EFFECT OF PROFESSIONALITY AND MOTIVATION ON AUDIT QUALITY IN PUBLIC ACCOUNTING FIRM IN JAKARTA AREA

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ABSTRAK
This research examines whether professionalism and motivation influence audit quality. The auditor must always be professional in conducting audits and have high motivation in the work so that the quality of the financial statements audited receives strong public trust. The samples in this study were auditors who worked in the Public Accountant Office (KAP) in Jakarta with 83 respondents and companies using audit services of the Public Accounting Firm with a total of 17 respondents, so that the total sample used amounted to 100 respondents. The sampling method taken was purposive sampling. A questionnaire is a tool used to measure variables. The analysis technique in this study uses multiple linear regression analysis. The results of hypothesis testing show that professionalism has a significant effect on audit quality, and motivation also has a significant effect on audit quality. Based on the simultaneous analysis shows that professionalism and motivation simultaneously (together) influence the audit quality.

Keywords: Professionality, Motivation, Audit Quality.

I. INTRODUCTION

Financial statements open entity access to funding, taxation aspects, to external trust. Imagine if the report was made irresponsibly. A public official had been amazed when reading hundreds of audit reports that entered his desk. At first glance the report seems reasonable. But there are more than one hundred audit reports signed by the same KAP at about the same time. Not by the "big four" KAP which has partners of dozens of people, but by small KAP with no more than two partners. Even more astonishing, all of them got unqualified opinions, aka WTP. How can it be that in just about two weeks, a KAP can examine more than one hundred clients, and all of them are completed on time.

In the midst of a completely transparent climate, it turns out that such practices are still rampant. Many have tilted a number of public accountants (APs) giving opinions without examination. So that the play on the WTP is reasonable without examination. Even in other cases, there are still APs that sign autographs
on the audit report but instead have no paperwork. IAPI alone can only sanction aspects of membership. The regulator in this case is the Center for Financial Professional Development (P2PK) of the Ministry of Finance - formerly the Center for Accounting and Appraisal Services (PPAJP), said the Chairperson of the Indonesian Institute of Certified Public Accountants (IAPI).

According to the Indonesian Institute of Accountants, financial reports are useful for information users that there must be four basic qualitative characteristics, which are understandable, relevant, reliable, and comparable. The four characteristics are very difficult to measure, so that information users need the services of third parties, namely independent auditors. Audit as a process of collecting and evaluating evidence about information to determine and report the degree of conformity between that information and the predetermined. Providing audits and other related services must be of high quality, very important because to protect the public interest, satisfaction to clients, compliance with professional standards and professional reputation.

Some of the problems that need to be addressed by accountants include the dismissal of an emission trade by the IDX because there are many errors in financial statements, sanctions imposed by one of Ernst & Young's partners in Indonesia by PCAOB, and even the alleged involvement of public accountants in compiling financial statements of a company used to apply for credit to the bank.

This research was conducted on 31 Public Accountant Offices and 16 companies using audit services in Jakarta. The purpose of this study is to find out how much influence competency, independence, professionalism and motivation have on audit quality. This research can be useful for KAP (Public Accounting Firm) and Auditors and users of audited financial statements, in order to know the factors that influence audit quality so that it can improve the quality of the audit, and can increase knowledge and insight related to understanding Professionalism and Motivation on Audit Quality at the Public Accounting Firm.

1.1. Theoretical Framework

In companies in the form of companies, there is usually a separation between company owners and company managers. The owner or shareholder is a party that includes capital into the company, while the manager is the party appointed by the owner and given the authority to take decisions in managing the company, in the hope that management acts in accordance with the interests of the owner. Because of the separation between the owner and the management (management), the possibility of differences in interests between the two parties is unavoidable. The management can act for its own interests in managing the company and ignoring the interests of the owner of the company.

Agency theory is the study of how shareholders can motivate management to accept a SWM (Shareholder Wealth Maximization) model or maximize shareholder wealth. Specifically, companies must strive to maximize shareholder returns, as measured by the amount of capital gains and dividends, based on a certain level of risk. In addition, the company must also minimize the risks for shareholders for certain returns.

Although the company's goal is to maximize shareholders' wealth, in fact, agency problems can occur when the objectives are implemented. Agents are
people who are given the power to act on behalf of others, known as principals. In regulating companies, shareholders are principals, because they are real owners of the company. Board of directors, CEOs, company executives and all with decision-making power are agents (intermediaries) of shareholders. Unfortunately, they do not always do what is in the best interests of shareholders, instead they often act in their own interests.

According to auditing is the collection and evaluation of evidence about information to determine and report the degree of conformity between that information and what has been determined. According to auditing, "An examination carried out critically and systematically, by an independent party, on the financial statements prepared by management, along with accounting records and supporting evidence, with the aim of being able to provide opinions regarding the fairness of the report the finance ".

According to there are four types of audits, namely:
1. Management Audit (Operational Audit)
2. Compliance Audit
3. Intern Audit (Internal Audit)
4. Computer Audit (Computerized Audit)

There are five principles in Part A of the professional code of ethics that have been established and endorsed by the Indonesian Public Accounting Institute in the Statement of Auditing Standards, the five principles that the auditor must apply are as follows:
1) Principle of Integrity
2) Principle of Objectivity
3) Principles of Competence and Attitude of Care and Care
4) Principle of Secrecy
5) Principles of Professional Conduct

According to Financial Accounting Standards (SAK) Financial statements are part of the financial reporting process. Complete financial statements usually include balance sheet, income statement, statement of changes in financial position (which can be presented in various ways such as, for example, as cash flow reports, or cash flow reports), notes and other reports as well as explanatory material which is an integral part of financial statements. In addition, it also includes additional schedules and information related to the report, for example: industrial and geographical segment financial information and disclosure of the effect of price changes

According to professional behavior is that every member must be consistent with the reputation of a good profession and stay away from actions that can discredit the profession. According to the meaning of the term Professional is the responsibility to act more than just fulfilling self-responsibility and the provisions of the law and regulations of the community.

Whereas according to the principle of professional behavior requires each practitioner to comply with every applicable legal and regulatory provision and avoid any actions that can discredit the profession. This includes every action that can lead to the creation of negative conclusions by rational third parties and have knowledge of all relevant information, which can reduce the profession's reputation.
Thus it can be concluded that the professionalism of auditors is a person (auditor) must have an attitude of independence and service to the profession through the use of knowledge and skills in working and maintaining actions to always look professional and stay away from actions that can discredit the good name of the profession.

According to Motivation is an encouragement to a series of processes of human behavior on achieving goals. While the elements contained in motivation include elements of arousing, directing, maintaining, showing intensity, being continuous and having a purpose.

According to Stonner et al. quoted in motivation is one of the various kinds of factors that enter into a person's performance, things that are equally important are factors such as ability, resources, and conditions in which a person works.

According to motivation is psychological processes, which lead to emergence, directed, and the persistence of voluntary activities directed towards specific goals.

Thus motivation is the desire of individuals to do something to meet needs, which is then directed to the achievement of certain results or goals.

According to giving motivation aims to encourage employee enthusiasm and enthusiasm, increase morale and employee job satisfaction, increase work productivity employees maintain employee loyalty and stability, increase discipline and reduce employee absenteeism, streamline employee procurement, create an atmosphere and work relationships that good, increasing employee creativity and participation, improving employee welfare, enhancing employees' sense of responsibility towards their duties and increasing the efficiency of the use of tools and raw materials.

Indicators of Work Motivation according to, indicators of work motivation are as follows:

1) Motives
2) Hope
3) Incentives

According to the provision of audits and other related services must be of high quality, very important because to protect public interests, satisfaction with clients, compliance with professional standards and professional reputation.

According to based on the concept of auditing, audit quality is related to the independence, competence and ethical code of the auditor. Independence and competence are important factors that an auditor must have in the framework of implementing audit duties.

The Indonesian Accountants Association (IAI) states that audits conducted by auditors are said to be of quality, if they meet auditing standards and quality control standards. In the Book auditing standards are the ten standards established and endorsed by the Indonesian Institute of Certified Public Accountants (IAPI), which consist of general standards, work standards and reporting standards.

There are several factors that affect audit quality according to including: Tenure, Number of clients, Financial health of clients, and the presence of third parties who will review audit reports.
In research about the influence of professionalism, competence and independence on audit quality, states that professionalism influences audit quality. Whereas in the study of the influence of accountability, competence, professionalism, integrity and objectivity on audit quality conducted at KAP in Jakarta stated that professionalism had a negative effect on audit quality. This indicates that if the auditor maintains his professionalism at work, it will produce good audit quality, but the quality of an audit can also be low because the auditor lacks professionalism due to a particular interest. Professional behavior is part of ethical principles in the code of ethics of the public accounting profession.

In research about the influence of competency, independence and motivation on audit quality, stated that motivation does not affect audit quality. Whereas in the study of the influence of competency, independence and motivation on audit quality conducted at KAP in Surabaya stated that motivation has a positive effect on audit quality. This can indicate that the motivation of an auditor plays a role in the quality of the audit produced, but motivation can also not play a role on the quality of an audit result if the auditor is already competent and professional enough to do the audit work. Motivation is an encouragement to a series of processes of human behavior in achieving goals, meaning that this motivation influences a person's performance which ultimately will also influence the quality of the work produced.

In the study of "Audit Quality Indicators: Audit Practice Meets Audit Research" explained that the audit quality indicator values from various stakeholder perspectives existed in the financial reporting process. Practitioners have worked to understand and manage key drivers of financial quality, such as how to process audit quality, while academics will bring objectivity and rigidity to them for challenges. Whereas in the study entitled "The Effects of the Auditor Experience and Professional Commitment on Acceptance of Underreporting Time: A Moderated Mediation Analysis" explained that audit companies must effectively train staff to understand the adverse consequences of not reporting time spent. Further education, professional accounting qualifications, organizational culture and professional membership tend to influence professional commitment between auditors.

The thinking framework is a conceptual model of how theory relates to various factors that have been identified as important problems. A good thinking framework will explain theoretically the links between variables to be examined. So theoretically it is necessary to explain the relationship between independent and dependent variables. The inter-variable linkages are then formulated into the form of a research paradigm. Therefore, in each formulation of the research paradigm must be based on a framework of thinking. In this study the intended independent variables consisted of variables Professionalism (X1) and Motivation (X2). While the dependent variable is Audit Quality (Y). The quality or failure of an audit can be influenced by the professionalism and motivation applied by the auditor in carrying out his work.

Hypotheses are temporary answers to research problems until proven through collected data. Based on the theoretical foundation and the framework of the above, the hypothesis or conjecture while being carried out can be formulated:

H1 = There is an influence between Professionalism on Audit Quality.
H2 = There is an influence between Motivation on Audit Quality.
H3 = There is a simultaneous influence between Professionalism and Motivation on Audit Quality

II. METHODE

2.1 Data and Sample

According to, the research variable is basically everything in the form that is determined by the researcher to be studied so that information is obtained about it, then the conclusion is drawn.

The observation objects obtained in this study are as follows:

1. Professionalism (X1)
2. Motivation (X2)
3. Audit Quality (Y)

The research subject is the place of inherent variables, namely the auditor of the public accounting firm (KAP) and the audit service user company with the following criteria:

1. KAP registered with the Indonesian Ministry of Finance's Center for Financial Professional Development (PPPK) and Indonesian public accountant (IAPI) directory
2. KAP and companies that are willing to receive questionnaires.
3. Auditor who works for KAP in the Jakarta area.
4. Positions that can be classified are partner leaders, partners, managers, and auditor supervisors.

The design that will be carried out in this study is a type of descriptive research - causality. Where the definition of descriptive research design according to is research design arranged in order to provide a systematic picture of scientific information that comes from the subject and object of research. According to, causality research design is a research design that is structured to examine the possibility of a causal relationship between variables. The type of data used is in the form of subject data and its written form, the data is obtained from information on the results of distributing questionnaires given to respondents.

Population is a whole collection of elements that show certain characteristics that can be used to make conclusions. So, the collection of elements shows the number, while certain traits show the characteristics of the collection. Therefore the population used in this study is all auditors who work in several Public Accountant Offices in Jakarta registered in the Indonesian Ministry of Finance's Financial Professional Development Center (PPPK) as of December 31, 2017, amounting to 227 KAPs and audit service clients or companies. The KAP.

According to the sample is part of the number and characteristics of the population. Samples selected from the population are considered to represent the existence of the population. The sampling technique uses purposive sampling method, namely sampling techniques from all members of the population based on certain criteria applied based on the purpose of the study. The sample size in this study amounted to 100 respondents from 31 KAPs in the Jakarta area and 16 audit service companies from the KAP.
2.2 Research Model

In this study, data collection was conducted using survey methods, where researchers or data collectors asked questions or statements to respondents in writing called questionnaire data.

Given the data collection is done using a questionnaire, then the sincerity of respondents in answering questions is very important in the research of the validity and validity of a social research is largely determined by the measuring instrument used. In overcoming this, two types of testing are needed, namely validity test (test of validity) and reliability test (test of reliability) to test the sincerity of respondents' answers.

Validity tests are used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the question in the questionnaire is able to express something measured by the questionnaire. Reliability testing is intended to test the consistency of the questionnaire in measuring the same contract or stability of the questionnaire if used from time to time. The reliability of the research instruments in this study was tested using the cronbach's coefficient Alpha.

Normality test is used to test whether in the regression model, the residual confounding variable has a normal distribution. In the Normality Test there are two ways to detect whether residuals are normally distributed or not, namely graph analysis and statistical tests.

Multicollinearity test aims to test whether the regression model is found to have correlation between independent variables. A good regression model should not have a correlation between independent variables. If the independent variable correlates, this variable is not orthogonal. The common cutoff value used to indicate the presence of multicollinearity is the Tolerance value <0.10 or the same as the VIF value> 10.

The Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of another observation. Observation. If the variant of the residuals is another observation remains, it is called Heteroscedasticity. A good regression model is heteroscedasticity or heteroscedasticity does not occur.

Relationship closeness is expressed in the form of a correlation coefficient, namely the value used to measure the strength (closeness) of a relationship between variables. Correlation coefficient values between -1 and +1. The nature of the correlation coefficient values is positive (+) or negative (-). This shows the direction of the correlation. In the correlation test the nature of the correlation will determine the direction of the correlation. The significance of the relationship between the variables studied can be analyzed with the following conditions:
1. If the probability or significance <0.05 the relationship between significant variables.
2. If the probability or significance> 0.05 the relationship between variables is not significant.

Regression aims to examine the effect of one variable on another variable. Variables that are influenced are called dependent variables while variables that influence are called independent variables. This study uses multiple regression analysis because it has more than one dependent variable.

The analytical method used to answer the hypotheses that have been made is as follows:

1. Simultaneous Significant Test (Test of F Statistic)
2. Significant Individual Parameter Tests (Test Statistics t)

The tools that will be used in this study are using SPSS 22.

III. RESULTS AND DISCUSSION

In the regression test, data are obtained as follows:

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>(Constant)</td>
<td>7.733</td>
<td>2.848</td>
</tr>
<tr>
<td>Profesionalitas</td>
<td>.272</td>
<td>.091</td>
</tr>
<tr>
<td>Motivasi</td>
<td>.597</td>
<td>.066</td>
</tr>
</tbody>
</table>

a. Dependent Variable: KualitasAudit

**Influential Professionality on Audit Quality (X1 - Y)**

The test results obtained p-value = 0.004 <0.05 and tcount> t table (2.993> 1.664), so that it can be said that Professionalism (X1) has a significant effect on audit quality (Y) in the public accounting firm.

The results of this study contradict the research about the effect of accountability, competence, professionalism, integrity and objectivity on audit quality conducted in KAP in Jakarta which states that professionalism has a negative effect on audit quality. However, it is in line with the results of the study regarding the influence of professionalism, competence and independence on audit quality, which states that professionalism influences audit quality.
Tarko stated in the Indonesian Accountants Magazine "Many allegedly skewed a number of public accountants (AP) giving opinions without an examination. So that the play on the WTP is reasonable without examination. In other cases, there are still APs that sign autographs on the audit report but instead have no paperwork ". This indicates that there are still Public Accountants who have not been able to work professionally, even though the rules and regulations have been made in such a way. They may be more worried about losing clients or it could be due to the small value of audit fees so that it does not allow public accountants to work optimally.

In this study the professionalism of an auditor has a significant effect on audit quality, other factors may also influence audit quality such as experience, education, motivation. Because the level of education and the length of auditor work experience will certainly make an understanding of the auditor's professionalism.

**Influential Motivation on Audit Quality (X2 - Y)**

The test results obtained $p$-value = 0.000 <0.05 and tcount $>$ ttable (9.074 $>$ 1.664), so that it can be said that Motivation (X2) influences and is significant on audit quality (Y) in the public accounting firm.

The motivation possessed by the auditor in carrying out his work will also influence the quality of the results of the audits carried out by the auditor concerned. In addition to motivation because of getting a substantial work reward, the motivation of auditors to always provide the best service and services to clients also makes the quality of the auditor's work better.

The results of this study are in accordance with research about the influence of competency, independence and motivation on audit quality conducted at KAP in Surabaya, which states that motivation has a positive effect on audit quality. But the results of this study contradict the research about the influence of competence, independence and motivation on audit quality, which states that motivation does not affect audit quality.

**Influential Professionalism and Motivation on Audit Quality (X1 and X2 - Y)**

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>557.508</td>
<td>2</td>
<td>278.754</td>
<td>68.723</td>
<td>.000</td>
</tr>
<tr>
<td>Residual</td>
<td>393.452</td>
<td>97</td>
<td>4.056</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>950.960</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: KualitasAudit

b. Predictors: (Constant), Motivasi, Profesionalitas
The test results obtained Fcount of 68,723 and Sig. (P-Value) of 0,000. Because Fcount = 68,723> t table = 2,460 so that professionalism (X1), and motivation (X1) simultaneously influence audit quality (Y) and because of Sig. (P-Value) = 0,000 <α = 0.05, the simultaneous effect is significant.

The results of this study show that simultaneously competency, independence, professionalism and motivation influence audit quality. Auditor competencies obtained from the level of education and work practices that are owned will make the auditor work well, so that the quality of the audit audit produced will increase. While the independence of auditors is reflected in an independent attitude in the program, in verification of data and in making audit reports will improve audit quality.

The attitude shown by an auditor in carrying out work, such as commitment to professional ethics, being independent in behaving, adhering to the rules, will firmly affect the quality of work produced. The motivation of an auditor in working such as the existence of good expectations, high incentives and their own motives will make them earnest in their work, so that the results of their work will be of high quality.

IV. CONCLUSION

Based on the results of research that has been done to analyze the influence of competency, independence, professionalism and motivation on audit quality in public accounting firms and audit service companies in Jakarta, it can be concluded, among others:

a. Professionalism has a significant effect on audit quality, this indicates that the professional attitude of an auditor in carrying out his work has a large influence on the quality of the audit produced.
b. Motivation has a significant effect on audit quality, enthusiasm and encouragement possessed by public accountants influence the quality of the audit produced. Both the spirit to provide the best work, maximum service to clients, and because of other motives.
c. Professionalism and motivation together influence audit quality. the ability possessed by the auditor, adhering to the principle or being able to maintain independence, always being professional and driven by strong motivation, will make the audit quality produced by public accountants good.

Public accountants must always maintain and uphold the professional ethics, for the good name of the public accounting profession itself. If the audit report presented by the auditor reflects what it is, then no party will feel disadvantaged and this will also make the business climate better. So that no investor or creditor is harmed. For further researchers, it is advisable to add another independent variable to determine the effect on audit quality, for example the cost variable of professional ethics, work experience, education level and others that are thought to influence audit quality.
REFERENCES


