

Effects of Accountability, Knowledge and Ethics on the Quality of Auditor's Work in KAP South Jakarta

Khairul Saleh L. Tobing

{khairul.saleh@civitas.unas.ac.id}, Universitas Nasional, Jakarta, Indonesia

Basri Hasanuddin

{def1213@yahoo.com}, Faculty of Economics and Business, Hasanuddin University, Makassar, Indonesia.

Rahman Kadir

{rahmankadir90@yahoo.com}, Faculty of Economics and Business, Hasanuddin University, Makassar, Indonesia.

Amiruddin

{amircici@yahoo.com}, Faculty of Economics and Business, Hasanuddin University, Makassar, Indonesia.

ABSTRACT

This research aims to find causal relationship variables at the Public Accounting Firm in South Jakarta. Sampling is done by Nonprobability sampling with Purposive Sampling. In measuring the sample used the Slovin formula with a significant level of 5%. Data collection techniques were carried out with a questionnaire consisting of 125 respondents and the questionnaire used was 122 questionnaires in accordance to the results of the measurement of the Slovin formula. Questionnaire test results show all valid and reliable instruments, such as analysis of normality, linearity, multicollinearity, and heteroscedasticity test. Analysis of the data used is multiple regression, simultaneous t-test and f-test. The test results show Accountability, knowledge and ethics have a positive effect on the work auditors

Keywords:

Accountability, Knowledge, Auditor Ethics, and Audit Quality.

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1 Introduction

The auditor guarantees that the financial statements are in accordance with the specified conditions. The organization's external parties lay the basis of its decisions on the auditor's work, and the Auditor draws conclusions based on the audit work that has been done.

Logically the quality of the Auditor's work can be influenced by accountability, which is a psychological impetus that is owned by the Auditor in fulfilling his obligations that are responsible to his environment. The interaction of accountability with knowledge also determines the work of a qualified auditor, and an audit is also carried out by someone who has sufficient technical expertise and knowledge. This knowledge directly affects the ability of auditors.

From some of the discussion above, the author would like to examine matters relating to the quality of the auditor's work that is influenced by the auditor's accountability, knowledge and ethics, using auditor respondents who work at KAP in the South Jakarta area who are willing to become respondents in this study. Whether the results of this study will be the same if the research is carried out in different locations and work environments (different KAP), different mindsets and perspectives.

Research Interests and Objectives

a. Research Interests

1) Theoretical interests

To increase the knowledge of researchers, especially in the field of accounting,

especially in the field of accounting ethics and auditors. In addition, research is expected to invite other researchers who are better in the future.

2) Practical interests

This research expected to be useful tool in scientific insight. And is expected to contribute to carrying out the auditor's professional duties in increasing his accountability, knowledge and work ethics.

b. Research purposes

Based on these problems, research is expected to show:

- 1) Effect of accountability to quality auditor's work.
- 2) Effect of knowledge to quality auditor's work.
- 3) Effect of ethics to quality auditor's work.

Accounting Firm

Public Accountant Firm is a business entity licensed by the Minister of Finance where accountants provide services. Public Accountant services are financial statement audit services issued by companies.

Auditor

The auditor is an objective examiner of financial statements that aims to inform whether the financial statements present information that is reasonable, material, and results of operations of the company.

According to Messier, Glover and Prawit (2014:35) auditors are divided into

- i. External Audit
External auditors are often called independent auditors. External auditors can practice alone or collaborate as members of public accounting firms. External audits audit the financial statements of companies, partnerships, cities, individuals, and other types of entities.
- ii. Intern Auditor
Employee auditor of an organization.
- iii. State auditor

State auditor are auditors assigned by the federal, state or local government agencies, which are usually broader than internal auditors.

iv. Forensic Auditor

Forensic auditors work on consulting and investigation services. specifically trained in detecting, investigating, and preventing fraud and white-collar crime.

Accountability

Accountability is derived from the term in English which means accountability or circumstances that must be accounted for or held accountable. Accountability is closely related to control activities, especially in terms of achieving public service.

According to Mardiasmo (2006:5) public accountability is divided into two types, namely:

- i. Vertical Accountability, higher accountability for management and authorization, for example work unit accountability (dinas) to the government, regional government accountability to the central government, central government responsibility to the MPR
- ii. Horizontal Accountability, accountability to the DPRD and the wider community

Knowledge

Knowledge is a fact or condition of knowing something well that is obtained through experience and training. Audit knowledge is defined as the auditor's level of understanding of a job. Knowledge according to Reber (2010) is a collection of information possessed by a person or group, or a particular culture. Whereas knowledge in general is mental components that are produced from all processes, whether born from innate or achieved through experience. While knowledge according to (Salam 2008) is what is known or the result of work know (understand).

From some of these definitions it can be concluded that knowledge is a collection of information obtained from experience from birth that makes someone want to know something.

Notoatmodjo (2010) states several factors that influence a person's knowledge, namely:

- i. Age, is the age of the respondent according to the last year. Age is very closely related to one's knowledge, because the more you age, the more knowledge.
- ii. Education, the higher a person's education is expected to stock up on human capital (knowledge, skills) the better. Education in general is any plan that is planned to influence other people both individuals, community groups so that they get the expected goals.
- iii. The work, activity or business that a person does every day based on where he works allows him to obtain information more easily and quickly.
- iv. Experience, a way to obtain the truth obtained in solving the problem at hand is knowledge.
- v. Information Sources, knowledge can be obtained from various sources of information, not only in educational institutions, but can also be obtained from print media, electronic media, even family and friends.

Ethics

Ethics is the science of what is done or the science of custom. But because this word is often used in various nuances, there are at least three ethical meanings. First, moral values and norms that become a guideline for a person or a group in regulating his behavior or group behavior. Second, a collection of principles or norm values. Third, knowledge about good or bad. Meanwhile, morality is the moral nature or the whole principle and values relating to good and bad. Auditor ethics is a moral principle that guides auditors in conducting audits to produce quality audits. The public accountant profession considers quality as very important to ensure that the auditor profession can fulfill its obligations to its service users. Professional ethics encompasses the standards of attitude of members of the profession that are designed to be practical and realistic, but as far as possible idealistic. The demand for professional ethics must be above the law but

below the ideal (absolute) standard so that the ethics has the meaning and function as it should.

The auditor's code of ethics according to IAI Professional ethics functions to regulate the behavior of its members in terms, a profession must have a high moral commitment as described in the form of special rules. This rule of play in carrying out or carrying out the profession, which can be called a code of ethics. A code of ethics is mandatory for every profession that provides services to community and is a tool of trust for the wider community (Herawaty and Susanto, 2008). Professional ethics is the field of ethics or applied in the form of social ethics products that include values, behaviors or rules that emphasize the demands of a profession described in the form of special rules in the form of a code of ethics.

According to Diani and Ria (2007) in their research it was revealed that the quality of work is the number of correct responses given by someone in completing their work compared to work standards that have been set previously. The quality of the auditor's work can be seen from how far he conducts the audit procedures listed in the audit program. The quality of work can also be interpreted as the auditor's performance (auditor's performance). The quality of work results relates to how well the work is done compared to predetermined criteria. The quality of the auditor's work can be seen from the quality of the resulting audit assessed by how much the auditor gave the correct response from the audit work completed. According to Irahandayani (2003) in Mardisar and Sari, the quality of work of auditors can be grouped into two, namely: quality (can be accounted for) and not quality (cannot be accounted for). Meanwhile, in Mardisar and Sari (2007) see the quality of audit results in terms of supervision, so that the resulting audit quality, supervision must be carried out continuously starting from the beginning to the end of the audit assignment

Effect of Accountability on Auditor's Work Results

Accountability can improve the quality of work results if it is supported by high knowledge and problem solving abilities. Which means there are three indicators that can be used to measure individual accountability. First, how much is their motivation to complete the work. Second, how confident are they that their work will be examined by superiors. Third, how much effort (power of thought) is given to complete a job. Subjects with high accountability are more motivated, more likely to think that their work will be examined by superiors and put more effort into their work than subjects with low accountability

Effect of Knowledge on Auditor's Work

The auditor's effort to complete the work varies according to the level of knowledge he has. And one's level of knowledge can improve the quality of work.

Auditor approval is very important in improving audit quality. The auditor's high and extensive knowledge can also affect audit quality. The auditor's knowledge can usually be measured by the level of work experience as an auditor. The longer the auditor has work experience, the higher the level of knowledge they have or obtain (Salsabila, Ainia and Prayudiawan, 2011: 158). Salsabila Ainia and Prayudiawan (2011), prove that knowledge can affect the relationship of accountability with the quality auditor's work if

the complexity of the work being faced is moderate. The 2017 Public Accountant Professional Standards (SPAP) regarding general standards, explains that in conducting audits, auditors must have sufficient expertise and knowledge structure.

From this study, it can be concluded auditor's knowledge will influence the auditor in resolving errors and detecting risks that will occur during the audit process.. The results obtained by the auditor will be able to influence the decisions to be taken (Salsabila, Ainia and Prayudiawan, 2011: 158)

Effect Ethics of Quality Auditor's Work

Auditor ethics is the science of evaluating good and bad things about morals, morals. Professionals in professional ethics imply a pride, commitment, dedication to the interests of clients and sincerity in helping the problems faced by clients. (Purba, 2009). Putri and Juliarsa's research (2014) shows that professional ethics has a positive effect on audit quality. Uphold professional ethics, and are expected to minimize fraud, so that audit opinions are truly in accordance with the results of audits conducted. Kurnia et al. (2014) supported by Rahayu and Suryono (2016) research shows that auditor ethics has a positive effect on audit quality, the higher the ethics owned by the auditor, the better the audit quality produced.

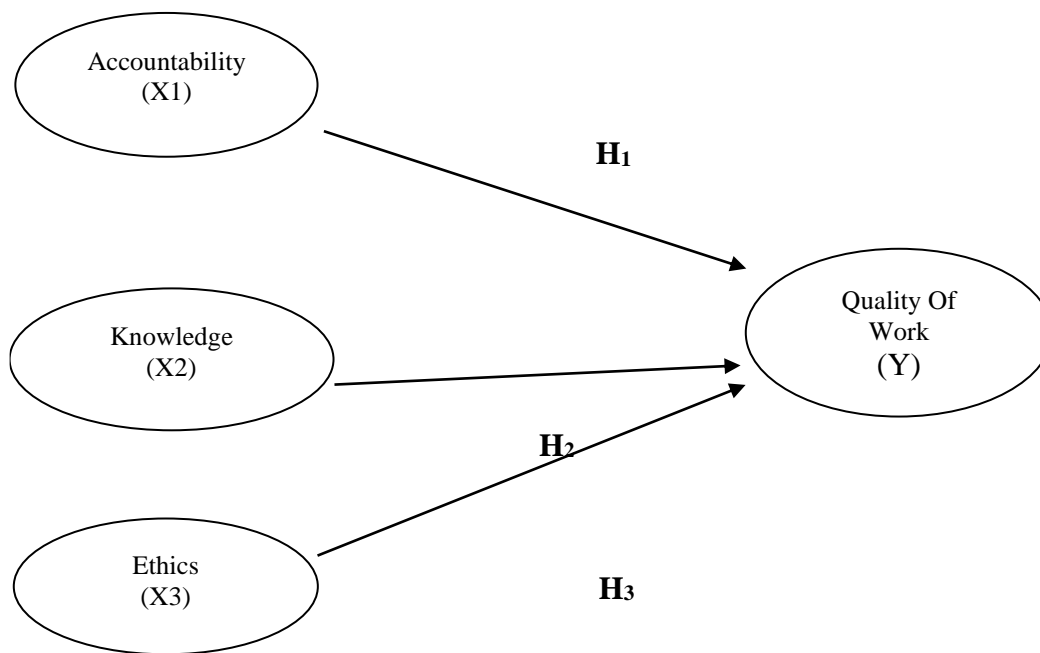


Fig. 1. Analytical Framework

Hypothesis

The hypotheses in the study are:

H1: Accountability has an effect on the quality of the auditor's work.

H2: Knowledge has an effect on the quality of the auditor's work.

H3: Ethics has an effect on the quality of the auditor's work.

β_1 = Regression coefficient

X1 = Auditor Accountability

β_2 = Regression coefficient

X2 = Auditor Knowledge

β_3 = Regression coefficient

X3 = Auditor Ethics

β_4 = Regression coefficient

X4 = Accountability, Knowledge, Ethics

e = error / term interruption

Hypothesis test

i. Coefficient of Determination (R²)

The coefficient of determination between 0 and 1, if the coefficient of determination is small and close to zero, it means that the ability of the independent variable in explaining the variation of the dependent variable is very limited. If the coefficient of determination is close to one, it means that the independent variable provides almost all the information needed to predict the dependent variation (Ghozali, 2016: 97). To determine the coefficient of determination in this study is to look at the value of R square in the summary model produced by the SPSS program

ii. Model Feasibility Test (F Test)

F test is performed with a significance of 0.05. If the significant value <0.05, then H_a is accepted and H₀ is rejected, meaning that all independent variables have a joint influence on the dependent

2 Research Methodology

The methodology research used is a quantitative method. The type of data in this study is primary data, obtained from questions to the speaker. Primary data was collected by researchers to answer research questions and statements. Data collection techniques are carried out through field research. Data obtained directly from the first party by giving questionnaire research subjects, then processed using SPSS version 23.

Multiple linear regression equation according to the hypothesis to be tested is

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e \quad (1)$$

Information:

Y = Quality of Auditor's Work

α = Constant

variable. If a significant value > 0.05 then Ha is rejected and H0 is accepted, it means that all independent variables do not have a shared influence on the dependent variable

iii. t test

This hypothesis test is carried out by comparing arithmetic values with t tables obtained based on a significant level of 5% or 0.05. The basis for decision making is as follows:

- 1) H1 is accepted if probability <0.05
- 2) H2 is accepted if probability <0.05
- 3) H3 is accepted if probability <0.05
- 4) H4 is accepted if probability <0.05

Population and Samples

The population of this study consisted of 176 auditors from 11 public accounting firms located in South Jakarta

Sampling is done by nonprobability sampling technique with purposive sampling where sampling does not provide equal opportunities for each member of the population to be chosen as a sample member. Purposive Sampling, is a sampling technique with consideration of certain data sources (Sugiyono, 2013: 96).

F. Operational Definition

In determining the sample size, the Slovin formula is used as follows

$$n = \frac{N}{1 + N(e)^2}$$

Information:

n = Sample Size

N = Population Size

1 = Constant

e = Expected precision level does not deviate.

The study was conducted at 11 Public Accountant Offices in South Jakarta which had 176 auditors which were then used as the population in this study. Then by using the Slovin formula with a significant 5%.

The number of samples used can be calculated as follows:

$$n = \frac{176}{1 + 176(0.05)^2} = 122$$

From these calculations, it can be seen that the sample that will be used in this study is 122 auditors.

Table 2.E.2 Variable Operations

Variable	Variable Definition	Indicator	Measurement
Accountability (X ₁)	Accountability or circumstances to be held accountable or circumstances to be held accountable to parties who have rights.	- Effort - confidence	<i>Likert</i>
Knowledgee (X ₂)	Mental components that result from any process, whether born from innate or achieved through experience.	- Level of work experience - education	<i>Likert</i>
Ethics (X ₃)	A set of rules or norms or guidelines governing human behavior, both those that must be done and those that must be abandoned that are adhered to by a group or group of people or society or profession.	- Education - Environment	<i>Likert</i>
Quality of Auditor's	The number of correct responses given by someone in completing a job compared to the	- Audit Quality	<i>Likert</i>

Work	standard work results or predetermined criteria.	- Problem solving knowledg	
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3 Result and Discussion

A. Descriptive Statistics Test Results

Tabel.3.A.1 Descriptive Statistics

	N	Minimu m	Maximu m	Sum	Mean	Std. Deviation
Accountability	122	17	25	2741	22.47	1.846
Knowledge	122	15	23	2411	19.76	1.859
Ethics	122	16	25	2601	21.32	1.904
QUALITY OF WORK RESULTS	122	18	25	2688	22.03	1.686
Valid N (listwise)	122					

Source: ouput processed by the author, using SPSS v.23

Correlations

	AK1	AK2	AK3	AK4	AK	TOTAL_AK
AK1 Pearson Correlation	1	.213*	.329**	.221*	.208*	.592**
Sig. (2-tailed)		.018	.000	.014	.022	.000
N	122	122	122	122	122	122
AK2 Pearson Correlation	.213*	1	.142	.275**	.250**	.604**
Sig. (2-tailed)	.018		.119	.002	.005	.000
N	122	122	122	122	122	122
AK3 Pearson Correlation	.329* *	.142	1	.413**	.267**	.645**
Sig. (2-tailed)	.000	.119		.000	.003	.000
N	122	122	122	122	122	122
AK4 Pearson Correlation	.221*	.275**	.413**	1	.240**	.740**
Sig. (2-tailed)	.014	.002	.000		.008	.000
N	122	122	122	122	122	122
AK Pearson Correlation	.208*	.250**	.267**	.240**	1	.582**
Sig. (2-tailed)	.022	.005	.003	.008		.000
N	122	122	122	122	122	122
TOT AL_ AK Pearson Correlation	.592* *	.604**	.645**	.740**	.582**	1
Sig. (2-tailed)	.000	.000	.000	.000	.000	
N	122	122	122	122	122	122

Source: ouput processed by the author, using SPSS v.23

B. Data Quality Test Results

1) Validity Test Results

Table 3.B.2 Test the Validity of Knowledge

		Knowled ge 1	Knowledg e 2	Knowled ge 3	Knowled ge 4	Knowled ge 5	TOTAL_ Knowled ge
Knowledge 1	Pearson Correlat ion Sig. (2- tailed) N	1 122	.320** .000 122	.127 .164 122	.386** .000 122	.306** .001 122	.648** .000 122
Knowledge 2	Pearson Correlat ion Sig. (2- tailed) N	.320** .000 122	1 .000 122	.142 .118 122	.472** .000 122	.405** .000 122	.741** .000 122
Knowledge 3	Pearson Correlat ion Sig. (2- tailed) N	.127 .164 122	.142 .118 122	1 .730 122	.032 .730 122	.090 .322 122	.435** .000 122
Knowledge 4	Pearson Correlat ion Sig. (2- tailed) N	.386** .000 122	.472** .000 122	.032 .730 122	1 .000 122	.314** .000 122	.722** .000 122
Knowledge 5	Pearson Correlat ion Sig. (2- tailed) N	.306** .001 122	.405** .000 122	.090 .322 122	.314** .000 122	1 .000 122	.642** .000 122
TOTAL_ Knowledge	Pearson Correlat ion Sig. (2- tailed) N	.648** .000 122	.741** .000 122	.435** .000 122	.722** .000 122	.642** .000 122	1 122

Source: ouput processed by the author, using SPSS v.23

Table 3.B.4 Test the Validity of Ethics Correlations

		Ethics 1	Ethics 2	Ethics 3	Ethics 4	Ethics 5	TOTAL_ ethics
Ethics 1	Pearson Correlation	1	.232*	.286**	.299**	.295**	.646**
	Sig. (2-tailed)		.010	.001	.001	.001	.000
	N	122	122	122	122	122	122
Ethics 2	Pearson Correlation	.232*	1	.318**	.295**	.369**	.677**
	Sig. (2-tailed)	.010		.000	.001	.000	.000
	N	122	122	122	122	122	122
Ethics 3	Pearson Correlation	.286**	.318**	1	.352**	.181*	.675**
	Sig. (2-tailed)	.001	.000		.000	.046	.000
	N	122	122	122	122	122	122
Ethics 4	Pearson Correlation	.299**	.295**	.352**	1	.308**	.663**
	Sig. (2-tailed)	.001	.001	.000		.001	.000
	N	122	122	122	122	122	122
Ethics 5	Pearson Correlation	.295**	.369**	.181*	.308**	1	.632**
	Sig. (2-tailed)	.001	.000	.046	.001		.000
	N	122	122	122	122	122	122
TOTAL_ Ethics	Pearson Correlation	.646**	.677**	.675**	.663**	.632**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	122	122	122	122	122	122

Source: output processed by the author, using SPSS v.23

Tabel.3.B.5 Test the Validity of the Quality of Aditor's Work Results (AWR)
Correlations

		AWR 1	AWR 2	AWR 3	AWR 4	AWR 5	TOTAL _AWR
AWR 1	Pearson Correlati on Sig. (2- tailed) N	1 .354** 122	.354** .000 122	.265** .003 122	.176 .053 122	.174 .055 122	.605** .000 122
AWR 2	Pearson Correlati on Sig. (2- tailed) N	.354** .000 122	1 .000 122	.200* .028 122	.206* .023 122	.247** .006 122	.615** .000 122
AWR 3	Pearson Correlati on Sig. (2- tailed) N	.265** .003 122	.200* .028 122	1 .003 122	.271** .003 122	.254** .005 122	.655** .000 122
AWR 4	Pearson Correlati on Sig. (2- tailed) N	.176 .053 122	.206* .023 122	.271** .003 122	1 .001 122	.308** .001 122	.634** .000 122
AWR 5	Pearson Correlati on Sig. (2- tailed) N	.174 .055 122	.247** .006 122	.254** .005 122	.308** .001 122	1 .000 122	.636** .000 122
TOTAL_ AWR	Pearson Correlati on Sig. (2- tailed) N	.605** .000 122	.615** .000 122	.655** .000 122	.634** .000 122	.636** .000 122	1 122

Source: output processed by the author, using SPSS v.23

2) Test Reliability

Table 3.B.6 Reliability Test

Variabel	Cronbach's Alpha	N of Items
Accountability	.622	5
Knowledge	.633	5
Ethics	.671	5
Aditor's Work Results	.618	5

Source: ouput processed by the author, using SPSS v.23

C. Classic Assumption Test Results

a) Normality Test Results

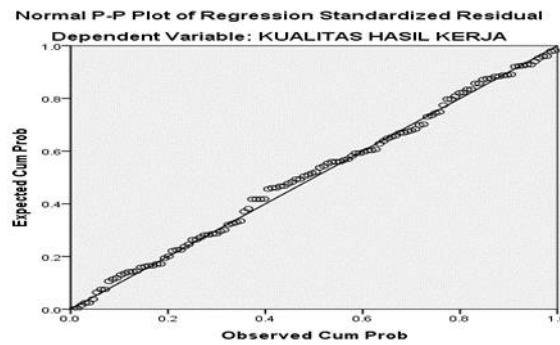


Fig 4.1. Normality Test

b) Multicollinearity Test Results

Tabel.4.1.1 Multikolonierity

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Const)		
Accountability	.955	1.047
Knowledge	.950	1.053
Ethics	.993	1.007

c) Heteroscedasticity Test Results

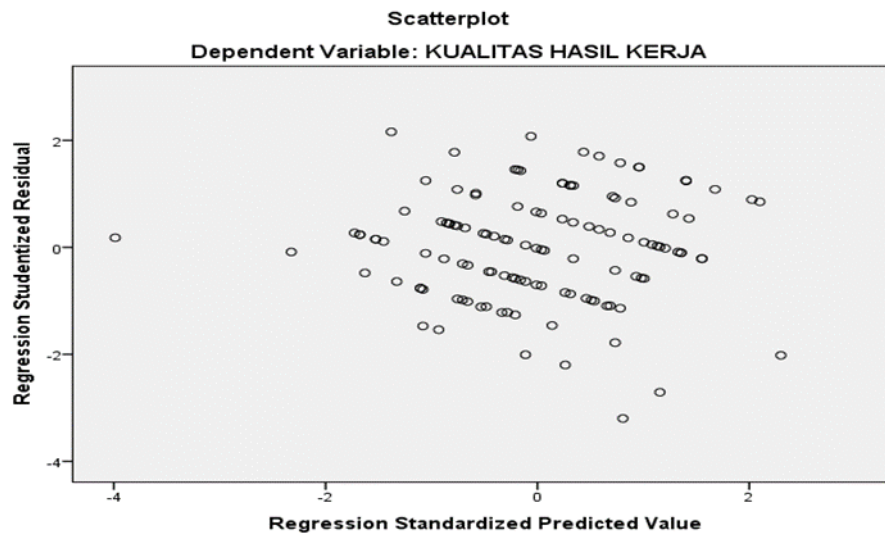


Fig. 3. Heteroscedasticity

d) Autocorrelation Test Results

Table.4.1.2 Autocorrelation Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.488 _a	.238	.219	1.490	2.230

Source: ouput processed by the author, using SPSS v.23

C. Multiple Linear Regression Analysis

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e \quad (4)$$

Information:

Y = Quality of Auditor's Work

α = Constant

1 = Regression coefficient β

X1 = Auditor Accountability

2 = Regression coefficient β

X2 = Auditor Knowledge

3 = Regression coefficient β

X3 = Auditor Ethics

e = error / term interruption

Tabel.4.1.3 Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.675	2.426		3.164	.002
Accountability	.286	.075	.313	3.812	.000
Knowledge	.225	.075	.248	3.012	.003
Ethics	.163	.071	.184	2.285	.024

Source: ouput processed by the author, using SPSS v.23

From the data process in table 4.13 we get the regression equation model as follows:

$$Y = 7.675 + 0.286X_1 + 0.225X_2 + 0.163X_3 \quad (5)$$

The information multiples linear regression equation above is

- i. The constant value (α) is 7,675 which means that the accountability, knowledge and ethics variables get a cash value (fixed) then the auditor's ability in the quality of work results is 7,675.
- i. The coefficient regression values of the accountability variable (X_1) is 0.286 and has a positive or unidirectional values

which indicates the higher the accountability the auditor has the quality of the auditor's work is getting better

- iii. The regression coefficient value of the knowledge variable (X_2) is 0.225 and has a direct value that indicates the higher the auditor's knowledge, the better the quality of the work.
- iv. The coefficient of ethical variable regression (X_3) of 0.163 and positive or unidirectional indicates the higher the auditor's ethics, the better the quality of work.

Hypotesis Testing

a. (R2)

Table.3.D.1 Coefficient Determination (R2) Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.488 ^a	.238	.219	1.490

Source: ouput processed by the author, using SPSS v.23

b. Model Feasibility Test (f Test)

Table.3.D.2 Model Feasibility Test (F-Test)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	81.895	3	27.298	12.296	.000 ^b
Residual	261.973	118	2.220		
Total	343.869	121			

Source: ouput processed by the author, using SPSS v.23

c. Test Results t

Tabel.3.D.3 Hypotesis (T-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.675	2.426		3.164	.002
Accountability	.286	.075	.313	3.812	.000
Knowledge	.225	.075	.248	3.012	.003

Ethics	.163	.071	.184	2.285	.024
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Source: ouput processed by the author, using SPSS v.23

Hypothesis 1

H1: Accountability has a significant effect on quality auditor's work. Based on SPSS calculations, it can be seen that the significant value of $0,000 < 0,05$ with tcount for the regression coefficient X1 is 3.812 with the ttable for t with $n = 122$, $k = 3$ and $e = 0,05$ is 1.980. Then from the results of the comparison of the significant level of $0,000 < 0,05$ and the ratio between tcount and ttable is $3,812 > 1,980$. So it can be concluded that H1 is accepted that accountability has a significant effect on the quality of the work of the auditor.

The results of this study are consistent with research conducted by Diani Mardisar and Ria Nelly Sari (2007) which states Accountability has a significant effect on the Quality of Auditor's Work.

Hypothesis 2

H2: Knowledge has a significant effect on quality auditor's work. Based on the SPSS calculation, it can be seen that the significant value of $0,003 < 0,05$ with the tcount for the regression coefficient X2 is 3.012 with the ttable for t with $n = 122$, $k = 3$ and $e = 0,05$ is 1.980. So from the results of the comparison of the significant level of $0,003 < 0,05$ and the ratio between tcount and ttable is $3,012 > 1,980$. So it can be concluded that H2 is accepted, namely knowledge has a significant effect on the quality of the work of the auditor.

The results of this study are consistent with research conducted by Hermina Sihombing (2012) which states that knowledge has a significant effect on the Quality of Auditor's Work.

Hypothesis 3

H3: Ethics has a significant effect on quality auditor's work.

Based on SPSS calculations, it can be seen that the significant value of $0,024 < 0,05$ with the tcount for the regression coefficient X3 is 2.285 with the ttable value for t with $n = 122$, $k = 3$ and $e = 0,05$ is 1.980. So from the results of the comparison of the significant level of $0,024 < 0,05$ and the ratio between tcount and ttable is $2,285 > 1,980$. So it can be concluded that H3 is accepted, namely ethics significantly influence the quality of the work of auditors.

The results of this study are consistent with research conducted by Desi Wahyu Lestari (2017) which states that Auditor Ethics influences Audit Quality

4. Conclusion

The object research is accountability, knowledge, and ethics of auditors on the quality of the work of auditors at the South Jakarta Public Accountant Office. The sampling technique of this study used a nonprobability sampling, which is a sampling technique does not provide equal opportunity for each element (member) of the population to be selected as a sample member. Nonprobability sampling used is Purposive Sampling, a data source sampling technique with certain considerations. The sample in this study amounted to 122 respondents in the South Jakarta Public Accountant Office. on the basis of the classical assumption test results conducted through several stages of testing, the results can be seen below

1. The normality test results show a P-plot plot spread around in the diagonal line and the direction of its spread follows the direction of the diagonal line. The graph shows that the regression model is feasible because it meets the assumption of normality.
2. Multicollinearity test results indicate that the independent variable used in regression equation model do not occur multicollinearity. This can be seen from the Tolerance value $> 0,10$ and VIT value < 10 .

3. Heteroscedasticity test results show that the Scatterplot graph shows points spread with unclear patterns above and below the number 0 on the Y axis, then the regression model does not occur heteroscedasticity.

4. The autocorrelation test results show that the DW value of 2.230 is between dU of 1.755 and (4-dU) of $4 - 1.755 = 2.245$. This shows that the regression model in this research did not occur autocorrelation

Based on the results of multiple linear analysis tests, test results of the coefficient of determination (R^2), the results of the model feasibility test (f-test) and t-test results can be explained as follows:

1. Multiples linear regression test results

The constant value (α) is 7,675 which means that the accountability, knowledge and ethics variables get a cash value (fixed) then the auditor's ability in the quality of work results is 7,675.

The regression coefficient value of the accountability variable (X1) was 0.286, knowledge (X2) was 0.225 and ethics (X3) was 0.163 and all were positive or unidirectional indicating the higher the accountability, knowledge and ethics the auditor had, the better the quality work of the auditor.

2. Test results coefficient determination

The results of coefficient determination test can be seen the value of R Square in this studies amount to 0.238, so it can be concluded that Accountability (X1), Knowledge (X2), and Ethics (X3) affect the Quality of Work Results of Auditors (Y) of 23.8%.

3. Model feasibility test result (f-Test)

The result of the model feasibility test (Test f) are known for significant values of $0,000 < 0.005$ and for the value of $F_{count} > F_{table}$ of $12.296 > 2.68$, it can be said that the regression coefficient is significant and the model tested is feasible to proceed.

4. T-Test Results

a. The accountability variable significantly influence quality of the auditor work. Where

the significant level is $0,000 < 0.05$ and the ratio between t_{count} and t_{table} is $3.812 > 1.980$.

b. Knowledge variables significantly influence the qualified of the auditor's work. Where the significant level is $0.003 < 0.05$ and the ratio between t_{count} and t_{table} is $3,012 > 1.980$.

c. Ethical variables significantly influence the qualified of the auditor's work. Where the significant level is $0.024 < 0.05$ and the ratio between t_{count} and t_{table} is $2.285 > 1.980$

B. Suggestions

Previous analysis and discussion, the authors propose a number of suggestions:

1. Auditors should always increase accountability, knowledge and ethics, because the higher the accountability, knowledge and ethics will improve the quality of work.

2. Future studies can consider several other variables, by increasing the number of samples in future studies and presenting the population used in the study and expanding their scope.

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