

The Impact of Competency, Independency and Professional Scepticism Toward Audit Fee Determination

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ABSTRACT: This study aims to determine the effect of competence, independence, and professional skepticism on the determination of external auditor fees. The type of data used is primary data by distributing questionnaires to 100 respondents in Jakarta, the number of samples determined using the Slovin formula. Data were analyzed using multiple linear regression methods using SPSS version 23. The results of this study indicate that competence has a significant effect on the fees of external auditors while independence and professional skepticism do not affect the determination of external auditor fees. So, it can be concluded that the higher the competency of an auditor the higher the determination of the auditor's fee, while the higher the independence and professional skepticism of an auditor does not affect the determination of the auditor's fee.

Keywords: Competence, Independence, Professional Skepticism, External Auditor Fees

I. INTRODUCTION

Companies are always attached to the accounting process to record finances and make financial reports every month. Companies must present financial reports in a way that is reliable, easy to understand, and relevant to the accounting events that occur. The financial reports that are made every month will then become important information for decision makers. Apart from presenting financial reports for decision makers, the Company is also responsible for managing and maintaining its assets. The financial statements presented by the company will be verified by external auditors (hereinafter referred to as external auditors). Auditor professional services are increasingly needed along with the economic development where many new companies need this service. The need for auditing arises because of the confidence of decision makers in auditors. The auditor guarantees that the company's financial statements are presented fairly without bias, independent, and do not contain misstatements so that the fairness of the financial statements is not in doubt. After that, decision makers can rely on financial reports that have been audited by auditors. Auditors must have professional expertise by prioritizing the required and adequate competencies. Auditors are also responsible for prioritizing independence and professional skepticism to avoid fraud by the financial statement maker, namely the Company.

However, the facts that occurred in the field were not in accordance with the written theory. Many large-scale cases raise doubts for auditors due to their inability to audit financial statements prudently, independently and objectively. This is due to the threat of compliance with the basic principles of professional ethics in the amount of the proposed professional fee. Self-interest threats to adherence to the principles of professional competence and prudence can occur when the proposed professional costs are so low that it may be difficult to carry out assignments according to applicable professional and technical standards. According to the research conducted by Selvina (2017), it shows that publicly traded companies use Big Four Audit Firms because they are considered to be of higher quality and increase the level of investor confidence. His research also shows that audit fees have an effect on Audit Firm decisions on client acceptance. The results show that there is a low balling practice which is strengthened by the auditor's statement that the auditor continues to accept clients with low audit fees on the grounds of future profit prospects. His research proves that the amount of audit fees varies and is still a factor considered by auditors in accepting clients even though auditors also face the need for incentive compensation and business competition between KAPs. The factors that determine the size of the audit fee are the complexity of the audit carried out, the level of auditors' expertise, the auditing risks faced, efforts to get and retain clients, and other professional considerations. When the amount of the audit fee is determined by the effort to get a client, the auditor will side with the client's wishes so that the results of the examination are not in accordance with the actual facts and circumstances (Wicita & Ososoga, 2019). Therefore, the higher the audit fee, the lower the independence of an auditor's appearance. This is in line with previous

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research conducted by Darmayanthi & Wirakusuma (2017) that audit fees have a significant negative effect on auditor independence. The amount of the audit fee received by the auditor is the responsibility of the auditor which can put the auditor in a dilemma (Rohmaniyah, 2016). On the one hand, the auditor must be independent in giving an opinion on the fairness of the financial statements, but on the other hand, the auditor must also be able to meet the demands desired by clients who pay fees for their services so that they continue to use their services in the future.

The existence of audit failure is caused by the weak attitude of professional skepticism that the auditor has (Sanjaya, 2017). What is meant by professional skepticism in Audit Standards (SA) 200 is an attitude that includes a mind that is always questioning, is alert to conditions that may indicate possible misstatements, whether caused by fraud or error, and an important assessment of audit evidence.

The results of research conducted by Liu (2017) show that in addition to audit client level and accounting firm level factors, age, gender, educational background, industry specialization, position, number of years of auditing and auditor activity are significantly related to audit costs. The results also show that when choosing audit services, audit clients not only consider the characteristics of the company, but also consider the individual characteristics of the auditors and they are willing to pay an audit fee premium for auditors who provide a "high-quality" signal display.

From the various explanations above, seeing that there are many differences with previous researchers, therefore the authors want to obtain empirical evidence to be able to prove correctly that the competence, independence, and professional skepticism of auditors can affect the determination of external auditor fees. Therefore the authors choose the research title as: "THE EFFECT OF COMPETENCY, INDEPENDENCE, AND PROFESSIONAL SKEPTICISM ON THE DETERMINATION OF EXTERNAL AUDITOR FEE".

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Sawyer (2012) argues that agency theory is based on two main problems. The first is the relationship between the principal and agent which often ends with information asymmetry between the two parties. The second is that there is a conflict of interest experienced between the principal and agent because there are different goals between the two. The way to overcome the asymmetry problem between principals and agents is to produce reliable financial reports on the company's operational activities (Arens, 2015). In order for the financial statements to be reliable and reliable, the external auditor as an independent third party other than the principal and agent can audit the company's financial statements. Auditor is free from conflict of interest between principal and agent. The third party or the auditor will receive a fee for his work in accordance with the agreement between the client company and the Public Accounting Firm (KAP) in charge.

Based on research produced by Kertarajasa et al. (2019), Furiady et al. (2015), In and Asyik (2019) auditor competence has a significant effect on audit quality. The results of the study by Kertarajasa et al. (2019) also indicated that the higher the competence of the external auditors, the higher the quality of the audits produced by the external auditors. This makes researchers question whether the competence of auditors also affects the determination of external auditor fees. So, the hypothesis formulation for competence is as follows:

H1: Competence has a significant effect on the determination of the external auditor fee

Audit reports cannot be used as a basis for decision making if the auditors do not have a good attitude of independence (Kertarajasa et al., 2019). Based on research by Wicita & Osesoga (2019) and Darmayanthi & Wirakusuma (2017), audit fees have a positive effect on the independence of public accountants. Based on research conducted by Craswell et al. (2002), dependence on audit fees at the national market level and at the local level does not threaten auditor independence. Another researcher, Ratzinger-Sakel (2013) also found a negative relationship between auditor independence and non-audit fees. This makes researchers question whether the independence of an auditor does not affect the determination of external auditor fees. Then, the hypothesis for independence is as follows:

H2: Independence has no significant effect on the determination of external auditor fees

The Influence of Professional Skepticism on the Determination of External Auditor Fees

The greatest threat to professional skepticism is the external audit's payment structure itself. Audit fees have a significant negative relationship with auditors' professional skepticism as evidenced by high audit fees which can lead to a decrease in professional audit skepticism (Enofe et al., 2015). Based on other research, Alfianti (2017) proves that professional skepticism partially has a significant effect on audit quality. Auditor professional skepticism as a moderating variable is unable to strengthen the effect of audit fees on audit quality (Pratiwi et al., 2020). This makes researchers question whether the independence of an auditor can affect the determination of external auditor fees. Thus, the hypothesis for professional skepticism is as follows:

H3: Professional skepticism has a significant effect on the determination of external auditor fees

The Influence of Professional Competence, Independence, and Skepticism on External Auditor Fee Determination

Many financial experts believe that the greatest threat to independence and professional skepticism is the payment structure of the external audit itself (Enofe et al., 2015). Therefore, the researcher added the competency variable to see whether the competence of auditors, which according to the results of previous studies had a significant effect on audit quality, would also affect the determination of the external auditor's fee itself. Therefore, the hypothesis formulation for competence, independence, and professional skepticism on the determination of external auditor fees is as follows:

H4: Competence, independence, and professional skepticism have a simultaneous effect on the determination of external auditor fees

III. RESEARCH METHOD

This research method uses a quantitative approach with primary data types and uses multiple linear regression analysis methods. The research method uses an analytical survey. Analytical surveys study two or more variables in an attempt to answer research questions or test research hypotheses. The survey allows the researcher to examine the relationship between variables and draw conclusions from that relationship. The variable in question is the independent variable or variables that affect and the dependent variable or variables that are affected. This study aims to examine the independent variables, namely competence, independence, and audit schism, while the dependent variable in this study is the external auditor fee.

The survey method is used by collecting primary data by distributing questionnaires containing closed statements to respondents. The population designated for this study are auditors who work in public accounting firms. By narrowing the existing population, a sample of the population is determined, namely auditors who work at public accounting firms in the Jakarta area. The number of samples was 100 respondents by determining the number of samples using the Slovin formula which was measured based on a list of active registered public accountants sourced from the Financial Services Authority as of 31 December 2019 as many as 760 public accountants.

Multiple linear regression analysis method is used to measure the effect of more than one independent variable on the dependent variable. Tests were carried out using descriptive statistical analysis, data quality testing consisting of validity and reliability tests, classical assumption tests consisting of normality tests, multicollinearity tests, and heteroscedasticity tests. Then, the data was processed using hypothesis testing, namely the coefficient of determination analysis, simultaneous significance test (F test), partial significance test (t test), and multiple linear regression analysis. This research uses Microsoft Excel and Statistical Package for The Social Science (SPSS) version 23.0.

IV. FINDING AND DISCUSSION

The respondent numbers were 100 which the following demographic data t:

Table 1 Respondent Characteristics

No	Description	N	Percentage (%)
1	Sex		
	Male	37	37
	Female	63	63
	Total	100	100
2	Age (Year)		
	<25	77	77
	25-35	22	22
	36-45	1	1
	>55	0	0
	Total	100	100
3	Education		
	Diploma 3	2	2
	S1	92	92
	S2	0	0
	S3	0	0
	Other	6	6
	Total	100	100
4	Certification		
	Yes	7	7

	No	93	93
	Total	100	100
5	Job Grade		
	Junior Auditor	82	82
	Senior Auditor	15	15
	Supervisor/Associate Manager	1	1
	Manager/Senior Manager	2	2
	Total	100	100
6	Experience (Year)		
	<1	48	48
	1-2	38	38
	3-4	13	13
	>4	1	1
	Total	100	100

Source: Data (2020)

Based on table 1, it can be seen that the majority of respondents are female, aged less than 25 years, have the latest education level S1, do not have certification status, with junior auditor positions, and have work experience of less than 1 (one) year.

Table 2 Descriptive Statistic

	N	Min.	Max.	Mean	Std. Deviation
Competency (X1)	100	28	50	41,58	4,564
Independency (X2)	100	33	50	42,63	3,920
Professional Scepticism (X3)	100	31	50	44,18	4,560
External Auditor Fee (Y)	100	19	50	35,53	5,715

Source: Data (2020)

Based on the table above, as many as 100 people became respondents to this research survey. There are 3 independent variables and 1 dependent variable. Each variable in the questionnaire has 10 statement items. It can be seen from the table above that the competency variable has a minimum total score of 28 and a maximum total score of 50, the resulting average value of 41.58 with a standard deviation of 4.564. The independence variable has a minimum total score of 33 and a maximum total score of 50, the resulting mean value is 42.63 with a standard deviation of 4.560. The professional skepticism variable has a minimum total score of 31 and a maximum total score of 50, the resulting average is 44.18 with a standard deviation of 4.560. The external auditor fee variable has a minimum total score of 19 and a maximum total score of 50, the resulting average is 35.53 with a standard deviation of 5.715.

Validity Test

Table 3 Validity Test, Competency Variable (X1)

Item	r-Count	r-table 5% (100)	Description
X1.1	0,641	0,195	Valid
X1.2	0,484	0,195	Valid
X1.3	0,234	0,195	Valid
X1.4	0,579	0,195	Valid
X1.5	0,660	0,195	Valid
X1.6	0,478	0,195	Valid
X1.7	0,589	0,195	Valid
X1.8	0,447	0,195	Valid
X1.9	0,573	0,195	Valid
X1.10	0,511	0,195	Valid

Source: Data (2020)

Table 4 Validity Test, Independency Variable (X2)

Item	r-Count	r-table 5% (100)	Description
X2.1	0,333	0,195	Valid
X2.2	0,419	0,195	Valid
X2.3	0,495	0,195	Valid
X2.4	0,465	0,195	Valid
X2.5	0,609	0,195	Valid
X2.6	0,552	0,195	Valid
X2.7	0,607	0,195	Valid
X2.8	0,585	0,195	Valid
X2.9	0,444	0,195	Valid
X2.10	0,364	0,195	Valid

Source: Data (2020)

Table 5 Validity Test, Professional Scepticism Variable (X3)

Item	r-Count	r-table 5% (100)	Description
X3.1	0,510	0,195	Valid
X3.2	0,704	0,195	Valid
X3.3	0,741	0,195	Valid
X3.4	0,619	0,195	Valid
X3.5	0,770	0,195	Valid
X3.6	0,739	0,195	Valid
X3.7	0,775	0,195	Valid
X3.8	0,707	0,195	Valid
X3.9	0,642	0,195	Valid
X3.10	0,666	0,195	Valid

Source: Data (2020)

Table 6 Validity Test, External Auditor Fee Variable (Y)

Item	r-Count	r-table 5% (100)	Description
Y.1	0,491	0,195	Valid
Y.2	0,559	0,195	Valid
Y.3	0,500	0,195	Valid
Y.4	0,457	0,195	Valid
Y.5	0,560	0,195	Valid
Y.6	0,648	0,195	Valid
Y.7	0,351	0,195	Valid
Y.8	0,632	0,195	Valid
Y.9	0,554	0,195	Valid
Y.10	0,461	0,195	Valid

Source: Data (2020)

Based on the table 7, it can be stated that all variables are valid. Because they have r count larger than r table.

Uji Reliabilitas

Table 7 Reliability Test

Variable	Cronbach Alpha	A	Keterangan
Competency (X1)	0,822	0,60	Reliable
Independency (X2)	0,801	0,60	Reliable
Professional Scepticism (X3)	0,914	0,60	Reliable
Eksternal Auditor Fee(Y)	0,830	0,60	Reliable

Source: Data (2020)

Based on table 8, it can be seen that all statement items for each variable are declared reliable, because each variable has a Cronbach Alpha value greater than 0.60.

Normality Test

Table 8 Normality Test Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.16491566
Most Extreme Differences	Absolute	.050
	Positive	.050
	Negative	-.044
Test Statistic		.050
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Output SPSS V.23.0

Based on the results of the normality test, it is known that the Asymp value. Sig. (2-tailed) of 0.200 > 0.05, it can be concluded that the residual value of the test results of the Kolmogorov Smirnov normality is normally distributed.

Multicollinearity Test

Table 9 Multicollinearity Test

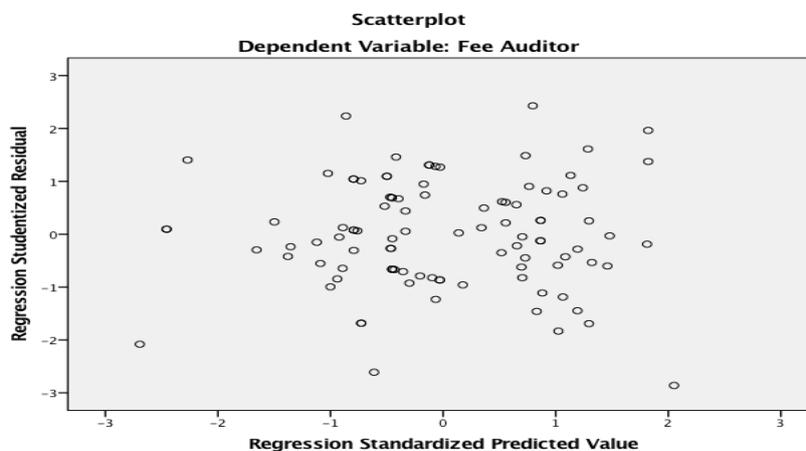
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Competency	.476	2.099
	Independency	.559	1.788
	Professional Scepticism	.374	2.674
a. Dependent Variable: External Auditor Fee			

Source: Output SPSS V.23.0

Uji Heteroskedastisitas

Based on the multicollinearity test results, it is known that the Tolerance value of all independent variables is > 0.10 and the VIF value of all independent variables is < 10.00. So it can be concluded from the table above that there is no multicollinearity problem between the independent variables in the study.

Heteroscedasticity Test



Gambar 1 Grafik Scatterplot
Source: Output SPSS V.23.0

Based on the results of the heteroscedasticity test, it is known from the graph above that the dots spread randomly both above, below, and around the number line 0. The spread on the graph also does not form a wavy pattern that widens then narrows and widened again. So it can be concluded that the variables in the study did not show symptoms of heteroscedasticity and there were no doubts and inaccuracies in this study.

Determination Coefficient Test (R² Test)

Table 10 Determination Coefficient Test (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.428 ^a	.183	.158	5.245

a. Predictors: (Constant), Professional Scepticism, Independency, Competency

Source: Output SPSS V.23.0

Based on the table above, it can be seen that the value of R2 is 0.183, it can be said that the effect of variables X1, X2, and X3 simultaneously is 18.3% on variable Y.

Simultaneous Significance Test (F Test)

Table 11 Simultaneous Significance Test (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	591.951	3	197.317	7.173	.000 ^b
	Residual	2640.959	96	27.510		
	Total	3232.910	99			

a. Dependent Variable: Audit Fee
b. Predictors: (Constant), Professional Skepticism, Independency, Competency

Source: Output SPSS V.23.0

Based on the table above, it can be seen that the Sig. for the effect of X1, X2, and X3 simultaneously on Y is equal to 0.000 <0.05 and the calculated F value of 7.173 > F table 2.698. So it can be concluded that H4 is accepted, which means that competence, independence, and professional skepticism have a simultaneous and joint effect on the determination of the external auditor fee.

Partial Significance Test (t Test)

Table 12 Partial Significance Test (t Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	591.951	3	197.317	7.173	.000 ^b
	Residual	2640.959	96	27.510		
	Total	3232.910	99			

a. Dependent Variable: Fee Audit
b. Predictors: (Constant), Skeptisisme Profesional, Independensi, Kompetensi

Source: Output SPSS V.23.0

Based on the table above, it is known that the Sig. for the influence of competence (X1) on audit fees (Y) of 0.001 <0.05 and the t value of 3.357 > t table 1.985, so it can be concluded that H1 is accepted, meaning that partially competence has a significant effect on the determination of external audit fees. These results are consistent with research conducted by In & Asyik (2019) and Kertarajasa et al. (2017) that the higher the competence of the external auditors, the higher the quality of the audits produced by the external auditors. Good audit quality can also affect audit costs according to Ettredge et al. (2014).

Based on the table above, it is known that the Sig. for the effect of independence (X2) on audit fees (Y) of 0.368 > 0.05 and the t value of 0.904 <t table 1.985, so it can be concluded that H2 is accepted, meaning that there is no partial influence of independence on the determination of external audit fees. The attitude of independence cannot be a determinant of the fees for services performed by the external auditor. Auditor fees are determined based on an agreement between KAP and the Company according to the auditor's level of expertise, the audit risks faced, efforts to get and retain clients, and other professional considerations. The results of this study can be said to be inconsistent with Wicita & Osesoga (2019) and Darmayanthi & Wirakusuma (2017) that audit fees have a positive effect on auditor independence. While the results of this

study are consistent with research conducted by Craswell et al. (2002) stated that audit fee dependence does not threaten auditor independence. Research from Ratzinger-Sakel (2013) also shows that there is an insignificant negative relationship between auditor independence and non-audit fees.

Based on the table above, it is known that the Sig. for the effect of professional skepticism (X3) on audit fees (Y) of 0.409 > 0.05 and the t-value of -0.829 < t table 1.985, so it can be concluded that H3 is rejected, meaning that there is a negative relationship that does not affect the determination of external audit fees automatically. partial to professional skepticism. Professional skepticism cannot determine the compensation for services performed by the external auditor. Auditor fees are determined based on an agreement between KAP and the Company according to the auditor's level of expertise, the audit risks faced, efforts to get and retain clients, and other professional considerations. The results of this study can be said to be inconsistent with the research conducted by Enofe et al. (2015). His research shows that audit fees have a significant negative relationship with auditors' professional skepticism. High audit fees can result in a decrease in the professional skepticism of auditors and a decrease in audit quality according to Pratiwi et al. (2020).

Multiple Linear Regression Analysis

Table 13 Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	12.164	6.161	
	Competency	.562	.167	.449
	Independency	.163	.180	.112
	Professional Scepticism	-.157	.189	-.125

a. Dependent Variable: Audit Fee

Source: Output SPSS V.23.0

Based on table 13, it can be stated the regression as:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_2x_3$$

$$\text{Audit Fee} = 12,164 + 0,562 \text{ Competency} + 0,163 \text{ Independency} + (-0,157 \text{ Professional Scepticism})$$

The constant value is 12,164, which means that if the independent variable in the regression model is assumed to be zero, then the independent variable outside the model will still increase the audit fee by 12,164 units. The coefficient value of the competency variable (X1) is 0.562. This shows that if the competency is increased by 1 (one) unit, the audit fee variable will increase by 0.562 units with the assumption that the other independent variables in the regression model are fixed. The coefficient value of the independence variable (X2) is 0.163. This shows that if the competency is increased by 1 (one) unit, the audit fee variable will increase by 0.163 units with the assumption that the other independent variables in the regression model are fixed. The coefficient value of the professional skepticism variable (X3) is -0.157. This shows that if the competency is increased by 1 (one) unit, the audit fee variable will increase by -0.157 units with the assumption that the other independent variables in the regression model are fixed. The coefficient of the competency variable (X1) is greater than the independence variable (X2) and professional skepticism (X3). This shows that the competency variable has a greater influence on audit fees than the independence and professional skepticism variables. The coefficient of professional skepticism variable (X3) has a negative relationship that does not affect the audit fee variable (Y).

V. CONCLUSION

This study aims to prove empirically the effect of the independent variable on the dependent variable. Based on the results of hypothesis testing that have been described in the previous part, it can be concluded as follows:

1. Competence has a significant effect on the determination of external auditor fees. This shows that the higher the level of auditor competence, the greater the opportunity to determine the external audit fee.
2. Independence has no significant effect on the determination of external auditor fees. This is because the attitude of independence cannot be a determinant of the fees for services performed by the external auditors. Auditor fees are determined based on an agreement between KAP and the Company according to the auditor's level of expertise, the audit risks faced, efforts to get and retain clients, and other professional considerations.
3. Professional skepticism has no effect on the determination of external auditor fees. This is because professional skepticism cannot be a determinant of the fees performed by external auditors. Auditor fees are

determined based on an agreement between KAP and the Company according to the auditor's level of expertise, the audit risks faced, efforts to get and retain clients, and other professional considerations.

4. Competence, independence, and professional skepticism have a simultaneous or joint effect on the determination of external auditor fees

Based on the conclusions and limitations above, there are several suggestions that researchers can convey to the following parties:

1. For the Public Accounting Firm, it is expected to improve and maintain their competence, independence and professional skepticism. That way, auditors can increase the determination of external audit fees by prioritizing an attitude of independence and professional skepticism to produce high quality audits.

2. Academics and future researchers are expected to add research data and expand survey dissemination techniques in order to obtain maximum results. Independent variables in the study can also be added to strengthen the dependent variables such as code of ethics, time budget pressure, profitability, company size, and objectivity.

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