INTRODUCTION

Nowadays, the competition of many large companies in business is getting tight. It is indicated by a number of large companies in the same field, for example, cellular companies, who are competing along with the development of technology in providing affordable products with the best quality to consumers. In the competition to give the best to the consumer, the companies would require more funding. This condition makes them have to survive changing economic situation and strive in terms of strategies to attract investors. One of the strategies to be practiced is improving the quality of financial statement by doing an audit. This measure is on the basis that audited financial statements are more credible than those of non-audited, so it will boost users’ or investors’ trust. Therefore, companies going public make use of the services of accounting firms to audit their financial statements.

The final process of auditing is by making an auditor’s report. This audit report should be qualified as well as qualified audit results. Audit quality is a probability that an auditor will find and report the mistakes or misstatements in client’s accounting system. Therefore, the audit performance to provide a qualified audit result should meet established criteria or standards (Zu’amah, 2009).

After knowing the importance of audit quality, the researchers will relate audit quality with the independence, competence, behavioral ethics and experiences of an auditor. The probability of auditor to find mistakes done by client depends on auditor’s ability and independence of an auditor. Barnes and Huan (1993) stated that a qualified audit result will result a qualified audit opinion,
then related with that auditors are based on factors of independence and competence. Therefore, these two are really important to enable them to obtain competent evidences as the basis to make a qualified audit report as well as a qualified audit result. Beside independence and competence, behavioral ethics and experiences of an auditor are also the important factors in giving opinion on auditor’s report.

For independence, Eric (1975) in Antle (1984) defines it as a relationship between auditor and client as they are, so the findings and report given by auditors are only influenced by the evidence collected and in accordance with Generally Accepted Accounting Principles (GAAP). Meanwhile, Accountants’ code of ethics states that independence is the attitude that a public accountant should have, that is having no personal interest in the execution of his duty, contrary to the principles of integrity and objectivity. Therefore, independence of a public accountant is an influential factor yielding a qualified audit report as well as qualified audit result.

Additionally, an audit should be performed by people with adequate trainings, experiences and auditing competence. Becoming a competent auditor, one should have professional knowledge and skills by studying from formal education, joining professional exams, participating in seminars, symposiums or trainings of accounting and auditing. An auditor also should consider ethics in the process of performing audit to increase the audit quality. Trevino, Weaver, and Reynolds (2006, p. 952) define behavioral ethics as an individual behavior that is subject to or judged according to generally accepted moral norms of behavior. The performance of auditors in conducting audit will be determined by the behavior of them.

The experience of auditing financial report involves time length of employment as an auditor and a large number of financial statements audited (Suraida, 2005). Libby and Frederick as in Hudiwinarsih (2005), acknowledged that the more experienced the auditors, the more varied interpretations of explaining the audit results. Jeffry, in Suraida (2005), declared that the experienced auditors are always capable in all the auditing activities. Then, the conclusion is that experiences are closely related to an auditor’s ability to perform audit which will be increase the audit quality.

From the explanation above, the researchers wants to investigate whether there is a relationship between some factors that come from the auditors and audit quality which performed by them. Therefore, this research tests “The Influence of Independence, Competence, Behavioral Ethics and Experiences of Auditor for Audit Quality”.

LITERATURE REVIEWS AND HYPOTHESIS

Auditing
According Arens dan Loebbecke (2003) auditing is the process by which someone that is competent and independent in order to gather and evaluate evidence about information measurable in an entity attempt to consider and report on the level of compliance with the established criteria. There are three types of audit- financial statement audit, compliance audit, and operational audit (Boynton, 2006, p. 8).

Audit Quality
Audit quality is a market-assessed joint probability that an auditor will discover an error or irregularity in the accounts and that the auditor will report the breach to shareholders and other parties required under contracts or by law (DeAngelo, 1981). Some definitions related with audit quality include 1.) Probability of an auditor in performing audit as well as can find the materiality misstatements, error or mistakes in client’s financial statements, 2.) Probability
that auditor will not provide an unqualified audit opinion for the material financial statement (Lee et al, 1999 in Baotham et al., 2009), 3) Accuracy of information on audit report (DeAngelo, 1981), and 4.) Auditor’s ability to provide unbiased opinion and being competent in performing audit (Wallace, 1980 in Baotham et al., 2009). The audit service is the provision of independent verification of the credibility of financial statements to users. In order to ensure that the audit enhances the credibility of financial statements, it must be of a sufficient audit quality (Sucher et al., 1998). The higher audit quality generates the higher the information credibility and information quality that has impact on the higher quality of financial statements. An auditor should provide a qualified audit result, and it can be influenced by some factors generating from the auditors themselves.

**Independence**

Based on Arens (2006:84) independence is an impartial perspective in the implementation of audit testing, evaluation of test results, and the preparation of audit reports. Independence of an auditor can be measured by the durations of auditor to do an audit; relationships with clients; changes on auditors, facilities, and clients; attitude of an auditor to the peers; and provision of non-audit services. Independence can be classified into two aspects, which are independence in fact and independence in appearance.

**Competence**

Based on Suraida (2005), competence is professional expertise possessed by the auditors as a result of formal education, professional examinations and participation in training, seminars, and symposium. Competence is measured by accounting principles and auditing standards; type of industry; formal education; training, courses and special expertise. An auditor should have the ability to recognize indications of irregularities, and to keep abreast of developments in the preparation and detection of irregularities (Mansouri, A., Pirayesh, R., & Salehi, M. (2009).

**Behavioral Ethics**

Suraida (2005), defines ethics as the values of behavior or rules of behavior which are accepted and used by a particular group or individual. Behavioral ethics is an individual behavior that is subject to or judged according to generally accepted moral norms of behavior (Trevino, 2006, p. 952). Behavioral ethics are measured by personality; professional skills; responsibility; implementation of the code of ethics. The performance of auditors will be determined by the behavior of them, then a good performance will results a qualified audit results.

**Experiences**

Experience is a learning process and potential development of a person from formal and non-formal education to be a better person. Experience in Hudwinarsih (2010), showed that someone with more experience stored in his memory can easily develop a good understanding of events. Experiences in this research means the time length of working in accounting firm and number of assignments handled by an auditor related to the audit of financial statements.

**Hypothesis Formulation**

The final process of auditing is by making an auditor’s report. This audit report contains audit opinion given by an auditor for financial statement users. An auditor should perform audit and provide an opinion as well as possible and in accordance with established criteria or standard (Zu’amah, 2009). Audit quality is really important for the financial statement users who put trust on the attestation service from accounting firms. Therefore, the quality of audit as a result of performing audit will be so important. There are many things that can influence the audit quality, whether the audit result is qualified or not.

The auditor is not allowed to support
any side of the parties or client. Independence is a qualitative standard for the auditor to act in integrity and objectivity in doing the audit process. Independence can be classified into two aspects (Mautz & Sharaf (1993), which are independence in fact and independence in appearance. By this explanation, a hypothesis is proposed:

\[ H1 : \text{Independence of an auditor positively influences audit quality.} \]

Based on Public Accountants Professional Standards (SPAP) in 2001 general standard, it explains that in conducting an audit, an auditor should have competence and enough knowledge. An auditor should have the ability to recognize indications of irregularities, and to keep abreast of developments in the preparation and detection of irregularities (Mansouri, A., Pirayesh, R., & Salehi, M. (2009). Therefore, competence is needed by an auditor as the basic standard in doing an audit and to increase the quality of audit from audited financial statements. Thus, the researchers proposes a hypothesis:

\[ H2 : \text{Competence of an auditor positively influences audit quality.} \]

Based on Trevino, Weaver, and Reynolds (2006, p. 952), behavioral ethics is an individual behavior that is subject to or judged according to generally accepted moral norms of behavior. The performance of auditor will be determined by the behavior of the auditor. Good performances from the auditor will results a good quality of audit result. In this research, the researchers tests the influence of behavioral ethics towards audit quality. By this explanation, a hypothesis is made:

\[ H3 : \text{Behavioral ethics of an auditor positively influences audit quality.} \]

Experience in this research is related to audit financial statements in terms of time length of employment in accounting in firm and number of assignments handled. Libby and Frederick (2005) as in Hudiwinarsh (2010), stated that the more experienced the auditors, the more varied interpretations of explaining the audit results. It means that the more experienced the auditors, the more knowledge they get and will have more capability in performing audit to give qualified audit result. This research has the purpose of determining if experiences have a positive influence on audit quality. Then, a hypothesis will be:

\[ H4 : \text{Experiences of an auditor positively influences audit quality.} \]

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**RESEARCH METHOD**

**Research Design**

In this research, the researchers use primary data. To obtain primary data, the researchers use survey method as the method for data collection and questionnaire as the data collection technique.

**Population and Sample**

The population in this research is all of the staffs or auditors who work in accounting firm and the sample taken in Yogyakarta. This research uses “Simple Random Sampling” as the sampling technique.

**Data Analysis**

**Test of Validity**

In this research, test of validity is conducted by using product moment method. The test will be conducted by using Pearson Product Moment method and validity is measured by comparing the significant value with the significant level of 5%. If significant value < significant level, the question is valid.

**Test of Reliability**

In this research, reliability test is done by SPSS software program. It uses alpha coefficient from Cronbach to find the value of alpha Cronbach for each type of questionnaire that shows its reliability. The alpha scale is used to
test the reliability of the data. The reliability is shown by the value of alpha, in which the value of 0.60 above is considered reliable (Sekaran, 2003).

**Classical Assumption**

In this research, the researchers use three tests with classical assumption model. Then, the classical assumption tests used in this research includes:

1.) **Normality Test**
   Normality test is aimed at knowing if there is a normal distribution in regression model. To prove whether the data distribution is normal the researchers use Kolmogorov-Smirnov. Kolmogorov-Smirnov test used a significance level of 0.05.

2.) **Multicollinearity Test**
   Multicollinearity can be detected by analyze the calculation of: (1) Tolerance value and its opposite and (2) Variance Inflation Factor (VIF). If VIF>10, then there is multicollinearity and conversely when the VIF<10 means there is no multicollinearity (Sujarweni, 2007).

3.) **Heteroscedasticity Test**
   Detection of presence or absence of heteroscedasticity can be done by using Glejser test (Gujarati, 2004) and by looking at the presence or absence of certain patterns on graph scatter plot. If there is no clear pattern, and the points spread above or below the number 0, then there is no heteroscedasticity (Sujarweni, 2007).

**Multiple Regression Analysis**

Data analysis methodology to which is used in this research is Multiple Regression Analysis. It is to examine the influence of independence, competence, behavioral ethics and experiences of auditor for audit quality. Then, the multiple regression analysis is formulated as follows:

\[ U = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e \]

Where:

- \( U \) = Factors influence audit opinion (Dependent Variable)
- \( a \) = Constanta
- \( b_1, b_2, b_3, b_4 \) = Regression coefficient
- \( X_1 \) = Independence (Independent Variable)
- \( X_2 \) = Competence (Independent Variable)
- \( X_3 \) = Behavioral Ethics (Independent Variable)
- \( X_4 \) = Experiences (Independent Variable)
- \( e \) = Standard error

**DATA ANALYSIS AND RESEARCH RESULT**

**Data Collection Result**

The data of this research are primary data taken from population by questionnaire. The population data are staff or auditors who work in Yogyakarta’s accounting firms. Then, the table below shows the data collection result from the questionnaires spread:

<table>
<thead>
<tr>
<th>Notes</th>
<th>Number of Respondent</th>
<th>Percentage of Total Respondent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Questionnaire spread</td>
<td>115</td>
<td>100%</td>
</tr>
<tr>
<td>Questionnaire returned</td>
<td>113</td>
<td>98.26%</td>
</tr>
<tr>
<td>Lost Questionnaire</td>
<td>2</td>
<td>1.74%</td>
</tr>
<tr>
<td>Incomplete Questionnaire</td>
<td>3</td>
<td>2.61%</td>
</tr>
<tr>
<td>Proper questionnaire</td>
<td>110</td>
<td>95.65%</td>
</tr>
</tbody>
</table>

Source: Primary data processed

Table 1 show that the questionnaires which have already been spread are 115 (100%). From 115 (100%) questionnaires, there are only 113 (98.26%) questionnaires filled out by the respondents and sent back to the researchers. There are 2 (1.74%) questionnaires categorized as lost questionnaires or they are not given back to the researchers. There are also 3 (2.61%) questionnaires categorized as incomplete.
questionnaire because they are not completely filled out. Thus, the proper questionnaires are 110 (95.65%) and these numbers are used for data analysis in this research.

**Measurement Model**

**Test of Validity**

Test of validity is conducted by using *Pearson Product Moment* method. The test can be done by comparing the significant value with the significant level of 5% and the researchers use *SPSS 19.0 software*. If significant value < significant level, then the questions used are valid. The table below shows the result of test of validity for Independence, Competence, Behavioral Ethics, Experiences and Audit Quality questionnaire:

<table>
<thead>
<tr>
<th>Table 2</th>
<th>Results of Test of Validity</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Variable</strong></td>
<td><strong>Significant Value</strong></td>
</tr>
<tr>
<td>Independence</td>
<td>X1.1</td>
</tr>
<tr>
<td></td>
<td>X1.2</td>
</tr>
<tr>
<td></td>
<td>X1.3</td>
</tr>
<tr>
<td></td>
<td>X1.4</td>
</tr>
<tr>
<td></td>
<td>X1.5</td>
</tr>
<tr>
<td></td>
<td>X1.6</td>
</tr>
<tr>
<td></td>
<td>X1.7</td>
</tr>
<tr>
<td>Competence</td>
<td>X2.1</td>
</tr>
<tr>
<td></td>
<td>X2.2</td>
</tr>
<tr>
<td></td>
<td>X2.3</td>
</tr>
<tr>
<td></td>
<td>X2.4</td>
</tr>
<tr>
<td></td>
<td>X2.5</td>
</tr>
<tr>
<td>Behavioral Ethics</td>
<td>X3.1</td>
</tr>
<tr>
<td></td>
<td>X3.2</td>
</tr>
<tr>
<td></td>
<td>X3.3</td>
</tr>
<tr>
<td></td>
<td>X3.4</td>
</tr>
<tr>
<td></td>
<td>X3.5</td>
</tr>
<tr>
<td>Experiences</td>
<td>X4.1</td>
</tr>
<tr>
<td></td>
<td>X4.2</td>
</tr>
<tr>
<td></td>
<td>X4.3</td>
</tr>
<tr>
<td></td>
<td>X4.4</td>
</tr>
<tr>
<td></td>
<td>X4.5</td>
</tr>
<tr>
<td>Audit Quality</td>
<td>Y.1</td>
</tr>
<tr>
<td></td>
<td>Y.2</td>
</tr>
<tr>
<td></td>
<td>Y.3</td>
</tr>
<tr>
<td></td>
<td>Y.4</td>
</tr>
</tbody>
</table>

Source: Primary Data Processed

Table 2 displays the results of test of validity for all of the question instruments. From the table, the researchers conclude and determine that all of the questions have significant value less than significant level of 5%. Therefore, all of the questions of independence, competence, behavioral ethics, experiences and audit quality are valid.

**Test of Reliability**

The reliability of a measure indicates the extent to which the measure is without bias (error free) and hence offers consistent measurement across time and across the various items in the instrument (Sekaran, 2003). Test of reliability is a process to measure towards consistency of an instrument. The test is based on *Cronbach Alpha Value*, if the value of *Cronbach Alpha* >0.60 so the answer of the respondent is reliable. The researchers use *SPSS 19.0 software* to conduct test of reliability and the results are shown as follows:

<table>
<thead>
<tr>
<th>Table 3</th>
<th>Results of Test of Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Variable</strong></td>
<td><strong>Cronbach Alpha Value</strong></td>
</tr>
<tr>
<td>Independence</td>
<td>0.747</td>
</tr>
<tr>
<td>Competence</td>
<td>0.768</td>
</tr>
<tr>
<td>Behavioral</td>
<td>0.859</td>
</tr>
<tr>
<td>Ethics</td>
<td>0.811</td>
</tr>
<tr>
<td>Audit Quality</td>
<td>0.735</td>
</tr>
</tbody>
</table>

Source: Primary Data Processed

Table 3 informs the results of test of reliability for all of the question instruments. Based on the table above, it can be concluded that all of variables used in this research have Cronbach Alpha Value more than Critical Value (0.60). Therefore, all of the variables are reliable.

**Classical Assumption Test**

1. **Normality Test**

Normality test is aimed at knowing if there is a normal distribution both in regression model dependent and independent variables, because a good regression model has a normal distribution data or close to normal. The researchers use Kolmogorov-Smirnov with significant value of $\alpha = 0.05$ to conduct normality test. Then, the result of normality test using Kolmogorov-Smirnov is shown as follows:
Table 4
Results of Normality Test using Kolmogorov-Smirnov

<table>
<thead>
<tr>
<th>Kolmogorov-Smirnov</th>
<th>Significances</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.973</td>
<td>0.301</td>
<td>Normal</td>
</tr>
</tbody>
</table>

Source: Primary Data Processed

Table 4 shows the results of normality test using Kolmogorov-Smirnov and it can be compared with the significant value of $\alpha = 0.05$. Significances result of the test above is 0.301, and the value is greater than the significant value of $\alpha$ (0.05). Therefore the researchers concludes that the residual of data is normally distributed.

2.) Multicollinearity Test

Multicollinearity can be detected by seeing the tolerance value or Variance Inflation Factor (VIF). If the tolerance value is less than 0.10 or VIF>10, then there is multicollinearity, conversely when tolerance value is greater than or as same as 0.10, or VIF<10 means there is no multicollinearity (Sujarweni, 2007). The following are the results of multicollinearity test for independent variables used in this research:

Table 5
Results of Multicollinearity Test

<table>
<thead>
<tr>
<th>Variable</th>
<th>Tolerance Value</th>
<th>VIF</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independence</td>
<td>0.829</td>
<td>1.206</td>
<td>No Multicollinearity</td>
</tr>
<tr>
<td>Competence</td>
<td>0.769</td>
<td>1.301</td>
<td>No Multicollinearity</td>
</tr>
<tr>
<td>Behavioral Ethics</td>
<td>0.787</td>
<td>1.271</td>
<td>No Multicollinearity</td>
</tr>
<tr>
<td>Experiences</td>
<td>0.904</td>
<td>1.107</td>
<td>No Multicollinearity</td>
</tr>
</tbody>
</table>

Source: Primary Data Processed

The results of multicollinearity test from table 5, it can be concluded that all of the independent variables used in this research have tolerance value greater than 0.10 and VIF less than 10. Thus, independent variables are free of multicollinearity symptoms or there is no multicollinearity between independent variables used in this research.

3.) Heteroscedasticity Test

In this research, the researchers use SPSS 19.0 software to determine the existence of heteroscedasticity. Detection of presence or absence of heteroscedasticity can be done by using Glejser test. It is done by regressing the independent variables toward absolute residual value (Gujarati, 2004). If the significant coefficient (probability value) of each independent variable is greater than $a=0.05$, then there is no heteroscedasticity. The following are the results of heteroscedasticity test for independent variables used in this research:

Table 6
Results of Heteroscedasticity Test using Glejser Test

<table>
<thead>
<tr>
<th>Variable</th>
<th>Significant Coefficient (Probability Value)</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independence</td>
<td>0.307</td>
<td>No Heteroscedasticity</td>
</tr>
<tr>
<td>Competence</td>
<td>0.185</td>
<td>No Heteroscedasticity</td>
</tr>
<tr>
<td>Behavioral Ethics</td>
<td>0.974</td>
<td>No Heteroscedasticity</td>
</tr>
<tr>
<td>Experiences</td>
<td>0.340</td>
<td>No Heteroscedasticity</td>
</tr>
</tbody>
</table>

Source: Primary Data Processed

The information in table 6 is about the results of heteroscedasticity test using Glejser test. It shows that all of the probability value for all independent variables used are more than $a=0.05$, then it can be concluded that there is no heteroscedasticity in the data.

The other method is by looking at the presence or absence of certain patterns on Scatterplot Graph. If there is no clear pattern (corrugated widened and then narrowed), and the points spread above or below the number 0, then there is no heteroscedasticity (Sujarweni, 2007). Then, the graph as a result of heteroscedasticity test is shown as follow:
Figure 1
Scatterplot Graph of Heteroscedasticity Test

The graph scatter plot shows that there is no clear pattern and the points spread above or below the number 0. Then, it can be stated that there is no heteroscedasticity. As a conclusion, the results of Glejser Test and graph scatter plot show that the data used in this research are free from heteroscedasticity.

**Hypotheses Testing**

This research uses multiple regression analysis as a statistical analysis to test the hypotheses. It can be used to know the influence of the independent variables toward the dependent variables used in this research. Then, the researchers use SPSS 19.0 software to conduct the test. This research uses the F test to determine whether all of the independent variables have an influence toward dependent variable and can be fit in the regression model simultaneously, and T test to test the research hypotheses. T test is aimed to determine the significant influence of independent variables (independence, competence, behavioral ethics and experiences) partially the dependent variable (audit quality). The researchers use SPSS 19.0 software to conduct the test. The followings are the results of multiple regression analysis:

**Table 7**
Results of Multiple Regression Analysis

<table>
<thead>
<tr>
<th>Variable</th>
<th>Regression Coefficient</th>
<th>Standard Error</th>
<th>T-Count</th>
<th>Probability Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independence</td>
<td>0.252</td>
<td>0.078</td>
<td>3.223</td>
<td>0.002</td>
</tr>
<tr>
<td>Competence</td>
<td>0.219</td>
<td>0.101</td>
<td>2.172</td>
<td>0.032</td>
</tr>
<tr>
<td>Behavioral Ethics</td>
<td>0.172</td>
<td>0.085</td>
<td>2.016</td>
<td>0.046</td>
</tr>
<tr>
<td>Experiences</td>
<td>0.310</td>
<td>0.079</td>
<td>3.908</td>
<td>0.000</td>
</tr>
<tr>
<td>Constanta</td>
<td></td>
<td></td>
<td></td>
<td>0.269</td>
</tr>
<tr>
<td>F</td>
<td></td>
<td></td>
<td></td>
<td>17.261</td>
</tr>
</tbody>
</table>

Dependent Variable: Audit Quality

*Source: Primary Data Processed*

Table 7 shows the results of multiple regression analysis, the regression equation based on the results can be formulated as follows:

\[ Y = 0.269 + 0.252X_1 + 0.219X_2 + 0.172X_3 + 0.310X_4 + e \]

Based on the regression equation, it can be interpreted that:

a) Independence \((X_1)\) has positive regression coefficient value of 0.252. It means that the more independent the auditor, the more qualified audit result will be.

b) Competence \((X_2)\) has positive regression coefficient value of 0.219. It means that the more competent the auditor, the more qualified audit result will be.

c) Behavioral Ethics \((X_3)\) has positive regression coefficient value of 0.172. It means that good behavioral ethics of an auditor will boost the quality of audit result.

d) Experiences \((X_4)\) have positive regression coefficient value of 0.310. It means that an auditor with more experiences will boost the quality of audit result.

e) All of the independent variables - Independence, Competence, Behavioral Ethics and Experiences have positive regression coefficient value toward dependent variable - Audit Quality.

Based on the results of multiple regression analysis presented in table 7, F count value is 17.261. F count value can be compared with F
table (a=5%). Then, the F count is greater than F table (2.46). Therefore, it can be concluded that the correlation coefficients statistically significant and fit the regression model simultaneously. Then, the probability value (b) for all of the independent variables (independence, competence, behavioral ethics and experiences) used in this research (b) is less than a(0.05). Thus, the result shows that all of the hypotheses proposed in this research are proven.

Research Result

Based on the data analysis, the results show that independent variables- Independence, Competence, Behavioral Ethics and Experiences positively and significantly influence the dependent variable- Audit Quality. Then, the discussion of result for each of independent variable is shown as follows:

**The Influence of Independence of an Auditor toward Audit Quality**

Independence influence positively and significantly towards audit quality. The coefficients value of independence is 0.252. It means that independence of an auditor will influence 0.252 towards quality. An auditor who has more independence will give more accurate and qualified audit result.

This result is supported by the research of Zu’amah (2009) stating that auditor’s independence positively influences toward auditor’s opinion as well as a good qualified audit result. Auditor’s independence partially and statistically has a positive influence toward audit quality.

**The Influence of Competence of an Auditor toward Audit Quality**

Competence of an auditor influence positively and significantly toward audit quality. The coefficient value of competence is 0.219. It means that competence of an auditor will influence 0.219 toward audit quality. An auditor who has more competence will increase his ability in providing a qualified audit result.

This result matches with Hudiwarsih (2010) which reveals that competence variable has a positive and significant influence on auditor’s professional attitude as competence is required for providing a qualified audit result.

**The Influence of Behavioral Ethics of an Auditor toward Audit Quality**

There is a positive and significant influence of behavioral ethics toward audit opinion. The coefficients value of behavioral ethics is 0.172. It means that behavioral ethics will influence 0.172 toward audit quality. An auditor who has a good behavioral ethics will also has a good performance in doing audit and it will increases his ability in giving the qualified audit opinion.

This result is supported by the result of Ida Suraida (2005) journal, which stated that ethic partially has positive influence toward professional skepticism of an auditor. It means that the influence of behavioral ethics on professional skepticism of an auditor will increase the ability of an auditor in giving a qualified audit result.

**The Influence of Experiences of an Auditor toward Audit Quality**

Experiences of an auditor have a positive and significant influence toward audit quality. The coefficient value of experiences is 0.310. It means that experiences of an auditor will influence 0.310 toward audit quality. The more experienced auditor in doing audit, the more accurate and qualified audit result.

A research conducted by Kalber and Fogarty (1995) supports the result of this research. Kalber and Fogarty (1995) stated in their research, that an experienced auditor shows a more complete knowledge about the error existing in the financial statement. Additionally, Tubbs (1992) also stated that experienced auditor become aware of the mistakes which are common in analyzing the matters related to the causes of
errors. It can be concluded from the results, that the experienced auditors will have more ability to detect the mistakes and it will increase the quality of audit.

CONCLUSION AND RECOMMENDATION

Conclusion

Independence of an auditor has a positive and significant influence toward the quality of audit on auditor’s report given by the auditors of Yogyakarta’s accounting firms. It means that the more independent the auditor, the more qualified the audit result.

Competence of an auditor has a positive and significant influence toward the quality of audit result. It means that the more competent the auditor, the greater his capability of doing audit and providing a qualified audit result.

Behavioral ethics of an auditor has a positive and significant influence toward the quality of audit result. It means that the auditor who has a good behavioral ethics will continue improving his capability of auditing and providing qualified audit result.

Experiences of an auditor have a positive and significant influence toward the quality of audit. It means that the more experienced the auditor, the greater his capability of detecting client errors in a financial statement and will increase the quality of audit result.

Recommendation

For the researchers that interested in developing this study, there are some suggestions that can be taken into account. This research is centralized in one location, which is Yogyakarta. So, next researchers may expand the research location in order to collect more samples. The location expansion is in the purpose of obtaining complexes data from different areas, such as Yogyakarta and Solo.

Questionnaire form is data collection techniques used in this quantitative research. It is suggested that next researchers may employ other data collection technique such as interview in order to obtain more valid data.

REFERENCES


