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The influence of abnormal audit fees, independence, and competence on audit quality

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Abstract

Purpose: The purpose of this study is to determine whether abnormal audit fees, independence, and competence affect the audit quality according to 9 Public Accounting Firms in Bandung. The factors tested in this study are abnormal audit fee, independence, and competence as the independent variables while auditing quality is the dependent variable.

Research Methodology: The sampling method used in this study is nonprobability sampling. The reason for choosing the method is the consideration that the selected data sample meets the criteria being tested. The sample selection criteria in this study are auditors in 9 Bandung Public Accounting Firms. In this study, the analysis method was partially (t-test) with a significance of 5%. The data was analyzed by using Version 20 of the Social Science Statistics Package (SPSS).

Results: The research results partially and simultaneously indicate that abnormal audit fees, independence, and competence affect audit quality according to the respondent from 9 Public Accounting Firms in Bandung at 52,1%.

Limitations: This study only focuses on the effect of abnormal audit fees, independence, and competence on audit quality in only 9 Public Accounting Firms in Bandung.

Contribution: The results of the study provide education about audit quality that companies use for the services of auditors and inform future researchers.

Keywords: *Abnormal audit fees, Auditing, Audit quality, Competence, Independent*

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1. Introduction

Accounting can be defined as a tool that studies the engineering of service provision in the form of quantitative financial information of organizational units in a particular country environment and how this information is conveyed (reporting) to interested parties to be used as a basis for making economic decisions (Sujarweni, 2015). Meanwhile, a public accounting firm is an organization engaged in the service sector. The services provided are in the form of an operational audit, supervisory audit, and financial report audit. Public accountants in carrying out their professions are regulated by a professional code of ethics and ethical standards in order to create good audit quality (Annaisabiru, 2020).

A characteristic of the practice and result of the audit according to auditing standards and quality control standards is called audit quality which is the measure of the course, duties, and responsibilities of the auditor's profession. Audit quality relates to how well a job with predefined criteria is completed and in the client's financial statements there is a probability that the auditor will discover and report misstatements of materials. Audits carried out by auditors and based on the Public Accountant

Professional Standards (SPAP) are considered good quality if they fulfill the auditing requirements or standards (Watkins, Hillison, & Morecroft, 2004).

An auditor must comply with audit principles, the standards, also are independent, and comply with the professional code of ethics to avoid deviant behavior (Simanjuntak, 2008). It is possible that financial statements with high audit quality reflect a more accurate financial position than the results of operations of the entity being audited (Bing, 2014). However, in this study, it was found that the quality of audits produced by public accountants was under the spotlight of the public because there were many cases involving independent auditors, one of which was considered not providing audit results that matched the actual conditions in the annual audit financial report owned by PT Sunprima Nusantara Financing (SNP Finance) (Nurmayanti, 2020).

Audit quality is determined by two things, namely competence (expertise) and independence which have a direct effect on the quality and potentially influence each other (Committe, 2000). Adequate education and experience that public accountants have in the fields of auditing and accounting relate to competence, while independence is one of the ethical components that must be maintained by public accountants (Bennett & Hatfield, 2013).

Opinion shopping is the search for auditors who are willing to provide support for the management's proposed accounting treatment. It is intended that the company achieves its reporting objectives although this treatment weakens the reliability of reporting. Opinion shopping is not without reason. Difficulty in financial conditions is one of the causes for companies to practice opinion shopping. The company hopes that the audited financial statements will gain positive results in the form of an unqualified opinion from the new auditor by conducting an opinion shopping. After this opinion is obtained, company management can convince investors or the public that the company is healthy (Geiger & Raghunandan, 2011).

One of the reasons that make auditors and accounting firms depend on management is the business needs of the public accounting firm to maintain customer loyalty. A study that used audit fee and non-audit fee data hypothesizes that a public accounting firm or the one that has audited the company in the previous period is less willing or unwilling to lose a client who has given a large income to the public accounting firm, and the accounting firm receives small audit fees or audit fees if an adverse audit opinion is issued for the company, such as qualified, adverse, or disclaimer (Lennox, 2000). Based on previous studies, it can be seen that the audit fees affect the poor quality of audits conducted by public accounting firms because of the auditor's dependence on management which can lead the auditors to make audit opinions according to management's wishes.

2. Literature review and hypothesis development

Abnormal audit fee

Factual audit fees (fees paid to auditors for auditing financial statements) are different from normal audit fee expectations that should be charged for the audit engagement. A factual audit fee consists of two parts, the normal fee which reflects the cost of the auditor's work, and the abnormal audit fee which is determined by the agreement between the auditor and the client (Cho, Kim, & Zang, 2010). The level of abnormal audit fees can also be influenced by the auditor's economic bonding with clients and bargaining power. The auditor will compromise audit quality only if the benefits received exceed the costs incurred. Therefore, a client who wishes to compromise audit quality will pay high for it to the auditor (Asthana & Boone, 2012).

Independence

Independence in auditing is being taken by an unbiased viewpoint in the implementation of audit tests, the evaluation of the results, and the publication of the audit report (Bakar, Rahman, & Rashid, 2005). There are two aspects of independence that the auditor has, namely, independence in mind and independence in appearance (Trisnaningsih, 2004), which will be explained as follows:

1. Independence in mental attitude (independence in mind) means that there is honesty in the accountants to consider facts and there is an impartial objective consideration in the accountants in expressing their opinion.
2. Independence in appearance means that there is an impression that public accountants work individually to avoid any factors that may make people question their opinion. Independence in appearance applies to people's views of public accountants' independence. For example, competent and independent accountants who will audit a company whose board of directors and managers are relatives or close relatives. Although the auditors are truly independent in their mental attitude, according to public perception, the auditors will not act independently due to blood or kinship relations which can damage their independence.

Competence

Competence is a proficiency that an auditor obtains from knowledge, experience, and training. Every auditor has to meet certain requirements to become an auditor. In the early days of this profession, the requirements are simple. As time goes by, then the development and advancement of science and the increasingly complex business world, the requirements to become an auditor will be increasingly stringent (Tuanakotta, 2013). The higher the competence of the auditors, the better the quality of the examination results. Managing human resources through increasing knowledge, experience and training is expensive, but it is a very decisive investment. The top-ranking public accounting firm spends a lot of resources (money and time) to improve the proficiency of its auditors, meaning that conducting an audience requires a competent attitude that includes knowledge, experience, and training (Alim, Hapsari, & Purwanti, 2012).

Competence is a skill and ability to carry out a job or profession. Competent people mean people who can carry out their work with good quality results. In a broad sense, competence includes the mastery of science/knowledge and skills, appropriate attitudes, and behaviors to carry out their work or profession (Agoes, 2012).

Competence is a must for auditors, including having a formal education, adequate practical experience for the work being carried out, and continuing professional education (Arens, Radal, & Beasley, 2011). Competence means that the auditors must have expertise in auditing and have sufficient knowledge of the field (Fitrawansyah, 2014).

In carrying out their duties, auditors must have good personal qualities, such as being inquisitive, broad-minded, able to handle uncertainty, aware to find excellent solutions that can be subjective, and can work with a team. Then auditors must have the general knowledge to understand the entity to be audited and to assist the audit. This basic knowledge includes the ability to conduct analytical reviews, knowledge of organizational theory to understand an organization, auditing knowledge, and knowledge of the public sector. Accounting knowledge may be helpful in processing numbers and data, but because performance audits do not focus on financial reports, accounting knowledge is not the main requirement in conducting a performance audit. Specific skills that must be possessed include skills for conducting interviews, speed reading skills, statistics, computer skills (at least being able to operate word processing and spreadsheets), and being able to write and present reports well (Rai, 2008).

Audit quality

Audit quality is a process to guarantee that commonly auditing standard is followed in every audit, and public accounting firm follows special audit quality control procedures that help meet these standards consistently in every assignment (Arens, Radal, & Beasley, 2011). The attitude of auditors in carrying out their duties is reflected in the results of their reliable examinations in accordance with applicable standards (Singgih & Bawono, 2010). Standard is something determined by the authorities as a rule to measure quality, weight, area, value, or quality. If applied in auditing, the standard is a measure of the implementation of actions which are general guidelines for auditors in conducting audits. An auditing standard also contains the meaning of a standard that measures the quality of auditing services (Mulyadi, 2011).

Quality through a number of standardized units of audit evidence obtained by external auditors and audit failure is also stated as the failure of the independent auditor to detect a material error. To improve the audit quality, attention should be given to the steps to improve audit quality (Djamil, 2005). Audit quality must start from planning before starting to carry out examinations and using expertise and accuracy in carrying out the profession (Bastian, 2007).

Audit quality consists of four dimensions which are divided into several indicators. The first is the ability of auditors to identify errors and produce accurate audit reports. Objectivity is the second dimension to be intellectually honest, impartial, and free from conflicts of interest. Independence is the third dimension to having no personal interests and acting based on integrity and objectivity. Auditing standards are the last dimension to work on general standards, implementation standards, and reporting standards (Djamil, 2005).

There are five elements of quality control. The first is independence, integrity, and objectivity, all of which are involved in an assignment that must maintain independence both in fact and in appearance, and maintain objectivity in carrying out their professional responsibilities.

Second is human resource management, namely in a public accounting firm, policies, and the procedures must be formulated so as to provide a certain level of reliability for which all employees have the qualifications and have been given sufficient technical training so that they are able to carry out their duties competently, then the employees selected to be promoted are those who have the qualifications needed to be responsible for the next draft.

Then, the third is the acceptance and continuation of clients and assignments, that is, policies and procedures must be established to decide whether to accept new clients or continue cooperation with existing clients. These policies and procedures must minimize the risks associated with clients who have a low level of management integrity.

The fourth is the performance of engagement and consultation, that is, policies and procedures must confirm that the assignment personnel carries out the work which meets the applicable professional standards, regulatory requirements, and the quality of the KAP itself.

The fifth is Monitoring Procedure, that is, there must be policies and procedures to make sure that the other four elements of quality control are implemented effectively (Arens, Radal, & Beasley, 2011).

There are four factors that can affect the quality of the audit, namely:

1. Tenure, that is, the duration of time that the audit has to conduct an investigation of a company, the longer an auditor conducts an audit at the same client, the lower the result of audit quality.
2. The number of clients, that is, the more clients, the better quality of the audit because the auditor with a large number of clients will try to maintain their reputation.
3. The financial health of the client, because the healthier the client's financial trim, the more pressure the auditor not to follow the standard.
4. A review by a third party because the quality of the audit will increase if the auditor knows that the results of his work will be reviewed by them (Alim, Hapsari, Purwanti, 2012).

Phenomenom and problem

There are still several cases involving independent auditors related to the quality of the audit produced, one of them is SNP Finance cases which are considered not providing audit results that match the actual conditions in the annual audit financial report owned by PT Sunprima Nusantara Pembuangan.

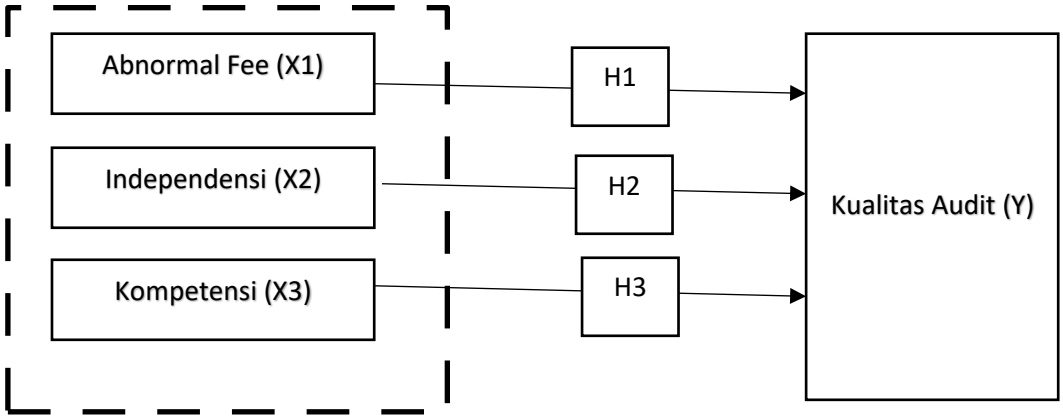

Figure 1. Theoretical Framework

Hypothesis:
H1: Abnormal Audit Fee affects Audit Quality
H2: Independence Affects Audit Quality
H3: Competence Affects Audit Quality

3. Research Methodology

Types of research

This research is a type of quantitative research. The use of quantitative research methods in this study is considered appropriate because this study used numbers as indicators of research variables. This study also used quantitative methods as an approach to analyzing this research problem. The completed questionnaire was then returned to the researcher for further processing using predetermined methods. The researcher then presented the results using a distribution table.

Population and research sample

This quantitative research was carried out at the public accounting firm spread across Bandung by distributing questionnaires to auditors. The population is defined as including a group of people, events, or something that is of interest to researchers for investigation (Nuryaman & Veronica, 2015). The population in this study were auditors at 19 Public Accounting Firms in Bandung.

Table 1. Population

No	Accountant Firm Name
1	Kap Drs. Bambang Budi Tresno
2	Kap Af. Rachman & Soetjipto Ws
3	Kap Djoemarma, Wahyudin & Rekan
4	Kap Drs. Gunawan Sudradjat
5	Kap Dr. H. E. R. Suhardjadinata & Rekan
6.	Kap Helianatono & rekan (CAB)
7.	Kap Drs. Joseph Uthe, MS. Ak
8.	Kap Karel, Widyarta
9.	Kap Drs. La Midjan & Rekan
10.	Kap Koesbandijah, Beddy Samsi & Setiasih
11.	Kap Roebiandini & Rekan
12.	Kap Drs. Ronald Haryanto

13.	Kap Drs. Sanusi & Rekan
14.	Kap Prof. Dr. H TB Hasanuddin, MSc & Rekan
15.	Kap Wisnu B. Soewito & Rekan (CAB)
16.	Kap Dra.Yati Ruhiyati
17.	Kap Drs. Robert Yogi
18.	Kap Ahmad Rasyid, Hisbullah & Jerry
19.	Kap Sabar, CPA

The sample is part of the population, the sample contains several selected members of the population (Nuryaman & Veronica, 2015). The sampling method in this study was nonprobability sampling. A nonprobability sampling technique was found or determined by the researcher or according to expert judgment. The reason for choosing to use the nonprobability sampling method was based on the consideration that the selected data sample met the criteria being tested. The sample selection criteria in this study were auditors in 9 Bandung Public Accounting Firms. The considerations or criteria for the selected sample are as follows:

1. An auditor who worked at the Public Accountant Office in Bandung
2. Auditors who were willing to be respondents
3. Professional auditors who worked as junior auditors, senior auditors, and partners

Table 2. Questionnaire Distribution Data

No	Accountant Firm Name	Number of Questionnaires
1	KAP Doli, Bambang, Sulistiyanto, Dadang & Ali (Cabang)	8
2	KAP Roebiandini & Rekan	3
3	KAP Gatot Permadi, Azwir & Abimail (Cabang)	4
4	KAP Drs. Sukardi Ak,CPA	8
5	KAP Jojo Sunarjo & rekan	4
6	KAP Djoemarma, Wahyudin & Rekan	7
7	KAP Koesbandijah, Beddy Samsi & Setiasih	3
8	KAP Helianatono & Rekan (CAB)	5
9	KAP HBA Bandung	5
TOTAL		47

Source: Questionaires

There were 47 questionnaires returned. Of all the questionnaires distributed, some could be collected so that they could be processed for data analysis. The respondents were categorized based on their duration of working, and the position of the auditor in a public accounting firm which is shown as follows:

Table 3. Length of Working Time

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 year - 2 year	35	74.5	74.5	74.5
	2 year- 4 year	6	12.8	12.8	87.3
	4 year - 6 year	4	8.5	8.5	95.8
	>6 year	2	4.2	4.2	100.0
	Total	**47**	**100.0**	**100.0**	

Source: Questionnaires

Table 3 shows that the respondents consisted of 35 auditors who had worked for 1 year - 2 years or as much as 74.5%, 6 auditors who had worked for 2 years - 4 years or as much as 12.8%, 4 auditors who had worked for 4 years. years - 6 years or as much as 8.5%, and 2 auditors who had worked for more than 6 years or as much as 4.2%.

The following is the respondent data by the position which can be seen in Table 4 as follows:
Table 4. Position of Auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Junior Auditor	28	59.6	59.6	59.6
	Senior Auditor	17	36.2	36.2	95.8
	Partner	2	4.2	4.2	100.0
	Total	47	100.0	100.0	

Resource: Questionnaires

Table 4 shows that there were 28 auditors who had positions as Junior auditors or equal to 59.6%, and there were 17 auditors who had positions as Senior Auditors or at 36.2%, and 2 auditors who had positions as Partners or as much as 4.2 %.

4. Results and discussions

The result of Classical Assumption Test

Validity test

The validity test was intended to confirm that the statements in each variable could be clarified on the predetermined variables. This study used the Pearson bivariate method to enable a bivariate correlation between each item score and the total item score. The value of the correlation is compared with the value of r table $\alpha = 5\%$, df = n-2, where n showed the total data. Thus, this study used 47, then the df value was 45 with a significance level of 0.05. The results of the test using bivariate correlation were presented in table 5.4 for the following variables.

Table 5. Audit Fee Abnormal Validity Test

		X1.1	X1.2	TotalX1
X1.1	Pearson Correlation	1	-.003	.806**
	Sig. (2-tailed)		.984	.000
	N	47	47	47
X1.2	Pearson Correlation	-.003	1	.590**
	Sig. (2-tailed)	.984		.000
	N	47	47	47
TotalX1	Pearson Correlation	.806**	.590**	1
	Sig. (2-tailed)	.000	.000	
	N	47	47	47

Source: SPSS 20

Table 6. Independence Validity Test

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	TotalX2
X2.1	Pearson Correlation	1	.060	.477**	-.215	-.022	-.176	.331*
	Sig. (2-tailed)		.690	.001	.148	.882	.237	.023
	N	47	47	47	47	47	47	47
X2.2	Pearson Correlation	.060	1	.325*	-.139	-.091	-.005	.284
	Sig. (2-tailed)	.690		.026	.350	.542	.971	.053
	N	47	47	47	47	47	47	47
X2.3	Pearson Correlation	.477**	.325*	1	-.109	-.075	-.038	.507**
	Sig. (2-tailed)	.001	.026		.465	.617	.798	.000
	N	47	47	47	47	47	47	47
X2.4	Pearson Correlation	-.215	-.139	-.109	1	.293*	.866**	.685**
	Sig. (2-tailed)	.148	.350	.465		.046	.000	.000
	N	47	47	47	47	47	47	47
X2.5	Pearson Correlation	-.022	-.091	-.075	.293*	1	.169	.357*
	Sig. (2-tailed)	.882	.542	.617	.046		.256	.014
	N	47	47	47	47	47	47	47
X2.6	Pearson Correlation	-.176	-.005	-.038	.866**	.169	1	.723**
	Sig. (2-tailed)	.237	.971	.798	.000	.256		.000
	N	47	47	47	47	47	47	47
TotalX2	Pearson Correlation	.331*	.284	.507**	.685**	.357*	.723**	1

	Sig. (2-tailed)	.023	.053	.000	.000	.014	.000	
	N	47	47	47	47	47	47	47

Source : SPSS 20

Table 7. Competency Validity Test

		X3.1	X3.2	TotalX3
X3.1	Pearson Correlation	1	.064	.573**
	Sig. (2-tailed)		.667	.000
	N	47	47	47
X3.2	Pearson Correlation	.064	1	.855**
	Sig. (2-tailed)	.667		.000
	N	47	47	47
TotalX3	Pearson Correlation	.573**	.855**	1
	Sig. (2-tailed)	.000	.000	
	N	47	47	47

Source: SPSS 20

Table 8. Audit Quality Validity Test

		Y.1	Y.2	Y.3	Y.4	TotalY
Y.1	Pearson Correlation	1	-.282	.090	.046	.425**
	Sig. (2-tailed)		.055	.546	.759	.003
	N	47	47	47	47	47
Y.2	Pearson Correlation	-.282	1	.072	.023	.370*
	Sig. (2-tailed)	.055		.631	.877	.010
	N	47	47	47	47	47
Y.3	Pearson Correlation	.090	.072	1	.614**	.744**
	Sig. (2-tailed)	.546	.631		.000	.000
	N	47	47	47	47	47
Y.4	Pearson Correlation	.046	.023	.614**	1	.720**
	Sig. (2-tailed)	.759	.877	.000		.000
	N	47	47	47	47	47
TotalY	Pearson Correlation	.425**	.370*	.744**	.720**	1
	Sig. (2-tailed)	.003	.010	.000	.000	
	N	47	47	47	47	47

Source: SPSS 20

The analysis produced a range of Abnormal Audit Fee (X_1), Competence (X_2), Independence (X_3), all variables resulted in a value ($rHitung$) > ($rTabel$). The results from Samples (N) = 45 was 0,2876.

In addition, the Audit Quality Variable (Y) produced value of $r_{Hitung} > r_{Tabel}$. Thus it can be concluded that all instruments in this study are valid.

Reliability test
Reliability is a measure that shows the extent to which the measurement results stay consistent when two or more measurements are made of the same symptoms with the same measuring instrument. Using Cronbach Alpha, this study carried out reliability tests jointly on all question items. If the alpha value was > 0.50, the question items were reliable (Sujarweni, 2015).

Table 9. Reliability Statistics

Cronbach's Alpha	N of Items
,635	14

Source : SPSS 20

As can be seen from Table 7 above, the reliability value has an r count of 0.681. his value is greater than the r table of 0.60. These results indicate that all questions in the variables are reliable and can provide consistently reliable results.

Normality test
Normality test is intended to test whether, in the regression model, confounding or residual variables have a normal distribution (Ghozali, 2016). The t-test assumes that the residual value follows a normal distribution, if this assumption is violated then the statistical test becomes invalid for a small sample size. The data normality test used by researchers was the Kolmogorov-Smirnov test with decision making, that is, if the significance value is > 0.05, the data are normally distributed, and if it is < 0.05, the data are not normally distributed

Table 10. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		47
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1.36025935
Most Extreme Differences	Absolute	.088
	Positive	.061
	Negative	-.088
Kolmogorov-Smirnov Z		.605
Asymp. Sig. (2-tailed)		.858

Source: SPSS 20

From the results in Table 8, the significant result of the normality test is 0.858 which is greater than the 0.05 significance level. So it can be concluded that the normality test is normally distributed:

a. *Tolerance Value* > 10
b. *Variance Inflation Factor* (VIF) < 10

Table 11. Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.372	2.410		.569	.572		
	TotalX1	.479	.211	.241	2.267	.028	.988	1.012
	TotalX2	.335	.067	.545	4.972	.000	.926	1.080
	TotalX3	.475	.198	.264	2.393	.021	.916	1.092

Source: SPSS 20

As can be seen in Table 9 regarding the multicollinearity test results, the independent variable shows the VIF value = 1 where the value is less than 10. So it can be concluded that it is free from multicollinearity.

Heteroscedasticity test

The method to detect the presence or absence of heteroscedasticity is to perform the Glejser test. The absolute value of the residuals is proposed to regress the test proposes on the independent variables. The probability result is said to be significant if the value is above 5% of the confidence level (Ghozali, 2016).

Table 12. Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.496	1.402		1.780	.082
	TotalX1	-.022	.123	-.027	-.182	.857
	TotalX2	-.045	.039	-.178	-1.142	.260
	TotalX3	-.030	.115	-.041	-.259	.796

Source: SPSS 20

From the results of the Glejser test, the significance results of the Abnormal Audit Fee variable (X_1) is 0,857, Independence (X_2) is 0,260 dan Competence (X_3) is 0,796. Then referring to the basis of decision making in the heteroscedasticity test, it can be concluded that there is no heteroscedasticity problem.

Hypothesis testing

Coefficient of Determination

The value in the coefficient of determination is used for the value of R Square. It is used to measure how much the ability of the independent variable can explain the dependent variable. The value of R Square is taken (see Table 13).

Table 13.Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.722[a]	.521	.488	1.407

Source: SPSS 20

The value of R Square as can be seen in table 11 is 0.722 or 72%. It means that the variance within the dependent variable that can be explained by the independent variable is 72%, whereas other variables,

which are not included in this analysis, explain the remaining 28%. Thus, competence, independence, accountability, and audit evidence can be concluded to affect audit efficiency by 72%, while the remaining 28% is influenced by other variables that are not examined.

Partial test

This t-test is meant to determine the partial (individual) influence of the independent variables on the dependent variable. This test used the coefficients table (see Table 14).

Table 14. Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.372	2.410		.569	.572
	TotalX1	.479	.211	.241	2.267	.028
	TotalX2	.335	.067	.545	4.972	.000
	TotalX3	.475	.198	.264	2.393	.021

Source: SPSS 20

As seen in table 12 regarding the unstandardized coefficient (B), the regression equation that has been formed can be stated as follows:

$$\boldsymbol{Y = 1.372 + 0.479\,X_1 + 0.335\,X_2 + 0.475\,X_3 + e}$$

α = 1,372 means that, if the variable Abnormal Audit Fee (X_1), Independence (X_2) and competence (X_3) are equal to zero or constant, the audit quality (Y) has a value of 1.327

β_1 = If the regression coefficient value of the Abnormal Audit Fee variable (X_1) is 0.479, it means that if the Abnormal Audit Fee Level of the auditor (X_1) and other independent variables are constant or equal to zero, the value of the audit quality variable (Y) is predicted to increase by 0.479.

β_2 = If the regression coefficient value of the independent variable (X_2) is 0.335, it means that if the independence of the auditor (X_2) and other independent variables are constant or equal to zero, the value of the audit quality variable (Y) will be predicted to increase by 0.335.

B_3 = If the regression coefficient value of the Competency variable (X_3) is 0.475, it means that if the Competence (X_3) and other independent variables are constant or equal to zero, the value of the audit quality variable (Y) will be predicted to increase by 0.475.

The test results contained in table 7 above show the t and sig values for each of the independent variables that will be used for decision making in the t-test. The t-test conducted in this study by comparing the t-count value with the calculated t-table is 2.016. The second way is by using the sig value contained in the table, then it is compared with a significant level of 0.05. If the sig value is greater than the significant level, then H0 will be accepted, whereas if the sig value is smaller than 0.05 then Ha will be accepted, and H0 is rejected. For the first hypothesis, the researcher tested whether the auditor competency variable would affect audit quality.

- First hypothesis
  H0: Abnormal Audit Fee does not affect audit quality
  Ha: Abnormal Audit Fee affects audit quality

The calculation results show that the Abnormal Audit Fee variable has a t count of 2.267, which means it is greater than the t table of 2.016. The sig value which is 0.028 is smaller than the significance level of 0.05. So it can be concluded that Ha is accepted which indicates that the Abnormal Audit Fee has an effect on audit quality.

- Second hypothesis
  H0: Auditor independence does not affect audit quality
  Ha: Auditor independence has an effect on audit quality

The result shows that the variable of Abnormal Audit Fee has a t count amounting to 4,972, which is greater than the t table of 2.016. The sig value is 0,00 which means that it is smaller than the significance level of 0.05. So, the Ha is accepted indicating that auditor independence has an effect on audit quality.

- Third Hypothesis
  H0: Auditor competence does not affect audit quality
  Ha: Auditor competence affects audit quality

The calculation results show that the auditor competency variable has a t count of 2.393 which means that it is greater than the t table amounting to 2.016. The sig value is 0.021, which is greater than the significance level of 0.05. Then, Ha is accepted indicating that auditor competence has an effect on audit quality.

Simultaneous test
The F test in this study aims to collectively determine the effect of competence, independence, accountability, and audit evidence on audit quality. In this F test, the F value is used and the Sig value is contained in the ANOVA table (see table 13). This test looks at the F count value contained in the ANOVA table then compared with the F table value, while the Sig value is compared with a significance value of 0.05.

Table 15. ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	92.716	3	30.905	15.613	.000[b]
	Residual	85.114	43	1.979		
	Total	177.830	46			

Source: Output SPSS 20

The null hypothesis (H0) used in this test indicates no impact of the independent variables on the dependent variable. Meanwhile, there is an effect from the use of alternative hypothesis (Ha) of the independent variables on the dependent variable.

The result shows the calculated F value of 15,613 and the Sig value in the ANOVA table of 0,000. The comparison of the calculated F value and the calculated F table results in 2.82. It can be seen that F is higher than the F table, indicating that Ha or the alternative hypothesis is accepted. The second approach then consists of comparing the sig value. ANOVA table with a meaning value of 0.05 is lower in the ANOVA table than the given mean value of 0.05. It can be interpreted from the sig results that the alternative hypothesis is accepted. It can also be inferred that the independent variables have an effect on the dependent variable.

Discussion
Based on the research result, abnormal audit fees, competence, and independence have an effect on audit quality. The coefficient of determination calculation by using SPSS 20 obtains an R Square of 52.1%. The results of the research are in line with Asthana and Boone's (2012) theory which states that the amount of audit fees depends on the auditor's economic dependence on clients and bargaining power. The hypothesis testing that has been conducted by the author shows that the independent variable affects audit quality. This outcome supports the results of research conducted by Singgih & Bawono (2010) indicating that auditor independence affects audit quality.

Next, this outcome is in line with the theory of Agoes (2012) arguing that auditors must act independently for the public interest. They are not allowed to be on the side of anyone's interests because no matter how perfect their technical expertise is, they will lose an impartial attitude which is very important to maintain their freedom of opinion.

The hypothesis testing that has been conducted by the author shows that the competency variable affects audit quality. This result supports the research conducted by Nataline (2007) indicating that the competence of auditors affects audit quality.

The theory proposed by Agoes (2012) indicates skill and ability in carrying out a job or profession. Competent people mean that they can carry out their work with good quality results. In a broad sense, competence includes the mastery of knowledge and skills which include having the appropriate attitudes and behaviors to carry out the job or profession.

The audit must be carried out by one or more persons who have sufficient technical expertise and training as auditors. No matter how high a person's ability in other fields, including in the fields of business and finance, they cannot meet the requirements referred to in this auditing standard, if they do not have adequate education and experience in the field of auditing.

5. Conclusion

This study aims to determine the effect of abnormal audit fees, independence, and competence on audit quality at the public accounting firm in Bandung. Based on the results of this study, the researchers draw the following conclusions:

1. Abnormal audit fee affects audit quality. It shows that if the abnormal audit fee is in accordance with the level of difficulty when conducting an audit, the result of audit quality will be decent.
2. Auditor independence has an effect on audit quality. It means that the better the auditor independence, the better the result of audit quality.
3. Auditor competence affects audit quality. This indicates that the better the competence of the auditors, the better the result of audit quality.

Limitations and further study direction

1. Limitations
   This study has the following limitations:
   a. This study only focuses on the effect of abnormal audit fees, independence, and competence on audit quality only
   b. The subject of this research only focuses on public accounting firms in the city of Bandung
   c. This research was only conducted from February 2020 to July 2020
2. Further Research Direction
   Based on the limitations of the study, the authors provide suggestions for further research. Further research is expected to expand the variables taken and test the Abnormal Audit Fee with theories other than those already used by researchers, for example, Mulyadi's theory. Then further research can be carried out by taking a wider sample and can be taken outside the public accounting firm located in Bandung or one particular city. The sampling technique needs to be paid attention for more generalizable results.

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