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The Role of Auditor Ethics and Motivation on Audit Quality

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Abstract
This study analyzes factors that can affect audits quality. In this study, the factors of Due Professional care, Auditor ethics, Auditor motivators, Dysfunctional behavior and Auditor knowledge of auditor are tested for their influence on audit quality. Samples were taken from auditors working at Public Accounting Firms in Palu, Indonesia. Testing using multiple regression analysis. From the test results, evidence was obtained that auditor ethics and auditor motivation play a major role in audit quality. On the contrary, dysfunctional audit behavior will actually reduce audit quality. While the factors of due professional care and auditor knowledge will not affect audit quality. This study claims that auditor ethics play a very important role in preventing dysfunctional audits that can reduce audit quality.

Keywords: audit quality, due professional care, auditor ethics, auditor motivators, dysfunctional behavior and auditor knowledge.

1. Introduction

Audit quality includes errors or fraud in financial statements. Reliable financial information is an important part of a company where investors can decide whether or not to invest funds (Ning et al., 2023). Therefore, auditors play an important role in ensuring a company's financial information. Auditors are required to always be professional by providing assurance that financial statements are accurate and reliable (Purnamasari & Hernawati, 2013).

In Indonesia, generally accepted audit standards require auditors to have and apply competence, experience, independence, professional skills, integrity, and ethics as a basis for measuring the personal quality of auditors so that their audit results are of high quality (Ketarajasa et al. 2019).

Due to the many errors of public accountants, audit quality has become a public concern. In 2019, the Financial Services Authority imposed sanctions on the public accounting firm partner Ernst and Young (EY) for misrepresenting the financial statements of PT HI Tbk (MYRX).

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Meanwhile, representatives from the Public Accounting Firm (PAF) PS and S, namely SJ, were proven to have violated the capital market law and the code of ethics for the public accounting profession as stipulated by the Indonesian Institute of Public Accountants (IAPI).

This PAF was considered to have committed a violation by the OJK because it did not conduct a careful and thorough audit of the financial statements of PT HI Tbk (MYRX) for the financial year of December 31, 2016. The JW case also became public attention after a member of Commission VI of the House of Representatives (DPR RI) assessed that the PAF that conducted the audit of PT. JWI had violated. This is related to whether the annual financial statements of the company owned by BT contain material errors that require changes or not based on facts known to the auditor.

The PAF gave an unqualified opinion on the financial statements of JW insurance and its subsidiaries on December 31, 2016. It was recorded in the financial statements related to the audit conducted by the PAF that the amount of net profit successfully obtained in the 2016 financial year was IDR 1.7 trillion. Meanwhile, the net profit at JW insurance obtained from the financial statement data that had been audited in the 2015 financial year was IDR 1.06 trillion. And this continued to peak until on October 10, 2018, JW insurance finally had no choice but to announce a bankruptcy decision, aka default due to the company's inability to pay policy claims on the JS Saving Plan company post that had matured up to IDR 802 billion.

Violations committed by public accountants indicate that there are factors within public accountants that affect audit quality (Widari et al., 2023). Factors within auditors that affect audit quality can be described through attribution theory, according to Heider (1958). This theory explains how someone explains why someone behaves or behaves themselves. These factors can come from internal factors, such as ability and effort, or from external factors, such as task difficulty, situational pressure, or certain circumstances that can affect individual behavior (Utama & Anita, 2024).

Internal auditor attributions that affect audit quality include due professional care, auditor motivation, and auditor ethics. Due professional care concerns careful and thorough professional skills. Louwers et al. (2013) stated that due care and thoroughness require auditors to implement professional scepticism in the form of an attitude that includes a mind that always questions and critically evaluates audit evidence. Auditors who lack professional scepticism and caution tend to fail to reveal either fraud or errors in the presentation of the Company's financial statements (Bawantari et al., 2022). Therefore, better use of due professional care allows for better quality audit results. According to Faturachman and Nugraha (2015) in the research conducted, it was stated that the application of due care and thoroughness is realized by carrying out the stages of the critical review process for each level of supervision in this case related to the audit implementation process. The accuracy and thoroughness in this process concerns what an auditor will do later and then relates to how the process produces output that is close to perfect based on his point of view.

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In the field of auditing, motivation also plays an important role in supporting better audit quality. Rahardo (2017) stated that audit quality will be high if the auditor's needs that motivate their work can be met. Compensation from the organization in the form of their profession will lead to audit quality because they feel that the organization has prioritized their needs and job expectations. Goleman (2001) said that with motivation, a person will have a high fighting spirit to achieve goals and meet existing standards. Motivation makes auditors complete their work with great resilience, introspection and consistency (not influenced by mood and maintaining their audit results), so that the auditor's work will meet the standards that have been set and show high audit quality.

It is very important for every auditor to understand auditor ethics. Dewi (2009) stated that in order to prevent unfair competition, every auditor is expected to comply with the professional ethics set by the Indonesian Institute of Public Accountants. Ethics is an interesting issue because of several ethical violations committed by Public Accountants. In the audit of PT GI Tbk's financial statements in 2018 by the Ministry of Finance, the auditor of the Public Accounting Firm (PAF) TSFB and colleagues made a mistake in assessing the substance of transactions for accounting treatment activities for recognition of receivables and other income. The auditor has recognized receivables even though the nominal amount has not been received by the company (cnnindonesia.com).

Public accountants have a great responsibility because public accountants must be accountable for the decisions they make (Dianatasari et al., 2022). If public accountants fail to provide a quality of audit, it will give a bad reputation in the eyes of the public (Widiyanti et al., 2024). For the public, public accountants are independent parties who are trusted to be used by companies to examine financial statements that will be used by external parties such as potential investors, creditors and other related parties. For users of audit services, auditors are expected to be able to uncover any material misstatements and fraud that may be committed by management (Epstein & Geiger, 1994). However, the responsibility of public accountants is to ensure that the financial statements have been presented in accordance with applicable Reporting Standards (GAAP or IFRS). To ensure audit quality, audit findings and conclusions must be conveyed honestly and accurately. The audit report must also be easy to understand. Auditors must notify clients if errors or fraud occur, and they must comply with the code of ethics by not engineering so that the audit results are reported as they are. Auditors must also continue to monitor audit results.

Research related to the problems raised is an evolution of Rahardjo's research (2017). In previous studies, researchers used independent variables of due professional care and motivation, but in this study, auditor ethics were added. Ethics are important because they make auditors responsible for their audit reports, which must comply with the rules of Financial Accounting Standards. Public accountants can be considered professional if they follow the rules or guidelines set out in the Indonesian Accountant Code of Ethics in carrying out their duties. This is done so that public accountants have a clear direction and can make the right decisions and can be accounted for to the parties who use the decisions (Rahayu and Suryono, 2016). On the other hand, although in the application of due professional care practices and the motivation of an

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auditor is high, if it is not supported by the auditor's compliance with audit ethics, the quality of the audit becomes questionable in terms of accuracy. This is because of the potential for misstatement or information missed by inexperienced auditors. In addition, the application of inappropriate practices can also potentially cause errors in the resulting audit process. This error is of course related to not meeting the Public Accountant Professional Standards.

2. Literature Review

2.1. Agency Theory

Agency theory is an application in modern organizations. Agency theory emphasizes the importance of company owners or shareholders in handing over company management to professional services called agents. The purpose of separating management and ownership is for company owners to run the company through their professional staff to obtain maximum profit at the most efficient cost. Professional staff is to serve the interests of company owners and have the freedom to take over company management.

According to Jensen and Meekling (1976) and Scott (2000) Agency theory is a version of game theory that implements an agreement between two or more parties, where one party is called an agent and the other party is called a principal. The principal delegates responsibility for decision making to the agent. The principal can also be said to ensure the agent to carry out certain tasks in accordance with the agreed work contract. The authority and responsibility of the agent or principal have been regulated in the work contract with the agreement of both parties.

In the agency theory, it is explained that the need for independent auditor services is explained in the basis of agency theory, namely the relationship between owners and management. In the development of larger companies and business entities, conflicts often arise between clients, in this case shareholders and agents represented by management. The assumption that management involved in a company always maximizes the value of the company is not always fulfilled. According to Silaban et al., (2020) to reduce agency problems, an independent party is needed who can act as a mediator to handle the conflict, better known as an independent auditor. Because it is considered an independent party between agents who serve as providers of financial report information and stakeholders who serve as users of information so that it can reduce differences in information.

According to Silaban and Suryani (2020), the agency theory explains that the relationship between management and shareholders is called the principal. The emergence of differences in interests between internal and external parties, resulting in a conflict of interest. So that a mediator is needed to deal with this conflict, namely an external auditor whose job is to evaluate and provide opinions regarding the company's financial statements that have been made and prepared by management in accordance with applicable accounting standards. To convince and trust the company's financial statements, a public accountant is obtained to re-check that the company's financial statements are free from fraud and have been prepared with applicable accounting standards and obtain an unqualified financial statement opinion.

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2.2 Audit Quality

Audit quality can be defined as an auditor's ability to perform his duties in conducting the audit process, the auditor can find client errors and report them. Defining audit quality as the probability that the auditor will find and report violations in the client's accounting system. Audit quality is related to the auditor's assurance that the financial statements do not show material errors or fraud. They define audit quality as the probability that the auditor will find and report violations in the client's accounting system. In addition, Coram and Woodliff (2003) stated that audit quality is the auditor's ability to perform his duties where the auditor can find and report errors in the client's accounting system.

Sutton (1993) said that audit quality consists of two dimensions: the process dimension and the outcome dimension. The process dimension refers to the way the auditor completes the audit in accordance with established standards, and the outcome dimension refers to the level of confidence that users of the financial statements obtain from the audit report. High-quality financial statements are key to decision making, according to Halim (2008:59). Therefore, audit quality is a very important thing for auditors to make during the audit process.

The Financial and Development Supervisory Agency (2008) stated that audit quality is a measure of the quality of audit work that must be achieved by auditors in conducting audits by complying with established audit standards and adhering to the code of ethics that regulates behavior in accordance with the demands of the organization's profession and supervision.

According to Arens et al. (2008), the principles of professional ethics of auditors are as follows: responsibility, public interest, integrity, objectivity, independence, fairness of members, and scope and characteristics of services. According to Rai (2008), the components contained in audit standards and auditor professional ethics affect audit quality, so auditors must comply with and maximize what is required in their professional standards and ethics.

2.3 Auditor Ethics

According to Elder et al. (2011), ethics consists of a collection of morals or values that apply to behavior. In general, ethics are defined as values or standards of behavior that are accepted and applied by a particular group of people (Sukamto, 1991). A systematic process for collecting and evaluating evidence about beliefs about economic activities with the aim of determining the level of conformity between those beliefs and conveying the results to interested parties is known as an ethics audit. The auditor's adherence to the code of ethics, as demonstrated by an attitude of independence, objectivity, and integrity, is one of the components that affects audit quality, (Halim, 2008). The Code of Ethics for Accountants provides general standards for good behavior and sets specific rules on how to behave.

The code of ethics regulations are prepared so that later they can obtain a degree of trust and conformity with the expectations of users of financial statements, especially the social community regarding the established auditor professional standards. Where an auditor has ethical

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responsibilities from a public accountant as carried out by members of public accountants and by the state accounting board for licensed public accountants. This code of ethics aims to regulate the relationship between auditors and their colleagues, auditors and their superiors, and auditors and auditees (objects of audit) as well as auditors and the public.

2.4 Due Professional Care

According to PSA No. 4 SPAP (2011), due professional care means careful and thorough professional skills. Auditors must apply professional scepticism for the accuracy and thoroughness in the use of professional skills. Auditors who think critically about audit evidence are by always questioning and evaluating audit evidence. By using professional skills carefully and carefully, they can be sure that the financial statements do not contain errors or fraud. While in another study conducted by Kurnia and Suhayati (2010), stated that the use of professional skills closely and thoroughly emphasizes the responsibility of every professional working in an independent auditor organization to comply with fieldwork standards and reporting standards.

According to the Certified Public Accountant Professional Standards, due professional care involves two aspects, including:

1. Professional scepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence.
2. Reasonable confidence that there is an auditor's belief that the financial statements are free from material misstatement, whether caused by error or fraud

2.5 Auditor Motivation

Motivation talks about how to encourage someone's work enthusiasm to work by giving their skills optimally to achieve goals. Motivation in auditing is the extent to which the auditor has the drive to perform quality audits (Goleman, 2001). Auditor motivation is measured based on the aspects of four statement items used to measure the auditor's motivation to carry out the audit process properly: the level of aspiration that wants to be realized through audit quality, toughness, tenacity, and consistency (Mariyati & Sinarwati, 2023). Motivation plays an important role in all fields, because motivation has several important functions. If it can be applied correctly to auditors, it will certainly improve auditor performance. The functions of motivation are:

1. Encouraging the emergence of behavior or actions, without motivation no action will arise.
2. Functioning as a rudder, which means directing action to achieve the desired goal.
3. Functioning as a driver means moving someone's behavior. The size of motivation will determine whether the work is fast or slow.

2.6 Auditor Knowledge

Based on several definitions given by Wibowo (2011:326) and Mabruri, Winarni (2010), auditors must have the following knowledge: general auditing knowledge; functional area knowledge; knowledge of the latest accounting issues; specific industry knowledge; and general

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business knowledge. The condition of technical perfection that someone obtains through years of practice and study that is useful for developing the technique, as well as the desire to achieve perfection and excellence of their colleagues is called professional nature. The more knowledge the auditor has, the better the financial statement audit.

2.7 Dysfunctional Behavior

Sujana and Sawarjuwono (2006), Harini, et al. (2010) stated that dysfunctional behavior is deviant behavior carried out by an auditor in the form of manipulation, fraud or deviation from audit standards and any action taken by the auditor during the implementation of the audit program that can affect the quality of the audit either directly or indirectly. The more often an auditor behaves dysfunctionally, the worse the audit quality in auditing the company's financial statements will be.

2.8 Hypothesis

2.8.1. Auditor Ethics

The auditor's behavioral norms are known as auditor ethics. These norms regulate how auditors interact with clients, colleagues, the public, and, most importantly, themselves. High-quality auditors must comply with the Code of Ethics. In conducting an audit, audit standards and codes of ethics must be observed. As a result, public accountants must have a clear direction and be able to make decisions when carrying out their duties. The application of good auditor ethics can have a positive impact on the quality of the auditor's audit. Auditors are more able to make fair decisions and actions if the actions taken are based on facts and actual situations.

Principles related to ethical behavior, such as honesty, integrity, keeping promises, loyalty, fairness, caring for others, respecting others, being a responsible citizen, and achieving excellence, are mainly associated with values. There can be an increase in better audit quality by strengthening these things. The influence of auditor ethics on audit quality is supported by attribution theory, which explains that the accounting profession fulfils its responsibilities by upholding high auditor ethics. Therefore, the higher the level of auditor ethics enforcement, the better the audit quality provided by the auditor.

In a study conducted by Susandya and Suryandari (2021), Maria et al. (2021), Siahaan et al. (2019), Hendrick et al. (2019), Dariana (2018) stated that auditor ethics can affect auditor quality, because an auditor in auditing annual financial statements must implement the regulated code of ethics so that the resulting quality will be good. Based on previous theories and research, the following hypothesis can be developed:
H1: Auditor Ethics have a Positive Effect on Audit Quality

2.8.2. Due Professional Care

PSA NO. 4 SPAP (2011) defines two professional care as careful and accurate ability. Auditors must be able to exercise professional scepticism because they are very careful and accurate in

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using their professional skills. Auditors must always question and evaluate audit evidence. Kurnia and Suhayati (2010) stated that it is the responsibility of professionals working in independent auditor organizations to exercise professional use directly and thoroughly. They must also comply with fieldwork and reporting standards. Due and thorough professional skills are defined as two professional care. Louwers et al. (2013) showed that the implementation of professional scepticism, which is an attitude that involves thoughts that are not in accordance with reality, shows the care and balance in the use of two professional care.

Auditors who lack professional scepticism and caution tend to fail to reveal fraud or errors in the presentation of the company's financial statements. Therefore, better professional care results in better audit quality, where the audit report has a recommendation value that can correct the source of errors or deviations. The results of this study are consistent and in line with the research of Rahardjo (2017), Lusy et al. (2017), Kertarajasa et al. (2019), Faturachman and Nugraha (2015) which states that if an auditor can use professional skills carefully and thoroughly, it will produce a good audit.
H2: Due Professional Care has a positive effect on audit quality

2.8.3. Auditor Motivation

Auditor motivation discusses how to improve a person's work spirit so that they can use all their skills to achieve goals. Audit motivation itself aims to encourage auditors to perform careful and accurate audit quality (Goleman, 2001). Auditors can measure their motivation with four factors: the level of aspiration to be achieved through audit quality, toughness, tenacity, and consistency. Audit quality is indicated by accurate audit findings, recommendation values that can improve sources of fatigue or deviations, and clarity of reports. Auditors must be encouraged to provide good audit quality.

Motivation can come from the level of aspiration to be achieved through audit quality, toughness, tenacity, and consistency. Consistency means carrying out audit tasks according to standards, doing tasks correctly, and maintaining audit results even though the audit results are made by teammates. Therefore, motivation indicates a quality audit.

The results of this study are consistent and in line with research by Rahardjo (2017), Kuntari et al. (2017), and Ishak (2018) who stated that the higher the auditor's motivation, the higher the audit quality produced. So it can be concluded that auditor motivation has a positive influence on audit quality.
H3: Auditor Motivation has a Positive Influence on Audit Quality

2.8.4. Auditor Knowledge

Based on several definitions given by Wibowo (2011:326) and Mabruri and Winarna (2010), it can be concluded that knowledge is an important component that independent auditors must have so that they can function as professionals. Auditors must have five knowledge: general auditing, functional areas, latest accounting issues, specific industries, and general business.

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A highly educated auditor will have a broader view of things. They will increasingly understand the areas they are interested in, so that they can find out various problems in more depth. They will also find it easier to follow increasingly complex developments. According to Harhinto (2004), complex audit analysis requires a variety of experiences, expertise, and knowledge. Therefore, it can be concluded that knowledge contributes positively to audit quality.
H4: Auditor Knowledge has a Positive Effect on Audit Quality

2.8.5. Dysfunctional Behavior

Donnelly et al. (2003) stated that dysfunctional auditor behavior is the behavior possessed by auditors in carrying out every action during the audit program implementation process that can reduce audit quality either directly or indirectly. The implication of dysfunctional audit behavior is that auditors will tend to produce less quality audits and can mislead users of the report, because in carrying out audit procedures, an auditor must follow the previously established flow and procedures, such as if they find misstatements or differences in recording. An auditor must trace the cause of the error in the financial statements, whether it was an intentional error or purely Human Error by collecting related evidence. An auditor cannot make a decision without following the audit procedure because this affects the audit report.

This study is in line with previous research conducted by Putu (2017) which concluded that dysfunctional auditor behavior affects audit quality.
H5: Dysfunctional Behavior has a Negative Effect on Audit Quality

3. Method

3.1 Type of Research

This type of research is conducted using a questionnaire, the data of which is collected from respondents or the population used as the research sample. The population and sample of this research are auditors working at the Public Accounting Firm (PAF) in the city of Palu. While the data is primary data, which is collected directly from respondents through questionnaires, is the source of data used in this study.

3.2 Data Analysis Method

This study conducts a quantitative analysis indicated by the numbers calculated using the multiple linear regression method. This study uses IBM SPSS 23 Software, a statistical data processing program.

Descriptive statistics are used to describe the condition of the variables in tables, graphs, and descriptions. And to ensure that the data can be used, validity and reliability tests are used.

To ensure that the research data can be carried out with multiple linear regression, this study also uses a classical assumption test consisting of a normality test, a heteroscedasticity test, and a multicollinearity test.

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3.3 Multiple Linear Regression Analysis

In this study, the multiple regression method is used to determine whether there is an influence of the independent variables on the dependent variables. In this case, the influence of the independent variables, which include independence, work experience, and audit ethics, on the dependent variable, namely audit quality in Central Sulawesi. The following model is used for multiple linear regression analysis:

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e$$

Description:
Y = Audit Quality
a = Constant
b = Regression direction coefficient
X1 = Due Professional care
X2 = Auditor ethics
X3 = Auditor motivators
X4 = Dysfunctional Behavior
X5 = Auditor knowledge
E = Error term

3.4 Simultaneous Test (F Test)

The F test is used to evaluate the relationship between independent variables and dependent variables. Independent variables include audit quality, auditor ethics, auditor motivation, dysfunctional behavior, and auditor knowledge. The F test, or ANOVA, is conducted by comparing the level of significance of the study with the probability value of the research results (Ghozali, 2009). According to the criteria of this study, if the p value <0.05, Ha is accepted, and if the p value> 0.05, Ha is rejected.

3.5 Partial Test (t Test)

The purpose of the T test is to determine whether the independent variable, namely audit quality, individually or partially affects the dependent variable, namely auditor motivation, auditor ethics, dysfunctional behavior, and auditor knowledge. By comparing the magnitude of the p-value with the significance level $\alpha = 5\%$, the t test can be seen. If the p-value <0.05, Ho is rejected, and if the p-value <0.05, then Ho is accepted (Ghozali, 2006).

3.6 Determination Coefficient (R2)

By using the r2 test, we can find out how far the model's ability to explain dependent variations. The coefficient (R2), the value between 0 and 1, shows the level of regression accuracy if r2 shows that both independent variables affect each dependent variable. If there are more than two independent variables in a model, the adjusted r2 is a better choice (Ghozali, 2006).

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4. Findings and Discussions

4.1 Description of Research Variables

Descriptive statistics are used in this research using basic data processing software with IBM SPSS version 23.00. Descriptive statistics itself is used primarily in relation to the ranking function, presentation, displaying variations, and data groups used in the research. Important data variances such as minimum, maximum, mean, and standard deviation levels are the focus of the research. This is done to see how the level of variation of the data group and the level of data distribution is included in the predetermined category. The data group based on the questions given to respondents in the form of a questionnaire in this study can be measured using a Likert scale with a scale of 1-4. The following is the procedure for calculating scores, ranges, and descriptions in the questionnaire which can be explained as follows:

Score	Status	Range
1	Low	1 – 1,75
2	Moderate	> 1,75 – 2.50
3	High	>2,50 - 3,25
4	Very high	>3,25 - 4,00

4.2 Descriptive Statistical Test

Descriptive statistical analysis is used to provide an overview of the condition of variables in the form of tables, graphs, and descriptive. Based on data processed by SPSS which includes auditor ethics, due professional care, auditor motivation, auditor knowledge, dysfunctional behavior in influencing audit quality. And the maximum value, minimum value, average, and standard deviation of each variable will be known.

Descriptive Analysis of Auditor Ethics Variables

Table 1. Descriptive Statistics for Auditor Ethics

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
X1_Total	35	16.00	25.00	21.6000	.33356	1.97335	3.894
Valid N (listwise)	35						

From the results of the descriptive analysis test above, it is known that the total sample value is 35 people from various PAFs in the city of Palu. Where this shows the average value data for the auditor ethics variable of 21.6 in the total value. The results can be categorized as high because as can be seen in the table of descriptions of each question, the average value shows a number in the range of 2.5 to 3.5 so that the data variation is quite diverse. Thus, it can be concluded that

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the audit quality based on the auditor ethics variable at the PAF in the city of Palu is proven to have ethics in the profession as a fairly high auditor.

Descriptive Analysis of Due Professional Care Variable

Table 2. Descriptive Statistics for Due Professional Care

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
X2_Total	35	10.00	20.00	15.3429	.34772	2.05717	4.232
Valid N (listwise)	35						

From the results of the descriptive analysis test above, it is known that the total sample value of 35 people from various PAFs in the city of Palu. Where this shows the average value data for the due professional care variable of 15.34 in the total value. This result can be categorized as high because as can be seen in the table of descriptions of each question where the average value also shows a number in the range of 2.6 to 3.3 so that the data variation is quite diverse. Thus, it can be concluded that the audit quality based on the due professional care variable at PAFs in the city of Palu is proven to have a fairly high aspect of due professional care attitude as an auditor, and it is natural for an auditor to have it

Descriptive Analysis of Auditor Motivation Variable

Table 3. Descriptive Statistics for Auditor Motivation

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
X3_Total	35	9.00	16.00	12.1714	.28250	1.67131	2.793
Valid N (listwise)	35						

From the results of the descriptive analysis test above, it is known that the total sample value of 35 people from various PAFs in the city of Palu. Where this shows the average value data of the auditor motivation variable of 12.17 in the total value. This result can be categorized as high because as can be seen in the table of descriptions of each question where the average value also shows a number in the range of 2.8 to 3.2 so that the data variation is quite diverse. Thus, it can be concluded that the audit quality based on the auditor motivation variable at the PAF in the city of Palu is proven to have an attitude aspect that always has the motivation to uphold independence as an auditor quite high, and it is natural for an auditor to have it.

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Descriptive Analysis of Auditor Knowledge Variable

Table 4. Descriptive Statistics for Auditor Knowledge

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
X4_Total	35	16.00	25.00	21.0857	.42282	2.50143	6.257
Valid N (listwise)	35						

From the results of the descriptive analysis test above, it is known that the total sample value of 35 people from various PAFs in the city of Palu. Where this shows the average value data for the auditor's knowledge variable of 21.1 in the total value. This result can be categorized as high because as can be seen in the table of descriptions of each question where the average value also shows a number in the range of 2.4 to 3.2 so that the data variation is quite diverse. Thus, it can be concluded that the audit quality based on the auditor's knowledge variable at the PAF in the city of Palu is proven to have a good knowledge aspect that functions related to the audit process carried out as an auditor profession with a fairly high level, and it is natural for an auditor to have it.

Descriptive Analysis of Disfunctional BehaviorVariable

Table 5. Descriptive Statistics for Disfunctional Behavior

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
X5_Total	35	10.00	29.00	18.8286	.97661	5.77767	33.382
Valid N (listwise)	35						

From the results of the descriptive analysis test above, it is known that the total sample value of 35 people from various PAFs in the city of Palu. Where this shows the average value data for the dysfunctional behavior variable of 18.83 in the total value. This result can be categorized as low because as can be seen in the table of descriptions of each question where the average value also shows a number that is only in the range of 2.1 to 2.58. Thus, the variation of data that lacks good and diverse data distribution. It can be concluded that the audit quality based on dysfunctional behavior variables at PAFs in the city of Palu is less proven to have aspects of dysfunctional behavior as a good auditor, it is appropriate as an auditor also able to have dysfunctional behavior that also functions to produce good audit quality and high validity.

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Descriptive Analysis of Audit Quality Variable

Table 6. Descriptive Statistics for Audit Quality

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
Y_Total	35	12.00	16.00	13.6571	.16369	.96841	.938
Valid N (listwise)	35						

From the results of the descriptive analysis test above, it is known that the total sample value of 35 people from various PAFs in the city of Palu. Where this shows the average value data of the audit quality variable of 13.66 in the total value. This result can be categorized as high because as can be seen in the table of descriptions of each question where the average value also shows a number in the range of 3.1 to 3.7 so that the data variation is quite diverse. Thus, it can be concluded that the audit quality based on the audit quality variable at PAFs in the city of Palu is proven to have aspects of the quality of audit results carried out by the profession as an auditor with quite high, and this is proven that the audit data carried out by the auditor can be accounted for when used by related entities, both internally and externally.

4.2 Validity Test

Validity test, used to measure the validity or otherwise of a questionnaire. A questionnaire will be said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. (Ghozali, 2018:51). The validity test in this study uses the Pearson Product Moment correlation test with the provision that the rcount value> rtable value then the question item is said to be valid. The calculation is done by comparing the rcount value with the rtable for degree of freedom (df) = n-2, in this case n is the number of samples (Ghozali, 2018:51).

Table 7. Validity for Auditor Ethics

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	Total_X1
X1.1	Pearson Correlation	1	.138	.074	-.039	.299	-.110	.093	.619**
	Sig. (2-tailed)		.429	.674	.826	.081	.528	.597	.000
	N	35	35	35	35	35	35	35	35
X1.2	Pearson Correlation	.138	1	.148	.075	.271	-.211	.011	.440**
	Sig. (2-tailed)	.429		.396	.667	.115	.224	.949	.008
	N	35	35	35	35	35	35	35	35
X1.3	Pearson Correlation	.074	.148	1	.304	.304	.128	.364*	.521**
	Sig. (2-tailed)	.674	.396		.076	.075	.463	.031	.001
	N	35	35	35	35	35	35	35	35
X1.4	Pearson Correlation	-.039	.075	.304	1	.147	.373*	.226	.310
	Sig. (2-tailed)	.826	.667	.076		.398	.027	.192	.050
	N	35	35	35	35	35	35	35	35
X1.5	Pearson Correlation	.299	.271	.304	.147	1	.187	.000	.486**
	Sig. (2-tailed)	.081	.115	.075	.398		.281	1.000	.003
	N	35	35	35	35	35	35	35	35
X1.6	Pearson Correlation	-.110	-.211	.128	.373*	.187	1	.331	.289
	Sig. (2-tailed)	.528	.224	.463	.027	.281		.052	.033
	N	35	35	35	35	35	35	35	35
VAR00012	Pearson Correlation	.093	.011	.364*	.226	.000	.331	1	.398*
	Sig. (2-tailed)	.597	.949	.031	.192	1.000	.052		.018
	N	35	35	35	35	35	35	35	35
Total_X1	Pearson Correlation	.619**	.440**	.521**	.310	.486**	.289	.398*	1
	Sig. (2-tailed)	.000	.008	.001	.050	.003	.033	.018	
	N	35	35	35	35	35	35	35	35

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Table 8. Validity for Due Professional Care

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	Total_X2
X2.1	Pearson Correlation	1	.009	-.180	.452**	-.108	.383*
	Sig. (2-tailed)		.960	.300	.006	.538	.023
	N	35	35	35	35	35	35
X2.2	Pearson Correlation	.009	1	-.012	-.137	.207	.509**
	Sig. (2-tailed)	.960		.946	.433	.233	.002
	N	35	35	35	35	35	35
X2.3	Pearson Correlation	-.180	-.012	1	-.211	.343*	.363*
	Sig. (2-tailed)	.300	.946		.223	.044	.032
	N	35	35	35	35	35	35
X2.4	Pearson Correlation	.452**	-.137	-.211	1	-.253	.317
	Sig. (2-tailed)	.006	.433	.223		.143	.064
	N	35	35	35	35	35	35
X2.5	Pearson Correlation	-.108	.207	.343*	-.253	1	.396*
	Sig. (2-tailed)	.538	.233	.044	.143		.018
	N	35	35	35	35	35	35
Total_X2	Pearson Correlation	.383*	.509**	.363*	.317	.396*	1
	Sig. (2-tailed)	.023	.002	.032	.064	.018	
	N	35	35	35	35	35	35

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Table 9. Validity for Motivasi Auditor

Correlations

		X3.1	X3.2	X3.3	X3.4	Total_X3
X3.1	Pearson Correlation	1	.156	.024	-.084	.345*
	Sig. (2-tailed)		.372	.892	.632	.042
	N	35	35	35	35	35
X3.2	Pearson Correlation	.156	1	.007	.010	.416*
	Sig. (2-tailed)	.372		.968	.956	.013
	N	35	35	35	35	35
X3.3	Pearson Correlation	.024	.007	1	-.128	.325
	Sig. (2-tailed)	.892	.968		.465	.047
	N	35	35	35	35	35
X3.4	Pearson Correlation	-.084	.010	-.128		.286
	Sig. (2-tailed)	.632	.956	.465		.045
	N	35	35	35	35	35
Total_X3	Pearson Correlation	.345*	.416*	.325	.286	1
	Sig. (2-tailed)	.042	.013	.047	.045	
	N	35	35	35	35	35

*. Correlation is significant at the 0.05 level (2-tailed).

Table 10. Validity for Auditor Knowledge

Correlations

		X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	Total_X4
X4.1	Pearson Correlation	1	.075	.141	.150	.338*	-.246	.328
	Sig. (2-tailed)		.667	.418	.390	.047	.155	.050
	N	35	35	35	35	35	35	35
X4.2	Pearson Correlation	.075	1	.409*	-.181	.092	-.172	.302
	Sig. (2-tailed)	.667		.015	.299	.598	.324	.048
	N	35	35	35	35	35	35	35
X4.3	Pearson Correlation	.141	.409*	1	.212	.090	.142	.453**
	Sig. (2-tailed)	.418	.015		.222	.609	.415	.006
	N	35	35	35	35	35	35	35
X4.4	Pearson Correlation	.150	-.181	.212	1	-.152	.141	.384*
	Sig. (2-tailed)	.390	.299	.222		.384	.421	.023
	N	35	35	35	35	35	35	35
X4.5	Pearson Correlation	.338*	.092	.090	-.152	1	-.017	.514**
	Sig. (2-tailed)	.047	.598	.609	.384		.923	.002
	N	35	35	35	35	35	35	35
X4.6	Pearson Correlation	-.246	-.172	.142	.141	-.017	1	.307
	Sig. (2-tailed)	.155	.324	.415	.421	.923		.043
	N	35	35	35	35	35	35	35
Total_X4	Pearson Correlation	.328	.302	.453**	.384*	.514**	.307	1
	Sig. (2-tailed)	.050	.048	.006	.023	.002	.043	
	N	35	35	35	35	35	35	35

Table 11. Validity for Disfunctional Behavior

Correlations

		X5.1	X5.2	X5.3	X5.4	X5.5	X5.6	Total_X5
X5.1	Pearson Correlation	1	.009	.088	.062	.207	.093	.377*
	Sig. (2-tailed)		.959	.617	.724	.232	.596	.026
	N	35	35	35	35	35	35	35
X5.2	Pearson Correlation	.009	1	-.017	.393*	-.003	.098	.341*
	Sig. (2-tailed)	.959		.921	.019	.986	.574	.045
	N	35	35	35	35	35	35	35
X5.3	Pearson Correlation	.088	-.017	1	-.118	.074	.236	.356*
	Sig. (2-tailed)	.617	.921		.500	.671	.173	.036
	N	35	35	35	35	35	35	35
X5.4	Pearson Correlation	.062	.393*	-.118	1	.189	.071	.350*
	Sig. (2-tailed)	.724	.019	.500		.276	.683	.039
	N	35	35	35	35	35	35	35
X5.5	Pearson Correlation	.207	-.003	.074	.189	1	.021	.367*
	Sig. (2-tailed)	.232	.986	.671	.276		.904	.030
	N	35	35	35	35	35	35	35
X5.6	Pearson Correlation	.093	.098	.236	.071	.021	1	.455**
	Sig. (2-tailed)	.596	.574	.173	.683	.904		.006
	N	35	35	35	35	35	35	35
Total_X5	Pearson Correlation	.377*	.341*	.356*	.350*	.367*	.455**	1
	Sig. (2-tailed)	.026	.045	.036	.039	.030	.006	
	N	35	35	35	35	35	35	35

Table 12. Validity for Audit Quality

Correlations

		Y.1	Y.2	Y.3	Total_Y
Y.1	Pearson Correlation	1	-.126	.082	.288
	Sig. (2-tailed)		.471	.642	.010
	N	35	35	35	35
Y.2	Pearson Correlation	-.126	1	.145	.484**
	Sig. (2-tailed)	.471		.406	.003
	N	35	35	35	35
Y.3	Pearson Correlation	.082	.145	1	.464**
	Sig. (2-tailed)	.642	.406		.005
	N	35	35	35	35
Total_Y	Pearson Correlation	.288	.484**	.464**	1
	Sig. (2-tailed)	.010	.003	.005	
	N	35	35	35	35

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Based on table 7, 8, 9, 10, 11, and 12 the data from the data calculation that has been done shows that the number of all variables variable can be said to be valid with a number below 0.05.

4.3 Reliability Test

Reliability testing is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answer to a statement is consistent or stable over time (Ghozali, 2018:45). The measurement of the reliability test in this study was carried out by comparing the cronbach alpha value. A variable is said to be reliable if it has a cronbach alpha coefficient of more than 0.70 (Ghozali, 2018:46).

Auditor Ethiscs

Reliability Statistics

Cronbach's Alpha	N of Items
.693	8

Due Professional Care

Reliability Statistics

Cronbach's Alpha	N of Items
.610	6

Auditor Motivation

Reliability Statistics

Cronbach's Alpha	N of Items
.611	5

Auditor Knowledge

Reliability Statistics

Cronbach's Alpha	N of Items
.652	7

Disfunctional Behavior

Reliability Statistics

Cronbach's Alpha	N of Items
.675	7

Audit Quality

Reliability Statistics

Cronbach's Alpha	N of Items
.688	4

Based on the results of the data reliability test, all variables obtained a total above 0.60, so the data can be said to have good reliability.

4.4 Classical Assumption Test

Normality Test

The normality test is used to determine whether the distribution of the dependent variable and other variables in the regression model is normal or not. A good regression model has a normal or nearly normal data distribution (Ghozali, 2006). In this study, the one-sample Kolmogorov Sminorv (1-Sample K-S) test was used. To conduct this study, a probability comparison was carried out with a significance level of 0.05. A calculated sign value greater than 0.05 is considered to indicate that the data has a normal distribution. The data will be transformed to be

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normal if the distribution is not normal. Seeing the shape of the histogram shows how data transformation can be done, said Ghozali (2006).

A. Kolmogorov Smirov – Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.77157374
Most Extreme Differences	Absolute	.104
	Positive	.104
	Negative	-.092
Test Statistic		.104
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

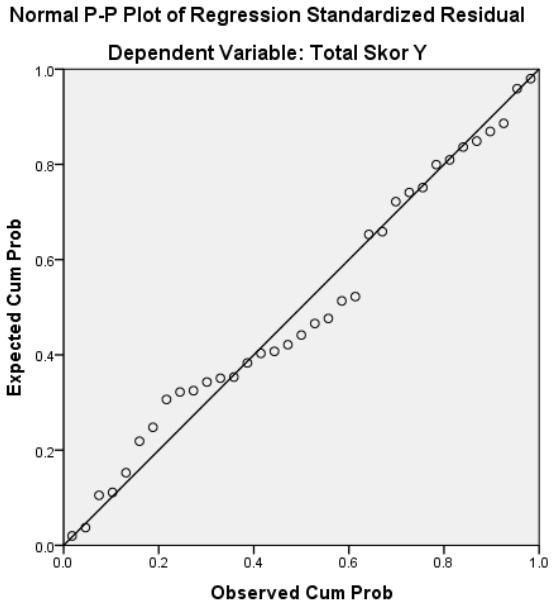
b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on the results of the normality test, the value obtained exceeds 0.05 by comparing the probability obtained from the significance tariff of 0.05. So that the data produced is good data

B. Plot



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Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is inequality of residual variance from one observation to another. If the variance of the residual from one observation to another remains, then it is called Homoscedasticity and if it is different it is called Heteroscedasticity. A good regression model is one where there is no heteroscedasticity. This can be seen in the scattered plot and does not form a certain pattern. The heteroscedasticity test is in the form of a glejser test with absolute residual value regression (ABS_RES) against the independent variable. If significant t> 0.05 and <-0.05 means no heteroscedasticity.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.147	2.293		-.064	.949
	Total Skor X1	.060	.044	.257	1.381	.178
	Total Skor X2	-.106	.088	-.234	-1.197	.241
	Total Skor X3	.025	.076	.060	.329	.744
	Total Skor X4	.055	.062	.165	.883	.384
	Total Skor X5	-.020	.058	-.063	-.349	.730

Based on the results of the Heteroscedasticity Test, it occurs if the significance value is below 0.05, overall the data shows a significance value above 0.05. So, it can be interpreted that there are no symptoms of heteroscedasticity.

Multicollinearity Test

The multicollinearity test aims to test whether there is a correlation between independent variables in the regression model. A good regression model should not have a correlation between independent variables. Multicollinearity testing can be done in 2 ways, namely by looking at the VIF (Variance Inflation Factors) and tolerance values. If VIF> 10 and the Tolerance value <0.10, then there will be symptoms of multicollinearity, the VIF formula = 1/1-R2 (Ghozali, 2006).

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	8.670	3.987		2.175	.038		
	Total Skor X1	-.096	.076	-.229	-1.259	.218	.890	1.124
	Total Skor X2	-.001	.153	-.001	-.005	.996	.808	1.237
	Total Skor X3	.109	.133	.148	.825	.416	.920	1.087
	Total Skor X4	.030	.108	.050	.277	.784	.890	1.124
	Total Skor X5	.133	.101	.231	1.316	.198	.962	1.039

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Based on the results of the Multicollinearity Test, it occurs by looking at the value of the Collinearity statistics, namely the Vif and Tolerance values, the overall data shows a significance value above 0.10. so that it can be interpreted that there are no symptoms of multicollinearity.

4.5 Multiple Linear Regression Test

Research using the multiple regression method aims to test whether or not there is an influence of the independent variable on the dependent variable. In this case, how do the independent variables, namely independence, work experience and audit ethics, influence the dependent variable, namely audit quality in Central Sulawesi. The model used for multiple linear regression analysis is as follows:

$Y = a + b1X1 + b2X2 + b3X3 + e$

Description:

Y = Audit Quality
a = Constant
b = Regression direction coefficient
X1 = Due Professional care
X2 = Auditor ethics
X3 = Auditor motivator
X4 = Dysfunctional behavior
X5 = Auditor knowledge
E = Error term

4.6 Simultaneous Test (Sig.F)

The F test is conducted to test the effect of independent variables (Due professional care, auditor ethics, auditor motivators, dysfunctional behavior, auditor knowledge) simultaneously or together on the dependent variable (audit quality). The F test or ANOVA is conducted by comparing the level of significance set for the study with the probability value of the research results (Ghozali, 2009). The criteria in this test are probability value
<0.05, then Ha is accepted and if the p value> 0.05 then Ha is rejected.

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.359	5	.672	.962	.046[b]
	Residual	20.241	29	.698		
	Total	23.600	34			

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Based on the Simultaneous Test Results, the results show a value of .962, where the value is greater than the significance level of 0.05. while the calculation of the Sig. value shows a result of .046 which shows a result lower than the significance level of 0.05. So the decision Ho is rejected and Ha is accepted. It can be concluded that the linear regression model is feasible to use and the independent variables used in the study have a simultaneous influence on the dependent variable, namely audit quality.

4.7 Partial Test (Sig.t)

T-test aims to test whether the independent variables (Due professional care, auditor motivator, auditor ethics, dysfunctional behavior, and auditor knowledge) partially or individually on the dependent variable (Audit quality). The t-test can be seen from the magnitude of the p-value compared to the significance level of $\alpha = 5\%$. With the criteria of p-value <0.05 then Ho is rejected and if the p-value <0.05 then Ho is accepted (Ghozali, 2006).

Model	**Prediction**	**B**	**T**	**Sig.**	**Result**
(Constant)		8.670	2.175	.038	
Auditor Ethics	Positive	.096	-1.259	.043	Supported
Due Professional Care	Positive	-.001	-0.05	.218	Unsupported
Auditor Motivation	Positive	.109	.825	.198	Unsupported
Auditor Knowledge	Positive	.030	.277	.001	Supported
Dysfunctional Behavior	Negative	-.133	1.316	.000	Supported

Based on the Partial Test, it shows that at a significance level greater than 0.05, the independent variable does not have a significant effect on the dependent variable. And vice versa. The following are the results of the tests carried out:

1. Auditor Ethics Hypothesis Testing
   The value of the regression coefficient shows a value of .096 with a significance of 0.043, this value is smaller than the alpha value of 0.05. Thus, it can be interpreted that the auditor ethics variable has a positive and significant effect on audit quality.
2. Due Professional Care Hypothesis Testing
   The value of the regression coefficient shows a value of -.001 with a significance of .218, this value is greater than the alpha value of 0.05. Thus, it can be interpreted that the due professional care variable does not have a significant effect on audit quality.
3. Auditor Motivation Hypothesis Testing
   The value of the regression coefficient shows a value of .109 with a significance of .198, this value is greater than the alpha value of 0.05. Thus, it can be interpreted that the auditor motivation variable has an effect but does not affect audit quality.
4. Auditor Knowledge Hypothesis Testing
   The value of the regression coefficient shows a value of .030 with a significance of .001, this value is smaller than the alpha value of 0.005. Thus, it can be interpreted that the auditor knowledge variable has a positive and significant effect on audit quality.

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5. Dysfunctional Behavior Hypothesis Testing
   The value of the regression coefficient shows a value of -.133 with a significance of .000, this value is smaller than the alpha value of 0.05. Thus, it can be interpreted that the dysfunctional behavior variable has a negative and significant effect on audit quality.

4.8 Coefficient of Determination Test (R^2)

The R^2 test is used to determine how far the model's ability to explain dependent variations. The level of regression accuracy is expressed in the coefficient (R^2) whose value is between 0 - 1. If R^2 indicates that the independent variables together influence the dependent variable. If there are more than two independent variables in a model, it is better to use adjusted R^2 (Ghozali, 2006).

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.377[a]	.142	.548	.83545

The results of the Determination Coefficient Test are 54.8% of the test on the dependent variable influenced by the independent variable in the research conducted. While the remaining 45.2% is influenced by other factors that have the potential to influence the results of the research conducted on the dependent variable, namely audit quality.

5 Discussions

The Influence of Auditor Ethics on Audit Quality

Based on the results of testing the auditor ethics hypothesis, it shows that auditor ethics have a positive and significant relationship with audit quality. Thus, the level of quality of the audit carried out can be said to have a direct influence, especially related to the auditor's ethics possessed by someone who works as an auditor. Therefore, the first hypothesis in this study is supported.

This is in accordance with research conducted by Susandya and Suryandari (2021), Maria et al. (2021), Siahaan et al. (2019), Hendrick et al. (2019), Dariana (2018), and states that auditor ethics can affect audit quality, because the influence of auditor ethics on audit quality is supported by attribution theory, which explains that the accounting profession fulfils its responsibilities by upholding high auditor ethics. Therefore, the higher the enforcement of auditor ethics, the better the audit quality provided by the auditor.

The Effect of Due Professional Care on Audit Quality

Based on the test results of the due professional care hypothesis, it shows that the test results show no relationship between due professional care and audit quality. Therefore, the second hypothesis in this study is not supported.

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This is because the auditor must have due professional care so that he assumes there is no relationship between due professional care and audit quality

This is not in line with research conducted by Rahardjo (2017), Lusy et al. (2017), Kertarajasa et al. (2019), Faturachman and Nugraha (2015) which states that if an auditor does not use professional scepticism and caution, he tends to fail to reveal fraud or errors in the presentation of the company's financial statements. Therefore, better professional care results in better audit quality, where the audit report has a recommendation value that can correct the source of errors or deviations. So it can be concluded that an auditor who uses professional skills carefully and thoroughly will produce a good audit.

The Influence of Auditor Motivation on Audit Quality

Based on the results of testing the auditor motivation hypothesis, it shows that auditor motivation has no effect on audit quality. Thus, the high or low motivation of auditors has nothing to do with audit quality. This can be caused because in conducting an audit, they only carry out their duties and the PAF where they work.

This is not in line with the research of Rahardjo (2017), Kuntari et al. (2017), and Ishak (2018) which states that auditor motivation discusses how to increase a person's work enthusiasm so that they can use all their skills to achieve their goals. Audit motivation itself aims to encourage auditors to carry out careful and accurate audit quality (Goleman, 2001). Auditors can measure their motivation with four factors: the level of aspiration they want to achieve through audit quality, toughness, tenacity, and consistency. So the higher the auditor's motivation, the higher the audit quality produced so that it can be concluded that auditor motivation has a positive influence on audit quality and can be supported.

The Influence of Auditor Knowledge on Audit Quality

Based on the results of testing the auditor knowledge hypothesis, it shows a significant positive relationship with audit quality. Thus, the level of quality in the audit conducted can be said to have a direct influence, especially the factor of the auditor's knowledge. Therefore, the fourth hypothesis in this study is supported.

This supports research Harhinto (2004) which highly educated auditors will have a broader view of various things. They will increasingly understand the fields they are interested in, so they can find out various problems in more depth. They will also find it easier to follow increasingly complex developments. According to Harhinto (2004), complex audit analysis requires a variety of experiences, expertise, and knowledge. Therefore, it can be concluded that knowledge contributes positively to audit quality.

Dysfunctional Behavior on Audit Quality

Based on the results of testing the dysfunctional behavior hypothesis, it shows a significant negative relationship to audit quality. Thus, the level of quality in the audit conducted can be said

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to have no direct influence, especially the factor of dysfunctional behavior owned by the auditor. Therefore, the fifth hypothesis in this study is supported.

This is in line with research conducted by Donnelly et al. (2003), which states that dysfunctional auditor behavior is the behavior owned by the auditor in carrying out every action during the audit program implementation process that can reduce audit quality both directly and indirectly. The implication of dysfunctional audit behavior is that auditors will tend to produce less quality audits and can mislead users of the report, because in carrying out audit procedures, an auditor must follow the previously established flow and procedures, such as if they find misstatements or differences in recording. An auditor must trace the cause of errors in the financial statements, whether they are deliberate errors or pure Human Error by collecting related evidence. So that dysfunctional behavior affects audit quality.

6. Conclusion

The test results show that the variables of auditor ethics and knowledge have a major role in audit quality. This study proves that the variables of due professional care and motivation will not affect the results of audit quality. While the variable of dysfunctional behavior will cause audit quality to decrease.

7. Recommendation

For further research, it should involve other factors that can be considered, such as audit fees and audit tenure

8. Implication

From the results of this study, it is claimed that auditor ethics play a very important role in preventing dysfunctional audits that can reduce audit quality.

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