EFFECT OF EXPERIENCE AND AUDITOR PROFESSIONALISM ON AUDIT QUALITY: STUDY ON PUBLIC ACCOUNTANT OFFICE IN MAKASSAR

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The purpose of this research is how much the effect of auditor experience and professionalism on audit quality is either partially or simultaneously. The observation variables that are used in this research are the experience and professionalism of the auditor as independent variables and audit quality as a dependent variable. The questionnaire that was returned by the respondent to the research that is as much as 31 questionnaires. The data in this research is obtained by Personally Administered Questionnaires. Data analysis techniques that used in this research are Data Quality Test, Classical Assumption Test, Multiple Linear Regression Analysis, and Hypothesis Test. The result of this research shows that the experience and professionalism of auditors has a significant effect on audit quality, either partially or simultaneously.

Keywords: Auditor experience, Professionalism of auditor, And audit.

Introduction

SPAP (2001: 110.1) describes the purpose of the audit of financial statements by independent auditors in general, namely, "To express opinions about fairness, in all material matters, financial position, results of operations, changes in equity, and cash flows in accordance with applicable accounting principles common in Indonesia ". In the audit world, we can find several cases where the results of the audit report contradict the reality that occurs in the company. One of the cases that happened and became a famous sagat in the world of audit was the Enron case in 2001 where the company was involved in cases of boosting profits and hiding corporate debt by making companies outside bookkeeping and bribing foreign officials (Tjahjono et al. 2013: 67). This of course makes the public and especially investors view that although auditors are an independent profession, but not infrequently there are those who violate the professional code of ethics then produce a low audit quality.

Audit quality (Audit Quality) is the possibility of an auditor in finding and reporting a mistake or fraud that occurs in a client's accounting system (Tandiontong, 2016: 80). Audit quality can be seen as a measure of an auditor's ability to carry out his duties. To be able to create good audit quality is basically supported by several factors including internal auditor factors in accordance with the Basic Principles of Professional Accountant Ethics. Internal factors according to Rusyanti (2010) include professional

skepticism and auditor professionalism. While internal factors according to Wandita et al (2014), namely knowledge, work experience of auditors, and accountability. From several internal factors, the researcher limits the experience and professionalism of auditors as independent variables in this study because these two factors can provide a clear picture of achieving good audit quality.

The experience and professionalism of auditors can illustrate that auditors must be equipped with capable capabilities to support the completion of work so as to produce good audit quality. Thus it is felt necessary to see the auditor's perception of how the influence of internal auditor factors in this case is the auditor's experience and professionalism on achieving good audit quality. So the researchers are interested in conducting research related to this, namely, "The Effect of Auditor's Experience and Professionalism on Audit Quality (Studies in Public Accountants in Makassar.

Research methodology

Professional Definition

Audit Quality

Audit quality is the ability of an auditor to audit the client's financial statements. In this case, to find possible material errors or fraud by referring to generally accepted accounting principles. In this study audit quality measurement is based on eleven statement items consisting of seven audit quality measurement components according to Budiman (2010), Efendy (2010), and Astiti (2013), can be seen in the following table.

Table 3.2 Audit Quality Measurement Indicators

Scale Measurement Indicator Component	Scale Measurement Indicator Component	Scale Measurement Indicator Component
1) Accuracy of audit findings.	a) The auditor is able to find material errors. b) The auditor is able to analyze problems when conducting audits on financial statements. c) The auditor is able to detect fraud in the audited financial statements.	Likert 1-7
2) The attitude of prudence / professional skepticism. a) Skepticism has an effect on finding errors in financial statements.	a) Skepticism has an effect on finding errors in financial statements. b) Auditors' vigilance on occurrence of fraud. c) Attitudes always question the reliability of audit evidence.	Likert 1-7.
3) Review by third parties..	Review by third parties	Likert 1-7
4) Follow-up to audit results.	Follow up on findings and recommendations of auditors by the company.	Likert.1-7
5) Guided by ethical principles.	Understanding and conducting audits must be guided by all the basic principles of professional ethics.	Likert 1-7
6) Guided by audit standards..	Understanding and conducting audits must be guided by all audit standards	Likert 1-7
7) Guided by quality control standards.	Understanding and conducting audits must be guided by quality control standards	Likert 1-7

Auditor Experience

The auditor's experience in question is how long an auditor provides audit services. In connection with the auditor experience there are six statement items consisting of three indicators according to Ismiati (2012), as follows.

Table 3.3 Measuring Indicators for Auditor Experience

Componen	Measurement Indicator	Scale
1) Service time experience in the audit field	The auditor is said to be experienced if he has conducted an audit for 3 years. Likert	Likert 1-7
2) Number of audit assignments.	a) The more experience an auditor has, the greater the auditor's ability to deal with any problems encountered. b) The auditor's experience influences the decisions made. c) The auditor's experience assists the auditor in predicting problems professionally. d) Experience and knowledge are important elements in conducting audits.	.Likert 1-7
3) Types of companies that have been audited.	Auditing various types of companies will offer auditor experience.	Likert 1-7

Auditor Professionalism

Auditor professionalism in question is an individual attitude that is inherent in the auditor, where the auditor as an expert in the field of audit, has an attitude that is not easily influenced (independent) and responsible for his work. In this study the indicator of auditor professionalism was adopted from the research of Hidayatullah (2009), as follows.

Table 3.4 Indicators for Measurement of Auditor Professionalism

Componen	Measurement Indicator	Scale
1) Dedication to the profession (Dedication),	a) Auditors use all experience and knowledge in the audit process. b) Inner satisfaction works as an auditor	Likert 1-7
2) Relationships with fellow professionals (Professional Community Affiliation)	a) Auditors establish good relationships with fellow professions. b) Interact with fellow professions in order to increase knowledge and wise attitude in making plans and considerations in audits	Likert 1-7
3) Social Obligation	a) Auditors prioritize community interests rather than personal interests. b) Auditors become an important profession in the community. c) Auditors maintain the wealth of the State and society. d) Auditors are the basis of trust in the management of State assets and society.	Likert 1-7

4) Autonomy Demands	a) The auditor is able to make independent decisions. b) Be confident in your abilities. c) Using an attitude of independence every time they conduct an audit.	Likert 1-7
5) Confidence in the profession (Belief in Self-Regulation)	a) Auditors believe that fellow professions are people who are able to assess their professional work not the wider community. b) Professional regulations are the driving force for auditors to achieve results and accountable considerations in carrying out audits.	Likert 1-7

Population and Sample

Population

The population in this study were all good auditor staff (Partners, Senior Aditor, and Junior Auditors) who worked on KAP in Makassar, amounting to 57 people. The following is a table listing the 2017 Public Accounting Firm and Number of Auditors in Makassar as follows.

Table 3.5 List of Public Accountants and Number of Auditors in Makassar

Number	Public Accountant Office	Amount of Auditor Population
1	KAP Drs. Harly Weku	6 people
2	KAP Drs. Rusman Thoeng, M.Com, BAP	5 people
3	K AP Drs. Thomas, Blasius, Widartoyo & Rekan (Cabang)	15 people
4	KAP Usman & Rekan (Cabang)	7 people
5	KAP Yakub Ratan	7 people
6	KAP Mansyur Sain & Rekan	10 people
7	KAP Benny, Tony, Frans & Daniel	7 people
Amount		**57 people**

Sample

The sample in this study amounted to 32 auditors working in KAP in Makassar. The sampling method used is convenience sampling, which is sampling technique with ease of consideration. Of the seven KAPs in Makassar, only six KAP were willing to be examined. Each KAP is only willing to accept 4-7 questionnaires. Based on this, 32 respondents were obtained. The following is a list of Public Accounting Firms and auditors who are willing to be the object of research.

Table 3.6 Public Accounting Firms and Research Samples

Number	Public Accountant Firms	Amount of Auditor Sample
1	KAP Drs. Harly Weku	4 people
2	KAP Drs. Rusman Thoeng, M.Com, BAP	5 people

3	KAP Drs. Thomas, Blasius, Widartoyo & Rekan (Cabang)	6 people
4	KAP Usman & Rekan (Cabang)	7 people
5	KAP Yakub Ratan	5 people
6	KAP Mansyur Sain & Rekan	5 people
Amount		**32 people**

Data collection technique

The data used in this study is primary data, namely data obtained directly from respondents. In this case the primary data is the result of obtaining the answer data from the questionnaire filled in by the auditor as the respondent. Data collected in this study were obtained by using a personal questionnaire distribution method (Personally Administered Questionnaires).

Data analysis technique

Data Quality Test

The quality of research data is determined by the quality of the instruments used to collect data. A valid instrument is a measuring instrument used to obtain valid data. There are two concepts for measuring data quality, namely:

a. Validity test

Validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the question in the questionnaire is able to reveal something that will be measured by the questionnaire. Validity test can be done by looking at the correlated items. Total correlation with the following criteria: If the value of r count> r table and the value is positive, then the question or indicator item is said to be "valid". But on the contrary if r count <from rtabel, the question can be said to be "invalid" (Ghozali, 2011).

b. Reliability Test

Reliability testing is used to measure whether the respondent's answer to the questionnaire is consistent or stable over time. The magnitude of the alpha coefficient obtained shows the instrument reliability coefficient. The reliability of the research instruments in this study was tested using the Cronbachs Alpha (α) coefficient. If the alpha coefficient is> 0.60, it can be concluded that the research instrument is reliable and reliable (Ghozali, 2011).

Classic Assumption Test

The analytical tool used in this study is multiple linear regression analysis. Before conducting regression testing, there are several assumptions that must be met so that the data that will be included in the regression model has fulfilled the terms and conditions in the regression. The classic assumption test in this study includes tests of normality, multicollinearity, and heteroscedasticity.

a. Normality test

Normality test is used to test whether the residual multiple regression model has a normal distribution. A good regression model is one that has a normal or near normal data distribution. This test is done by

looking at the data distribution (point) on the diagonal axis or graph. If the data spread around the diagonal line and follow the direction of the diagonal line, the regression model meets the assumption of normality. If the data spreads far from the diagonal line and or does not follow the direction of the diagonal line, the regression model does not meet the assumption of normality (Ghozali, 2005: 80).

Normality test can also be done in the form of Kolmogorov-Smirnov Test (Kolmogorov-Smirnov Test). This testing technique is carried out by testing the residual value of the dependent variable and the independent variable (Statistics, youtube: 2013), with the following hypothesis:

H0: Data is normally distributed
H1: Data is not Normal distribution
Basic decision making:
If the probability (Significant Value)> 0.05 then H0 is accepted.
If probability (Significant Value) <0.05 then H0 is rejected.

b. Multicollinearity Test

Multicollinearity tests are intended to detect the symptoms of correlation between one independent variable and another independent variable. In a good regression model there should be no correlation between independent variables. Multicollinearity test can be done in two ways, namely by looking at VIF (Variance Inflation Factors) and tolerance value. If VIF> 10 and tolerance value <0.10, it can be concluded that there is no multicollinearity between independent variables in the regression model (Ghozali, 2005: 91-92).

c. Heteroscedasticity Test

Heteroscedasticity test is used to test whether there is a variance inequality from residual one observation to another observation in the regression model. A good regression model is a model that does not occur heteroscedasticity (Ghozali, 2005: 105).

Heteroscedasticity occurs if the points of data processing (ZPRED) of independent variables and (SPRED) dependent variables on scatterplot have a regular pattern, both narrowing, widening, and wave-wave. Whereas if there is a clear pattern, and the points spread above and below the number 0 on the Y axis, heteroscedasticity does not occur (Ghozali, 2005: 106)

Heteroscedasticity test can also use the Glejser test which is done by regressing the absolute residual value (AbsRes) to the independent variable (Statistics, youtube: 2013) with the following hypothesis:

H0: There is no heteroscedasticity
H1: Heteroscedasticity occurs
The basis for Glejser test decision making, as follows:
If the probability (Significant Value)> 0.05 then H0 is accepted
If probability (Significant Value) <0.05 then H0 is rejected

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine whether or not the influence of independent variables on the dependent variable. This analysis is used to answer how the auditor's experience and professionalism influences audit quality in the Public Accounting Firm in Makassar. The model used in multiple linear regression analysis is as follows:

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

Information:
Y = audit quality
α = Constants

b = Coefficient of regression direction
X1 = Auditor experience
X2 = auditor professionalism
e = error

Hypothesis Testing

This study will examine the effect of independent variables consisting of auditor experience and professionalism on the dependent variable namely audit quality. The test tool used to test the relationship of these variables is the t test and test f. The t test aims to examine whether the independent variables (experience and professionalism of auditors) are partially or individually to the dependent variable (audit quality). F test is conducted to examine the influence of independent variables (experience and professionalism of auditors) simultaneously or together on the dependent variable (audit quality), as follows:

a. Partial Test (t test)

The t test is used to determine the effect of each independent variable on the dependent variable. The correlation coefficient test can be calculated by t test using the following formula (Sugiyono 2009: 230):
    Information:

        r: Correlation value
        n: Number of sample members

In addition to using the formula above the significance test of the correlation coefficient can also be done by comparing between t count and t table. To determine the value of t table can be determined with a significance level of 5% with degrees of freedom df = (n-k-1) where n is the number of respondents and k is the number of independent variables. With the following hypothesis:

        H0: The experience and professionalism of auditors does not have a significant effect on audit quality partially.
        H1: Auditor experience and professionalism have a significant effect on audit quality partially.

The testing criteria used are:

        If t count <t table (n-k-1) then H0 is accepted
        If t count> t table (n-k-1) then H0 is rejected.

b. Simultaneous Test (f test)

This f test is used to determine the presence or absence of the simultaneous influence of each independent variable on the dependent variable. Testing the significance of multiple correlation coefficients can use the following formula (Sugiyono 2009: 235):

        Information:
        R: Multiple correlation coefficients
        k: Number of independent variables
        n: Number of sample members

    Testing the significance of multiple correlation coefficients can also be calculated by using the f test formula can also be calculated by dividing the value of calculation with ftabel at a 95% confidence level and degree of freedom df = (nk-1) where n is the number of respondents and k is the number of independent variables. With the following hypothesis:

H0: The experience and professionalism of auditors has no significant effect on audit quality simultaneously.

H2: Experience and professionalism of auditors has a significant effect on audit quality simultaneously.

The testing criteria used are:

If fcount <ftabel (n-k-1) then H0 is accepted

If f counts> ftabel (n-k-1) then H0 is deflated

Research Results and Discussion

Table 4.3 Overview of Research Respondents

No	Information	Criteria	Frequency	Presentation
1	Age	< 25	6	20%
		26-35	12	40%
		36-55	11	36.67%
		>55	1	3.33%
		Amount	30	100%
2	Gender	Man	21	70%
		Woman	9	30%
		Amount	30	100%
3	Level of education	SMA/sederajat	-	-
		D3	-	-
		S-1	21	70%
		S-2	8	26.67%
		S-3	1	3.33%
		Amount	30	100%
4	Position	Partner	-	-
		Supervisor	3	10%
		Senior Auditor	10	33.33%
		Junior Auditor	17	56.67%
		Lain-lain	-	
		Amount	30	100%
5	Long worked as an aditor	<1	-	-
		Antara 1-2	8	26.67%
		Antara 2-3	5	16.66%
		>3	17	56.67%
		Amount	30	100%

Data Quality Test Results

a. Validity test

Validity test is used to test whether a questionnaire is valid or not. Data is declared valid if the value of r count> r table and its value is positive (Ghozali, 2011). Validity test results are presented as follows:

Table 4.4 Test Results Validity between indicators with research variables

Variabel	Indicator	Nilai r $_{hitung}$	Nilai r $_{tabel}$	Keterangan
Audit Quality (Y)	Y.1	0.547	0.002	Valid
	Y.2	0.570	0.001	Valid
	Y.3	0.607	0.000	Valid
	Y.4	0.231	0.220	Valid
	Y.5	0.584	0.001	Valid
	Y.6	0.610	0.000	Valid
	Y.7	0.627	0.000	Valid
	Y.8	0.246	0.189	Valid
	Y.9	0.598	0.000	Valid
	Y.10	0.393	0.032	Valid
	Y.11	0.524	0.003	Valid
Experience (X1)	X1.12	0.713	0.000	Valid
	X1.13	0.642	0.000	Valid
	X1.14	0.786	0.000	Valid
	X1.15	0.438	0.016	Valid
	X1.16	0.268	0.152	Valid
	X1.17	0.868	0.000	Valid
Profesionalism (X2)	X2.18	0.498	0.005	Valid
	X2.19	0.576	0.001	Valid
	X2.20	0.507	0.004	Valid
	X2.21	0.394	0.031	Valid
	X2.22	0.535	0.002	Valid
	X2.23	0.371	0.044	Valid
	X2.24	0.482	0.007	Valid
	X2.25	0.565	0.001	Valid
	X2.26	0.580	0.001	Valid
	X2.27	0.306	0.100	Valid
	X2.28	0.247	0.188	Valid
	X2.29	0.506	0.004	Valid
	X2.30	0.758	0.000	Valid

Validity test results in this study indicate that all measurement instruments in this study are declared valid. Proven by table 4.4 that the r count for all statement items is greater than the rtable value then all statement items used in this study are declared valid.

b. Reliability Test

Reliability is an index that shows the consistency of a measuring instrument over time. A variable is said to be reliable if it produces the value of Cronbachs Alpha (a)> 0.60 (Ghozali, 2011). Data reliability testing results are presented as follows.

Table 4.5 Reliability Test Results

Variabel	Koefisien *alpha*	Keterangan
Audit Quality (Y)		
Experience (X1)	0.828	Reliabel
Profesionalism (X2)		

The reliability test results shown in table 4.5 shows that the alpha coefficient of all research variables is greater than 0.6 or 0.828 so it can be concluded that all variables can be used reliably.

Classical Assumption Test Results

Classic assumption test is done in order to find out whether the regression model is a good regression model or not. The classic assumption test used is the normality test, multicollinearity test, and heteroscedasticity test.

a. Normality test

The normality test is conducted to test whether in the regression model, the independent variable and the dependent variable both have normal distribution or not. A good regression model is a regression model that has a normal or near normal distribution. Normal distribution spreads around the diagonal line and follows the direction of the diagonal line (Ghozali, 2005: 80). The results of the normality test are shown in the following figure:
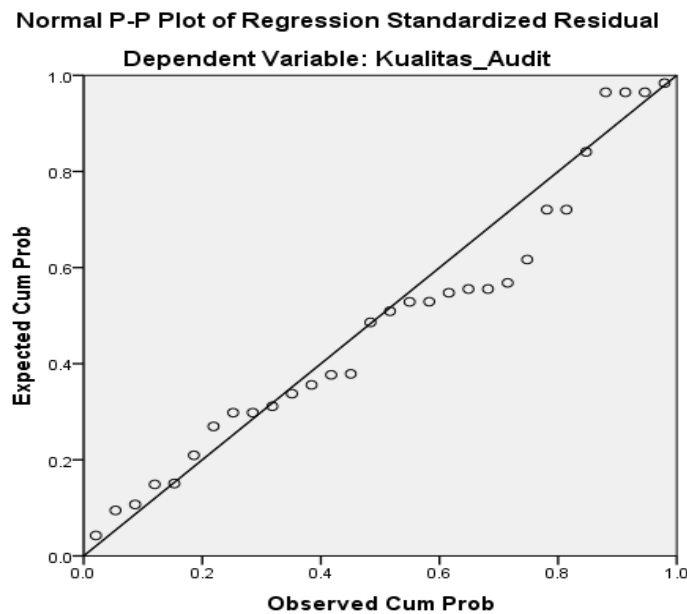

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Kualitas_Audit

Figure 4.1 Normality Test Results

The results of the normality test shown in the picture above shows that the data (dots) spread around the diagonal line. This means that the regression model meets the assumption of normality.

Normality test can also be done in the form of Kolmogorov-Smirnov Test (Kolmogorov-Smirnov Test). This testing technique is carried out by testing the residual value of the dependent variable and the independent variable. The following table presents the results of normality tests with (Kolmogorov-Smirnov Test) as follows.

Table 4.6 Normality Test Results (Kolmogorov-Smirnov Test)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.88432245
Most Extreme Differences	Absolute	.163
	Positive	.163
	Negative	-.103
Kolmogorov-Smirnov Z		.891
Asymp. Sig. (2-tailed)		.405

a. Test distribution is Normal.
b. Calculated from data.

The results of the normality test (Kolmogorov-Smirnov Test) in the table above shows that the variable residual significance value is 0.405> 0.05 far above (5%) meaning that H0 is accepted meaning that the residual data is normally distributed.

b. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between the independent variables. If there is no independent variable that has VIF> 10 or tolerance value <0.10, it can be concluded that there is no multicollinearity between independent variables in the regression model (Ghozali, 2005: 91-92). Multicollinearity test results are presented in the following table.

Table 4.7 Multicollinearity test results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	12.373	9.720		1.273	.214		
	Auditor Experience	.817	.405	.408	2.020	.053	.412	2.424
	Auditor Profesionalism	.331	.177	.377	1.864	.073	.412	2.424

a.   Dependent Variable: Audit Quality

The multicollinearity test results in the table above show that the VIF value for auditor experience (X1) and professionalism (X2) is equal to 2,424. Both of these independent variables have VIF values that are far below the number 10. This shows that all indicators of variable measurement used in this study are free from multicollinearity problems. Then the regression model is feasible to use in predicting the dependent variable (audit quality).

c. Heteroscedasticity Test

Heteroscedasticity test aims to test whether in a regression model there is a difference in residual variance from one observation to another observation. A good regression model is a regression model that does not occur heteroscedasticity. If there is a clear pattern, and the points spread above and below the number 0 on the Y axis, heteroscedasticity does not occur (Ghozali, 2005: 105). Heteroscedasticity test results are presented as follows:
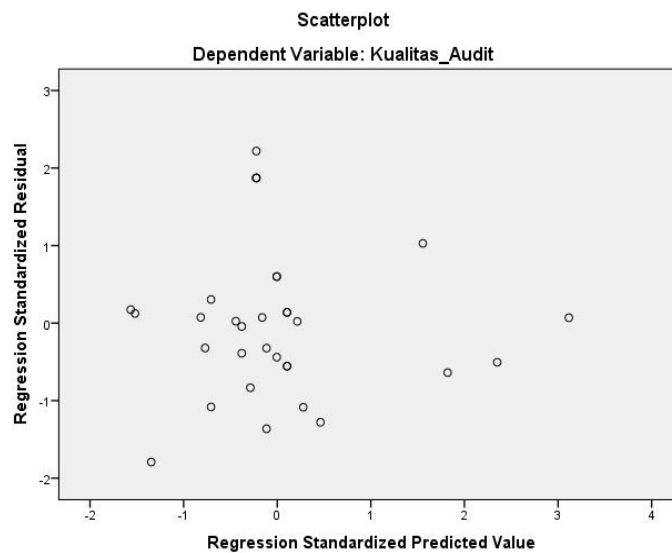

Figure 4.2 Heteroscedasticity Test Results

The heteroscedasticity test results in the figure above, shows that there are clear patterns and the points spread above and below the number 0 on the Y axis. This shows that there is no heteroscedasticity in the regression model, so the regression model is appropriate to predict the dependent variable. (audit quality).

Heteroscedasticity test can also use the Glejser test which is done by regressing the absolute residual value (AbsRes) to the independent variable. The following table presents the results of the heteroscedasticity test with the Glejser test as follows.

Table 4.8 Heterocedasticity Test Results (Glejser)

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF

	(Constant)	4.116	6.334		.650	.521		
1	Auditor Experience	.018	.264	.020	.068	.947	.412	2.424
	Auditor Profesionalism	-.034	.116	-.089	-.297	.769	.412	2.424

a. Dependent Variable: absRes

Heteroscedasticity test results with Glejser in the table above shows that the significance value of the independent variable experience and auditor professionalism are 0.947 and 0.765> 0.05 so H0 is accepted which means that there is no heteroscedasticity in the independent variables (Auditor's Experience and Professionalism).

Results of Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the relationship of two or more independent variables to one dependent variable, in this study the experience and professionalism of the auditor as an independent variable and audit quality as the dependent variable. Based on the data processing software (SPSS. 21), the results of Multiple Regression Analysis are as follows.

Table 4.12 Results of Multiple Linear Regression Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	12.373	9.720		1.273	.214		
1 Auditor Experience	.817	.405	.408	2.020	.053	.412	2.424
Auditor Profesionalism	.331	.177	.377	1.864	.073	.412	2.424

a.   Dependent Variable: Audit Quality

From the table above, you can get the following equation:

$$Y = 12{,}373 + 0.817 (X1) + 0.331 (X2)$$

In the regression equation above shows the value of Constant or A is 12,373. This means that an auditor still has an audit quality of 12,373 even though the independent variable is zero.

The independent variable auditor experience (X1) has a t value of 2,020, the regression coefficient level or B is 0.817, and the significant level is 0.053. This indicates that the regression coefficient of the independent variable auditor experience (X1) has a positive and significant influence of 0.817 on the audit quality dependent variable (Y) with a significant level of 5.3% meaning that the higher the auditor's experience the higher the audit quality.

The independent variable of auditor professionalism (X2) has a t value of 1,864, the regression coefficient value or B is 0.331, and the significant level is 0.073. This indicates that the auditor's professional variable regression coefficient (X2) has a positive and significant effect of 0.331 on the dependent variable audit quality (Y) with a significant level of 7.3% meaning that the higher the auditor's professionalism, the higher the audit quality.

Hypothesis Test Results

a. Partial Test (t test)

Partial test (t test) is used to determine the influence of independent variables on the dependent variable, namely between the auditor's experience and professionalism on audit quality in the Public Accounting Firm in Makassar. The results of the partial test (t test) in this study can be seen in the following table.

Table 4. 13 Results of the t test (Partial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	12.373	9.720		1.273	.214		
	Auditor Experience	.817	.405	.408	2.020	.053	.412	2.424
	Auditor Profesionalism	.331	.177	.377	1.864	.073	.412	2.424

a.   Dependent Variable: Audit Quality

From table 4.13 it can be seen that the value of df = n-k-1 = 30-2-1 = 27 with 2 independent variables (see table in From table 4.13 it can be seen that the value of df = n-k-1 = 30-2-1 = 27 with 2 independent variables (see table in appendix 8), then the value of t table is 1.703. The table above shows that the tcount of the auditor's experience variable of 2,020 is greater than the ttable value, each of which is 2,020> 1,703 then H0 is rejected. This means that, partially the auditor's experience has a significant effect on audit quality. While the tcount of the auditor's professionalism variable of 1,864 is greater than the ttable value, each of which is 1,864> 1,703 then H0 is rejected. This means that, partially auditor professionalism has a significant effect on audit quality.

b. F test (Simultaneous)

F test is used to determine whether there is an influence simultaneously (together) veriabel independent of the dependent variable, that is by comparing the value of Fcount with Ftable with a confidence level of 95% and a significance value of 0.05. F test results can be seen in the following table.

Table 4.14 F Test Results (Simultaneous Test)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	288.607	2	144.303	16.149	.000^b
	Residual	241.260	27	8.936		
	Total	529.867	29			

a. Dependent Variable: Kualitas_Audit

b. Predictors: (Constant), Profesionalisme_Auditor, Pengalaman_Auditor

Based on table 4.14 obtained Fcount of 16.149 using 95% confidence level and 0.05 significance level, df (nk-1) or 30-2-1 = 27 with 2 independent variables (see distribution table F value with probability 0.05, attachment 9) then obtained Ftable value of 3.354. Thus, the F test results indicate that the value of Fcount> Ftable or 16,149> 3,354 then H0 is rejected. This means that simultaneous (together) auditor experience and professionalism have a significant effect on audit quality.

Conclusions

Conclusion of Research

This study aims to determine the effect of auditor experience and professionalism on audit quality partially and simultaneously in this case the auditor who works in the Public Accounting Firm in Makassar. Based on the results of the analysis described in the previous chapter, it can be concluded that this study succeeded in supporting the two hypotheses proposed.

1. Experience and professionalism auditors have a significant effect on audit quality partially. The influence of the auditor's work experience on audit quality means that the higher the experience an auditor has, the higher the quality of the audit. This is in accordance with attribution theory which states that one's performance is influenced by their abilities and expertise. The influence of auditor professionalism on audit quality means that the higher the auditor's professionalism, the higher the quality of the audit. This is consistent with attribution theory which states that a person's performance is also influenced by internal factors through his ability and effort to work independently.
2. Auditor experience and professionalism have a significant effect on audit quality simultaneously. This means that the higher the auditor's experience and professionalism, the higher the quality of the audit. This is in accordance with attribution theory in which the factors within a person will affect their behavior, including performance.

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