

THE EFFECT OF PROFESSIONALISM AND ACCOUNTABILITY FOR AUDIT QUALITY

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Abstrak : This study aims to determine the effect to professionalism and accountability on the audit quality at the company PT.Pindad (Persero). This research is done at PT.Pindad company in Bandung city. The number of samples taken was 35 people. Data collection methods used in this study are conducting surveys and distributing questionnaires. Data analysis techniques used are descriptive and verification methods by changing ordinal data from questionnaires to interval data, using the Method of Succesive Interval (MSI). Where as to answer the research hypothesis using classical assumption analysis and multiple regression analysis, usisng SPSS version 23.

Based on the results it can be seen that professionalism, accountability positively affect the audit quality at PT.Pindad (Persero) in Bandung.

Keywords : professionalism, accountability, audit quality.

INTRODUCTION

An audit is a service performed by a public accounting firm and carried out by an auditor whose character is as a service. One of the benefits of a public accountant is that it provides accurate and reliable information to make strategic decisions relating to the company in auditing the company's financial statements (Arum, 2008). Next The independence of the Internal Auditor influences the Quality of Internal Audit. This is influenced by auditor factors that are free from managerial intervention in carrying out internal audits. Professionalism of Internal Auditors influences the Quality of Internal Audit. This is influenced by factors auditors maintain good relations with fellow professionals and maintain the good name of the profession in carrying out internal audits (Tosha and Deny, 2019). In making an auditor's decision requires the accuracy and validity of the audited financial statements issued by the auditor, of course, must be approved for public public accountants and improve the quality of audits. However, the auditor profession has been in the public spotlight in recent years. This is often

done several times contrary to ethics carried out by accountants, both independent accountants, internal accountants, companies and government accountants (Dewi, 2009). Economic globalization and technological advances have driven increasingly sharp competence in the business environment. Every business entity is encouraged to always innovate in order to continue to exist in competition. This situation requires the leaders or management of the company to be able to manage the resources provided by the company more effectively to achieve predetermined goals. In addition, business entities are also required to have added value to business entities (R.Ait and Risa, 2013). Audit quality is very important, which is associated with high audit quality is expected to produce financial reports that are relevant and can be trusted as a basis for decision making. The results of a good audit quality are financial statements that are transparent, accountable and in accordance with applicable Indonesian GAAP, can improve company performance and financial report results that can be seen by interested stakeholders and affect the

company's image in the eyes of the public (Made Hardy S, 2016).

The auditor must change the code of ethics. The auditor must carry out his duties. The code of ethics is responsible for the profession, professional competence and prudence, confidentiality, professional protection and technical standards for an auditor in carrying out his profession (SPKN, 2007).

One example of a case of the phenomenon of audit quality is the KPK investigating the quality of the audit results of the Supreme Audit Agency (BPK) related to the case of Sumber Waras Hospital land purchase. "There are a lot of sane source hospitals (which must be investigated), for example we are investigating the quality of the audit," said KPK Deputy Chairman Laode Muhamad Syarif, quoted from metrotvnews.com. The KPK has pocketed the results of the BPK investigative audit related to the purchase of Sumber Waras Hospital's land. The BPK found six irregularities in the purchase of a 3.7 hectare hospital area to build a cancer and heart treatment center. BPK member Eddy Mulyadi Soepardi explained, irregularities had occurred since awa. "Planning, budgeting, forming a land acquisition procurement team, forming prices, and delivering results," Eddy said on 7 December. The BPK considers that this project has cost Jakarta Provincial Government a total of Rp191 billion. The price difference occurs because of differences in the price of the sale value of tax objects (NJOP) on the land around the hospital. The BPK indicates a price markup in the purchase of land.

Audit quality is determined by several factors, including the first factor, namely professionalism, which influences both directly and indirectly on audit quality (Baotham, 2007). Professionalism is a must for an auditor in carrying out his duties. Professionalism of a professional

will be increasingly important if professionalism is linked to the work of individuals so that in the end can provide confidence in the financial statements for a company or organization where the auditor works. Therefore, auditors are required to be professional in their duties that can be trusted by decision makers (Abdul Halim, 2016).

In order to realize good audit quality, of course an auditor must pay attention to several important factors to support the quality of his work. The first factor an auditor is required to have is professionalism. The description of the professionalism of an auditor according to Hidayatullah (2009) is reflected in five things, namely: devotion to the profession, social obligations, independence, trust in professional regulations and relationships with colleagues. In addition to being a professional who has a professional attitude, every public accountant is also expected to uphold the professional ethics established by the Indonesian Institute of Certified Public Accountants (IAPI), so that a situation full of unfair competition can be avoided.

Professional scrutiny appropriately requires the application of rigor and skill that is reasonably expected to be carried out by a wise and competent examiner, in the same or similar circumstances. Therefore, professional accuracy must match the level of difficulty of the examination being carried out. In applying appropriate professional scrutiny, internal auditors must be aware of the various possibilities of intentional violations, mistakes or errors, neglect, ineffectiveness, waste, inefficiency, and conflicts of interest. They must identify weak controls and recommend improvements to create conformity with a variety of healthy procedures and practices (Putu Septiani F, 2014).

The second factor that can affect audit quality is accountability which is a

broader concept than stewardship. Stewardship refers to management refers to the management of an activity economically and efficiently without being burdened with the obligation to report, while accountability refers to the responsibility of someone steward to the giver of responsibility (Abdul Halim, 2016).

So, an accountable entity (or organization) is an entity that is able to present information openly about decisions that have been taken during the operation of the entity, allowing external parties (eg legislative, auditor, or the public at large) to review the information, and if there needs to be a willingness to take corrective action. Mardisar and Sari (2007) say that the quality of the auditor's work results can be influenced by a sense of accountability (accountability) that has the auditor in completing audit work. Therefore accountability is a very important thing that an auditor must have in carrying out his work because it will affect the final results and credibility. Financial scandals that occur both inside and outside the country have a major impact on public trust in the auditor profession, and the big question in society is why precisely these cases involve the profession of auditors who should be as independent third parties who provide auditor guarantees can be influenced by a sense of accountability (accountability) owned by the auditor in completing the audit work, therefore accountability is a very important thing an auditor must have in carrying out his work (SPKN, 2007).

This research is an amalgamation of previous research by selecting important variables to be studied. The variables of professionalism and accountability for audit quality are combined in this study to re-examine the consistency of the results of previous studies that indicate the inconsistency of research results.

Based on the description above, the research is interested in researching and proving how much influence professionalism and accountability have on audit quality.

Professionalism, According to Napoca (2012) one's professional application starts from well-defined principles in offering greater freedom to the auditor, which means the application of the auditor's professional reasoning in the form of experience, knowledge, abilities obtained in time, while inhibiting activities in strict set of rules even indiscipline is a problem faced in the case of professional auditors. Meanwhile, according to Arens, et al (2012: 125) concerning ethics says "Ethics can be defined broadly as a set of moral principles of value". The explanation concludes that professional ethics must go beyond moral principles where the moral principles are in the principles of professional responsibility, the principle of public interest, the principle of integrity, the principle of objectivity, the principle of competence, and professional prudence, and the principle of technical standards. Auditors must be able to follow moral principles because moral values are the standard of conduct for a professional. From the various meanings above, it can be concluded that professionalism has meaning related to the profession and requires special intelligence to carry it out. Professionalism refers to attitude or mentality in the form of commitment from members of the profession to always realize and improve their professional quality. Professional attitudes and actions are demands in various professional fields, including the profession as an auditor. Professional auditors who conduct audits are expected to produce audits that meet the standards set by the organization. Professionals that must be invested in auditors in carrying out their functions, among others, can be through education

and selection training, seminars, and continuous training.

Accountability, Accountability comes from the term in English, which means accountability or the condition to be held responsible or the condition to be held responsible. Tetclock (1984) (Mardisar and Sari; 2007) defines accountability as a form of psychological impulse that makes a person try to account for all actions and decisions taken to their environment. In the public sector, accountability can be interpreted as a form of obligation to account for the success or failure of implementing an organization's mission in achieving its stated goals and objectives, through a media of accountability carried out periodically (Stanbury, 2003) in M. Taufik Hidayat (2011)

Audit Quality, Audit quality is all possibilities where the auditor when auditing the client's financial statements can determine violations that occur in the client's accounting system and report them in the audited financial statements, where in carrying out these tasks the auditor is guided by auditing standards and the code of ethics of the report that the auditor's financial statements are guided by the standards auditing and relevant public accountant code of ethics. The auditor can provide an opinion in his report that the audited financial statements present fairly the financial position and results of the company (Mulyadi 2011). According to De Angelo, quoted in Nugrahini (2015) states that Audit Quality is how an auditor will find and then report irregularities that are found when examining financial statements. Tan and Alison were quoted in Nugrahini (2015), stating that Audit Quality was related to how well a work was completed compared to established criteria. The definition of Audit Quality according to the Internal Audit Organization Consortium is the characteristics of internal audits that meet uniform and

consistent standards, which describe the best practices of internal audit and are a measure of the quality of carrying out tasks to fulfill the responsibilities of the profession.

Hypothesis

According to Zulganef (2008: 48) said that a hypothesis is a conclusion or a temporary answer to a research problem that is based on a framework of thought, because it is based on a framework of thought, the hypothesis is often also called the researcher's theory.

Based on the above understanding, the hypothesis in this study relates to the presence or absence of the influence of the independent variable on the dependent variable, where there are hypothetical data namely the null hypothesis (H_0) and the alternative hypothesis (H_a). The null hypothesis (H_0) is a hypothesis that shows that there is no influence between the independent variables on the dependent variable, while the alternative hypothesis (H_a) is a hypothesis that shows the influence of the independent variables on the dependent variable and (H_a) is the hypothesis proposed by the researcher.

METHODS

Research design

Setiadi (2013: 63) states the research design is a research plan that is structured in such a way that the research can obtain answers to the research statement. Research design refers to the type or type of research chosen to achieve the research objectives, and act as a tool or guide to achieve these objectives.

Each variable is basically sourced from the concept. The concept itself is abstract in reference to certain concrete objects. A concept is called a variable if it shows variations on the objects it points to (empirical) reality so that measurements are possible. One of the

ways to achieve this is by making the definition of variable operationalization. The operational definition of a variable is the understanding of the variable (expressed in the concept definition) operationally, in practice, obviously within the scope of the research object / object under study the variable used in this study is the independent variable and the dependent variable . Thus, each variable to be examined is measured through the operationalization of the following variables: Independent Variable According to Sugiyono (2009: 39) Independent variable (Independent) is a variable that influences or causes the change or the appearance of the dependent variable. According to Setiadi (2013: 116) states that the independent variable is a variable that is manipulated by researchers to create an impact on the dependent variable (dependent variable). In this study the independent variables (Independent) are Professionalism (X1) and Accountability (X2).

Dependent Variable

According to Sugiyono (2010), the dependent variable is a variable that influences or becomes a result, because of the independent variable (Independent). Dependent variable in this research is audit quality.

Data Collection Procedure

If the research uses a questionnaire or interview in gathering data, then the source of the data is a respondent, that is, the person who responds or answers research questions, both written and oral questions. If the research uses observation techniques, the source of the data can be in the form of objects, movements or processes. His research is observing corn plants, the source of the data is corn, while the object of research is the growth of corn. If the research uses documentation, the

document or notes will be the source of the data, while the contents of the research subject's notes or research variables.

Population

The research population is a group of objects found through a certain criterion that will be categorized into these objects which can include people, documents or records seen as research objects. Sugiyono (2009: 115) defines the definition of population as a generalization consisting of objects or subjects that have certain qualities and characteristics that are applied by research to be studied and then drawn conclusions, then the target population in this study are the Directors of Administration and Finance related to auditor at PT Pindad Bandung.

Sampling Method

Sample is part of the number of characteristics possessed by the population (Indriantoro, 2014: 115). According to Sugiono, (2017: 81), the sample is part of the number and characteristics possessed by the population. Sample measurement is a step to determine the size of the sample taken in carrying out research of an object. To determine the sample size can be done by statistics or by estimation of the study. This sampling must be carried out in such a way as to obtain a sample that is truly capable of functioning or can describe the state of a simple population, in other words it must be representative (represent).

Researchers used saturated samples, which means the entire population was sampled. The definition of saturated sampling or census according to Sugiono (2017: 85) is: "Saturated sampling is a sampling technique when all members of the population are used as samples. The term saturated sample is a census,

where all members of the population are sampled.

RESULTS AND DISCUSSION

This section will present the results of research and discussion on the effect of professionalism and accountability on audit quality. The analytical method used to manage data in this study is descriptive, verification analysis.

Classic assumption test Data Normality

This test aims to test whether in a regression model a

confounding or residual variable has a normal distribution or not. A good regression model should have a normally distributed residue. The Normality Test can use the Kolmogorov-Smirnov test. If the probability value (Asymp. Sig) obtained is greater than 0.05, it can be concluded that the residuals in the regression model are normally distributed. Using the IBM SPSS 23 program, the Kolmogorov-Smirnov (K-S) test results are as follows:

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.2968777
	Std. Deviation Absolute	1.80633122 .143
Most Extreme Differences	Positive	.114
	Negative	-.143
Test Statistic		.143
Asymp. Sig. (2-tailed)		.066 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Results of Data Processing with SPSS, 2018

Based on table 1 Kolmogorov-Smirnov test it can be seen that the significance value of 0.066 is greater than 0.05, so it can be concluded that the data are normally distributed so that the model fulfills one of the assumptions for regression testing.

Multicollinearity Test Results

This test is carried out with the aim to find out whether the independent variables (independent) in a multiple

linear regression model correlate perfectly with other independent variables or not. A good multiple linear regression model should be free from multicollinearity problems. To detect multicollinearity problems can be seen from the VIF value. If the VIF value is less than 10, it can be concluded that the model is free from multicollinearity problems. Multicollinearity test using the IBM SPSS 23 program in this study can be seen as follows:

Table 2. Multicollinearity Testing Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Professionalism	.473	2.113
	Accountability	.473	2.113

Source: Results of Data Processing with SPSS, 2018

Based on table 2 it can be seen that the variable Professionalism and Accountability has a VIF value below the predetermined limit of 10. These results indicate that there is no very strong relationship between independent variables that can cause estimates and standard errors to be very sensitive to changes in data. And it can be concluded that there is no problem of multicollinearity between independent variables in the model.

Heteroscedasticity Test Results

This heteroscedasticity test aims to examine the homogeneity of residual variance in a regression model. A good model requires to be free from

heteroscedasticity problems. The basis for decision making whether or not the problem is heteroscedicity is if there are certain patterns, such as the points that form a regular pattern (wavy, widened and then narrowed), it indicates heteroscedicity and if there is no clear pattern, and points spread in above and below the number 0 (zero) on the Y axis, this indicates the model is free from heteroscedicity problems. By using the IBM SPSS 23 program obtained scatter plot graphs are used to detect the presence or absence of heteroscedasticity symptoms, as follows:

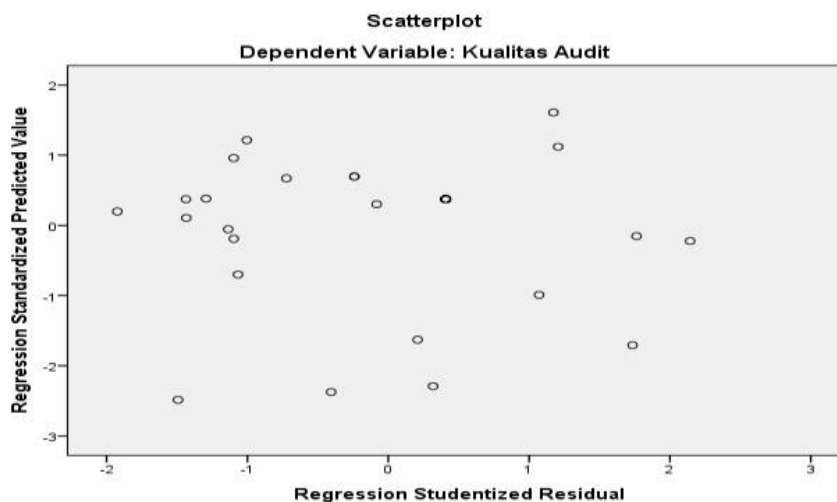


Figure 1
Heteroscedasticity Test Results with Scatterplot
 Source: Results of Data Processing with SPSS, 2018

From Figure 1 above it can be seen that in the model there is no

heterokedasticity because there are no clear patterns in the picture, and the

points spread above and below the number 0 on the Y axis. This indicates that in the model, the variance from the residuals of the observations others are the same or constant. So the assumption of the absence of heteroscedasticity or the presence of homoscedasticity has been fulfilled for the regression equation.

Autocorrelation Test Results

Autocorrelation test is used to determine whether there is a correlation between residuals in one observation

with other observations in the model. A good model is there is no autocorrelation in the model. The testing method used is the Durbin-Watson test provided that the Durbin-Watson value is located between dU and (4 - dU) which means there is no auto correlation. The dU value can be obtained from the Durbin-Watson statistical table. The test results using the IBM SPSS 23 program are shown in the following table:

Table 3. Autocorrelation Testing Results

Model Summary ^b					
Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	.896 ^a	.802	.790	1.88763	1.956

a. Predictors: (Constant), Accountability, Professionalism

b. Dependent Variable: Audit Quality

Source: Results of Data Processing with SPSS, 2018

Based on Table 3 above it is known that DW = 1,956 with a level of 5% and n = 100, a dU value of 1,584 is obtained, thus a value of 4 - dU = (4 - 1,584) = 2,416. Based on the decision making previously stated, it is obtained dU (1,584) < DW (1,956) < 4 - dU (2,416), it can be concluded that there is no autocorrelation in the model. Thus there is no strong relationship between residuals in the model

Multiple Linear Regression Analysis Test Results

The Multiple Linear Regression Model is used to find out the equation model of Professionalism and Accountability for Audit Quality. The

multiple regression model that will be formed is as follows

$$Y = a + b_1X_1 + b_2X_2 + \epsilon$$

Where :

Y = Audit Quality

a = constant

X1 = Professionalism

X2 = Accountability

b1, ... b2 = Regression coefficient

ϵ = error term

By using the help of the IBM SPSS 23 program, we obtain the output of the multiple linear regression calculation as follows:

Table 4. Regression Coefficient Results

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	.436	1.618		.270	.789
	Professionalism	.534	.098	.624	5.461	.000
	Accountability	.270	.092	.334	2.924	.006

Source: Results of Data Processing with SPSS, 2018

Based on table 4 obtained constant values and regression coefficients so that multiple linear regression equations can be formed as follows:

$$Y = 0.436 + 0.534 (X1) + 0.270 (X2)$$

The equation of the multiple regression analysis presented above can be explained as follows:

A constant of 0.436 indicates an average Audit Quality score if Professionalism and Accountability are zero. The regression coefficient for the Professionalism variable (X1) is 0.534 which shows the magnitude of the change in the average Quality of Audit that is influenced by Professionalism, a positive sign indicates the influence that occurs is unidirectional meaning that every increase in score on the Professionalism variable score is 1 unit and other variables considered constant, the Audit Quality is predicted to increase by 0.534 units. Regression

coefficient for the Accountability variable (X2) is 0.270 which shows the magnitude of the change in the average Quality of Audit that is influenced by Accountability, a positive sign indicates the influence that occurs is unidirectional meaning that there is an increase in score on the Professionalism variable score of 1 unit and other variables considered constant, the Audit Quality is predicted to increase by 0.270 units.

Analysis of the Determination Coefficient Test

The coefficient of determination (R²) basically measures how far the model's ability to explain the variation of the dependent variable. This coefficient of determination is used to see the percentage of influence exerted by Professionalism and Accountability on Audit Quality. By using the IBM SPSS 23 program, we get:

Tabel 5. Hasil Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	.896 ^a	.802	.790	1.88763	1.956

a. Predictors: (Constant), Accountability, Professionalism

b. Dependent Variable: Audit Quality

Source: Results of Data Processing with SPSS, 2018

Based on Table 5 obtained the coefficient of determination (R²) of 0.802. In other words this shows that the percentage of audit quality variation that can be explained by variations of the two

independent variables namely Professionalism and Accountability is 80.2%, while the rest of (1-R²) = 19.8% is explained by other causes outside the model. To find out the coefficient of

determination partially between the free variables of advertising and brand image of buying interest can be seen through the table and the calculation process

with the following formula (Gujarati, 2003: 172):

$$KD = B \times \text{Zero Order} \times 100\%$$

Information:

B = Regression Coefficient (b1 and b2)
 Zero Order = Free Variable Correlation Matrix with Bound

By using the help of the IBM SPSS 23 program application we get the standardized coefficient beta and zero-order outputs as follows:

Table 6. Beta and Zero-Order Coefficient Values

Model	Standardized Coefficients Beta	Correlations Zero-order
1 (Constant)		
Professionalism	.624	.866
Accountability	.334	.786

Source: Results of Data Processing with SPSS, 2018

So the calculation results are as follows,
 Professional Variables: $0.624 \times 0.866 = 0.540 \times 100\% = 54\%$
 Accountability Variable: $0.334 \times 0.786 = 0.262 \times 100\% = 26.2\%$

From the calculation above it is known that the magnitude of the influence of Professionalism on Audit Quality is 54% while the magnitude of the influence of Accountability on Audit Quality is 26.2%.

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The hypothesis test is performed by a two-tailed test. In addition, the significant level used in testing the effect of professionalism on audit quality is 5% or $\alpha = 5\%$.

T count value compared with t table results can be seen t count value for professionalism of $5.461 >$ from t table 2.036. In addition, it can be seen from the significant level in this case $0,000 < 0.05$, then H_a is accepted. This means that professionalism has a significant

effect on audit quality. The effect is positive because the regression coefficient is positive at 0.534. The coefficient value which indicates a positive number can be interpreted that the higher the professionalism of the auditor will contribute to the higher the quality of the resulting audit.

Based on the results of the t test shown the value of t arithmetic for accountability of $2.924 >$ of t table 2.036. This means that accountability significantly influences audit quality. The effect is positive because the regression coefficient is positive, that is 0.270.

This discussion is explained about how the relationship between the influence of Professionalism and Accountability to Audit Quality with the theoretical studies that have been explained previously and previous research that supports, then the discussion will be carried out as follows:

Unit Analysis Analysis Based on Research Variables

Professionalism has meaning related to the profession and requires special intelligence to carry it out. Professionalism refers to attitude or mentality in the form of commitment from members of the profession to always realize and improve their professional quality.

Professionalism is measured by 7 statements and the number of respondents 35 people, obtained an average count of 3.65, so that the statements submitted about Professionalism are included in both categories. This shows that the attitudes and behavior of PT. Pindad Bandung in carrying out its responsibilities for the work performed is considered good. This is inseparable from the employees who carry out their objective tasks.

Auditor's accountability is a psychological or psychiatric impulse which can influence the auditor to account for his actions as well as the impact caused by these actions to the environment in which the auditor conducts his activities. Accountability is measured by 8 statement items and the number of respondents 35 people, obtained an average count of 3.35, so that respondents' responses to the 8 item statements submitted regarding Accountability are included in the quite good category. This shows that a psychological boost that can influence the auditor in taking responsibility for the actions and the impact caused by these actions to the environment in which the auditor conducts his activities at PT. Pindad Bandung is considered quite good. This is inseparable from employees doing work by motivating and doing work with professionals even though extrinsic rewards are lacking. Audit quality is the auditor's probability to find errors in the client's financial statements and report them in the audited report. Audit quality needs to be

improved so that the audited financial statements are expected to be of higher quality so that the trust of users of financial statements and the public also increases. Audit Quality is measured by the number of items statement 6 items and the number of respondents 35 people, obtained an average count of 3.55 so that respondents' responses to the 6 item statements submitted regarding Audit Quality are included in both categories. This shows that the audit report has met the auditing standards and quality control standards. This is inseparable from the employee trying to give the best work results.

Discussion of Verification Results 1. Effect of Professionalism on Audit Quality

Audit quality is determined by several factors, including the first factor, namely professionalism that influences both directly and indirectly on audit quality (Baotham, 2007). In order to realize good audit quality, of course an auditor must pay attention to several important factors to support the quality of his work. The first factor is that an auditor is required to have a professional attitude. In addition to being a professional with an attitude of professionalism, every public accountant is also expected to uphold the professional ethics established by the Indonesian Institute of Certified Public Accountants (IAPI), so that a situation full of unfair competition can be avoided.

The results of this study are consistent with the statement above which shows that partially the Professionalism variable has a significant influence on the Audit Quality of PT. Pindad Bandung, this is shown by the value of sig. (0,000) $\alpha (0.05)$. Based on the results of data analysis, it can be seen that the value of the regression coefficient has a positive direction, so if the Employee Professionalism that

occurs is high, the Audit Quality will be higher too, and vice versa the lower the Professionalism of the Employees, the Audit Quality will be lower too. An auditor who works with a high attitude of professionalism and good behavior in carrying out the audit will produce a quality audit report. For this reason, it is expected that in its application an auditor must carry out all audit procedures that have been made and comply with the code of ethics of the public accountant profession so that the audit report that is made truly describes the actual condition of the company without any engineering and all forms of fraud. The more professional an auditor, the better the quality of audits produced. So, there are attitudes that encourage auditors to work in accordance with their expertise. This study is relevant to research conducted by Rudi Lesmana (2015) which states that Professionalism has a positive effect on audit quality in the Public Accountant Office (KAP) in the Tangerang area.

Effect of Accountability on Audit Quality

The second factor that can affect audit quality is accountability, (Bustami, 2013) defines accountability as a form of psychological impetus that makes a person try to account for all actions and decisions taken to their environment. The environment here means the environment or a place where someone does an activity or work that can affect the surrounding environment. Mardisar and Sari (2007) say that the quality of the auditor's work results can be influenced by the sense of accountability (accountability) that the auditor has in completing the audit work. Therefore accountability is a very important thing that must be owned by an auditor in carrying out his work because it will affect the final results and credibility. In conducting audits of clients, an auditor should have accountability

consisting of motivation, devotion to the profession and social obligations. Motivation in general is a condition in a person that encourages the desire of individuals in carrying out certain activities to achieve goals. Dedication to the profession is a commitment that is formed from within a professional without coercion from anyone and is consciously responsible for his profession and social obligations is a view of the importance of the role of the profession and the benefits obtained both by the community and professionals because the work is to support their professional profession as a public accountant.

This statement is in line with the results of this study which shows that partially the Accountability variable has a significant influence on the Audit Quality of PT. Pindad Bandung, this is shown by the value of sig (0.000) <math><alpha (0.05)</math>. Based on the results of data analysis, it can be seen that the value of the regression coefficient has a positive direction, meaning that if Accountability is getting better, Audit Quality will be higher, and vice versa the worse the Accountability of the company, the Audit Quality will be lower. The results of this study are consistent with research by William Jefferson Wiratama & Ketut Budiarta (2015) which states that accountability has a significant positive effect on auditor audit quality at KAP in Denpasar.

CONCLUSION

Based on the results of calculations from the discussion about the effect of Professionalism and Accountability on Audit Quality at PT. Pindad Bandung, it can be concluded that organizational status, objectivity, professional standard abilities, knowledge and skills, human relations and communication, continuing education, professional accuracy have a positive effect on professionalism on

audit quality by 54%. Background (factor background), age, gender, ethnicity, etc., behavioral beliefs, normative beliefs, subjective norms, perceived

behavioral control, motivation, social obligations, service on the profession has a positive effect on accountability on audit quality 26.2%.

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