The Effect Of Work Experience, Profesionalism And Remote Audit On Audit Quality

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Abstract: Audit results are said to be of high quality if they have implemented several criteria including auditing standards and quality control standar. Audit quality is influenced by several factors including auditor work experience, auditor professionalism and audit process. Auditor work experience is an impotant thing for auditors because without high experience an auditor will be less effective in carrying out their duties and it will be difficult to adapt to their circumstances and situations that will be faced. The longer of the working hours and experience of the audtor give a better audit quality. Experinced auditors are more skilled and competent in their work. Professionalism is needed by an auditor to determine audit quality. To support professionalism, the auditor is carrying out his audit duties must guided by the audit standars set by the Indonesian Institue of Certified Public Accountants. Auditors with high professionalism will carry out audits appropriately and complete each stage of the audit process completely, taking into account inadequate audit evidence found during the audit process to produce a good audit quality. Due to social distancing, the audit process during the Covid-19 pandemic was carried out remotely by using information and communication technology. This audit process called a remote audit process or remote audit. The remote audit process allows auditors to work remotely which meands increasing efficiency and scope and maintaining audit quality. However there are still obstacles in the use of remote auditing, including auditor skills and the absence of laws governing in the use of information technology in auditing. The purpose of this study was to determine the effect of work experince, professionalism, and remote audit on audit quality at Public Accounting Firm in DKI Jakarta. The sample is 100 auditors. Data analysis using Least Square/PLS Partial Analysis. The result of this research is that work experience and

professionalism have an effect of audit quality. But remote audit has no effect on audit quality. There is a significant positive effect between work experience and professionalsm with audit quality.

I. Introduction

The Covid-19 pandemic has ad an impact throughout the world, including Indonesia. All sectors, especially the business sector have been effected. This condition seems to accelerate the development of the times from industrial revolution 4.0 to society 5,0. In this conditions, almost all activities are integrated online, which aims to limit the spread of covid-19.

The accounting profession has also been affected by this pandemic, because the implementation of social distancing has caused limitation in working in the workplace, so the greater the uncertainty associated with the business environment, the grater the challenges that the accounting profession will face in carrying out their duties (Serag and Daoud, 2021)[1].

The role of the auditor in the current pandemic conditions is under strict supervision, as the auditor has a public interest obligation to complete audit work in accordance with applicable professional standards and ethical provisions. In this condition, the auditor must acknowledge that the method of conducting the previous audit required significant modifications to overcome the challenges and uncertainties arising trom the impact of the covid-19 pandemic. The auditor must increase professional skepticism very high and communicate to management and those charged with governance that management does not provide specifics and does not disclose all descritions of the various conditions and levels of uncertainty in the company's operations. Regardless of the challenges and uncertainties, ther should be no reduction or non-comliace with audit standards in conducting audits (IAPI, 2020)[2].

The public accountant is a profession that has an important role in determining that a company's financial reports can be recorded by stakeholders. Therefore, the auditor needs to improve his performance so that they dan produce high quality products (Az Zahra, 2021)[3]. To support audit quality and professionalism, auditors must be guided by auditing standarts that have been developed and determined by the Indonesian Institute of Public Accountants (IAPI). Work experience is a basic thing that must be owned by an auditor, to make the auitor rich in auditing techniques, so that in carrying out their duties the auditor can work effectively and can adapt in all circumstances. The auditor's work experience can be seen from their formal education, years of service as an auditor and the number of inspection assignments carrie out. The longer the auditor's tenure and experience, the better audit quality come.

According to Djatmiko et.al (2022)[4], auditor is a profession that many people expect to be able to place their trust as a party who can audit financial reports and can be responsible for opinions given. Professionalism is the main requirement for an external auditor. To support

professionalism as a public accountant, the auditor in carrying aut his auditing duties must be guided by the auditing standars set by the Indonesian Institute of Public Accountants (IAPI), namely : 1. General standars ; 2. Field work standards; 3. Reporting standars. The attitude of professionalism also affects how good the quality of auditor is. Hutasoit (2021)[5] explains that auditors with high professionalism will carry out audits more correctly and tend to complete each stage of the audit process completely and maintain an attitude professionalism in considering inadequate audit evidence found during the audit process to ensure that produce good audit quality.

During the covid-19 pandemic, there are access restrictions in almost all area so that the use of technology is felt to be very helpful, especially in the remote audit process. The remote audit isconsidered qute challenging and requires carefull planning starting from process of checking documents,physical field inspectors, interviews and closing meeting. The remote audit process is the best alternative that can be implemented, this especially because most companies have limited travel to urgent bussines function. Remote audit concept is the process by which internal auditors couple information and communications technology (ICT) with analytical procedures to collect electronic evidence, interact with auditees, and report on the accuracy of financial data and internal controls, regardless of the auditor's physical location. With ICT and automated audit analysis, it allows auditors to work remotely, thereby reducing travel costs, increasing efficiency and coverage as well as maintaining audit quality. However, the use of information technology has not actually achieved the expected results because there are client companies that still use traditional accounting systems, lack of auditor experience and skills, and the absence of laws and regulations governing the use of information technology in accounting and auditing.

Based from the description above, this research takes the title as **"The Effect of Work Experience, Professionalism and Remote Audit on Audit Quality"**. The objectives of this research are :
1. To determine the effect of work experience on audit quality
2. To determine the effect of professionalism on audit quality
3. To determine the effect of remote audit on audit quality

II. Literatue Review

According to Maulida (2021)[6] auditing is an audit that is carried out critically and systematically by an independent party, on financial reports that hava been prepared by management, along with bookkeeping records and supporting evidence, with the aim of being able to provide an opinion regarding the fairness of report those finences. Audit is an organized process to obtain and evaluate in an objective way related to economic activities and chronology, the goal is to determine the sutability of statements based on predetermined characteristics and then store the results with someone who has an interest.

An auditor is a person who audits reports related to finance in an organization, institution, company or government agency.

2.1 Audit quality

Quality is the level of good or bad abaout something, the degree or level of quality. Meanwhile, quality means that something has good quality (Kamus Besar Bahasa Indonesia, 2017)[7]. Audit quality is the implementation of audts carried out in accordance with existing standards to enable clients to disclose and report violations. Audit can be said to be on high quality if it meets auditing standards and quality control standards (Agusti, 2013 referred in Haryanto and Susilawati, 2018)[8]. According to De Angelo (1981) referred in Haryanto and Susilawati (2018)[8] audit quality is the probability of an auditor who finds and also reports whether or not a violation has occurred in his client's accounting system. The indicators that is used to measure audit quality are process quality, audit are carried out carefully, according to existing procedures and contimue to maintain a skeptical attitude (Efendy, 2010 referred in Haryanto and Susilawati, 2018)[8].

.   An auditor is expected to produce a good qulity audit. Audit that have good quality show good auditor perfoemance. The Indonesian Institute of Public Accountants in the Professional Standards of Public Accountants (SPAP) states that an audit by an auditor will have good quality if he has adhered to maximum auditing and quality control standards. The indicators that is used in measuring audit quality (Choiriyah, 2012 referred in Kamil et.al, 2018)[9] are reportig all client errors, mastering the client's accounting information system, building strong principles when completing audits, making references as guidelines and principles done when doing auditing and accounting field work, not easily trusting client statement, paying close and careful attention to detail and being careful in making decisions. The indicators of audit quality in KAP (*Kantor Akuntan Publik)* or Public Accounting Firm level criteria according to IAPI include :

1. Competence or ability of an auditor, which can be obtained from formal education in tertiary institutions, professional training and certification. Auditors must always maintain and improve their competence through continous activities.

2. Ethics and auditor independence. The auditor must be able to maintain his principles in every thought and appearance. The auditor must follow all the components of ethical and independence requirements in auditor's engagement.

3. Use and utilization of time among key engagement personel.The time used and allocated has an effect on determining audit quality. Improper time allocation and use can result in unsatisfactory audit result, While allocation and using appropriate time allowa the auditor to reviwew, develop and approve the significant procedure of audit engagement.

4. Apply control techniques and maintain engagement quality. Each KAP is required to determine and implement a quality control system in each project. Every quality control in KAP is designed to ensure that KAP has enabling policies and procedures.

5. Process quality level reviews and/or inspections of internal and external members. Carrying out inspections conducted by *Pusat Pembinaan Profesi Keuangan/P2PK* (Financial Professional Development Center) , and quality reviewer by IAPI will effect audit quality for the better. KAPs

that show poor result during the inspection will be subject to sanctions in the form of warning, suspended dsnctions, fines, and license revocation sanctions. The purpose og quality reviewer from IAPI is to encourageaudit quality improvement.

6. Creating a level category inengagement control, performing quality control on quality control for auditing financial statements designing rules requiring responsibility for audit engagement activities statements.

7 Organizarion and KAP manajement, In order for audit engagements to take place, auditors and public accountants are required to have governance and structures. This two things will later have possibility to improve audit quality with clear manajement and organization,

8. Compensation regulation. To ensure that the KAP organization functions properly and engagements patners and auditors can carry out audit engagements in accord ace with professional standards, code of ethics and applicable legal provisions, KAP provide reasonable renumeration for its sevices.

2.2 Work Experience

Human resources are employees in a company who must always play an active role in all organizational activities because humans are planners, actors, and determinants of achieving an internal company goal. Using an effective and focused workforce is the rule to improving employee performance. Efforts to create good employee performance is not an easy task because in reality there are still many workers who do not have the skills and expertise. One of the reason is the workers do not have work experience.Work experience is one of the keys to increasing the productivity of an employee's performance. Sufficient work experience can make capital for the future of the employee. Auditors as employees or worker at KAP or companies are also required to have good performance.

Syauqi (2018)[10] mentioned that work experience is an impotant factor in predicting and assessing auditor performance. The experience that the auditor has in conducting the audit can be used as a consideration for qualified auditor. Auditors who more experienced will be more responsive in detecting errors that occur. Increasing the work experience of the auditor will also increase the accuracy in conducting the examination. Examinations carried out with a high level of accuracy will produce quality audit reports. The factors that influence work experience include : personal background in the form of education and training, talents and interests, attitudes and needs, analytical and manipulative abilities, as well as technical skills and abilities. The auditor's work experience is the extent to which the auditor has acquired knowledge and skills in his work, which can be measured from the years of sevice and the level of knowledge and skills he has. Measuring work experience as a means to analyze and encourage the effectiveness of auditor's job responsibilities. An experienced auditor will have the level of knowledge or skills he has and the level of mastery of his work. Therefore, an auditor with work experience is someone who has the physical ability, knowledge and skill of audit work and does not endanger himself in carrying out his work.

2.3 Professionalism

Professionalism is a person's ability to carry out his work in accordance with applicable work standards. According to Badjuri (2011 reffered in Anugerah and Rasuli, 2018)[11] auditor professionalism is the attitude of an auditor who carries out an audit guided by applicable standards. Auditor professionalism can be shown by being prudent and careful in conducting audits including thoroughness in checking the completeness of working papers, collecting sufficient audit evidence and compiling a complete audit report. Auditors who have a good and high professionalism attitude will present the results of examination in a complete, adequate and in accordande with applicable standards.As a professional public accountant, they recognize their responsibility to clients, the public, and fellow practitioners, including respectful behavior, even if itt means sacrificing oneself (Tifa, 2012 in Anugerah and Rasuli, 2018)[11].

The code of ethics and basic principles that show the auditor's professional responsibilities as a practitioner include complying with applicable laws and regulations, being consistent and responsible for his profession, avoiding behavior that could tarnish his profession. Auditor professionalism is reflected in attitudes and behavior consisting of : dedication to the profession, social obligations, independence, belief in professional regulations, relationships with fellow professionals. Auditors who are professional, meaning auditors who comply with regulations, work in accordance with applicable standards,e responsible so that the audit quality results are maintained..

2.4 Remote audit

The audit process is the steps taken by the auditor to obtain information abaout the performance and financial quality of a company. Incarrying out the audit process, the auditor will visit the client's location and then will interact with the client face to face. The covid-19 pandemic that hit Indonesia caused restrictions everywhere, including face to face restrictions with clients. This conditions make audit process fall to difficulties, auditor can not do audit process.

Advances in information and communication technology are currently being used by auditors in carrying out the audit process, namely conducting audits remotely. The Aquaculture Stewardship Council on March 18, 2020, published a Policy For Audits during the covid-19, which stated that there were several audit cases that could be carried out remotrly and that there were also some inspections that could be carrie out remotely. Remote audit refers to the use of information technology and communication technology which is a combination of information, interviews with clients, and face to face mehods. So remote audit or what is referred to as a remote inspection, explains that the audit assignment carried out by the auditor does not meet direcly with theauditee, but in carrying out the inspection process uses the assistance of computer and information technology devices informasi (Litzenberg, 2020 in Tedjasukmana, 2021)[12]. Remote audit is also known as virtual auditing, which is a method of carrying out audits remotely, using electronic methods such as video conferencing,email, and telephone to obtain audit evidence. Remote audit is process in which the auditor pairs information and communication technology in audit performance without having tos visit the client's location.

There are several benefits of a remote audit, including reducing travel costs, increasing auditor availability, expanding coverage, expanding the use of specialists, increasing the results of document reviews, increasing the use of technology that can strengthen documentation and reporting, the audit burden on operational facilities can be mitigated, organizational improvement and confirmation of required documentation. Remote audit can be used because remote audit can reduce travel costs to the client's location/operational area, so that the document review process becomes much more effective and can provide significant savings. In addition, the audit burden on the auditee is decreasing with the existence of information and communication technology facilities, the time needed is shorter than a direct audit. Then the process of collecting digital data and documents does not take a long time because they have been prepared.

Not only benefit, remote audit also has constraints. Obstacles from remote audit include : direct observation is irreplaceable, there are difficulties in establishing a relationship with the auditee, opening up opportunities for fraud. The process of remote audit is not optimal. Because there are obstacles, namely direct observation in the field is irreplaceable for some auditors and remote audits make it difficult to establish relationships with auditees. Also, there is no direct interaction, which can lead to data fraud. This open up opportunities to submit manipulated documents. Constrains that exist in remote audits can cause audit quality to be disrupted.

2.5 Previous research

There are some previous studies that support this research. Helena Maulida (2021)[6] with her research title "The Effect of Remote Audit and Client Company Size on Audit Fees " obtained the result that remote audit has appositive effect on audit fees. Another research from Sri Rahayu, Indah Azhari, Asriani Juanid and Julianti Sidik Tjan (2020)[13] with research title "Independece and Professionalism on Audit Quality with Auditor Ethics as a Moderating Variable" states that professionalism has a positive effect on audit quality. Talida Elisa Butar-butar and Pricilia Joice Pesak (2021)[14] conducting research entitle "Effects of Work From Home and Independence on Internal Audit Quality of Inspectorate Apparatus in Manado City Regional Financial Supervision During the Pandemic Period (Empirical Study of the manado City Inspectorate)" found that work from home or remote audit have a positive effect on internal audit quality.

2.6 Framework and Hypothesis

Based on the literature review and previous research, a framework was created as follows:
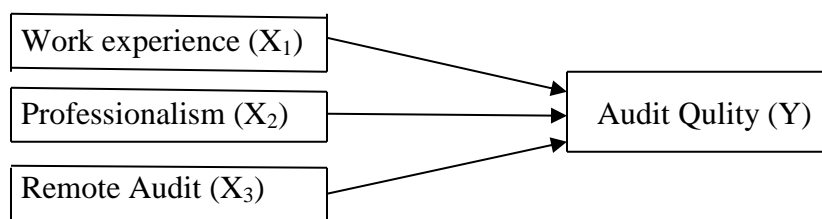
The hypothesis based on the framework are :
H_1 : There is a significant positive relationship between work experience and audit quality
H_2 : There is a significant positive relationship between professionalism and audit quality
H_3 : There is a significant positive relationship between remote audit and audit quality

III. Methods

This research is qualitative. Active auditor or auditor who have worked in Public Accounting Firm in DKI Jakarta was the population on this research. Simple random sampling is used to take samples from the population. The size of the samples based on Issac Michael formula :

$$n = \frac{Z^2.p.q}{e^2}$$

Z = level of significant $p = 0{,}07$ (proporsi opulasi)
$q = 1 - p$ $e = 0{,}05$ (margin error)
n = sample

and obtained sample n = 100.

3.1 Operational definition

There are 2 variables used, they are the independent variable and the dependent variable. The independent variables consist of work experience (X_1), professionalism (X_2) and remote audit (X_3). The dependent variable is audit quality (Y). Auditor work experience is a process of learning and developing the auditor's potential behavior while interacting with tasks carried out at a certain time span (Dewi, 2016)[15]. Work experience is represented by 6 questions. Professionalism is one of the main requirements for anyone to become an auditor apart from having sufficient expertise or skills as well as a disciplined and consistent attitude in carrying out work as an auditor (Kumala Dewi, 2018)[16]. Professionalism is represented by 6 questions. Remote audit is process where internal auditors combine information with communication technology with data analytics to collect and assess electronic evidence, in auditees and report deficiencies in financial data and internal control regardless of the auditor's physical location (Serag and Daoud, 2021)[1]. The remote audit variable is represented by 7 questions. The dependent variable is audit quality which is stated by qualified auditor, namely an auditor who meets the established indicator such as auditor competence, ehics and independence, mastery of information technology and so on (IAPI, 2018). The audit quality variable is reprensted by 7 questions.

The data or variable value are obtained by distributing questionnaires in the form of googleforms (gforms). The quesionnarie contains a list of questions regarding the demographic data of the respondents and closed questions according to the objectives, variables or research hypotheses. Closed questions have answer choices that refer to the Linkert scale with value of 1 means strong disagree, value of 2 means disagree, value of 3 means sufficient, value of 4 means agree and value of 5 means strongly agree.

3.2 Data analysis

Data analysis using descriptive analysis and variable relationship analysis wit Partial Least Square (PLS) approach. Descriptive analysis provides an overview of data collected while the partial regression analysis shows the effect of independent variables on the dependent variable.

3.2.1 Descriptive analysis

Descriptive analysis provides an overview of the data that has been collected. Descriptive analysis for auditor demographic data describes the characteristics of auditors grouped based on the characteristic of gender, office rea, age, last position, education and length of service. Descriptive analysisi uses relative frequencies for auditor demographic data.

Descriptive analysis for the variable of work experience (X_1), professionalism (X_2), remote audit (X_3) and audit quality (Y) is seen from the average score and total scor which is calculated based on the respondent's answer which indicate the respondent's perception. Then classes with a certain range are arranged, so as to facilitate the mapping of research results. From the average score obtained and based on the mapping of research results, a conclusion is drawn regarding the respondent's perception.

3.2.2 Analysis of variable relationship with the PLS approach

Variable relationship analysis can use various methods. One of them is Structural Equation Modeling. Partial Least Square or PLS is a variance based structural equation modeling. Data processing for PLS analysis can be assested using SmartPLS3.0 software. The advantages of PLS in analyzing the relationship between variables compare to regression include, it does not need a normality test, the sample does not need to be to large, the dependent variable can be more than one.

Analysis on PLS can be done in 3 stages (Ananda Sabil Hussein, 2015)[17] :

1. Outer model analysis. This analysis is done to ensure that the questions used can measure the variable. In the outer model, you can see the relationship between the latent variables and their indicators. Then it is necessary to test the validity and reliability. The validity test can consist of convergent validity which shaow a loading factor value of > 0,7. Then the discriminant validity is shown by the cross loading value > 0,7. While the reliability test looks at the composite reliability value which is > 0,7. In addition the Average Variance Extract (AVE) value was checked > 0,5 and the Cronbach Alpha value > 0,6. If there are constructs or questions that do not meet the criteria for validity and reliability, then these questions are not used to measure variables.

2. Inner model analysis. Inner model analysis is also called structural model analysis, which is carried out to ensure that the structural model built is robust and accurate. Indicators of the inner model are the coefficient of determination (R^2), predictive relevance (Q^2), goodness of fit index (GoF). The coefficient of determination (R^2) is to show the contribution of independent variables in influencing the independent variables. Predictive relevance (Q^2) measures how well the observed value is generated by the model and its parameters, a value of $Q^2 > 0$ indicates the model has predictive relevance. Goodness of fit index (GoF) has a small value when GoF = 0.1, has a medium value when GoF = 0.25 and has a large value when GoF = 0.38. GoF is calculated

manually, namely GoF = √Average AVE x average R^2. GoF shows the model fit for PLS-SEM. If the values of R^2, Q^2, GoF have met the standards, it means that the model formed is robust, so that hypothesis testing can be carried out. After analyzing the outer model and inner model, the path diagram can be constructed.

3. Hypothesis testing. Hypothesis testing is carried out to answer whether the independent variables partially (individually) affect the independent variables. Hypothesis testing uses the t test with a significance level of 0.05 and a value of $t_{table} = 1.96$. If the value of $t_{count} > t_{table}$ or $-t_{count} < $ -table, then Ho is rejected, for other things H_0 is accepted or if the significance $α < 0.05$ H_0 is rejected for other things H_0 is accepted.

IV Results And Discussion

The sample of this research is 100 auditors in DKI Jakarta, namely auditors who are currently working or have worked auditing clients. The demographic description or characteristics of the auditors are as follows:

1. Based on gender, 52% are male and 42% are female.
2. Based on their working area, there are 34% auditors from KAP in Central Jakarta, 28% auditors from KAP in South Jakarta, 18% auditors from KAP in North Jakarta, 11% auditors from KAP in East Jakarta and 9% auditors from KAP in West Jakarta.
3. Based on age, 23% of auditors are 20-24 years old, 38% of auditors are 25-30 years old, 29% of auditors are 31-35 years old and 10% of auditors are over 35 years old.
4. Based on education, auditors with D3 education are 4%, auditors with S1 education are 94% and auditors with S2 education are 2%.
5. Based on length of work, 22% of auditors work for less than 2 years, 21% of auditors work between 2 to 4 years and 57% of auditors have worked for more than 4 years.
6. Based on the last position held by the auditor, no one served as manager, 20% served as supervisor, 37% senior auditor and 43% junior auditor.

Based on the characteristics of the auditors, it is found that there are more male auditors than female auditors, where most auditors come from KAP in Central Jakarta, the age of the auditors is relatively young and productive age, most auditors have a bachelor's degree and most have worked for more than 4 years. But there are still more junior auditors than senior auditors.

4.1 Descriptive Analysis

Descriptive analysis of the average score and total score is carried out after knowing the validation test and reliability test at the oter model analysis stage. The validation test and reliability test leave valid questions in building the variables. For the work experience variable (X_1) which is built from 6 questions, there are only 2 valid questions, for the professionalism variable (X_2) which is built from 6 questions leaving 2 valid questions, for the remote audit variable (X_3) which is built from 7 questions there is only 1 valid question and the audit quality variable (Y) which is built from 7 questions leaving 3 valid questions. The results of the descriptive analysis are as follows:

Table 4.1 Average score for work experience (X_1)

Question	Average score	Description
The longer the auditor works, the more proficient he is in obtaining data and information (PK02)	4,66	Very good
Ontinuing professional edu-cation/PPL (PK06)	4,59	Very good
Average score	4,625	Very good

Table 4.2 Average score for professionalism (X_2)

Question	Average score	Description
Pressure (PR04)	4,48	Very good
Confict on interest (PR06)	4,39	Very good
Average score	4,435	Very good

Table 4.3 Average score for remote audit (X_3)

Question	Average score	Description
Technological development (REM02	4,51	Very good
Average score	4,51	Very good

Table 4.4 Average score for audit quality (Y)

Question	Average score	Description
Accurate (KA01)	4,43	Very good
Facts (KA02)	4,78	Very good
Solution (KA03)	4,37	Very good
Average score	4,52	Very good

From table 4.1 to table 4.4 the average scores are all greater than 4 or in the excellent category. Based on the average value of this score, it can be stated that the work experience, professionalism, audit process with remote audits and audit quality of the auditors in DKI Jakarta are very good. The following is a summary table of the average score value:

Table 4.5 Summary of average scores

Variable	Score average	Description
Work experience (X_1)	4,625	Very good
Professionalism (X_2)	4,435	Very good
Remote audit (X_3)	4,510	Very good
Audit quality (Y)	4,520	Very good

Average score of all	4,523	Very good

From the average score obtained, namely 4.523 with a very good category, it shows that all respondents have a good ability to answer all questions.

4.2 Variable Relationship Analysis with PLS Approach

The analysis of variable relationships with the PLS approach will show the relationship between the independent variables partially and the independent variables, namely the relationship between the work experience variable and audit quality, the relationship between professionalism and audit quality and the relationship between remote audit and audit quality.

4.2.1 Outer model analysis

Outer model analysis is carried out to ensure that the questions used can measure the variables. For this reason, validity and reliability tests were carried out. The validity test results for each question are seen from the loading factor value. The standard is the loading factor value > 0.7. Of the 6 questions for the work experience variable (X_1), there are 2 questions whose loading factor is > 0.5 or it is said that the question is valid. Of the 6 questions for the professionalism variable (X_2) there are 2 valid questions whose loading factor is > 0.5. Meanwhile, for the remote audit variable (X_3) with 7 questions, there is 1 valid question, namely the loading factor > 0.5. The audit quality variable (Y) is built from 7 questions, 3 questions have a loading factor > 0.5 or valid. The cross loading value for valid questions has a value > 0.7. Reliability is seen from the composite reliability value, where for the work experience variable the composite reliability value is 0.786, for the professionalism variable the composite reliability value is 0.809, for the remote audit variable the composite reliability value is 1. While audit quality has a reliability value of 0.820. All composite reliability values are > 0.7. The AVE value for the work experience variable is 0.660, for the professionalism variable the AVE value is 0.687 and for the remote audit variable the AVE value is 1. As for audit quality, the AVE value is 0.700, all AVE values are > 0.5. From the composite reliability value > 0.7 and AVE value > 0.5, it shows that everything is reliable.

4.2.2 Inner model analysis

Inner model analysis is carried out to ensure that the structural model built is robust and accurate. Inner model analysis begins by looking at the R^2 value or coefficient of determination, which is the percentage of the ability of the work experience variable (X_1), professionalism (X_2), remote audit (X_3) in influencing audit quality (Y). The results of this study indicate an R^2 value of 0.456, or 45.6%, which means that the ability of work experience, professionalism and remote audits to influence audit quality is 45.6%, the remaining 54.4% is explained by other variables. It can also be said that the relationship between work experience, professionalism and remote audit on audit quality is close or strong.

Predictive relevance (Q^2) measures how well the observed value is generated by the model and its parameters, a value of $Q^2 > 0$ indicates that the model has predictive relevance. The results of this study show a Q^2 value of 0.265, which means the Q^2 value > 0, so the observations generated from the model and its parameters are good.

GoF shows the model fit for PLS-SEM. Goodness of fit index (GoF) has a small value when GoF = 0.1, has a medium value when GoF = 0.25 and has a large value when GoF = 0.38. From the outer model analysis, the average AVE value is 0.762 while the R^2 value is 0.456. So Gof can be calculated from the root of the average AVE value multiplied by the R^2 value to produce a value of 0.553. Gof value > 0.38 is a large Gof value which means the model is fit for PLS-SEM. Based on the value of R^2, Q^2 and GoF which have met the standards, it means that the model formed is robust and accurate. Furthermore, hypothesis testing can be carried out.

4.2. Hypothesis test

The hypothesis test was conducted to see the effect of work experience on audit quality, the effect of professionalism on audit quality and the effect of remote auditing on audit quality. Hypothesis testing uses the t test with a significance level of 0.05 and a t_{table} value = 1.96. If the value of $t_{count} > t_{table}$ or $-t_{count} < -t_{table}$, then Ho is rejected, for other things H_0 is accepted or if the significance $\alpha < 0.05$ H_0 is rejected for other things H_0 is accepted.

Hypothesis 1: H_0: work experience has no effect on audit quality
$\qquad$ H_1: work experience affects audit quality
Hypothesis 2: H_0: professionalism has no effect on audit quality
$\qquad$ H_1: professionalism affects audit quality
Hypothesis 1: H_0: remote audit has no effect on audit quality
$\qquad$ H_1: remote audit affects audit quality

The t test results are as follows:

Table 4.6 t test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
PK -> Kualitas Audit	0.525	0.535	0.080	6.571	0.000
PRO -> Kualitas Audit	0.266	0.289	0.092	2.893	0.004
REM -> Kualitas Audit	0.118	0.104	0.077	1.526	0.128

For hypothesis 1, namely the effect of work experience on audit quality, the t_{count} value is 6.571 > 1.96 (t_{table}) with a significance of α = 0.000 < 0.05, then we will reject H_0 which means seeing H_1. This means that work experience has an effect on audit quality.

For hypothesis 2, namely the effect of professionalism on audit quality, the t_{count} value is 2.893 > 1.96 (t_{table}) with a significance of α = 0.004 < 0.05, then we will reject H_0 which means seeing $_{H1.}$ This means that professionalism has an effect on audit quality.

For hypothesis 3, namely the effect of remote audits on audit quality, the t_{count} value is 1.526 < 1.96 (t_{table}) with a significance of α = 0.128 > 0.05, then we will accept H_0. This means that remote auditing has no effect on audit quality.

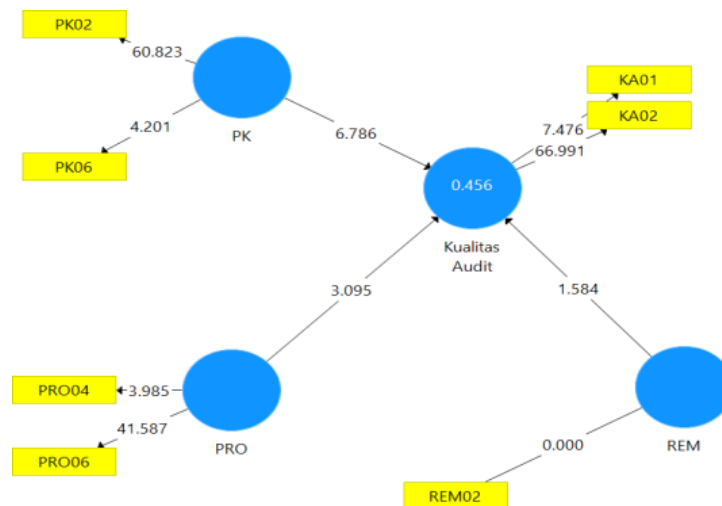The following is an image of the t test diagram:

Figure 4.1 t test diagram

Work experience and professionalism affect audit quality, this is in accordance with previous research and also in accordance with demographic data that more than half of the auditors in this study have worked for more than 4 years, most of whom have a bachelor's degree. But remote auditing has no effect on audit quality. Unaccustomed to conducting remote audits or lack of mastery of information and communication technology is thought to be the cause of remote audits having no effect on audit quality. Remote audit is something that is still new to use. Auditors are still in the transition period to explore and get used to using remote audits. This is an obstacle in conducting remote audits. The existence of obstacles in conducting remote audits can cause fraud.

V. CONCLUSIONS

The respondents of this study were 100 auditors who worked at KAP in DKI Jakarta, where most of them had a bachelor's degree and more than 50% had worked for more than 4 years as auditors.
The conclusions of this study are:
1. Work experience affects audit quality
2. Professionalism affects audit quality
3. Remote audit has no effect on audit quality

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