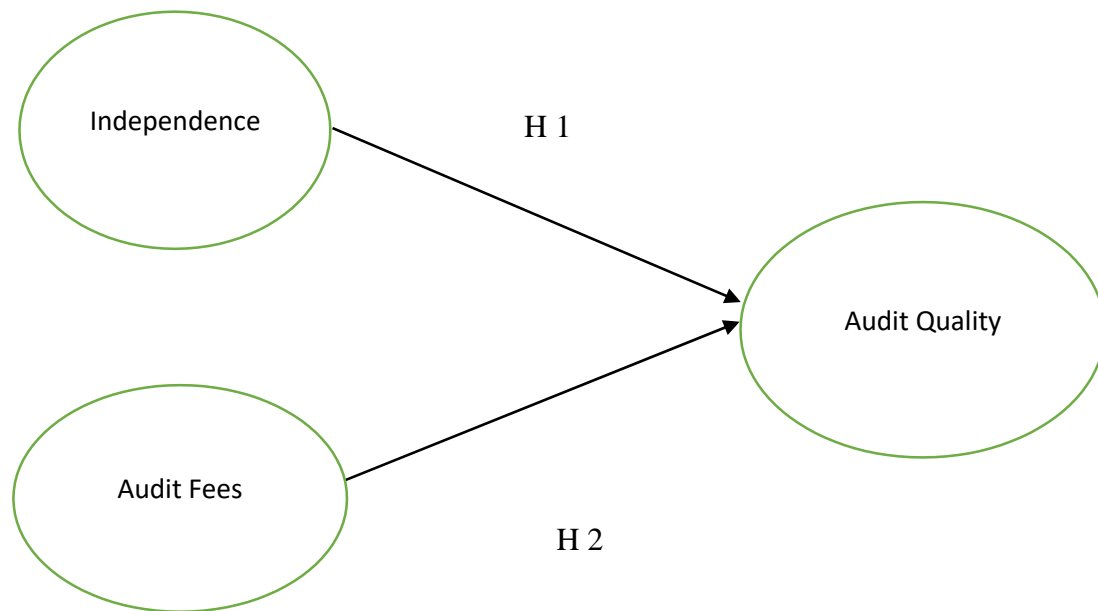
3. Reporting Standards

- a. The auditor's report must state whether the financial statements have been prepared in accordance with generally accepted accounting principles in Indonesia.
- b. The auditor's report must show, if there is any inconsistency in the application of accounting principles in the preparation of the current period's financial statements compared to the application of these accounting principles in the previous period.
- c. Informative disclosures in the financial statements should be considered adequate, unless otherwise stated in the auditor's report.
- d. The auditor's report must contain an expression of opinion regarding the financial statements as a whole or an assertion that such a statement cannot be given

According to (2019 Biri) Audit quality is one of the services that is difficult to measure objectively, there is no definite definition of audit quality. During the audit, the auditor must frequently deal with or interact with management to obtain the necessary evidence and usually the auditor will request confidential company data. According to Ermawati, Devi et al. (2020)) Every public accounting firm is required to have high audit quality standards to be able to meet the company's operational standards and survive in achieving the company's goals and objectives.

2.2 Theoretical Framework

The following is the theoretical framework shown in the schematic model as below:



2.3 Hypothesis Development

2.3.1 The Effect of Independence on Audit Quality

An auditor can produce quality audit reports, one of which is by applying an attitude of independence. Because an auditor must understand the conflict of interest between the principal and the agent and solve the conflict that occurs. The relationship between a principal and an agent requires an auditor as a third party to report financial reports clearly and have guaranteed quality so that they can benefit everyone.

According to Wahyuni, Dewi et al. (2019) The results of the study prove that auditor independence has a significant effect on audit quality. This shows that the higher the auditor's independence, the better the audit quality. The impartiality shown by the auditor in carrying out his duties reflects that the auditor is free from any influence and is honest with creditors, companies and other parties who have confidence in the financial statements being audited.

According to Harun, Hoesada et al. (2020) Independence is an attitude that is expected by a public accountant not to have personal interests in carrying out their duties, which is contrary to the principles of integrity and objectivity. Therefore, it is quite reasonable that to produce a quality audit requires an independent attitude from the auditor. Because if the auditor loses his independence, the resulting audit report is not in accordance with reality, so it is not used as a basis for decision making.

From some of the opinions above, we can see that the attitude of independence affects the quality of the resulting audit because the results reported by the auditor are in accordance with the facts on the ground without any influence from any party.

H 1: Independency Has a Positive Effect on Audit Quality

2.3.2 Effect of Audit Fee on Audit Quality

With the fees provided by the audit provided by a principal, it can improve the performance of an auditor so that it can provide benefits for the principal. An audit fee is also required so that the agent does not have a different objective when conducting an audit. According to Augustine (2020) The principal has the duty to pay for the services provided by the agent to maximize the profits. When a principal gives wages to the auditor indirectly it increases the enthusiasm of an auditor to give the best results.

According to Biri (2019) The size of the audit fee received by the Public Accounting Firm does not affect the auditor's quality of audit. Audit fees have a positive effect on audit quality. This is contrary to opinion Prabhawanti and Widhiyani (2018) audit fees have a positive and significant effect on audit quality.

The higher the audit fee received by the auditor, the audit quality will increase. Audit fees are "fees received by public accountants after carrying out audit services. An auditor works to get a reward or wages in the form of an audit fee. Determination of audit fees is no less important in accepting assignments, the auditor certainly works to earn adequate income (Mulyani and Munthe 2019). According to some of the opinions above, it can be concluded that audit fees affect audit quality because the higher the fee given, the client will get an auditor who is experienced and can standardize auditing well.

H 2: Audit Fee Has a Positive Effect on Audit Quality

RESEARCH METHODS

3.1 Design and Type of Research

The type of research used is the type of associative research. This type of associative research is a type of research that aims to analyze the relationship between one variable and another. In this study, 2 independent variables will be connected, namely: Independence (X1), Audit Fee (X2) with the dependent variable Audit Quality (Y1)

3.2 Population and Sampling Techniques

Researchers took samples at the public accounting office with the object of research being the auditor. This is because researchers speculate that the quality of an auditor in providing quality audit results will be greatly influenced by independence and audit fees. The population used by researchers to conduct research is 100 auditors with the sample used is 60 auditors who work in KAP.

Sampling used purposive random sampling with the criteria of auditors who have worked for more than 6 months, junior or senior auditors who work at KAP Malang or Surabaya. The sampling method takes into account the likelihood of responses, the importance of the subject, the relationship of the sample to the research subject, and the time, effort and costs of the researcher. As in table 3.1 and 3.2.

Table 3.1 Public Accounting Firm in Surabaya

NO	NAME OF PUBLIC ACCOUNTING FIRM
1	KAP Drs. Thomas, Blasius, Widartoyo and Partners
2	KAP Richard Risambessy and Partners
3	KAP Maroeto and Nur Shodiq
4	KAP Habib Basuni and Heryadi
5	KAP Budiman, Wawan, Pamudji and Partners
6	KAP Heliantono and Partners
7	KAP Drs. Hadi A. Hamid
8	KAP Setijawati
9	KAP Soekamto Adi Syahril and Partners
10	KAP Drs. Bajir Hardidjosumarto, M.Si, Ak and Partners

Table 3.2 Public Accounting Firm in Malang

NO	THE NAME OF THE PUBLIC ACCOUNTING FIRM
1	KAP Thoufan and Rosyid
2	KAP Drs. Supriadi and Partners
3	KAP Achsin Handoko Tomo
4	KAP Hari Purnomo and Jaswadi
5	KAP Doli, Bambang, Sulistyono, Dadang and Ali
6	KAP Drs. Nasikin
7	KAP Made Sudarma, Thomas and Dewi
8	KAP Hendro Syukron Edy
9	KAP Moh Wildan and Adi Darmawan

3.3 Operational Definition and Variable Measurement

The definitions of the research variables used are as follows:

a. Independence

Definition of Independence in the Public Accountant Professional Standards Book (SPAP) Auditing Standards (SA) Section 220 PSA No. 04 Paragraph 2 (2016) independent means that public accountants are not easily influenced. Public accountants are not justified in favoring the interests of anyone. Public accountants are obliged to be honest not only to management and company owners, but also to creditors and other parties who place their trust in the work of public accountants. Independent also means there is honesty within the auditor in considering facts and there are objective and impartial considerations within the auditor in formulating and expressing his opinion (Mulyadi, 1998:25).

According to (Tjun, Marpaung et al. 2012) There are four indicators to explain independence, namely:

- Length of relationship with clients
- Pressure from clients
- Pressure from fellow auditors

- Non-audit services

The measurement scale used in this study uses a 7-point Likert Scale. The answers from respondents will be classified divided into seven categories of assessment, namely:

Strongly Disagree (STS) = 1

Disagree (TS) = 2

Simply Disagree (CTS) = 3

Undecided (R) = 4

Simply Agree (CS) = 5

Agree (S) = 6

Strongly Agree (SS) = 7

No.	Statement	STS	TS	CTS	R	CS	S	SS
1.	Pressure from clients affects the quality of my audit.							
2.	Pressure from the KAP affects the quality of my audit.							
3.	Pressure from colleagues affects the quality of my audit.							
4.	Reviews from my colleagues affect audit quality.							
5.	The short timeframe for gathering information from clients affects audit quality.							
6.	The short period of time affects the audit results that I provide.							
7.	The long period of time to collect information from clients affects audit quality.							
8.	The long period of time affects the audit results that I provide.							
9.	non-audit services provided by KAP affect the quality of the audit that I provide.							
10.	misstatements in the financial statements made by colleagues affect me in providing audit results.							

b. Audit Fees

According to Mulyadi (2016: 63) audit fees are what public accountants receive after carrying out audit services, in the form of rewards or wages. According to (Cahyani and Zulvia 2019) There are four indicators to explain audit fees, namely:

1) Assignment Risk

- 2). Complexity of Services Provided
- 3). Expertise Level
- 4). KAP structure

The measurement scale used in this study uses a 7-point Likert Scale. The answers from respondents will be classified divided into seven categories of assessment, namely:

Strongly Disagree (STS) = 1

Disagree (TS) = 2

Simply Disagree (CTS) = 3

Undecided (R) = 4

Simply Agree (CS) = 5

Agree (S) = 6

Strongly Agree (SS) = 7

No.	Statement	STS	TS	CTS	R	CS	S	SS
11.	The complexity of the task that I do is in accordance with the fee that I am given by the client.							
12.	A small fee with a high task complexity affects the quality of the audit that I provide.							
13.	Giving a large fee with a high task complexity affects the quality that I provide.							
14.	The amount of fee given by the client is in accordance with the expertise that I have.							
15.	the large fee affects my enthusiasm for work.							
16.	the small fee affects making me less enthusiastic at work.							
17.	large fees affect the results of the audit that I provide.							
18.	a small fee affects the results of the audit that I provide.							
19.	the fee given by the client to me has an emotional effect.							

c. Audit Quality

According to SPAP No. 01 SA Section 150 (IAPI, 2016) states that an audit conducted by an auditor is said to be of high quality, if it meets auditing standards and quality control standards. The ability of an auditor to provide quality audit reports is the expertise of an auditor.

According to (Tjun, Marpaung et al. 2012) There are 6 indicators that can explain audit quality, namely:

- a. Report all client errors
- b. Understanding of the client's AIS
- c. Commitment in completing the audit
- d. Guided by accounting principles and auditing principles
- e. Do not blindly believe in client statements
- f. Caution in decision making

The measurement scale used in this study uses a 7-point Likert Scale. The answers from respondents will be classified divided into seven categories of assessment, namely:

Strongly Disagree (STS) = 1

Disagree (TS) = 2

Simply Disagree (CTS) = 3

Undecided (R) = 4

Simply Agree (CS) = 5

Agree (S) = 6

Strongly Agree (SS) = 7

No.	Statement	STS	TS	CTS	R	CS	S	SS
20.	I have reported the results of the audit to the client in accordance with public auditing standards.							
21.	I must have a deep understanding of accounting information systems.							
22.	I must have an understanding of the accounting information system about the company from my client.							
23.	I have to just believe what the client says.							
24.	I have to find information about the company that I audit, not just from one person.							

In this study, audit quality as the dependent variable is determined by 2 independent variables. Based on these 2 independent indicators, the researcher elaborated them into 19 questions and 5 questions about audit quality. Each variable has a number of questions that vary and are divided based on its dimensions.

3.4 Data Types and Sources

The type of data used by researchers in this study is the result of a questionnaire that has been distributed by researchers to respondents as measured using a 7-point Likert scale. Researchers used primary data collected by researchers directly from the first data source as the data source of this study.

3.5 Data Acquisition Techniques

The data acquisition technique used by researchers in this study is a questionnaire. Data acquisition technique using a questionnaire that is collecting data by distributing a list of statements to respondents.

3.6 Data analysis technique

3.6.1 Descriptive Statistics

(Amir 2015) Quantitative descriptive research method is a method that aims to create an objective picture or description of a situation using numbers, starting from data collection, interpretation of the data as well as the appearance and results (Arikunto, 2006). This study also serves to describe the state of the auditor when conducting or providing audit results to clients by going through samples that have been collected by researchers without making general speculations.

3.6.2 Outer Model Test

External models or external measurements are also known as measurement models. The external model test aims to determine the relationship between latent variables and their indicators. Testing this external model uses the PLS algorithm procedure.

1. Validity and Reliability Test

This test was carried out to ensure that the questionnaire that the researcher had compiled was really good at measuring the variables involved in this study and aimed at proving that this research produced valid data.

3.6.3 Inner Model Test

The internal model is a structural model that is used to predict causal relationships (cause and effect relationships) between latent or not directly measurable variables.

1. F test

According to (Cahyani and Zulvia 2019) Significant test at the 5% significance level. If the significance value of the F-test $> F$ -table, then the valid hypothesis H_0 is rejected and H_a is accepted, which means that the independent variable is significantly related to the dependent variable. If the number $F < F$ table, where H_0 is accepted and H_a is rejected, it means that the independent variable has no significant effect dependent variable.

2. Test r^2

The R^2 test is carried out to find out and predict how big or significant the combined

effect of the independent variables is on the dependent variable.

RESULTS AND DISCUSSION

4.1 General Description of the Research Object

This research was conducted at public accounting firms (KAP) in Malang and Surabaya which allowed researchers to distribute questionnaires. A total of 10 KAPs in Surabaya who received the questionnaire and 9 KAPs in Malang City. Respondents in this study were auditors who were still actively working in public accounting firms in Surabaya and Malang. The data collection technique used was to distribute questionnaires directly to KAPs in Surabaya and Malang. Questionnaires Distributed directly to 19 KAPs in Malang and Surabaya as many as 100 questionnaires. Questionnaires returned to researchers as many as 66 questionnaires. Details of the returned questionnaire can be seen in Tables 4.3 and 4.4.

4.1 Questionnaire Distribution Data in Surabaya

No	KAP name	Questionnaire distributed	Returned questionnaire
1	KAP Drs. Thomas, Blasius, Widartoyo and Partners	5 questionnaires	5 questionnaires
2	KAP Richard Risambessy and Partners	10 questionnaires	5 questionnaires
3	KAP Maroeto and Nur Shodiq	3 questionnaires	- ¹
4	KAP Habib Basuni and Heryadi	5 questionnaires	- ²
5	KAP Budiman, Wawan, Pamudji and Partners	4 questionnaires	4 questionnaires
6	KAP Heliantono and Partners	4 questionnaires	3 questionnaires
7	KAP Drs. Hadi A. Hamid	5 questionnaires	- ²
8	KAP Setijawati	5 questionnaires	5 questionnaires
9	KAP Soekamto Adi Syahril and Partners	4 questionnaires	3 questionnaires
10	KAP Drs. Bajir Hardidjosumarto, M.Si, Ak and Partners	5 questionnaires	5 questionnaires
	Amount	50 questionnaires	30 questionnaire

¹= Did not return because it was not filled in by the auditor

²= Did not return due to time constraints

4.2 Questionnaire Distribution Data in Malang

No	KAP name	Questionnaire distributed	Returned questionnaire
1	KAP Thoufan and Rosyid	2 questionnaires	2 questionnaires
2	KAP Drs. Supriadi and Partners	7 questionnaires	7 questionnaires
3	KAP Achsin Handoko Tomo	5 questionnaires	5 questionnaires
4	KAP Hari Purnomo and Jaswadi	5 questionnaires	5 questionnaires
5	KAP Doli, Bambang, Sulistyono, Dadang and Ali	5 questionnaires	5 questionnaires
6	KAP Drs. Nasikin	5 questionnaires	- *
7	KAP Made Sudarma, Thomas and Dewi	5 questionnaires	5 questionnaires
8	KAP Hendro Syukron Edy	5 questionnaires	- *
9	KAP Moh Wildan and Adi Darmawan	7 questionnaires	7 questionnaires
Amount		46 quizer	36 questionnaires

* = Did not return due to time constraints

4.2 Descriptive Statistics

In this study, descriptive statistics serve as an illustration or description of the variables in this study which consist of independence, audit fees, and audit quality. The data that is seen is the sum, average, median, minimum value, maximum value, and standard deviation. Descriptive statistics in this study can be seen in tables 4.3 and 4.4

Table 4.4 Variable Descriptive Statistical Test Results

	AVERAG E	MEDIA N	MINIMU M	MAXIMU M	STANDAR D DEVIATIO N
INDEPENDEN CE	4,025	4,200	1,100	6,900	1,724
AUDIT FEES	4.104	4,111	1,000	7,000	1,763
AUDIT QUALITY	5,582	5,400	1,000	7,000	1,452

Table 4.4 explains the descriptive statistics for each indicator of the three variables in this study. In this study, the number of samples was 66 samples. Independence variable with an average value of 4,025 with a minimum value of 1,100 and a maximum value of 6,900 with a standard deviation of 1,452. The value is due to the pressure indicator (idp1) most of the respondents who filled out the questionnaire answered that they disagreed with

the statement put forward by the researcher regarding pressure with an average idp11 of 2,712, idp12 of 2,723, idp13 of 2,667 with the standard deviation of idp11 is 1,621, idp12 is 1,584, and idp13 of 1,501. On the peer review indicator (IDP2), some of the respondents who filled out the questionnaire answered that they disagreed and were unsure of the statements put forward by the researchers with an average IDP21 of 3,712 and an IDP2 of 4,379 with a standard deviation of IDP21 of 1,944 and IDP22 of 1,873. On the time period indicator (idp3) most of the respondents answered that they quite agreed with the statement put forward by the researcher regarding the time period with an average idp31 of 5.01, idp32 of 5,242, and idp33 of 5,030 with a standard deviation of idp31 of 1,647, idp32 of 1,643, and idp33 of 1,800. On the non-audit service indicator (idp4) most of the respondents answered quite disagree and were unsure of the statement submitted by the researcher regarding the time period with an average idp41 of 3,484 and an idp42 of 4,924 with a standard deviation of idp41 of 1,940 and idp42 of 1,691.

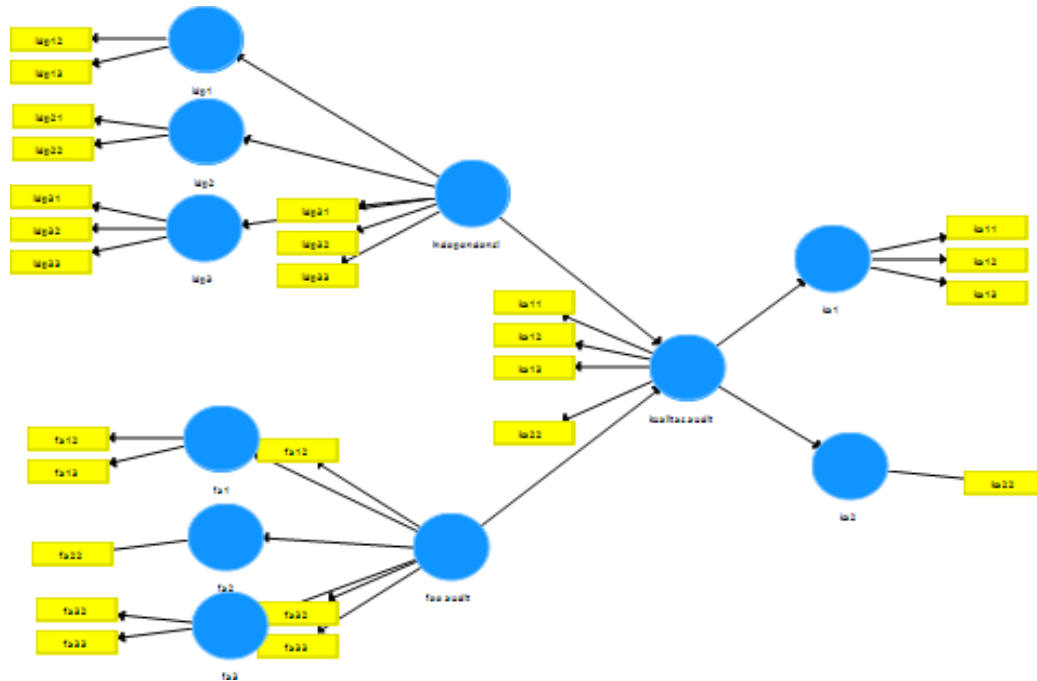
In the audit fee variable, the average value is 4,104 with a minimum value of 1,000 and a maximum of 7.00 with a standard deviation of 1,763. This value occurs because on the task complexity indicator given (fa1) most of the respondents answered on fa11 quite agree with an average of 5,045, fa12 quite disagree with an average of 3,561, and fa13 in doubt with an average value of 4,424. On the required skill level indicator (fa2) most of the respondents answered on fa21 quite agree with an average score of 5,401 and fa22 quite agree with an average score of 5,242. On the performance indicator (fa3) most of the respondents answered on fa31 quite disagree with an average value of 3,985, fa32 quite disagree with an average value of 3,364, fa33 quite disagrees with an average score of 3,061, and fa34 disagrees with an average score of 2,484. In the public accountant auditing standard indicators, some respondents answered that ka11 agreed with an average value of 6,242, ka12 agreed with an average value of 6,242, and ka13 agreed with an average value of 6,197.

Audit quality variable with an average value of 5,582 with a minimum value of 1,000 and a maximum value of 7,000 with a standard deviation of 1,452. The indicator does not simply believe in what the client says (ka2) with an average value of 0.837. This value is due to the indicator of not taking the client's words for granted (ka2). Most of the respondents answered that in ka21 they quite disagreed with an average value of 3,152 and in ka22 they agreed with an average value of 6,076. The minimum value listed in table 4.5 is 1,000, meaning that there are respondents who answer strongly disagree with the statement given by the researcher and the maximum value contained in table 4.5 of 7.00 explains that the number of respondents who answered strongly agree with the statement given.

4.3 Outer model

In this test the researcher used the SmartPLS 3.0 application. The outer model or measurement model is evaluated by looking at the validity and reliability values. The following is a Smartpls model scheme for the outer model, which can be seen in table 4.5.

Figure 4.1 Outer Model Schematic



4.3.1 Validity and Reliability Test

In this test, the panelists used a validity test with the aim of being able to find out how accurate an item is by going through two stages, namely convergent validity and discriminant validity. This test was conducted to determine the accuracy in testing a construct.

4.3.1.1 Convergent Validity

Convergent validity aims to find out each indicator of each variable so that it can be easily understood by respondents. If the AVE value is > 0.5 and the outerloading value is > 0.7 , then the indicator is considered valid or meets the convergent validity criteria. If the opposite happens, the indicator is considered not meeting the convergent validity criteria or cannot be understood by the respondent.

Table 4.5 Average Variance Extracted Value (AVE)

INDEPENDENCE (X1)	0.796
AUDIT FEES (X2)	0.841
AUDIT QUALITY (Y)	0.878

1. Independence Variable

In table 4.5 the independence variable has an AVE value of 0.796 which is greater than 0.5. Thus it can be proven that the independence variable is feasible for validity testing.

2. Audit Fee Variable

In table 4.5 the audit fee variable has an AVE value of 0.841 which is greater than 0.5. Thus it can be proven that the audit fee variable is feasible for validity testing.

3. Audit Quality Variables

In table 4.5 the audit fee variable has an AVE value of 0.878 which is greater than 0.5. Thus it can be proven that the audit quality variable is feasible for validity testing.

Table 4.6 Outer Loading Value

CONSTRUCT	INDICATOR	OUTER LOADING	CONCLUSION
INDEPENDENCE	idp31	0.892	Valid
	idp32	0.952	Valid
	idp33	0.827	Valid
AUDIT FEES	fa12	0.891	Valid
	fa32	0.917	Valid
	fa33	0.944	Valid
AUDIT QUALITY	ka11	0.946	Valid
	ka12	0.960	Valid
	ka13	0.972	Valid
	ka22	0.866	Valid

1. Independence Variable

Based on table 4.5, it is known that the results of the independence variable are divided into 3. At idp31 point, the pressure indicator states that pressure from clients affects my audit quality with an outer loading value of 0.892, which can be seen from the value greater than 0.7. The idp32 point with the pressure indicator states that pressure from KAP affects my audit quality with an outer loading value of 0.952, which is more than 0.7. The idp33 point with the pressure indicator states that pressure from co-workers affects my audit quality with an outer loading value of 0.827, which is greater than 0.7.

2. Audit Fee Variable

Based on table 4.5, it is known that the audit fee results are divided into 3 points. On point fa12 with the task complexity indicator given, it states that a small fee with a high task complexity affects the quality of the audit that I provide with an outer loading value of 0.891, the value is more than 0.7. At point fa32 with a performance indicator stating that a small fee affects it makes me less enthusiastic about working with an outer loading value of 0.917, the value is more than 0.7. At point fa33 with the indicator stating that the fee is large, it affects the audit results that I gave with an outer loading value of 0.944, the value is more than 0.7.

3. Audit Quality Variables

Based on table 4.5, it is known that the results of audit quality are divided into 4 points. On point ka11 with the indicator Public accountant auditing standards and understanding of the void stating that I have reported the results of the audit to the client in accordance with public auditing standards with an outer loading value of 0.946, the value is more than 0.7. On point ka12 with the indicator Public accountant auditing standards and understanding of the void states that I must have a deep understanding of accounting information systems with an outer loading value of 0.960, the value is more than 0.7. At point ka13, the indicators of public accountant auditing standards and understanding of accounting states that I must have an understanding of the accounting information system about the company from my client with an outer loading value of 0.972, the value is more than 0.7.

4.3.1.2 Discriminant Validity

We can see discriminant validity in the cross loading between an indicator and a construct. If the cross loading on an indicator forming a variable is higher than the indicators for other variables, then an indicator can be said to meet discriminant validity.

Table 4.7 Cross Loading

	INDEPENDENCE	AUDIT FEES	AUDIT QUALITY
X1			
IDP31	0.888		
IDP32	0.953		
IDP33	0.832		
X2			
FA12		0.887	
FA32		0.919	
FA33		0.944	
Y			
KA11			0.946
KA12			0.960
KA13			0.972
KA22			0.866

Table 4.7 proves that the cross loading value found in the indicators forming the variable is higher than the indicators in the other variables. So that the discriminant validity test based on the cross loading value has been fulfilled.

4.8 Fornel-lacker Criterion

	AUDIT FEES	INDEPENDENCE	AUDIT QUALITY
AUDIT FEES	0917		
INDEPENDENCE		0892	
AUDIT QUALITY			0937

In table 4.8 we can see that the root value of AVE in each construct is greater than the correlation value with the other constructs. Therefore the construct of this research model can be considered feasible.

4.3.1.3 Reliability Test

The reliability test is used to determine the accuracy of a construct or variable. This test is divided into two stages, namely Cronbach's Alpha and Composite Reliability. A construct or variable can be said to be reliable if the resulting value is above or exceeds 0.6-0.7.

4.9 Cronbach's Alpha

	CRONBACH'S ALPHA	CONCLUSION
INDEPENDENCE	0.870	Reliable
AUDIT FEES	0.905	Reliable
AUDIT QUALITY	0.953	Reliable

Based on table 4.9, it is known that the results of the independence variable are 0.870, the audit fee variable is 0.905, and the audit quality variable is 0.953. Cronbach's alpha value for all variables above 0.6-0.7 with this value, the reliability testing requirements have been fulfilled.

4.10 Value of Composite Reliability

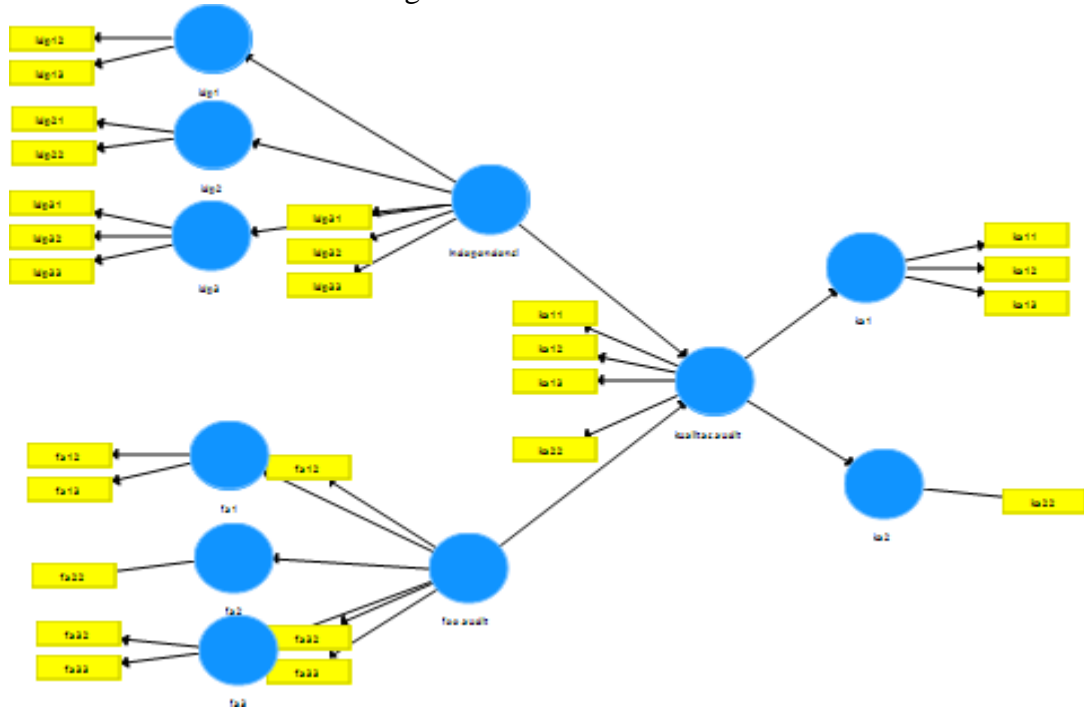
	COMPOSITE RELIABILITY	CONCLUSION
INDEPENDENCE	0921	Reliable
AUDIT FEES	0941	Reliable
AUDIT QUALITY	0966	Reliable

Based on table 4.10, it is known that the independence results are 0.921, the audit fee variable is 0.941, and the audit quality variable is 0.966. Composite reliability values for all variables above 0.6-0.7 with this value, the reliability testing requirements have been fulfilled.

4.4 InnerModel

The inner model is carried out to see the direct or indirect effect of one variable on another. Here is the smartpls model schematic for the inner model.

Figure 4.2 Inner Model



4.4.1 Determinant Coefficient (R2)

The determinant coefficient functions as a measure of the number of endogenous variables that are influenced by other variables. If the value of R2 is between 0 -1 with the condition that it is closer to 1 then the accuracy is higher.

4.11 Table of R-Square Values

	R SQUARE	R SQUARE ADJUSTED
AUDIT QUALITY	0.325	0.303

In table 4.11 it is known that the R2 test value on the audit quality variable obtains a value of 32.5% or 0.325, which means that the other 67.5% is influenced by other variables.

4.4.2 Size f-Square (f2)

The effect size f2 is used to see an effect that arises if the exogenous variable is removed from the proposed initial path model. If the f2 value gives a value of

0.02, it means that the effect is small, a value of 0.15 means a moderate effect, a value of 0.35 means a large effect.

Table 4.12 Value of f-Square

	AUDIT QUALITY
INDEPENDENCE	0.454
AUDIT FEES	0.001

In table 4.12 the value of the f² test for the independence variable has a major effect on audit quality where this variable has a value of 0.454. The audit fee variable has no effect on audit quality where the audit fee variable has a value of 0.001.

4.5 Results of Hypothesis Testing and Discussion

The next step is to test the hypothesis using the bootstrapping method on the SmartPLS application. If the P-Values are below 0.1 then the hypothesis has a significant effect and if the P-Values are above 0.1 then the hypothesis can be said to have no significant effect. To see the relationship between exogenous and endogenous variables, it can be seen from the original sample values produced. If the sample value is positive then the resulting effect is positive and vice versa if the resulting sample value is negative then the resulting effect is also negative.

Table 4.13 Hypothesis Testing Using the Bootstrapping Method

INFLUENCE	ORIGINAL SAMPLE (O)	SAMPLE MEAN (M)	STANDARD DEVIATION (STDEV)	T STATISTICS (O/STDEV)	P VALUES	CONCLUSION
INDEPENDENCE-> AUDIT QUALITY	0.565	0.570	0.064	8,894	0.000	Accepted
AUDIT FEE -> AUDIT QUALITY	0.019	0.000	0.093	0.206	0.837	Not accepted

Table 4.13 shows the results of the bootstrapping method. The results show that the independence variable is accepted, while the results of the audit fee variable are not accepted. The results of this test use the 1-tailed method. The accepted hypothesis is the effect of independence on audit quality with an original sample value of 0.565 or having a positive value and the audit fee variable on audit quality with a positive original sample value of 0.019. The P-values on the independence variable on audit quality are 0.000, which is less than 0.1. Meanwhile, the P-values of audit fees on audit quality are 0.837, which is greater than 0.1.

4.5.1 Independence Variable on Audit Quality

Based on table 4.13 it shows that the independence variable (X1) has a coefficient value of 0.565 with a P-value of 0.000. This test looks at the P-values generated by the independence variable on audit quality. With P-values <0.1 , it can be concluded that the independence variable affects audit quality. If the higher the attitude of independence in an auditor, the higher the quality of the results of an auditor.

Audit quality can be influenced by the independent attitude of an auditor to be able to resolve the interests of an investor and a company manager. So that the interests of both parties can be resolved with quality audit results provided by an auditor without being influenced by either party. To produce a quality audit here an auditor must be neutral or impartial to one of the parties. This research is in line with the theory of agency theory, where the independent attitude of an auditor here is considered important for resolving a conflict between an agent and a principal by auditing financial reports without defending or siding with one of them so that the resulting financial reports are of high quality and can be used by all parties.

Quality audit results can occur with an attitude of independence applied by an auditor. Independence is a free attitude, not bound or cannot be influenced by someone. In this study, researchers divided independence into 3 indicators, namely pressure, peer review, and timeframe because according to researchers, these three indicators can influence the independence of an auditor to produce a quality audit.

Pressure can affect the attitude of an auditor's independence when conducting an audit in a company. The pressure that an auditor gets comes from several aspects, namely from the client, head, and from colleagues. This affects an auditor when applying public accountant auditing standards and an understanding of the futility and distrust of clients, because if an auditor gets too much pressure from various parties, this will affect when implementing the various stages so that the resulting audit quality is not of high quality. Reviews from co-workers who conduct audits at the same client company definitely affect the attitude of an auditor's independence when auditing at the same company because an understanding of public accountant auditing standards and an understanding of who each auditor is is different and the auditor cannot be sure of his colleagues. whether when collecting information to conduct an audit of a client company. This research is in line with research conducted by Biri (2019) and Mulyani and Munthe (2019) Independence has a significant positive effect on quality. Independence is a mental attitude that is free from influences, honest and free from any influence, so that the audit report can be trusted.

The time period given by the client to the auditor has an influence on the auditor because not all clients provide a long period of time, while to collect the information needed to audit a company, the auditor must apply public accountant auditing standards and an understanding of the system. The auditor also needs time to collect information from employees or the head of the division in the company regarding the company to be audited by the auditor.

This research is in line with research conducted by Harun, Hoesada et al. (2020) who

stated Independence is an attitude that is expected by a public accountant not to have personal interests in carrying out his duties, which is contrary to the principles of integrity and objectivity. Therefore, it is quite reasonable that to produce a quality audit requires an independent attitude from the auditor. Because if the auditor loses his independence, the resulting audit report is not in accordance with reality, so it is not used as a basis for decision making.

4.5.2 Audit Fee Variable on Audit Quality

Based on the results in table 4.13, it shows that the audit fee variable (X2) has a coefficient value of 0.019 and a P-value of 0.837. This test looks at the P-values generated by the effect of fee audit on audit quality. With P-values > 0.1, we can see that the audit fee variable has no effect on audit quality.

A Principal or investor is obliged to pay or provide a fee to an auditor who has provided services to audit his company, but the fee or fee does not affect the audit results provided by the auditor because the fee or fee given to the auditor is regulated in IAPI regulation No. 2 (2016). The regulation states related to rights or fees for services, the policy for determining fees for services. With this regulation, fees or rewards given by a client cannot affect the quality of the audit provided by an auditor.

The audit fee does not affect the audit quality. The results illustrate that the size of the audit fee given by a client to an auditor does not affect the resulting audit quality. Most of the respondents who filled out the questionnaire answered they were hesitant because of the large or small fee given by the client, an auditor still tries to provide good or quality audit results. This research is in line with research conducted by Yanti and Wijaya (2020) audit fee does not affect audit quality because the size of the audit fee that is not given does not guarantee whether the quality of the audit provided is good or not. Because what influences whether or not audit quality is good or bad is the attitude of independence of an auditor. However, if a client asks an auditor to carry out an audit with high task complexity, of course an auditor requires a large fee or audit procedures carried out to carry out the standard stages of public accountant auditing and understanding require a sizable fee in order to produce results. maximum audits. This result also occurs because the compensation or fee given to an auditor has been regulated by the Indonesian Institute of Certified Public Accountants (IAPI). payment because the

This research is in line with research conducted by (2019 Biri) the size of the fee received by a public accounting firm does not affect the auditor in providing audit quality. This can happen because the determination of fees for audit services has been determined by IAPI, so that it does not directly affect audit quality.

CONCLUSION

Based on the results of the research above, it can be concluded as follows:

1. Independence has a significant effect on audit quality. This result is evidenced by the coefficient value of 0.565 and P-values of $0.000 < 0.1$. These results indicate that the higher the attitude of independence in an auditor, the higher the quality of the audit results given by an auditor. This can be seen when an auditor is under pressure from

various parties, the time allotted by an auditor must still be independent in order to provide quality audit results.

2. Audit fees have no significant effect on audit quality. This result is evidenced by the coefficient value of 0.019 and the P-values of $0.837 > 0.1$. These results indicate that the size of the fee given to an auditor will still provide quality audit results and IAPI has also regulated the compensation given to the auditor.

While conducting this research the researcher found several obstacles or limitations as follows:

1. In conducting this research, the researcher also experienced time constraints because to fill out the questionnaire, the public accounting firm usually asked for about one to 2 weeks or up to months because at that time many auditors were conducting out audits.
2. There is a Public Accounting Firm that does not fill out the questionnaire given by the researcher. The researcher distributed the questionnaires, but the Public Accountant Office asked for time and after being followed up according to the time specified, the questionnaires had not been filled in either.

The suggestions that researchers can give to further researchers are as follows:

1. Adding reasons to the questionnaire so that future researchers can find out why the respondent chose that answer. This can increase the validity of the data obtained.
2. It is hoped that future researchers can increase respondents and expand this research by adding variables that can affect audit quality.