Effect of Due Professional Care, Competence and Auditor Experience on Audit Quality (Survey At Public Accounting Firm in Bandung)

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Abstract
This study aims to find out the influence of due professional care, competence, and experience on the quality of audits, survey at the Public Accounting Firm in Bandung. The design of this research uses descriptive and verifikative methods using primary data. The samples used in this study amounted to 10 KAP companies. Sampling techniques are determined using purposive sampling method. The analytical method used in this study was the Multiple Linear Regression Method using the IBM SPSS Statistics25 program. Based on the results of the study, showing that the variables due professional care, competence and experience affect the quality of audits, public accounting firms can further improve the due professional care, competence, and experience of auditors in producing audit reports that are better, transparent, and can be used by interested parties.

Keywords : Audit Quality, Due Professional Care, Competence, Experience.

ABSTRAK
Penelitian ini bertujuan untuk mengetahui pengaruh due professional care, kompetensi, dan pengalaman terhadap kualitas audit, survey pada Kantor Akuntan Publik di Kota Bandung. Desain penelitian ini menggunakan metode deskriptif dan verifikatif dengan menggunakan data primer. Sampel yang digunakan dalam penelitian ini berjumlah 10 perusahaan KAP. Teknik pengambilan sampel ditentukan dengan menggunakan metode purposive sampling. Metode analisis yang digunakan dalam penelitian ini adalah Metode Regresi Linier Berganda menggunakan program IBM SPSS Statistics25. Kantor akuntan public dapat lebih meningkatkan due professional care, kompetensi, dan pengalaman auditor dalam menghasilkan laporan audit yang lebih baik, transparan, dan dapat digunakan oleh pihak-pihak yang berkepentingan.

Kata Kunci: Kualitas Audit, Due Professional Care, Kompetensi, Pengalaman

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INTRODUCTION
Public accountants are a profession of public trust. The great trust of the users of audit financial statements and other services provided requires public accountants to pay attention to the quality of audits produced. The quality of audits produced by public accountants came under the spotlight from the public after numerous scandals involving public accountants both at home and abroad that had a major impact on public trust, especially the public accounting profession (Christiawan 2002).

The Public Accountant has not properly assessed the substance of the transaction for the accounting treatment activities of receivable income recognition and other income, this Public Accountant has recognized the receivable income even though nominally has not been received by the company, this violates Audit Standard (SA) 315. The Public Accountant has not fully obtained sufficient audit evidence to assess the accounting treatment in accordance with the substance of the transaction agreement in breach of the SA 500. The Public Accountant cannot consider the facts after the date of the financial statements as the basis for this accounting treatment in breach of SA 560.
PT Garuda Indonesia (Persero) Tbk experienced a 4.4% decline in the value of its shares which will automatically affect investor confidence in PT. Garuda Indonesia (Persero) Tbk, due to the financial statements it publishes. In addition to PT. Garuda Indonesia (Persero) Tbk, the impact of these financial statements affects auditors auditing PT's financial statements. Garuda Indonesia (Persero) Tbk, KAP Tanubrata received a written warning and was given the obligation to improve the quality control system.

Other cases such as SNP Finance, the ministry of finance stated two public accountants who audited the financial statements of PT Sunprima Nusantara Pembiayaan (SNP) Finance; Public Accountants Marlinna and Merliyana Syamsul violated professional audit standards. Citing official data from the Financial Professions Development Centre (PPPK), in auditing the SNP's financial statements for the financial year 2012 to 2016, they have not fully implemented the control of the information system related to customer data and the accuracy of the receivables journal. The public accountant has not yet implemented obtaining sufficient and appropriate audit evidence on consumer financing receivable accounts and implementing adequate procedures related to the process of fraud risk detection and response to the risk of fraud. The quality control system of public accountants contains weaknesses because the system has not been able to prevent the threat of closeness between senior personnel (audit team managers) in audit alliances on the same client for a long period of time. The finance ministry assessed that this had an impact due to a lack of professional skepticism of accountants. Based on the results of the inspection, the Ministry of Finance imposed administrative sanctions on two public accountants in the form of restrictions on the provision of audit services to financial services entities for 12 months from September 16, 2018 to September 15, 2019. The Ministry of Finance also punished Deloitte Indonesia, sanctions given in the form of recommendations to make policies and procedures in the quality control system of public accountants related to the threat of closeness of senior alliance team members. Deloitte Indonesia is also required to implement policies and procedures and report its implementation no later than February 2, 2019.

When summarized from several cases that occurred in the financial statements of PT. Garuda Indonesia (Persero) Tbk and PT Sunprima Nusantara Pembiayaan (SNP) Finance can be concluded that the problem is the quality of the audit. Audit Quality is interpreted as the probability of an auditor finding and reporting a violation in his client's accounting system (Tandiontong 2016: 75). Audit quality has audit quality attribute dimensions with indicators in the form of: having a good response to client needs; adequacy level of KAP and Professional Standards of Public Accountants; KAP's commitment to quality; the involvement of the chief executive; field work guidelines; involvement with the audit team; Code of conduct of the public accountant profession and auditing knowledge; skepticism of the audit team (Soekrisno Agoes: 2003).

One of the efforts to improve the audit quality of public accountants is to be due professional care, namely using professional skills carefully and carefully (Arens 2008:122). Another factor that can affect the quality of audits is the competence of auditors. Competence is a must for auditors to have a formal education in both auditing and accounting (Arens et al 2008:42). In addition to due professional care and competence, another factor is experience. Experience is a measure of how long a person's time and working life takes to understand and perform their duties properly (Foster 2001:40).

Some previous research on audit quality such as conducted by Ramadhan et

The difference between this research and previous research in addition to time, place of research, research method used is also the difference of one variable studied. The objective to be achieved in this research is to know the influence of due professional care, competence, and auditor experience on the quality of audits both partially and simultaneously. Based on the description above, the research title is the "influence of due professional care, competence, and auditor experience on the quality of audit (survey at public accounting firm in bandung city)".

LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

Agency and Audit Theory

Separation of ownership and control creates a demand for external audits (Gerayli et al., 2011), due to agency conflicts occurring and information asymmetry together creating the need for audits of financial statements by independent third parties (Thuneibat et al., 2011). External audits can be an effective external mechanism because it signals to investors and potential donors whether managers are compliant with accounting practices and do not mislead their financial information (Hartarska, 2009). Auditing reduces the asymmetry of information that occurs between managers and stakeholders of the company by providing the possibility of outside parties verifying the validity of financial statements (Becker et al., 1998). Audit services are requested as monitoring tools due to potential conflicts between owners and managers, as well as conflicts between securities owners (DeAngelo, 1981) and the need for quality audits driven by the need to manage conflicts (Watkins et al., 2004)

THE QUALITY OF AN AUDIT

Tandiontong (2016:75) defines audit quality as the probability that an auditor finds and reports a breach in his client's accounting system. The definition explains that the quality of audit is a function of the auditor's ability to detect material misstatements (technical capabilities) and report errors (auditor independence) (Chadegani, 2011). The ability of auditors to find violations will depend on the auditor's ability to use technology, audit procedures used, the extent of audit samples and others, while the ability to report violations will depend on the independence of the client.

Francis (2004) defines audit quality as opposed to audit failure. Francis (2004) explained "Audit quality is inversely related to audit failures: the higher the failure rate, the lower the quality of auditing", the failure of the audit occurs if the auditor is not independent in fact, or if the auditor incorrectly publishes the audit report for failing to collect sufficient competent evidence as required by auditing standards (Francis, 2011). In general, audit failures can be indicated from the existence of court cases against auditors, business failures, examinations conducted by capital market regulatory bodies and the representation of financial statements (Francis, 2011).

DUE PROFESSIONAL CARE AND QUALITY AUDIT
Due professional care is an important thing that must be applied by every public accountant in carrying out his professional work in order to achieve adequate audit quality.

Due Professional Care according to Arens (2008:122) means using professional skills in carrying out their professional services carefully and carefully.

The results of research conducted by Ramadhan et al (2018), Rivani and Triyanto (2018), Savitri and Dwirandra (2018), Faturachman and Nugraha (2015), Lusy et al (2017 Nirmala and Cahyonowati (2013), Haeridistia and Fadjarenie (2019) and Suciyuwasitika (2015) concluded that professionalism or due professional care affects the quality of audits, hence the hypotheses proposed in this study are:

H1: Due Professional Care affects audit quality

THE COMPETENCY AND THE QUALITY OF AUDIT

According to Mulyadi (2014) the first general standard in the requirements of auditor expertise in carrying out his profession, namely auditors have undergone education and also sufficient technical training in auditing practices and techniques that he has passed for the experience to be carried out in future work. Arens et al (2008) stated competence is a must for auditors to have a formal education in both auditing and accounting.

Some of the research conducted by Ramadhan et al (2018), Rivani and Triyanto (2018), Wardani and Astika (2018), Chosiana and Saad (2014), Lusy et al (2017) and Suciyuwasitika (2015) concluded that competence affects the quality of audits, thus the hypothesis is formulated as follows:

H2 : Competence affects audit quality

EXPERIENCE AND QUALITY OF AUDIT

Most people understand that the increasing number of flying hours of an auditor, can certainly provide a better audit quality than an auditor who is just starting his career, or in other words an experienced auditor is assumed to provide better audit quality compared to an inexperienced auditor.

Technically, the more tasks he does, the more he hones his skills. It can be said that if a person does the same job continuously, it will become faster and better at getting it done. This is because he has really understood the technique or how to solve it, and has experienced many obstacles or mistakes in his work, so that he can more carefully and carefully solve it.

The results of research conducted by Savitri and Dwirandra (2018), Ningtyas and Aris (2016), Nirmala and Cahyonowati (2013) and Haeridistia and Fadjarenie (2019) concluded that experience affects the quality of Audit, thus the hypothesis is formulated as follows:

H3: Experience affects audit quality.

RESEARCH METHODS

This research uses descriptive and verifikative methods. According to Sugiyono (2013) descriptive method is a method used to analyze data by describing or describing the collected data as it is without intending to make generally valid conclusions or generalizations. This descriptive method is used to answer the identification of the problem of how much due professional care auditors affect the quality of audits, how much auditor competence affects the quality of audits, how much the auditor's experience affects the quality of audits.

Verifikatif method according to Narimawati (2012:21) is a method of hypothesis testing through statistical analysis tools. This method is used to answer the identification of the problem of how much due professional care, competence and experience of auditors affect the quality of audits, how much the auditor's experience affects the quality of audits.

Verifikatif method according to Narimawati (2012:21) is a method of hypothesis testing through statistical analysis tools. This method is used to answer the identification of the problem of how much due professional care, competence and experience of auditors affect the quality of audits, how much the auditor's experience affects the quality of audits simultaneously.
Definisi Operasional Variabel Kualitas Audit

The quality of the audit as the probability that an auditor finds and reports a violation in his client's accounting system (Tandiontong 2016).

The measurement uses the following 8 indicators: it has a good response to the client's needs; adequacy level of KAP and Professional Standards of Public Accountants; commitment of the Public Accounting Firm to quality; the involvement of the chief executive; field work guidelines; involvement with the audit team; code of conduct of the public accountant profession and auditing knowledge; skepticism of the audit team.

Due Professional Care

Using professional skills in carrying out professional services carefully and carefully Arens (2008)

The measurement uses the following 3 indicators: formulation in determining the purpose of audit; determine the scope of the audit including the evaluation of audit risks; test selection and results

Competence

Competence is a must for auditors to have formal education in both auditing and accounting (Arens et al 2008).

The measurement uses the following 7 indicators: formal education; general auditing knowledge; knowledge of functional areas; knowledge of the most recent accounting issues; knowledge of specialized industries; knowledge of general business as well as problem solving; frequency of training in keeping up with developments that occur in the business world as well as in the professional environment.

Experience

A measure of how long a person's time and working life takes to understand and perform their duties properly (Foster 2001)

Measurement uses the following 4 indicators: the length of work as an auditor will understand and react to the scope of the task; understanding of procedures; skills in tasking; applying the work to the equipment used.

RESEARCH AND DISCUSSION

RESULTS

Analysis using Validity Test, Reliability Test, Classic Assumption Test; Normality Test; Heteroscedasticity Test; Multicolinearity Test. Correlation Analysis, Partial Hypothesis Test (t Test), Simultaneous Hypothesis Test (F Test) and Determination Coefficient.

Correlation Analysis

From the result of correlation coefficient of 0.991, when compared with the coefficient criteria in the interpretation guidelines table where 0.991 is on the criteria of 0.80 - 1.000 which means the relationship between Due Professional Care and Audit Quality is very strong. The relationship is unidirectional and positive, meaning that if due professional care is higher, then the audit quality will be higher.

Due Professional Care according to Arens (2008) means using professional skills in carrying out their professional services carefully and carefully.

Due professional care is closely related to the quality of audits, because to produce quality audit reports auditors must use their professional skills carefully and carefully allowing auditors to obtain adequate confidence that financial statements are free from material misstatements caused by errors and fraud.

The results of this study are in line with research conducted by Ramadhan et al, Rivani and Triyanto, Savitri and Dwirandra, Faturachman and Nugraha Lusy et al, Nirmala and Cahyowonati, Haeridistia and Fadjarenie and Suciayuwastika who concluded that professionalisme or due professional care affects the quality of audits. However, it is not in line with the research conducted by
Ningtyas and Aris as well as Melody and Stefani who concluded that professionalism or due professionalism has no effect on the quality of audits.

From the result of correlation coefficient of 0.842, when compared with the coefficient criteria in the interpretation guidelines table where 0.842 is in the criteria of 0.80 - 1,000 which means that the relationship between Competency and Audit Quality is very strong. The relationship is direct and positive, meaning that if the competence is higher, then the quality of audit will be higher.

Arens et al (2008) stated competence is a must for auditors to have a formal education in both auditing and accounting.

By having competencies in the form of experience in training and education applied in a job will affect the quality of audits produced.

The results of this study are in line with the research of Ramadhan et al, Rivani and Triyanto, Wardani and Astika, Chosiana and Saad, Lusty et al also Suciayuwastika who concluded that competence affects the quality of audits but is not in line with the results of Ningtyas and Aris's research which concluded that competence has no effect on the quality of audits.

From the result of correlation coefficient of 0.902, when compared with the coefficient criteria in the interpretation guidelines table where 0.902 is in the criteria of 0.80 - 1,000 which means that the relationship between experience with Audit Quality is Very Strong. The relationship is direct and positive, meaning that if the experience is higher, then the audit quality will be higher.

According to Manulang (1984) work experience is a process of forming knowledge and skills in applying what methods to do in the implementation of work done by employees.

According to The Great Dictionary of Indonesian Language (2002), experience is something experienced, lived, felt, borne and so on.

According to Foster (2001) Experience is a measure of how long time and working time a person takes in understanding and carrying out their duties properly.

Experience is a combined accumulation of all that is gained through interaction (Mulyadi 2001).

From the explanation above, it can be concluded that experience is the process of shaping knowledge or skills how to apply methods in a job that is done is also a combination of all that is experienced, lived, felt, and borne through repeated interactions. With the experience in doing the work will affect the quality of the audit produced.

The results of this research are in line with research conducted by Savitri and Dwirandra, Ningtyas and Aris, Nirmala and Cahyonowati as well as Haeridistia and Fadjarenie who concluded that experience affects the quality of audits. However, it is not in line with the research conducted by Ramadhan et al and Melody and Stefani who concluded that the experience has no effect on the quality of the audit.

The double correlation between Due Professional Care, Competence and Experience with audit quality indicates that the relationship between X, X1 X and Y with R square value of 0.977 if interpreted against correlation coefficient table means that the relationship between Due Professional Care, Competence and Experience with audit quality is in the criteria of 0.80 - 1.000 which means simultaneously Due Professional Care, Competence and Experience have a very strong relationship with Audit Quality.

Due professional care is an important thing that must be applied by every public accountant in carrying out his professional work in order to achieve adequate audit quality.

Due Professional Care according to Arens (2008:122) means using professional
skills in carrying out their professional services carefully and carefully.

According to SA 200 that the professionalism of auditors consists of two types of professional skepticism and professional considerations.

According to Mulyadi (2014:25) the first general standard in the requirements of auditor expertise in carrying out his profession, namely auditors have undergone education and also sufficient technical training in auditing practices and techniques that he has passed for the experience to be carried out in future work. Arens et al (2008) stated competence is a must for auditors to have a formal education in both auditing and accounting.

Most people understand that the increasing number of flying hours of an auditor, can certainly provide a better audit quality than an auditor who is just starting his career, or in other words an experienced auditor is assumed to provide better audit quality compared to an inexperienced auditor. Technically, the more tasks he does, the more he hones his skills. It can be said that if a person does the same job continuously, it will become faster and better at getting it done. This is because he has really understood the technique or how to solve it, and has experienced many obstacles or mistakes in his work, so that he can more carefully and carefully solve it.

The results of this study are in line with the results of previous research conducted by Ramadhan et al (2018), Heryanto Et al (2018), Chosiana and Saad (2014), Rivani and Triyanto (2018), which stated that due professional care, competence and experience simultaneously affect the quality of audits.

**Hypothesis Test**

**Effect of Due Professional Care on Audit Quality**

**Table 4.25 Partial Hypothesis Test X1 against Y**

<table>
<thead>
<tr>
<th>Model</th>
<th>B</th>
<th>t</th>
<th>Std. Error</th>
<th>Beta</th>
<th>t</th>
<th>Sig.</th>
<th>Std. Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Const)</td>
<td>0.40</td>
<td>1.0</td>
<td>0.36</td>
<td>0.98</td>
<td>0.28</td>
<td>0</td>
<td>0.4</td>
</tr>
<tr>
<td>Due Professional Care</td>
<td>1.264</td>
<td>41.843</td>
<td>0.991</td>
<td>5.843</td>
<td>0</td>
<td>0</td>
<td>1.264</td>
</tr>
</tbody>
</table>

Based on graphic image 4.1 above, can be seen the value of t count (41.843) with a significance level (α) of 5%, dk= (n-2) 35-2 = 33, with 2-party testing so that the table obtained t by 2.110 so that t calculate 41.843 > t table 2.110 then due professional care is in the area of rejection Ho or Ho rejected and Ha received, then it can be concluded that there is a significant influence of due professional care on the quality of audit.

**Effect of Competence on Audit Quality**

**Table 4.26 Partial Hypothesis Test X2 against Y**

Based on graphic image 4.1 above, can be seen the value of t count (41.843) with a significance level (α) of 5%, dk= (n-2) 35-2 = 33, with 2-party testing so that the table obtained t by 2.110 so that t calculate 41.843 > t table 2.110 then due professional care is in the area of rejection Ho or Ho rejected and Ha received, then it can be concluded that there is a significant influence of due professional care on the quality of audit.
Based on graphic image 4.2 above, the t-hitung value (39.152) with significance level (α) of 5%, dk= (n-2) 35-2 = 33, with 2-party testing thus obtained t table of 2.110, so t calculate 39.152 > t table 2.110 then the competence is in the area of rejection Ho or Ho is rejected and Ha is received, then it can be concluded that there is a significant influence of competence on the quality of audit.

Simultaneous Hypothesis Test (F Test)

Effect of Due Professional Care, Competence and Experience on Audit Quality.

Based on graphic image 4.3 above, it can be seen the value t calculate (12.034) with significance level (α) of 5%, dk= (n-2) 35-2 = 33, with 2-party testing thus obtained t table of 2.110, so t calculate 12.034 > t table 2.110 then the experience of being in the area of Ho or Ho's refusal is rejected and Ha is accepted, it can be concluded that there is a significant influence of experience on audit quality.

**The Effect of Experience on Audit Quality**

**Table 4.27 Partial Hypothesis Test X3 against Y**

Based on the table above, the t-hitung value (2.110) with significance level (α) of 5%, dk= (n-2) 35-2 = 33, with 2-party testing thus obtained t table of 2.110, so t calculate 2.110 > t table 2.110 then the experience is in the area of rejection Ho or Ho is rejected and Ha is received, then it can be concluded that there is a significant influence of experience on the quality of audit.
Based on graph 4.4 above, it can be seen that Fhitung 439,763 is in the area of Ho rejection, which means that Due Professional Care, Competence and Experience simultaneously have a significant effect on Audit Quality.

**Coefficient of Determination**

**Due Professional Care to Audit Quality**

**Table 4.29**

<table>
<thead>
<tr>
<th>X1 Determination Coefficient against Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>Predicators (constans): DUE PROFESIONAL CARE</td>
</tr>
<tr>
<td>Dependant Variable: KUALITAS AUDIT</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>R</th>
<th>R</th>
<th>Dur</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.7</td>
<td>0.63</td>
<td>3.21</td>
</tr>
<tr>
<td>98</td>
<td>7</td>
<td>0.626</td>
</tr>
</tbody>
</table>

Based on the table above, it is obtained information that R-square is 0.637 or 63.7%. The value shows that Due Professional Care contributes to the influence of Audit Quality variables by 63.7% and the remaining 36.3% is influenced by other factors that are not researched by the author such as independence, accountability, audit complexity, and time budget pressure.

**Competence on Audit Quality**

**Table 4.30**

<table>
<thead>
<tr>
<th>X2 Determination Coefficient against Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>Predicators (constans): KOMPETENSI</td>
</tr>
<tr>
<td>Dependant Variable: KUALITAS AUDIT</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>R</th>
<th>R</th>
<th>Dur</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.7</td>
<td>0.95</td>
<td>1.169</td>
</tr>
<tr>
<td>96</td>
<td>2</td>
<td>0.951</td>
</tr>
</tbody>
</table>

Based on the table above, it is obtained information that R-square is 0.952 or 95.2%. The value indicates that Competency contributes influence to audit quality variables by 95.2% and the remaining 4.8% is influenced by other factors that are not researched by the author such as independence, accountability, audit complexity, and time budget pressure.

**Experience of Audit Quality**

**Table 4.31**

<table>
<thead>
<tr>
<th>X3 Determination Coefficient against Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>Predicators (constans): PENGALAMAN</td>
</tr>
<tr>
<td>Dependant Variable: KUALITAS AUDIT</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>R</th>
<th>R</th>
<th>Dur</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.9</td>
<td>0.81</td>
<td>2.300</td>
</tr>
<tr>
<td>02</td>
<td>4</td>
<td>0.809</td>
</tr>
</tbody>
</table>

Based on table 4.31 above, it is obtained information that R-square is 0.814 or 81.4%. The value shows that experience contributes to the influence of Audit Quality variables by 81.4% and the remaining 18.6% is influenced by other factors not researched by the author such as
independence, accountability, audit complexity, and time budget pressure.

**Due Professional Care, Competence and Experience to Audit Quality**

<table>
<thead>
<tr>
<th>Table 4.32</th>
<th>Simultaneous Calculation result of Coefficient of Determination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>R</td>
</tr>
<tr>
<td>1</td>
<td>0.988</td>
</tr>
</tbody>
</table>

a. Predictors (constans) : PENGALAMAN, DUE PROFESIONAL CARE, KOMPETENSI

b. Dependant Variable : KUALITAS AUDIT

Based on the calculation of table 4.32 above, the coefficient of determination that R-square is 0.977 or 97.7%. The value shows that Due Professional Care, Competence and Experience simultaneously contributed to the influence on audit quality variables by 97.7%. While the remaining 100% - 97.7% = 2.3% is the influence of other unexplained variables such as independence, accountability, audit complexity, and time budget pressure.

**Conclusion**

This research was conducted at the Public Accounting Firm in Bandung in accordance with the purpose of the research, namely to find out if there is a partial or simultaneous influence of due professional care variables, competence and experience on the quality of audit.

Due Professional Care, Competence, and Experience together have a significant influence on audit quality at the Public Accounting Firm in Bandung 97.7%, the remaining 2.3% is influenced by other factors that are not researched by the author such as independence, accountability, complexity of audit and time budget pressure.

The results of this research can be used as a reference for further research, to expand the subject of research, change or add other variables such as independence, accountability, complexity of audit and time budget pressure. Furthermore, researchers are expected to increase the number of samples and expand this research such as the research of all KAP in Bandung and West Java.

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