

WHAT IS THE DETERMINANTS OF AUDIT QUALITY AT PUBLIC ACCOUNTANT FIRMS IN SOUTH SULAWESI, INDONESIA?

Nurbayani Nurbayani, Fajar University, Indonesia
Wawan Darmawan , Fajar University, Indonesia
Ibrahiem Mohammed , Sirte University, Libya
Asri Usman , Hasanuddin University, Indonesia

Abstract:

This study is a quantitative study that aims to determine the impact of auditor skepticism, auditor competence, auditor integrity, and auditor experience on audit quality. The population of this study was the auditors at public accounting firms in South Sulawesi, Indonesia. Then the sample size was determined by 60 respondents using the purposive sampling method, and data was collected by using questionnaires via a google form. The study relied on the descriptive approach and followed the method of descriptive analysis and deductive analysis and using the statistical program (SPSS. v 25). To test the hypotheses, the inferential tests were used, which are the t-test and the f-test at a significant level of 5% (0.05). The results of this study show (1) there is a positive and significant effect between auditor's skepticism on audit quality; (2) there is a positive and significant effect between auditor's competence on audit quality; (3) there is a positive and significant effect between auditor's integrity on audit quality; (4) there is a positive and significant effect between auditor's experience on audit quality. (5) auditor's skepticism, auditor's competence, auditor's integrity, and auditor's experience hours simultaneously effect on audit quality at public accounting firms in South Sulawesi, Indonesia.

Keywords: *skepticism, competence, integrity, experience, audit quality.*

المخلص :

تعتبر هذه الدراسة احدي الدراسات الكمية و تهدف إلى تحديد تأثير شكوك المدقق (المراجع) وكفاءته ونزاهته وتجربة المدقق ايضا على جودة المراجعة وتمثل مجتمع هذه الدراسة في المراجعين العاملين بشركات المحاسبة العامة في جنوب سولاويزي بإندونيسيا و تم تحديد حجم العينة من قبل 60 مستجوباً ، واعتمدت الدراسة على المنهج الوصفي واتبعت google باستخدام طريقة أخذ العينات المستهدفة ، وتم جمع البيانات باستخدام الاستبيانات عبر نموذج (لاختبار الفرضيات تم استخدام الاختبارات الاستدلالية SPSS. v 25 أسلوب التحليل الوصفي والتحليل الاستنتاجي وباستخدام البرنامج الإحصائي) عند مستوى معنوية 5% (0.05)، وهذا وقد اظهرت نتائج هذه الدراسة أن هناك تأثير إيجابي وهام بين شكوك المدقق على f واختبار t وهي اختبار جودة التدقيق ؛ وايضا وجود تأثير إيجابي وهام بين كفاءة المراجع على جودة المراجعة ؛ وكذلك وجود تأثير إيجابي وهام بين نزاهة المراجع على جودة المراجعة ؛ واطهرت نتائج الدراسة ايضا وجود تأثير إيجابي وهام بين خبرة المراجع على جودة المراجعة، كما ان شكوك المدقق وكفاءة المدقق ونزاهة المدقق وساعات خبرة المدقق تؤثر في وقت واحد على جودة المراجعة في شركات المحاسبة العامة في جنوب سولاويزي بإندونيسيا. الكلمات المفتاحية: الشك ، الكفاءة ، النزاهة ، الخبرة ، جودة المراجعة.

1. Introduction

Users of financial statements rely on the services of an accounting firm to assess the reliability of a company's financial statements because users can't review each company's financial statements. The public accountant firms is a service company that is supposed to have the ability to bring together the interests of the company and its stakeholders. This confidence requires the auditor to be able to carry out an independent and impartial audit to produce a good quality audit.

Financial reports that are not of good quality or that are inaccurate in providing the information presented may lead to errors in decision-making and lead losses for shareholders. To ensure the quality of the financial statements presented by the company, an accountant is needed to review the financial statements.

So many businesses around the world are facing issues regarding financial statements and fraud issues. One of them is the Toshiba company, in May 2015 the world was shocked by the case that happened to the Toshiba company in an internal accounting scandal and had to revise the calculation of profits for the past three years. The accounting firm that reviewed Toshiba was Ernst & Young (EY) issuing an unqualified opinion (WTP). Ernst & Young's accounting firm couldn't even find any fraud in Toshiba's financial statements, so EY issued an unqualified audit opinion (WTP) (integrity-indonesia.com). as well as several other international affairs.

Similarly in Indonesia, several companies are experiencing the same, including PT Garuda Indonesia. A few years ago, the world was also shocked by the financial reporting scandal of Indonesia's national airline, PT. Garuda Indonesia TBC,

On June 28, 2019, PT. Garuda Indonesia (Persero) Tbk has been officially found guilty and sanctioned by several institutions such as the Ministry of Finance, Financial Services Authority (OJK), and Indonesian Stock Exchange (IDX) for fraudulent recognition of income in financial statements of 2018. Besides running the company, the stock market authority also clarified the public accountant firms Tanubrata Sutanto Fahmi Bambang and Partners as the auditor of the company's financial statements at the time ([HTTPS://pppk.kemenkeu.go.id/in](https://pppk.kemenkeu.go.id/in)). Furthermore, the case of the multi-finance company PT. Sunprima Nusantara Financing (SNP Finance) is known to have caused losses to 14 banks in Indonesia of up to trillions of rupees. In this case, the Financial Services Authority (OJK) imposed administrative sanctions on two chartered accountants (AP) and one chartered public accountant firms Pangkal, because AP Marlinna and AP Merliyana Syamsul and public accountant firms Satrio, Bing, Any (SBE) and Associates were deemed not to provide an opinion consistent with the actual terms of the audited annual financial report owned by PT. Funding Sunprima Nusantara (Savira, 2021).

Starting from this phenomenon, the quality of the audit is necessary for all the actors of the company not to mislead in the decision-making. The more frequent the accounting fraud, the more the auditor is supposed to be careful in issuing his opinion, or carrying out audits with maximum quality. The auditor is a chartered accountant authorized to carry out work according to his skills. In auditing standards, an auditor is required to have the ability, expertise, and sufficient technical training to perform an audit and to have a code of professional ethics in performing their duties as an auditor. An auditor must conduct an audit to find information about what is being done in an entity being examined, compare the results with established criteria, and approve or reject

the results by providing recommendations regarding corrective actions (Fortuna and Ramantha, 2015)

An auditor should pay attention to audit quality because with high audit quality they are expected to produce financial reports that users of financial information can trust. Based on the Professional Standards for Public Accountants (SPAP), the audit performed by the auditor can be of high quality if they adhere to the auditing provisions or standards. Badjuri (2011) clarifies that audit quality is seen as a condition in which an auditor will find and report non-compliance with principles that occurs in his client's accounting reports.

In providing an opinion on audited financial statements, an auditor must critically evaluate the audit evidence, using his or her skill objectively and with skepticism. Thus, the high quality of the audit determines the quality of the auditor himself in performing the assigned tasks. The higher the quality of the audit, the higher the level of confidence in the audited financial statements.

Good audit quality can be influenced by professional skepticism. Professional skepticism is an attitude in which an auditor always questions and critically evaluates audit evidence (IAPI Public Accountant Professional Standards, 2011). Indah (2010) states that if an auditor has a high attitude of professional skepticism, the resulting audit quality will be better. The International Standards on Auditing (IAASB, 2009) also stress the importance of professional skepticism. It states that the auditor should plan and perform the process based on professional skepticism with an awareness of the possibility of material errors in the financial statements.

Several factors can affect the quality of auditors, including competence and professional skepticism. Some empirical evidence indicates that audit quality can be influenced by several factors, including competence and professional skepticism. Research findings (Cahyono, et al. 2015), (Abdika, 2015) and (Sugiarmini and Datrini, 2017) show that competence has a positive effect on audit quality. perform his duties. while being different from the research conducted by Ningsih, S., and Sofianti (2015) and (Mutiarra, 2018) which show that competence has no significant effect on audit quality. This is due to the lack of implementation of the knowledge and experience of the auditors.

Research findings (Abdika 2015), (Jaya, et.al 2016), and (Sugiarmini and Datrini 2017) conclude that professional skepticism has a positive effect on audit quality. Indeed, the existence of a skeptical attitude may make the auditor more cautious in receiving or processing information from the auditee, so that the quality of the audit will be better. Meanwhile, according to research (Nandari and Latrini, 2015), (Firmansyah, 2018) and (Tawakkal, 2019), it is because the auditor is not careful and thorough in performing audit assignments. audit, so the attitude of skepticism possessed by the auditor is relatively weak.

Besides professional skepticism and competence, integrity also affects the performance of auditors. Mulyadi (2011), integrity is a character element that underpins professional recognition. Integrity is a quality that underpins public trust and is a benchmark for members in reviewing all decisions they make. Sunarto (2003) states that integrity can accept unintentional mistakes and honest dissent, but cannot accept principal fraud. With high integrity, the auditor can improve the quality of the auditor. In addition, professional experience is closely linked to seniority and the number of examinations carried out by the auditor. Research on the effect of auditor experience on audit quality conducted by (Hanjani and Rahardja, 2014) found that auditor experience had a significant positive effect on audit quality. 'audit. The more experienced the auditor, the better the quality of the audit he performs. Experienced auditors are considered to have more optimal performance and are better able to detect, understand and even investigate the causes of the emergence of fraud than inexperienced auditors, so the quality of the audit resulting from its result will be better than inexperienced listeners.

Previous studies have proven that there are several general determinants regarding the basis of an audit that can affect audit quality, including research (Savira et al, 2021), (Yoga and Sari Widhiyani, 2019), (Fortuna and Ramantha, 2015), in their research found that professional skepticism has a significant positive effect on audit quality. Savira et al (2021), Yoga, and Widhiyani (2019) (Anugerah, Rita, and Akbar, 2014) state that competence has a positive effect on audit quality. Gao LM, (2017) research findings prove that auditor integrity has a significant positive effect on audit quality. Then, research (Putri, 2020), (Sarca and Rasmini, 2019) (Tjahjono and Adawiyah, 2019), (Wiratama and Ketut, 2015) indicates that the audit experience has a positive and significant effect on the quality of auditing.

However, this research will contribute to research in the field of auditing to prove the veracity of the statement of Bonner, S. E., Sprinkle, (2002) and provide explicit empirical evidence that there is an interdependent interaction of psychological determinants, of the task and the environment that may affect its performance. Based on Thompson Phenomenon, PT Garuda Indonesia Tbk and PT multi-finance company. Sunprima Nusantara Pembinaan (SNP Finance) as well as previous empirical reviews, so researchers are interested in research related to skepticism, competence, integrity, auditor experience, and quality of an auditor's audit through the title Determinants of Audit Quality at public accountant firms in South Sulawesi, Indonesia and All of that clearly reflects the importance of this research.

2. Research Problem:

Based on what was mentioned in the introduction to the research above, we can formulate the research problem in the following question:

- Do auditor's skepticism, competence, integrity, and experience simultaneously effect on audit quality at public accountant firms in South Sulawesi, Indonesia?

3. Research objectives :

Referring to the context of the problem and previous empirical reviews, this study aims to identify the following :

1. What is the influence of auditor skepticism on audit quality at accounting firms in South Sulawesi?
2. What is the influence of auditor competence on audit quality at accounting firms in South Sulawesi?
3. What is the influence of auditor integrity on audit quality at accounting firms in South Sulawesi?
4. What is the influence of auditor experience audit quality at accounting firms in South Sulawesi?
5. Do auditor skepticism, competence, integrity, and experience simultaneously affect auditor quality at accounting firms in South Sulawesi?

4. Research Methods:

The study relied on the descriptive approach and uses non-probability sampling, i.e. purposive sampling because the research objective requires respondents fulfilling certain criteria to be able to provide appropriate answers "Directory of Indonesian Accountant's Office 2021" as well only auditors who are directly involved in field audits and auditors who have worked for at least 1 year in the field of auditing. The population of this study consists of Public Accountant Firms listeners from South Sulawesi, Indonesia. The data analysis technique used is the descriptive analysis technique and inferential analysis using the SPSS statistical test tool. 25. When testing the hypothesis, the t-test and f-test use a significance level of 5% (0.05).

5. Hypothesis Tests:

Hypothesis testing aims to justify whether the temporary hypothesis or conjecture given below after table 1 and table 2 if has an effect or not. This study used using t-test and f test. The t-test was performed to see to what extent the independent or exogenous variables could explain the dependent or endogenous variables. The t-test is used to determine the effect of auditor skepticism (X1), auditor competence (X2), auditor integrity (X3), and auditor experience. auditor (X4) on audit quality (Y). The t-test was performed using SPSS version 25.0 software, where the t-test value was performed by comparing its significance value. If the significance value is $< \alpha 0.05$, the effect is said to be significant,

Model		Coefficients					Keterangan
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
		B	Std. Error	Beta			
1	(Constant)	10.300	2.419		4.258	.000	
	X1	.144	.053	.186	2.698	.009	Significant
	X2	.362	.103	.379	3.502	.001	Significant

	X3	.432	.071	.549	6.116	.000	Significant
	X4	.001	.001	.097	1.572	.022	Significant
a. Dependent Variable: Y							
Source: processed data, 2022							

and if the significance value is $> \alpha 0.05$, the effect is said to be not significant. The t-test values are presented in Table1.

Table 1. Results of Hypothesis Tests

The F-test aims to find out whether the independent variables simultaneously (simultaneously) affect the dependent variable. The F test was performed to see the effect of all the independent variables together on the dependent variable. The level used is 0.5 or 5%, if the significant value of $F < 0.05$ it means that the independent variables simultaneously affect the dependent variable or vice versa (Ghozali, 2016). Simultaneous Test F (Simultaneous Test) is used to determine whether or not there is a simultaneous or simultaneous influence between the independent variables on the dependent variable. ANOVA statistical test is a form of hypothesis testing in which conclusions can be drawn based on data or statistical groups concluded. Decision-making seen from this test is done by looking at the F value contained in the ANOVA table, the level of significance used is 0.05. The provisions of the F-test are as follows (Ghozali, 2016):

1. If the significant value of $F < 0.05$ then H_0 is rejected and H_1 is accepted. This means that all independent/free variables have a significant influence on the dependent/dependent variable.
2. If the significant value of $F > 0.05$ then H_0 is accepted and H_1 is rejected, i.e. all the independent/free variables have no significant effect on the dependent/dependent variable. The F-test can be seen in Table 2 below:

Table 2. Results of Anova's tests

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	124.669	5	24.934	68.996	.000 ^b
	Residual	19.515	54	.361		
	Total	144.183	59			
a. Dependent Variable: Y						
Predictors: (Constant), , X1, X4, X3, X2						
Source: processed data, 2022						

Based on Table 2, it can be concluded that H_0 is rejected and H_1 is accepted. This can be seen from the calculated F value of 68,996. While the resulting significance value is 0.000 which is less than 0.05. Thus, it can be concluded that the multiple regression model is feasible

to use, and the independent variables which include auditor skepticism, competence auditor, integrity auditor, and experience auditor have a simultaneous influence on the dependent variable of audit quality.

a. H1: Auditor Skepticism Affects Audit Quality

Based on Table 1, the results of the analysis show that the listener skepticism variable has a positive t-count of 2698 and a significance value of 0.009, which is less than the significance value of 0, 05. we can conclude that the first hypothesis is accepted, namely that the auditor's skepticism has a positive and significant effect on the quality of the audit.

b. H2: Auditor Competence Affects Audit Quality

Based on Table 1, the results of the analysis show that the auditor skill variable has a positive t-count of 3502, indicating that auditor skill has a positive effect on the judgment of 'the audit. The significance value is then $0.001 < 0.05$. It can therefore be concluded that the competence of the auditor has a positive and significant effect on the quality of the audit. Based on the results of the t-test, the second hypothesis is accepted.

c. H3: Auditor Integrity Affects Audit Quality

Based on Table 1, the results of the analysis show that the auditor integrity variable has a positive t-number of 6116, indicating that auditor integrity has a significant positive effect on audit quality. The significance value is then $0.000 < 0.05$. It can therefore be concluded that the integrity of the auditor has a positive and significant effect on the quality of the audit. Based on the results of the t-test, the third hypothesis is accepted.

d. H4: Auditor Experience Affects Audit Quality

Based on Table 1, the results of the analysis show that the listener experience variable has a positive t-number of 1572, indicating that the listener experience has a positive effect on the audit quality. The significance value is then $0.022 < 0.05$. It can therefore be concluded that the experience of the auditor has a positive and significant effect on the quality of the audit. Based on the results of the t-test, the fourth hypothesis is accepted.

e. H5: Auditor's Skepticism, Competence, Integrity, And Professional Experience Simultaneously Influence Audit Quality

Based on Table 2, the results of the ANOVA F-test analysis show that the auditor's skepticism, competence, integrity, and experience variables have a positive f-number of 68,996, indicating that they have a positive effect on audit quality. Then the value of the t statistic shows the number $0.000 < 0.05$. Thus, it can be identified that the skepticism, competence, integrity, and experience of auditors have a simultaneous and significant effect on audit quality.

6. The Discussion:

The Effect of Auditor Skepticism on Audit Quality:

Based on the test results and the data analysis that was performed, it can be seen that auditor skepticism has a significant positive effect on audit quality with a positive t-number of 2698 and a significance value of 0.009, which is lower than the significance value of 0.05. Thus, it can be concluded that H1 is accepted, that is, auditor skepticism has a positive and significant effect on audit quality. The indicators used in this study are based on Hartan (2016), namely the mindset of always asking questions, delaying decision-making, seeking knowledge, interpersonal understanding, and determination. Based on the descriptive results using a frequency distribution the highest response is on indicator SA.8 with a frequency value of 33, or 55% of respondents chose to strongly agree that finding new information is fun for them. From this statement, it can be interpreted that an auditor, when performing an audit, tends to feel happy if he can find new information. This indicates that the auditor, maintaining skepticism, will seek new knowledge to provide a valid assessment and not mislead the reader. audit reports in decision-making, with efforts to find new information or new knowledge, may increase their skepticism. While the indicator with the lowest statement is the SA.11 indicator, i.e. with a frequency value of 7 or 11.7% in the form "I am interested in what pushes others to behave as they do". Even though it has an indicator with a low statement, it is still relatively high, from this statement it can be seen that the listener feels uninterested in other people behaving the way they do, which means that the listener behaves in their way, while making them maintain their skepticism. In addition to always being able to carry out an effective audit assessment.

Thus, if it is related to the condition of Public Accountant Firms auditors in South Sulawesi, Indonesia, the higher the auditor's skepticism, can improve the quality of the audit provided by Public Accountant Firms auditors in South Sulawesi, Sulawesi. The results of this study indicate that the higher the level of an auditor's skepticism in conducting an audit, the more the quality of the audit report produced by the auditor will also be affected. The results of this study are in line with research by Savira et al (2021), Yoga and Widhiyani (2019), and Fortuna and Ramantha (2015), in whose research they found that listener skepticism had a significant positive effect on audit quality.

The Effect Of Auditor Competence on Audit Quality:

Based on the test results and the data analysis that was performed, it can be seen that the auditor competence variable has a positive effect on audit quality with a value of 3,502. a significance value of $0.001 < 0.05$. Thus, it can be concluded that H2 is accepted, that is, auditor competence has a positive and significant effect on audit quality. The indicators used in this research are based on (Sukriah, 2009) namely personal qualities, general knowledge, and specific skills. Based on descriptive results using the frequency distribution for the highest response is on indicator KA.8 with a frequency value of 43, or 71.7% of respondents chose to strongly agree that "As an auditor, one must be capable and have met the qualifications of the personnel (success index, the origin of the college, etc.). From this statement, it can be seen that the skill that must be possessed by an auditor is able and filled in personnel, minimum performance index, academic origin, etc., it indicates that an auditor who has good performance will be able to improve the audit judgment. While the indicator with the lowest statement is on the KA.4 indicator with a frequency value of 3 or 5% in the form "Auditors can analyse quickly when auditing a company". , a small number of listeners strongly disagree that auditors need to be able to analyse quickly when auditing a business or they feel that a quick analysis is necessary but not a priority to arrive at an effective and non-misleading audit judgment.

Thus, if related to the conditions at the Public Accountant Firms of South Sulawesi, the more competence possessed by the auditor can affect the quality of the audit produced by the Public Accountant Firms of South Sulawesi. The results of this study indicate that the higher the level of competence of an auditor in conducting an audit, the more the quality of the audit will also be affected. Audit competence influences the quality of the auditor because a competent auditor is an auditor who has the ability, knowledge, and skills to conduct audits to make decisions regarding the audit results. This claim is supported by research by Savira et al (2021), Yoga and Widhiyani (2019), and Anugerah and Akbar (2014) indicating that competence has a positive effect on audit quality. It can be concluded that the higher the competence of the auditor, the better the quality of the audit report produced. Therefore, it can be understood that an auditor must have high competence to be able to produce the right audit quality.

The Effect of Auditor Integrity on Audit Quality:

Based on the test results and the data analysis that was performed, it can be seen that the auditor integrity variable has a positive effect on audit quality with a value of 6,116. with a significance value of $0.000 > 0.05$. Thus, it can be concluded that H3 is accepted, namely, integrity has a positive and significant effect on audit quality. The indicators used in this research are based on Sukriah (2009), namely the listener's honesty, courage, tact, and duties and responsibilities of the listener.

Based on descriptive results using the frequency distribution for the highest response is on indicator IA.14 with a frequency value of 47, or 78.3% of respondents chose to strongly agree that "When preparing the recommendations, the auditor should comply with the provisions/regulations that apply while considering that the recommendations can be implemented" It is apparent from the above statement that auditors should still comply with the rules or applicable regulations considering that the recommendations can still be implemented, this can make the auditors in the conduct of audits remain consistent in the application of the regulations in force. Meanwhile, the indicator with the lowest claim is the IA.1 indicator with a frequency value of 3 or 5% in the form "Auditor must comply with regulations both supervised and unsupervised ". The statement above can be interpreted as a small number of auditors who strongly disagree that in our work we always follow supervised and unsupervised regulations, which means they tend to apply regulations when they are supervised. Thus, if it is related to conditions at PUBLIC ACCOUNTANT FIRMS in South Sulawesi, more auditor integrity is likely to affect the audit quality of PUBLIC ACCOUNTANT FIRMS in South Sulawesi. The results of this study are in line with research by Gaol (2017) whose research findings prove that auditor integrity has a significant positive effect on audit quality.

The Effect Of Auditor Experience On Audit Quality:

Based on the test results and the data analysis that was performed, it can be seen that the auditor experience variable has a positive effect on audit quality with a value of 1572. with a significance value of $0.022 < 0.05$. Thus, it can be concluded that H4 is accepted, that is, the experience of the auditor has a positive and significant effect on the quality of the audit. The indicators used in this research are based on Tjahyono and Adawiyah (2019), namely auditor work and several audit engagements.

Based on the descriptive results using the frequency distribution the highest responses are on indicator PA.1 with a frequency value of 33, or 55% of respondents chose to strongly agree that the "More they become auditors, the more they understand how to deal with an entity/object of inspection to obtain the necessary data and information It is apparent from the above statement that the longer auditors work as an auditor, the easier it is to obtain the required data and information. This indicates that the longer the auditors take to complete their audits, the higher the quality of the resulting audits. While the indicator with the lowest statement is on the PA.3 indicator with a frequency of 3 or 5% in the form "The longer one becomes an auditor, the easier it is to find the causes of errors and to be able to provide recommendations for eliminating/minimizing them er these causes." This statement can be interpreted by the fact that a small number of auditors believe that the length or duration of an auditor's position does not guarantee easily find the cause of errors. Thus, if it is related to the conditions at PUBLIC ACCOUNTANT FIRMS in South Sulawesi, the higher the audit experience of an auditor, the

higher the audit quality can be. The results of this study are in line with research (Putri, 2020), (Sarca and Rasmini, 2019) (Tjahjono and Adawiyah, 2019), (Wiratama and Ketut, 2015) which affirms that the audit experience has a positive and significant effect on audit quality.

The Influence of Auditor Skepticism, Competence, Integrity, and Experience on Audit Quality:

Based on the tests carried out, the skepticism, competence, integrity, and experience of the auditors have a simultaneous influence on the quality of the audit. This can be seen from the significance value of $0.000 < 0.05$. Thus, it can be concluded that H5 in this study is accepted, namely, the effect of skepticism, competence, integrity, and experience of auditors have a joint effect on audit quality. The F-test was conducted to provide information to auditors of every accounting firm in South Sulawesi. They should pay more attention to the auditor's skepticism, competence, integrity, and experience because these four variables together affect audit quality. When it comes to accounting firm skepticism, auditors can pay attention to factors that affect audit quality, such as a mindset that always asks questions, delays in making decisions, and determination. Thus, the auditor can provide good audit quality and provide appropriate information to business stakeholders. In addition, related to the competence of the auditor, several factors influence the audit judgment, such as the auditor should be highly curious, broad-minded, and able to handle uncertainty, should be able and have met the qualifications of the staff (performance index, school background, etc.), must be able to cooperate in a team, must have the ability to conduct analytical reviews, know organizational theory to understand organizations, have the expertise to conduct interviews and speed reading skills, must understand statistics and be able to use computers, as this will make the auditor more adept at carrying out audits with ease and smoothness, to produce audit results or audit quality whose information is valid and does not mislead the company's decision-makers.

In addition, related to auditor integrity, several indicators affect audit quality, including auditor honesty, auditor courage, auditor-wise attitude, and accountability. of the auditor, some of these factors may give the auditor the ability to perform the audit with confidence to provide appropriate audit quality and to provide audit results reliable judgment by stakeholders of the company. In addition, about the experience of the auditor, several factors influence the quality of the audit, including the longer they become auditors, the more they understand how to deal with an entity/object of inspection to obtain the required data and information, the longer they work as auditors, the more relevant information they can find to take into account in making decisions, The longer you work as an auditor, the more you can detect errors made by the object of inspection, The longer you become an auditor, the easier it is to find the causes of errors and can provide recommendations to eliminate/minimize these causes, The number of tasks to be

performed provides opportunities for learn from the failures and successes that have been encountered, so the auditor can minimize errors even while ensuring maximum audit quality so that the audit report delivered does provide valid information and is not misleading to all of the company's stakeholders.

7. Conclusion:

Based on the test results and discussions, which were conducted using SPSS version 25.0 software, regarding the determinants of audit quality at public accountant firms in South Sulawesi, Indonesia, the conclusions of the research conducted are as follows: Partially auditor skepticism has a significant positive effect on audit quality at Public Accountant Firms in South Sulawesi, in this case, the level of skepticism possessed by an auditor will affect audit quality. auditor audit at Public Accountant Firms in South Sulawesi, this indicates that the higher the level of an auditor's skepticism, the higher the quality of the resulting audit. According to the results of the tests and discussions, auditor competence has a significant positive effect on audit quality at Public Accountant Firms South Sulawesi, which means that if an auditor has a high level of competence, he will be able to improve the quality of the audit provided and vice versa. poured. Based on the results of the analysis and discussion, auditor integrity partly affects audit quality at Public Accountant Firms in South Sulawesi, indicating that with a high level of audit integrity an auditor can improve the quality of the audit produced by the auditor. Then, based on the results of the analysis and discussion, auditor experience partly has a significant positive effect on audit quality at public accountant firms in South Sulawesi, it means that the more 1 auditor has experience in performing the audit, the audit quality provided to the audit will further improve.

According to the results of the tests and the discussions, the skepticism, competence, integrity, and experience of the auditors simultaneously influence the audit quality at public accountant firms in the South Sulawesi. This means that the skepticism, competence, integrity, and experience of auditors are jointly capable of influencing audit quality at public accountant firms in South Sulawesi. If together, skepticism, competence, integrity, and audit experience can work properly, solidly, and smoothly, it will improve audit quality at public accountant firms in South Sulawesi, Indonesia.

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