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The Influence of Ethics, Integrity, Auditor's Experience and Auditor's Motivation on Auditor's Professionalism

Keumala Hayati[1], Agung Alanuari Ambarita[2], Sherin Tharia Br Sebayang[3], Micheel Hartasia Sitompul[4]
[1,2,3,4] *Universitas Prima Indonesia*
keumalahayati@unprimdn.ac.id, agungalanuari@gmail.com, Sherints130@gmail.com, micheelhartasias@gmail.com

Abstract

This research was conducted to see the effect of ethics, integrity, and auditor experience and auditor motivation on auditor professionalism. This research was obtained directly through the accumulation of data, where this study used saturated sampling consisting of 65 samples. This study analyzes through a study method that is multiple linear regression, T test and F test. (X_1) Auditor Ethics variable has a positive effect and Sig on Auditor Professionalism. (X_2) Auditor Integrity variable has no effect and no Sig on Auditor Professionalism. (X_3) Auditor Experience variable has no effect and no Sig on Auditor Professionalism. (X_4) Auditor Motivation variable has a positive and sig effect on Auditor Professionalism. Simultaneously the influence of ethics, integrity, auditor experience and auditor motivation have a positive and significant effect on auditor professionalism.

Keywords
ethics; integrity; auditor experience; auditor motivation; auditor professionalism

I. Introduction

The profession of accountant is known to the public from the audit services provided to users of financial information. As a trusted party to provide an assessment of a company's financial statements, auditors are encouraged to do their work as professionally as possible to avoid errors in assessment. The influence of ethics, integrity, and experience of auditors and motivation of auditors on auditor professionalism is very much needed to carry out auditor performance.According to Futri and Juliarsa (2015) auditor professionalism refers to professional abilities and attitudes. Ability is defined as knowledge, experience, adaptability to circumstances, technical capabilities, and technological capabilities, and allows the auditor's professional behavior to include additional factors such as honesty and responsibility, these are closely related and very important to ensure public trust. In practice, public accountants mean having the involvement of a partner who has experience (high experience and expertise in a particular industry or specific auditing service), education and training appropriate to the assignment, and certain personality traits such as skepticism or vigilance.

Several cases mention that not a few auditors commit fraud in auditing the financial statements of a company. An example of a case that occurred was the case of PT Hanson International Tbk - Ernst Young in 2016The Financial Services Authority (OJK) imposed sanctions on the partner public accounting firm of Ernst and Young (EY) because it was considered not careful in presenting the financial statements of PT Hanson International Tbk (MYRX). For this error, the OJK gave a sanction to freeze the Registered Certificate (STTD) for one year due to an unprofessional mistake made by the company in carrying out audit procedures related to whether the annual financial statements of Benny Tjokro's company

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contained material errors that required changes or not based on the facts. known by the auditor after the financial statements are issued.Another example is the 2011 Case of Indosat Ooredoo - Ernst YoungThe Public Company Accounting Oversight Board (PCAOB) or the Supervisory Board of the United States (US) Public Accountant Company has sentenced the Public Accounting Firm (KAP) of Purwanto, Suherman and Surja and their partner Ernst and Young (EY) Indonesia for being proven to have played a role in the failure of the audit report. PT Indosat Tbk finance. This sentence was imposed because KAP Purwanto, Suherman and Surja had failed to provide evidence to support the calculation of the lease of 4,000 cellular towers contained in Indosat's financial statements. They even gave the unqualified label (WTP) to the financial statements, even though the calculations and analysis had not yet been completed.

Therefore, in previous studies, only how to develop audit quality. In this study, we also want to know how far an auditor is in carrying out his work as auditor professionalism. This research is also to find out more about how to become a professional audit in their field, so that future auditors will be better prepared to carry out their duties as a professional auditor.

There are a lot of people who are professionals in the field of auditing. One of the units that carry out audits/audits is KAP (Public Accounting Firm), as a professional auditor, of course, has to do with the influence of ethics, integrity, experience and motivation. Based on the description above, the purpose of this study is to analyze the effect of ethics, integrity, and auditor experience and auditor motivation on auditor professionalism.

1.1 Auditor's Ethics

The ethics of the auditor profession is set to become a basic guide for the auditor profession to carry out audits. According to Arens, (2012:125) regarding ethics says "Ethics can be defined broadly as a set of moral principles of value".

Professional ethics must go beyond moral principles where the moral principles are in the principle of professional responsibility, the principle of the public interest, the principle of integrity, the principle of objectivity, the principle of competence, and due professional care, and the principle of technical standards. Indicators of Auditor Ethics According to the Josephson Institute for the Advancement of Ethics (2012) translated by Hermawan Kartajaya the indicators of auditor ethics are: Trustworthiness, respect for responsibility, fairness, concern, citizenship.

1.2 Auditor's Integrity

According to Sukrisno Agoes (2012: L5) the notion of integrity is: "Integrity requires a member to, among other things, be honest and forthright without having to sacrifice the confidentiality of the recipient of services. Public service and trust must not be defeated by private gain. Integrity can accept unintentional mistakes and honest differences of opinion, but it cannot accept fraud or a breach of principle." It can be concluded that in order to maintain and increase public trust, an auditor must fulfill his professional responsibilities with the highest possible integrity, where an auditor must always be honest and forthright, responsible.According to Mulyadi (2014), the indicators of integrity are: Honesty of auditors (Honest and transparent), Courage of auditors (Dare), auditor's wisdom (wisdom), auditor's responsibility (Responsible for carrying out the audit).

1.3 Auditor's Experience

Understanding auditor experience according to Mulyadi (2012: 24) states that: Auditor experience is a combined accumulation of all that is obtained through interaction. So it can be concluded that the experience of an auditor is a person who has expertise in the field of

auditing who always learns from events in the past. According to Ida Suraida (2012; 9) Auditor experience is: Auditor experience in conducting audits of financial statements both in terms of the length of time, as well as the number of assignments that have been carried out. The more experienced an auditor is, the more capable he or she will be to produce better performance in increasingly complex tasks, including uncovering fraud that often occurs in a company. According to Sedarmayanti (2013) the indicators of work experience are: Length of time/time of work. The level of knowledge and skills possessed. Mastery of work and equipment.

Experience is very important in cultural studies. The importance of the concept of experience in cultural studies departs from the emergence of tension and disagreement about what the role of experience in understanding the social world. The methodological significance of experience as a category is discussed in relation to (1) cultural politics and the work of cultural studies in promoting cultural democratization; and (2) researcher relationships and research, and between evidence and analysis. Experience is approached as a source of vital analysis that always requires interrogation. (Pickering in Srinarwati, D. 2018)

1.4 Auditor's Motivation

The motivation of an internal auditor according to Gustati (2011) can be explained as follows: "Motivation will encourage someone, including the auditor to excel, be committed to the group and have high initiative and optimism." Based on the description above, it can be said that work motivation is an impulse in a person to take action to achieve certain goals. Indicator used to measure this motivation was adopted from the research of Effendy (2010), namely: Aspiration level of quality audit urgency, toughness, tenacity, consistency.

Motivation comes from the Latin word "movere" meaning "impulse or driving force". This motivation is given to humans, especially to subordinates. Related to this, what is meant by motivation is to question how to encourage the enthusiasm of subordinates' work, so that they want to work hard by giving all their abilities and skills to realize organizational goals. Motivation is the whole process of giving encouragement to subordinates to work in such a way so that they want to work with sincerity, and the achievement of efficient and economical organizational goals can be achieved. (Kuswati, Y. 2019)

1.5 Auditor's Professionalism

Kusuma (2012:14) defines professionalism as an individual's responsibility to behave better than just complying with existing laws and community regulations. According to a general understanding, a person is said to be professional if he meets three criteria, namely having the expertise to carry out tasks according to his field. , carry out their duties by setting standard standards in the field of the profession concerned, and carry out their profession by complying with the established professional ethics. Indicator of professionalism According to Sukrisno Agus (2012:43) professional responsibility, integrity, objectivity of competence, all must be done as an auditor professionalism.

1.6. Research Hypothesis:

Based on the explanation of the conceptual framework, the hypotheses developed in this study are as follows:

H1: Auditor ethics is very influential to become auditor professionalism.
H2: Auditor integrity is very influential to become auditor professionalism
H3: Auditor experience is very influential to become auditor professionalism.
H4: Auditor motivation is very influential to become auditor professionalism.
H5: Auditor ethics, auditor integrity, auditor experience, auditor motivation, very influential forbecome auditor professionalism.

II. Research Methods

2.1. Research Place

The place of this research will be carried out at the KAP office (Public Accounting Office) in the city of Medan

2.2. Types of Research

The type of research conducted is a questionnaire research

2.3. Research Approach

The approach used in this research is a qualitative approach. According to Saryono (2010), qualitative research is research that is used to investigate, find, describe, and explain the quality or privilege of social influences that cannot be explained, measured or described through a quantitative approach.

2.4. Population

According to Sugiyono (2011: 80) "Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions." The population in this study is a Public Accounting Firm located in the city of Medan.

2.5. Sample

According to Sugiyono (2011:81) "The sample is part of the number and characteristics possessed by the population. The sampling method is saturated sample, from 21 KAP Medan City only 6 KAP accept for research research, namely:

1. KAP Joachim Poltak Lian Michell and colleagues
2. KAP Syamsul Bahri, MM, Ak and colleagues
3. KAP Fachruddin and Mahyuddin
4. KAP Drs. Katio and co
5. KAP Drs. Happy Sinuraya
6. KAP Drs. Syahrun Batubara, Ak

2.6. Variable Image

Table 1. Research variables and operational definitions of variables

Variable Type	Definition	Indicator	Scale
Auditor Ethics (X1)	The ethics of the auditor profession is set to become a basic guide for the auditor profession to carry out audits. "Ethics can be defined broadly as a set of moral principles of value". Source: Arens, (2012: 125), Hermawan (2012)	According to the Josephson Institute for the Advancement of Ethics (2012) translated by Hermawan Kartajaya • Can be trusted • Respect • Responsibility • Fairness • Concern • Citizenship	Likert

Integrity (X2)	According to Sukrisno Agoes (2012: L5) the definition of integrity is: "Integrity requires a member to, among other things, be honest and forthright without having to sacrifice the confidentiality of the recipient of services.	According to Mulyadi (2014) • Honesty of auditors (Honest and transparent) • Courage of auditors (Dare) • Auditor's prudent attitude (Prudent) • Responsibilities of the auditor (Responsible for carrying out the audit)	Likert
Auditor Experience (X3)	According to Mulyadi (2012:24) states that: Auditor experience is a combined accumulation of all that is obtained through interaction.	According to Sedarmayanti (2013): • Length of time/time of work • Level of knowledge and skills possessed Mastery of work and equipment	Likert
Auditor Motivation (X4)	The motivation of an internal auditor according to Gustati (2011) can be explained as follows: "Motivation will encourage someone, including the auditor to excel, be committed to the group and have high initiative and optimism."	Effendy (2010), namely: • Quality Audit Urgency Aspiration Level • toughness • Tenacity • Consistency	Likert
Auditor Professionalism (Y1)	Kusuma (2012:14) defines professionalism as an individual's responsibility to behave better than just complying with existing laws and community regulations.	According to Sukrisno Agus (2012:43) • Professional responsibilities • Integrity • Objectivity • Competence	Likert

2.7. Validity Test

Sugiyono (2011, p. 123), the research instrument in the form of a test must be tested for validity in its construction (construct validity) and content (content validity), while the non-test instrument is sufficient to test in its construction. Testing the validity of the construction is done by consulting the instrument with experts (expert judgment). According to Sugiyono (2011, p. 134), the item is declared valid if the correlation coefficient is equal to or greater than 0.3.

2.8. Reliability Test

According to Sugiyono (2017:130) states that the reliability test is the extent to which the measurement results using the same object will produce the same data. High and low reliability, empirically indicated by a number called the value of the reliability coefficient. Testing the reliability of the instrument using the Cronbach Alpha formula because this research instrument is in the form of a questionnaire and a graded scale where if alpha > 0.90 then the reliability is perfect. If the alpha is between 0.70 – 0.90 then the reliability is high. If the alpha is 0.50 – 0.70 then the reliability is moderate. If alpha < 0.50 then the reliability is low. If the alpha is low, it is possible that one or more items are not reliable.

2.9. Classic Assumption Test

a. Normality Test

According to Ghozali (2016) the normality test is carried out to test whether in a regression model, an independent variable and a dependent variable or both have a normal or abnormal distribution. The normality test of the data can be done using the One Sample Kolmogorov Smirnov test, with the condition that if the significance value is above 5% or 0.05, the data has a normal distribution.

b. Multicollinearity Test

According to Ghozali (2016), the multicollinearity test aims to determine whether the regression model found a correlation between independent variables or independent variables. The existence of multicollinearity can be seen from the tolerance value (VIF). The cut off value used is for a tolerance value of 0.10 or a VIF value above the number 10.

c. Heteroscedasticity Test

According to Gujarati (2012:406), to test the presence or absence of heteroscedasticity, Spearman's rank-test was used, namely by correlating the independent variable to the absolute value of the residual (error).

d. Data Analysis Technique

The data analysis technique used in this study is in the form of multiple linear regression analysis. Multiple linear analysis plays a role in assessing the linear relationship or influence between the dependent variable and the independent variable by using the formula:

$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + e$

Information :

Y = Audit Professionalism = constant b = Coefficient of regression direction

X1= Auditor ethics X2 = Auditor integrity X3 = Auditor experience

X4= Auditor motivation e = error

e. F Test and T. Test

The F test was carried out to determine the effect of the independent variables on the dependent variable together using calculated F. (Danang Sunyoto 2013: 137). According to Sugiyono (2018:223) T-test is a temporary answer to the problem formulation, which asks the relationship between two or more variables.

III. Results and Discussion

3.1 Descriptive Statistical Analysis

The following are descriptive statistics of the minimum, maximum, average and standard deviation of the respondents' answers which can be seen in the following table, namely:

Table 1. Descriptive Statistics

	N	Minimum	Maximum	mean	Std. Deviation
Audior Ethics	65	34	54	44.52	3,540
Integrity	65	20	40	32.71	3,864
Auditor Experience	65	18	30	25.12	2,388
Auditor's Motivation	65	18	35	27.83	3.100
Auditor Professionalism	65	27	40	33.08	3.012
Valid N (listwise)	65				

Source: processed by spss version 25.

Explanation From the results of the output table above based on the answers of 35 respondents, namely:

1. Auditor professionalism as variable Y with a minimum value of 27, a maximum of 40, an average of 33.08 and a standard of 3.012
2. Auditor ethics as an X1 variable with a minimum value of 34, a maximum of 54, an average of 44.52 and a standard deviation of 3,540.
3. Auditor integrity as variable X2 with a minimum value of 20, a maximum of 40, an average of 32.71 and a standard deviation of 3,864.
4. Auditor experience as X3 variable with a minimum value of 18, a maximum of 30, an average of 25.12 and a standard deviation of 2,388.
5. Auditor motivation as X4 variable with a minimum value of 18, a maximum of 35, an average of 27.83 and a standard deviation of 3,100.

3.2. Classic assumption test

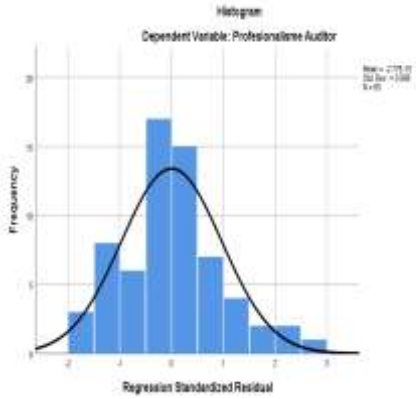
a. Data Normality

A test conducted with the aim of assessing the distribution of data in a group of data or variables, whether the distribution of the data is normally distributed or not. There are two ways to detect whether the residuals are normally distributed or not, namely:

1. Test using Graphics

- Histogram test

  The test results can be seen in the following graph:

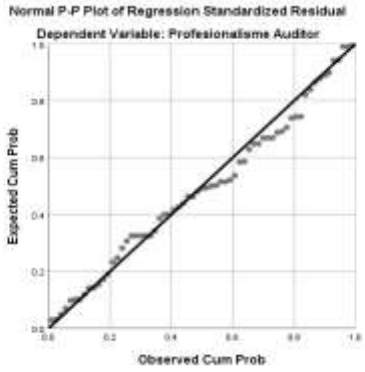


Source: processed by spss version 25.

Figure 1. *Histogram Normality Test*

Based on the histogram graph display above, it can be concluded that the histogram graph produces a normal distribution pattern. The normal distribution pattern in the histogram graph above is marked by data that spreads along the direction of the diagonal line showing a normal distribution pattern, so the regression model meets the assumption of normality.

- Normal Probability Plot of Regression Standardized Residual Test
  The test results can be seen in the following graph;



Source: processed by spss version 25.

Figure 2. *Results P-Plot Normality Test*

Based on the picture above, the Normal P-Plot Of Regression Standardized Residual above shows that the data spreads around the diagonal line and the distribution follows the direction of the diagonal line so that it can be concluded that the regression model data is normally distributed.

2. Statistic test

Normality test with statistics can use the Kolmogrov-Smirnov (KS) non-parametric statistical test. With the test criteria as follows:

- o If the significance value is >5% or 0.05, then the data has a normal distribution.
- o If the significance value is <5% or 0.05, then the data has a normal distribution.

The following is a statistical normality test using the Kolmogrov-Smirnov:

Table 2. Kolmogrov-Smirnov . Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters, b	mean	.0000000
	Std. Deviation	1.89317968
Most Extreme Differences	Absolute	.080
	Positive	.080
	negative	-.058
Test Statistics		.080
asymp. Sig. (2-tailed)		.200c,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: processed by spss version 25.

Based on the data in table 3.2 above, the results of the Normality Test using the Kolmogrov-Smirnov show a Sig value of 0.200 > 0.05, the results of the Kolmogrov-Smirnov test show that the data is normally distributed.

3.3. Multicollinearity Test

To find the presence or absence of multicollinearity in the regression model, it can be known and the tolerance value and the value of the variance inflation factor (VIF). Tolerance value measures the variability of the selected independent variables that are not explained by other independent variables. So a low tolerance value is the same as a high VIF value, because VIF = 1/tolerance, and shows that there is high collinearity. The cut off value used

If the tolerance value is < 0.10 or VIF > 10.0, it means that multicollinearity occurs, if the tolerance value is > 0.10 or VIF < 10.0, it means that there is no multicollinearity. The following are the results of the Multicollinearity testi that is:

Table 3. Multicollinearity Test Results

Coefficientsa

Model		Collinearity Statistics	
		Tolerance	VIF
1	Audior Ethics	.617	1,621
	Integrity	.410	2.439
	Auditor Experience	.423	2,363
	Auditor's Motivation	.687	1.456

From the results of the table above, it can be seen that the tolerance value of the four variables, namely Auditor Ethics, is 0.617 > 0.10. Integrity of 0.410 > 0.10. Auditor experience is 0.423 > 0.10. Auditor motivation is 0.687 > 0.10. And the value of VIF < 10 is Auditor Ethics 1,621 < 10. Integrity 2,439 < 10. Auditor experience 2,363 < 10. Auditor motivation is 1,456 < 10. So it can be concluded that the tolerance and VIF values do not occur in this study.

3.4. Test Heteroscedasticity

Heteroscedasticity test is part of the classical assumption test in the regression model. Where, one of the requirements that must be met in a good regression model is that there are no symptoms of heteroscedasticity. The following is the Heteroscedasticity Test that will be tested with the Spearman Rank Test.

Spearman Rank Test

Table 4. Spearmen Rank Heteroscedasticity Test.

Correlations

			Audior Ethics	Integrity	Auditor Experience	Auditor's Motivation	Unstandardized Residual
Spearman's rho	Audior Ethics	Correlation Coefficient	1,000	.534**	.463**	.262*	.130
		Sig. (2-tailed)	.	.000	.000	.035	.301
		N	65	65	65	65	65
	Integrity	Correlation Coefficient	.534**	1,000	.553**	.328**	.080
		Sig. (2-tailed)	.000	.	.000	.008	.529
		N	65	65	65	65	65
	Auditor Experience	Correlation Coefficient	.463**	.553**	1,000	.399**	.133
		Sig. (2-tailed)	.000	.000	.	.001	.289
		N	65	65	65	65	65
	Auditor's Motivation	Correlation Coefficient	.262*	.328**	.399**	1,000	-.002
		Sig. (2-tailed)	.035	.008	.001	.	.989
		N	65	65	65	65	65
	Unstandardized Residual	Correlation Coefficient	.130	.080	.133	-.002	1,000
		Sig. (2-tailed)	.301	.529	.289	.989	.
		N	65	65	65	65	65

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).
Source: processed by SPSS V25.

Heteroscedasticity test decision making is if the value is Significant or Sig (2-tailed) > 0.05, it can be said that there is no heteroscedasticity problem. On the other hand, if it is significant or Sig (2-tailed) < 0.05, it can be said that there is a heteroscedasticity problem. The results of the table above can be seen that the significant value of all independent variables is > 0.05. This means that in this study the regression model did not experience heteroscedasticity.

3.5. Research Data Analysis Results

a. Research Model

- **Multiple Linear Regression Analysis**

  The analysis model of this research is multiple linear regression analysis. Linear regression analysis method serves to determine the effect of the relationship between the independent variable and the dependent variable. The formula for calculating the multiple regression equation is as follows:

  Y = a + b1X1 +b2X2 + b3X3 +b4X4 +e

  The regression model used is as follows:

Table 5. Multiple Linear Regression Analysis Results

Coefficientsa

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1971	3.374		.584	.561
	Audior Ethics	.320	.088	.376	3,644	.001
	Integrity	.056	.099	.071	.562	.576
	Auditor Experience	.310	.157	.246	1970	.053
	Auditor's Motivation	.260	.095	.268	2,736	.008

a. Dependent Variable: Auditor Professionalism

$$Y = 1.971 + 0.320 + 0.056 + 0.310 + 0.260 + e$$

The explanation of multiple linear regression above is:

1. The constant (a) is 1.971 which means that if there is a value for the variables of Auditor Ethics, Auditor Integrity, Auditor Experience and work motivation. So, the value of Auditor Professionalism is 1971.
2. *Auditor Ethics* (X1) 0.320 which means that every decrease in the Auditor Ethics variable is 1 unit. Then the value of Auditor Professionalism also decreased by 0.320 units with the assumption that the other variables were constant.
3. *Auditor Integrity* (X2) 0.056, which means that every increase in the Auditor Integrity variable is 1 unit. Then the value of Auditor Professionalism also increased by 0.056 units with the assumption that the other variables remained.
4. *Auditor Experience* (X3) 0.310, which means that each increase in the Auditor Experience variable is 1 unit. Then the value of the auditor's Professionalism also increased by 0.310 units with the assumption that the other variables remained.
5. Auditor Motivation (X4) 0.260 which means every increase in the Auditor Motivation variable is 1 unit. Then the value of Auditor Professionalism also increased by 0.260 units with the assumption that the other variables remained.

➢ **Coefficient of Determination**

Adjuste R Square with R2 that the coefficient of determination (R2) is used to measure how far the model's ability to explain the variation of the dependent variable.

Table .6 The results of the analysis of the coefficient of determination

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.778a	.605	.579	1955

a. Predictors: (Constant), Auditor Motivas , Auditor Ethics , Auditor Experience, Integrity

b. Dependent Variable: Auditor Professionalism

Source: processed by spss version 25

Based on the table above, it can be concluded:

The coefficient of determination (R Square) is 0.605, this shows that 60.5% of the variation in the Auditor Professionalism variable (Y) can be explained by the Auditor Ethics variable (X1), Auditor Integrity (X2), Auditor Experience (X3), Auditor Motivation (X4). While the remaining 39.5% are other independent variables that are not explained in this study.

➢ **F Test (Simultaneous)**

The F test is used to test the hypothesis simultaneously. The F test is performed by comparing the calculated F value with the F table and seeing a significance value of 0.05. There are several assumptions of the F test:

- Valid and reliable indicators.
- Has more than one independent variable.
- If Fcount > Ftable < significant value (Sig < 0.05) = the research model can be used.
- If Fcount < Ftable > significant value (Sig > 0.05) = the research model cannot be used.

The results of the F test can be seen in the table below:

Table 7. F. test results

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	351.231	4	87.808	22,968	.000b
	Residual	229,384	60	3.823		
	Total	580,615	64			

a. Dependent Variable: Auditor Professionalism

b. Predictors: (Constant), Auditor Motivation , Auditor Ethics , Auditor Experience, Integrity

Source: processed by SPSS version 25

Based on the table data above, degrees of freedom 1(df1) = k-1 = 5-1 = 4, and degrees of freedom 2(df2) = nk-1 = 35-4-1= 30, where n = number of samples, k = number of variables, then the value of Ftable at the 0.05 significance level of confidence is 2.525. The results of hypothesis testing obtained Fcount value of 22,968 which is greater than Ftable of 2,525 with sig. 0.000 <0.05. So it shows that Ho is rejected and Ha is accepted. Thus, Auditor Ethics (X1), Auditor Integrity (X2), Auditor Experience (X3), Auditor Motivation (X4) simultaneously (together) have a positive and significant effect on the Auditor Professionalism variable (Y) at the Public Accounting Firm (KAP) Medan city.

➢ **T Test (Partial)**

Sample t test is used to determine whether the difference in the average of two unpaired samples. And the terms of this partial statistical test are Normal and Homogeneous. Based on the value of t count and t table:

- If the value of tcount > ttable then the independent variable (X) affects the dependent variable (Y).
- If the value of tcount < ttable then the independent variable (X) has no effect on the dependent variable (Y).

The results of the t test can be seen in the table below:

Table 8. T. Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1971	3.374		.584	.561
	Audior Ethics	.320	.088	.376	3,644	.001
	Integrity	.056	.099	.071	.562	.576
	Auditor Experience	.310	.157	.246	1970	.053
	Auditor's Motivation	.260	.095	.268	2,736	.008

a. Dependent Variable: Auditor Professionalism

Source: processed by SPSS version 25

Based on the table above, it shows that:

1. X1 : tcount > ttable i.e. 3.644 > 1.670 and the value of Sig0.001 <0.05, which means that the Auditor Ethics variable has a positive effect and Sig on Auditor Professionalism at the Medan City Public Accounting Firm (KAP) in 2021.
2. X2 : tcount < ttable i.e. 0,562 < 1,670 and the value of Sig 0.576 > 0.05, which means that the Auditor Integrity variable has no effect and does not Sig on Auditor Professionalism at the Medan City Public Accounting Firm (KAP) in 2021.
3. X3 : tcount > ttable which is 1,970 > 1,670 and the value of Sig 0.053 > 0.05, which means, the Auditor Experience variable has no effect and does not Sig on auditor professionalism at the Medan City Public Accounting Firm (KAP) in 2021.
4. X4 : tcount > ttable which is 2,736 > 1,670 and the value of Sig 0.008 <0.05, which means that the Auditor Motivation variable has a positive effect and Sig on auditor professionalism at the Medan City Public Accounting Firm (KAP) in 2021

3.6. The Effect of Auditor Ethics on Auditor Professionalism

Research resultpartial hypothesis testing has tcount 3.644 and ttable 1.670 then tcount > ttable (3.644 > 1.670) and sig 0.001 < 0.05 . This means that the first hypothesis in this study is that Auditor Ethics partially has a positive and significant effect on Auditor Professionalism. This study shows that ethical leaning factors have a positive effect on auditor professionalism.

This is in line with what was stated by (Giovanny et al., 2014) that auditor ethics has a positive effect on auditor professionalism. .

The second comparison above shows that auditor ethics has a positive and significant effect on auditor professionalism at Kap.

3.7. The Effect of Auditor Integrity on Auditor Professionalism

The results of partial hypothesis testing have tcount 0.576 and ttable 1.670 then tcount < ttable (0.576 < 1.670) and sig 0.576 > 0.05. This means that the second hypothesis in this study is that Auditor Integrity partially has a negative and insignificant effect on professionalism. Which means that not all auditors with integrity are auditors who have the ability to realize what is believed to be true in reality.

This is not in line with what was stated by (Jimmy Mardi Siregar 2017) that auditor integrity has a positive effect on auditor professionalism, which means that the higher the auditor's integrity, the higher the auditor's professionalism.

The comparison of the two things above shows that auditor integrity has a negative and insignificant effect on auditor professionalism.

3.8. The Effect of Experience on Auditor Professionalism

The results of partial hypothesis testing have tcount 1.970 and ttable 1.69726 then tcount > ttable (1.970 > 1.670) and sig 0.053 > 0.05. This means that the third hypothesis in this study is that Auditor Experience partially has a negative and insignificant effect on auditor professionalism. Which means that not all auditors who have high experience will be able to realize what is believed to be true in reality.

This is in line with what was stated by (Nuria ekawati and Yuniep muajti 2014) that auditor experience has a negative effect on auditor professionalism on partial test results. Auditors The longer they work or the higher the experience of an auditor, it turns out that the level of professionalism of the auditor tends to be low at KAP.

Comparison of the two things above, it can be concluded that experience has a negative and insignificant effect on auditor professionalism at KAP (Public Accounting Firm).

3.9. The Effect of Auditor Motivation on Auditor Professionalism

The results of partial hypothesis testing have tcount 2.736 and ttable 1.670 then tcount > ttable (2.736 > 1.670) and sig 0.008 < 0.05. This means that the fourth hypothesis in this study is that Auditor Motivation partially has a positive and significant effect on Auditor professionalism. Which means that the higher the motivation of an auditor to carry out the tasks that are believed to be in providing results, the higher the professionalism of an auditor in carrying out his duties.

This is in line with what was stated by (clara alverina, and made yudi darmita; 2020) that the motivation of auditors has a positive influence on auditor professionalism, which means that the more motivation an auditor gets, the higher the professionalism of an auditor in carrying out his duties and responsibilities properly. good and true, the results are seen from the results of the partial test and the simultaneous test. From the two things above, it can be concluded that auditor motivation has a positive and significant effect on auditor professionalism.

IV. Conclusion

Based on the results of the analysis and discussion that have been described, it can be concluded several things as follows:

1. The test results can be concluded that the Auditor Ethics Influence variable (X_1) partially positive and significant effect on Auditor Professionalism (Y).
2. The test results can be concluded that the Integrity Variable (X_2) partially has no effect and is not significant on Auditor Professionalism (Y).
3. The test results can be concluded that the Auditor Experience variable (X_3) partially has no effect and is not significant on Auditor Professionalism (Y).
4. The test results can be concluded that the Auditor Motivation variable (X_4) partially positive and significant effect on Auditor Professionalism (Y).
5. Simultaneous test results show that Auditor Ethics, Integrity, Auditor Experience and Auditor Motivation have a positive and significant effect on Auditor Professionalism.

Suggestion

1. For further research, in order to be able to add and explain variables that have an influence on Auditor Professionalism, which is more flexible in conducting subsequent research.
2. For further research, other methods can also be used with any process so that there are no gaps in each data collection in each questionnaire.
3. For further research, it is expected to be able to make research even better, for variables that affect Auditor Professionalism.

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