Effect of Basic Ethical Principles on the Quality of Assessment
(Study on Appraisers in North Sumatra and Aceh Provinces)

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Abstract

This study examines the influence of fundamental ethical principles on the quality of assessment by using five compounds of basic ethical principles, namely integrity, Objectivity, Competence, Confidentiality, and Professional Behavior, as independent variables, while quality is a dependent variable. The population in this study is 31 (thirty-one) Public Assessment Service Offices (KJPP) registered in the Provinces of North Sumatra and Aceh in 2021, with a total number of appraisers as many as 178 people who are willing to fill out questionnaires, so the sample selection method used is the saturated sample method/census. The population in this study was 178 appraisers, and all of them were used as samples. The analysis method uses multiple linear regression, F test, T-test, and determination coefficient test (R2) with a classical assumption test research model. The results of this study, both partially and simultaneously, integrity, Objectivity, Competence, Confidentiality, and Professional Behavior have a positive and significant effect on the quality of assessment. The principle of professional conduct is a component of the basic code of ethics that has the strongest positive and significant influence on the quality of judgment. The result of the analysis of the coefficient of determination is 51.4%, of which there are still 48.6% explained by other factors.

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Introduction

The appraisal profession is currently increasingly playing an important role in various aspects of the country's economy and development, one of which is the assessment in the framework of land procurement for development for the public interest. Land procurement problems and conflicts usually occur because the freed land growers feel objected so that it ends up in court, so the Appraiser needs to maintain and improve the quality of the assessment produced to fortify themselves from legal problems. The quality of the assessment must be prioritized based on the ethics assessor who has integrity, is objective and competent, can maintain Confidentiality, and behave professionally in carrying out the assessment process (Aprilia et al., 2020). As stated by the Minister of Agrarian Affairss and Spatial Planning/Head of the National Land Agency Sofyan A. Djalil in his speech when opening the Socialization/Short Course of Land Assessment in the Framework of Land Procurement for the Public Interest organized by the Directorate of Land Assessment, Directorate General of Land Procurement of the Ministry of Agrarian Affairs and Spatial Planning /National Land Agency (ATR/BPN), at the Century Athlete Hotel, Jakarta, Thursday (08/15/2019) "That way I emphasize that these land appraisal professions to continue to strengthen professional standards by disciplining, emphasizing and socializing to truly provide land assessments by professional standards".

The most important thing about the ethics of the assessor by its function is to uphold the basic principles of ethics as Behavior so that the resulting assessment is quality. The Indonesian Appraisal Professional Society (MAPPI) always tries to encourage appraisers to improve the quality of assessment in each assessment task through education and training, so that accurate and reliable assure produced but assessment assessors who stumble on legal cases with the charge of manipulating data.

KEPI regulates that assessors, in carrying out their duties, always comply with basic ethical principles so that the results of assignments can be accounted for by the taskmaster, society, and assessment profession (KEPI and SPI Edition VII in 2018, KEPI 2.0). The basic principles of ethics in the Appraiser consist of 5 principles, namely integrity, Objectivity, Competence, Confidentiality, and Professional Behavior (KEPI and SPI Issue VII in 2018, KEPI 4.0). But, based on data from the assessment board from 2016-to 2021, there were 334 complaints and 300 cases. Violations that still occur until 2021 are violations of the basic principles of ethics, namely integrity, Competence, and professional Behavior, and violations of ethics guidelines.

Referring to previous research, there is a research gap that there are some inconsistent research results, such as the results of Marwa et al. (2019), Fau et al. (2021), Afif et al. (2021), and Yaumi (2021) concluded that integrity has a positive and significant effect on audit quality, this is contrary to the results of research conducted by Sihombing & Triyanto, (2019) which shows that integrity does not affect the quality of audits. The results of research by Laksita & Sukarno (2019, Afif et al., (2021), Wibawa et al., (2021) and Wardhani, et al., (2021), show that Objectivity has a positive and significant effect on the quality of audits. This is contrary to the results of research conducted by Elen & Sari (2017), which showed that Objectivity does not affect the quality of audits. The results of Meidawati & Assidiqi's research (2019), Wibawa et al. (2021), and Yaumi (2021) show that Competence has a positive and significant effect on the quality of audits. This is contrary to the results of research conducted by Ayu et al. (2015), Fau et al. (2021), Afif et al. et al. (2021), Rahmi et al. (2021), and Mutmainah et al. (2021), which shows that Competence has a negative and insignificant effect on audit quality. The results of Enzelin's research (2021) show that Confidentiality has a positive effect on the quality of financial statements. This is contrary to the results of research conducted by Karismanda et al. (2021), which shows that Confidentiality does not affect the quality of audits. The results of Enzelin's research (2021) show that professional Behavior has a positive effect on the quality of financial statements. This is contrary to the results of research conducted by Karismanda et al. (2021), which shows that professional Behavior does not affect audit quality. The results of research by Napitupulu et al. (2021), Fau et al. (2021), and Dewi & Diskhamarzaweny (2021) show that professional ethics has a positive and significant effect on the quality of audits. This is contrary to the results of research conducted by Rahmi et al. (2021), which shows that the code of ethics does not affect audit quality.

Based on the background above, the formulation of problems that can be taken, among others, whether integrity has a significant effect on the quality of assessment; Whether Objectivity has a significant effect on the Quality of Assessment; Whether Competence has a significant effect on the Quality of Assessment; Whether Confidentiality has a significant effect on the Quality of Assessment; Whether Professional Conduct has a significant effect on the Quality of Assessment; Whether the Basic Principles of Ethics have a significant effect on the Quality of Assessment.

Theoretical Review

Assessment Quality

Assessment quality is the quality of work of an appraiser in completing his task through the assessment process to provide estimates and opinions on the economic value of an object of assessment at a given moment indicated by a reliable and reliable assessment report based on applicable standards and regulations. The most important aspect of an Assessment Report that is the final stage in the assessment process is located in the communication of the assessment conclusion, the affirmation of the assessment objectives, the basis of the assessment, as well as the assumptions or conditions and limiting conditions that underlie the assessment (KEPI and SPI Issue VII of 2018, SPI 105 1.1). The ethics of assessors who have integrity, objective and competent, can maintain confidentiality and behave professionally is the basis in an assessment process that has an impact on the formation of accurate and reliable assessment results.

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Basic Principles of Ethics

The Basic Principles of Ethics are a collection of principles that underlie a person to obey the provisions and norms that apply in an organization in order to uphold the profession for the sake of responsibility for the profession, society, and the Supreme Godhead. Referring to KEPI and SPI Issue VII of 2018 (KEPI and SPI Issue VII of 2018, KEPI 4.0), the basic principles of ethics consist of 5 principles, namely integrity, Objectivity, Competence, Confidentiality, and Professional Behavior. According to Siahaan et al. (2020), the willingness of the Appraiser to apply basic ethical principles that include integrity, Objectivity, Competence, maintaining Confidentiality, and Professional Behavior in work will result in responsible work behavior, more skilled in assessment, more detail in understanding the technology of completing work based on the basic ethical principles of assessment.

Integrity

Integrity is having honesty and trustworthy in professional and business relationships, and upholding the truth and being fair (KEPI and SPI Issue VII of 2018, KEPI 4.0a). Keimanan also creates integrity, hard work, willingness to always learn and develop themselves continuously (Musfiroh, *et al.*, 2021).

Objectivity

Objectivity is avoiding conflicts of interest, or not being influenced or impartial in professional or business teams (KEPI and SPI Issue VII of 2018, KEPI 4.0b). The principle of objectivity requires members to be fair, impartial, sensible, free of prejudice or prejudice, and have no conflict of interest or under the influence of others (Hadmanti, et al., 2021).

Competence

Competence is maintaining the professional knowledge and skills needed to ensure that the assessment results have been made based on the latest developments of assessment practices and techniques as well as laws and regulations (KEPI and SPI Edition VII of 2018, KEPI 4.0c). Competence reflects the professional care and care of an employee in carrying out his work (Fatahullah, 2021 and Harianja et al., 2022).

Concealment

Confidentiality is maintaining the confidentiality of information obtained in professional and business relationships, and not disclosing such information to third parties without permission, or to be used as information for the personal benefit of the Appraiser or third party (unless otherwise stipulated as stipulated in applicable laws and regulations) (KEPI and SPI Issue VII of 2018, KEPI 4.0d). The Auditor shall also respect the confidentiality of the information obtained during the professional service and shall not use or disclose such information without consent, unless there is a professional or legal right or obligation to disclose it (Himawati, et al., (2017).

Professional Behavior

Professional Behavior is carrying out work in accordance with the Scope of Assignment that has been agreed upon in the contract and refers to SPI. Always act in the public interest and avoid actions that discredit the appraisal profession (KEPI and SPI Edition VII 2018, KEPI 4.0e). Professionalism is the attitude needed because it has become a critical thing for the accounting profession (Rahmawati & Hanun, 2015).

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Research Hypothesis

Integrity affects the Quality of Judgment

Siahaan, *et. al.*, (2020), says integrity requires appraisers to be honest and credible in all professional and business relationships. The higher the integrity of an appraiser, the better the quality of the assessment produced. Research studies by Marwa *et al.*, (2019), Fau, *et al.*, (2021), Afif, *et al.*, (2021), and Yaumi, (2021) concluded that integrity has a positive and significant effect on audit quality. From this description can be made the hypothesis that:

H1: Integrity has a positive and significant effect on the quality of the assessment.

Objectivity Affects the Quality of Judgment

Siahaan et al. (2020) say Objectivity requires appraisers to work professionally, impartially, have no interests, or be influenced by others. The results of research by Laksita & Sukarno (2019, Afif et al., (2021), Wibawa et al. (2021), and Wardhani et al. (2021) show that Objectivity has a positive and significant effect on the quality of audits. From this description can be made the hypothesis that:

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H2: Objectives have a positive and significant effect on the quality of assessment.

Competence affects the Quality of Assessment

Siahaan et al. (2020) say the competency of the Appraiser is necessary to maintain professional knowledge and skills at the required level. The research results of Meidawati & Assidiqi (2019), Wibawa et al. (2021), and Yaumi (2021) show that Competence has a positive and significant effect on audit quality. From this description can be made the hypothesis that:

H3: Competence has a positive and significant effect on the quality of assessment.

Confidentiality Affects the Quality of the Assessment

Siahaan et al. (2020) say disclosure outside the company or the use of confidential information obtained from assessment services without the giver's consent is prohibited. The higher the rate of the Appraiser maintaining Confidentiality, the better the quality of the assessment results. The results of Enzelin's research (2021) show that Confidentiality has a positive effect on the quality of financial statements. From this description can be made the hypothesis that:

H4: Confidentiality has a positive and significant effect on the quality of assessment.

Professional Behavior Affects the Quality of Judgment

Siahaan et al. (2020) say appraisers should act carefully in providing services and ensuring that the services provided are in accordance with legal, technical and professional standards applicable to the subject of assessment, assessment purpose, or both. The results of Enzelin's research (2021) showed that professional Behavior has a positive effect on the quality of financial statements. From the description can be made the hypothesis that:

H5: Professional behavior has a positive and significant effect on the quality of assessment.

The Basic Principles of Ethics Affect the Quality of the Assessment

The Indonesian Assessment Code of Ethics (KEPI) regulates that the Appraiser, in carrying out his duties, always adheres to the Basic Principles of Ethics so that the results of his assignment can be accounted for by the taskmaster, society, and the assessment profession in an honest, objective, and professionally competent manner, free from suspicion of personal interests, to produce quality assessments. Siahaan et al. (2019) say that all appraisers apply the five basic components of the Assessment Code of Ethics. The research results of Napitupulu et al. (2021), Fau et al. (2021), and Dewi & Diskhamarzaweny (2021) show that professional ethics have a positive and significant effect on the quality of audits. From the description above can be made the hypothesis that:

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H6: The Basic Principles of Ethics have a positive and significant effect on the quality of assessment.
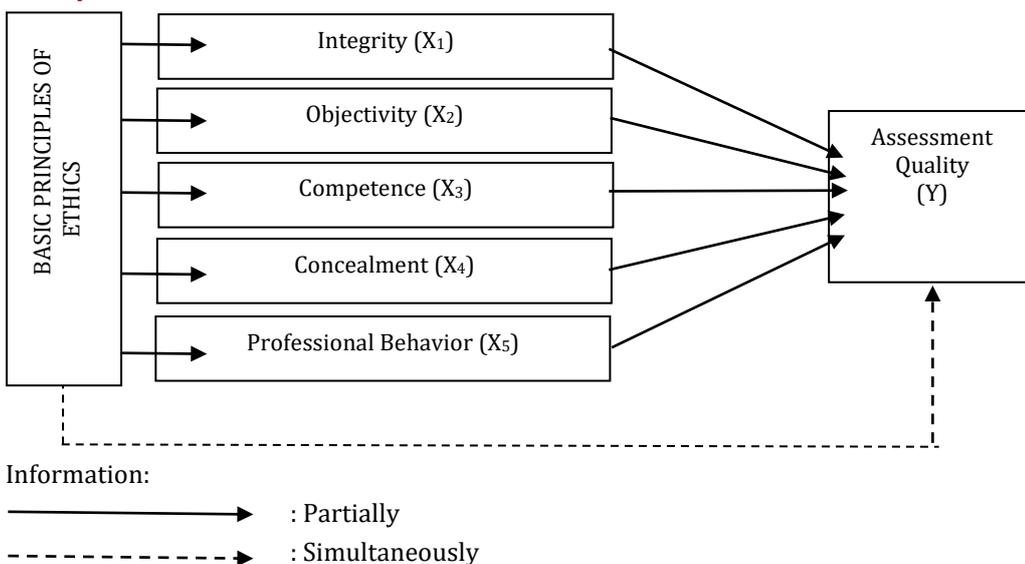
Conceptual Rearchitement

Information:

→ : Partially

- - - → : Simultaneously

Figure 1. Conceptual Framework

Research Methods

Types of Research and Overview of Populations (Research Objects)

This research-based on method belongs to the type of quantitative research, based on the type of purpose. This research is arranged with a descriptive approach, while the type of investigation is causality which means that a variable causes changes in other variables. The method used in this study is the census method, with closed questionnaire aids. This research was conducted on assessors who worked at the Office of Public Assessment Services (KJPP) in the Provinces of North Sumatra and Aceh. The population in this study is 31 (thirty-one) Public Assessment Service Offices (KJPP) registered in the Provinces of North Sumatra and Aceh in 2021, with a total number of appraisers as many as 178 appraisers.

Sampling Techniques

The population in this study were all appraisers who worked at the Public Appraisal Service Office (KJPP) in the Provinces of North Sumatra and Aceh with a total of 178 respondents who were willing to fill out the questionnaire. The sample selection method used is the saturated sample/census method. Saturated sampling is a sampling technique in which all the population is used as a sample. In this study, a population of 178 appraisers was used as a sample.

Data Collection and Source Techniques

The study used primary data sources. The primary data was obtained through the dissemination of questionnaires distributed to respondents, namely assessors who work at the Office of Public Assessment Services (KJPP) in the Provinces of North Sumatra and Aceh. Questionnaires are designed and created based on predefined indicators on each variable and distributed to appraisers included in the sample to be filled out and returned to the researcher. Furthermore, researchers conducted an analysis by measuring respondents' attitudes, opinions, and perceptions using the Likert scale.

Data Analysis Techniques

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine how much influence independent variables have on dependent variables. The general equation of multiple linear regression is as follows:

$$Y = \alpha + \beta_1(X_1) + \beta_2(X_2) + \beta_3(X_3) + \beta_4(X_4) + \beta_5(X_5) + e$$

Information:

Y	=	Assessment Quality
α	=	Constant
β	=	Regression Coefficient
X_1	=	Integrity Variables
X_2	=	Objectivity Variables
X_3	=	Competency Variables
X_4	=	Confidentiality Variables
X_5	=	Professional Behavior Variables
e	=	Error

Validity and Reliability Test

The Validity Test is performed to show the extent to which this research questionnaire can measure what it wants to measure. A questionnaire can be said to be valid if the question from the questionnaire is able to reveal something that will be measured by the questionnaire itself. If the correlation between each item or indicator to the total variable score shows a probability result of < 0.05, the probability number is significant. The reliability test is a measure of the stability and consistency of respondents in answering matters related to the constructions of questions that are indicators of a variable and are arranged in the form of questionnaires with the Cronbach alpha (α) formula.

Classic Assumption Test

The Normality test aims to test whether, in a regression model, independent variables, dependent variables, or both have normal distributions or not. If the significance value is greater than 0.05, then the research data is distributed normally. The Multicollinearity test aims to test whether the regression model finds a correlation between independent variables. The Heteroskedasticity test aims to test whether, in regression models, there is a difference in variance from residual from one observation to another.

Hypothesis Testing

The Simultaneous Significance Test (Statistical Test F) is used to find out whether or not an independent variable is significant to an individual dependent variable for each variable. If the level of significance F obtained from the test results is smaller than the significance value used (5%), then

it can be concluded that all independent variables simultaneously affect the dependent variable.

The Partial Influence Significance Test (Test t) is used to find out whether or not an independent variable is significant to an individual dependent variable for each variable. The test was conducted using a significance level of 0.05. If the significance value is less or equal to 0.05 then the hypothesis is accepted. If the significance value is more than 0.05 then the hypothesis is rejected.

The Coefficient of Determination (R^2) test is used to determine the magnitude of the contribution of the entire independent variable, its effect on the dependent variable (Y), while the rest is influenced by other free variables (X) that are not included in the model. The value of the coefficient of determination is between zero and one. A small R2 value means a very limited variety of a dependent variable and a value close to one means independent variables can already provide all the information needed to predict a dependent variable.

Results and Discussions

Description of Research Objects

The object of this research is an appraiser who works at the Office of Public Assessment Services (KJPP) in the Provinces of North Sumatra and Aceh. The number of KJPP registered in the provinces of North Sumatra and Aceh until August 2021 is 31 KJPP, with a total of 178 assessors, so using the saturated sample selection method/census in this study, the assessor population of 178 people was used as a sample.

Characteristics of Respondents

Based on data obtained from the results of the dissemination of 178 questionnaires to assessors working at the Office of Public Assessment Services (KJPP) in North Sumatra and Aceh, the characteristics of responses based on the gender of the majority of assessors are men, namely 88%, the age of the majority of appraisers is 26-31 years old which is 28%, the last education of the majority of assessors is S-1 which is 74%, mappi appraiser membership is MAPPI-P which is 63%, The experience of the majority of appraisers is 6-10 years which is 41%.

Research Variable Descriptortric Analysis

The description of the research variable is used to explain the data tendency of each variable, both dependent variables and independent variables. Dependent variables (bound) are quality of judgment, while independent (free) variables are integrity, objectivity, competence, confidentiality, and professional behavior (Hasibuan et al., 2020). With a questionnaire distributed to 178 respondents from 31 KJPP at the research site, the average respondent's answer to variable indicators was determined as a whole. The results of descriptive analysis of research variables based on questionnaires distributed can be seen in the following table:

Table 1. Descriptive Analysis of Research Variables

Variable	N	Min	Maks	Mean	Std. Devices	Category
Integrity	178	1	5	4,59	0,59	Very High
Objectivity	178	1	5	4,59	0,59	Very High
Competence	178	1	5	4,57	0,62	Very High
Concealment	178	1	5	4,59	0,59	Very High
Professional Behavior	178	1	5	4,63	0,53	Very High
Assessment Quality	178	1	5	4,67	0,50	Very High

Source: Primary data processing

Validity and Reliability Test

Validity Test

The validity test was conducted on 36 respondents outside of the sample used. In this study, the population and samples were limited to assessors in North Sumatra and Aceh, while 36 respondents were used to measure the validity and reliability of research tools used outside north Sumatra and Aceh. The results of R-count we compare with R-table where df =n-2 with sig.5%, if R-table < R-count then declared valid (Ghozali Imam, 2013).

The results of the research variable validity test with SPSS for each variable obtained R-calculate > R-table, with each sig. < α value (0.05), thus it can be concluded that the entire instrument on the component variables of the basic principles of ethics and the quality of assessment is valid.

Reliability Test

The reliability test of this study used the Cronbach Alpha coefficient. If the Cronbach alpha value > 0.70 on a variable, then the reliability level of instrument measurement is better (Ghozali Imam, 2013).

The results of the research variable reliability test with SPSS can be seen in Table 2 below.

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Table 2. Reliability Test Results

Variable	**Cronbach Alpha**	*Notes*
Integrity	0,901	*Reliable*
Objectivity	0,883	*Reliable*
Competence	0,835	*Reliable*
Concealment	0,875	*Reliable*
Professional Behavior	0,864	*Reliable*
Assessment Quality	*0,899*	*Reliable*

Source: Primary data processing

In Table 5, the test results of all research variables have a Cronbach Alpha value of > 0.70. Thus it can be concluded that all instruments of questions about the variables of this study are reliable.

Multiple Regression Analysis

Multiple linear regression analysis is used to determine how much influence independent variables have on dependent variables. Based on the results of multiple linear regression tests, the equation model obtained is as follows:

$$Y = 0,473 + 0,215(X_1) + 0,120(X_2) + 0,177(X_3) + 0,163(X_4) + 0,263(X_5) + e$$

Classic Assumption Test
Normality Test

The normality test in this study used the Kolmogorov-Smirnov method. If the significant number > 0.05 then the data is distributed normally, while if the significant number is less than 0.05 then the data is not distributed normally (Ghozali, 2013).

Table 3. Kolmogorov-Smirnov Analysis Results

		Unstandardized Residual
N		178
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.13286212
Most Extreme Differences	Absolute	.044
	Positive	.044
	Negative	-.033
Kolmogorov-Smirnov Z		.581
Asymp. Sig. (2-tailed)		.888
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Primary data processing

In the Table of the results of the Kolmogorov Smirnov test, the value of Asymp was obtained. Sig. 0.888, meaning a significant value of > alpha (sig.0.888 > α.0.05). Thus it can be concluded that the data spreads normally.

Multicollinearity Test

Multicollinearity can be known from the tolerance value and value of the Variance Inflation Factor (VIF), the tolerance value limit < 0.01, and the Variance Inflation Factor limit is 10. If tolerance value < 0.01 or VIF > 10 then multicollinearity occurs. Naman, if otherwise, there is no multicollinearity (Ghozali Imam, 2013).

Table 4. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	Integrity	.865	1.156
	Objectivity	.649	1.541
	Competence	.716	1.397
	Concealment	.816	1.225
	Professional Behavior	.739	1.353
a. Dependent Variable: Assessment Quality			

Source: Primary Data Processing

Based on table 4, it can be known that all tolerance value variables > 0.01 and all variable values in floating factor (VIF) < 10, it can be concluded that the model structure in this study did not experience symptoms of multicollinearity at all and the regression model is suitable for use.

Heteroskedastity Test

According to Ghozali Imam (2013), heteroskedasticity tests are used to test whether regression models occur in a variance inequality from residual observations to other observations. A good regression model is one that does not occur heteroskedasticity. Heteroskedasticity tests were conducted by researchers with graph analysis methods. Based on the results of the SPSS test produces results according to the following figure.
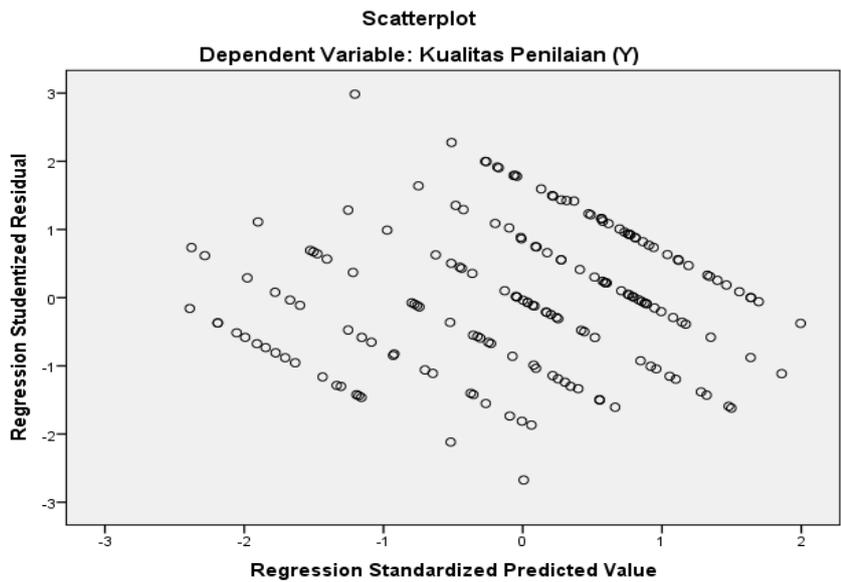
Figure 2. Scatterplot

Source: Primary Data Processing

From the results of the heteroskedasticity test, the Scatterplot graph shows random spreading points above and below the number 0 on the Y-axis (Figure 2), meaning that the data in this study is free of heteroskedasticity.

Hypothesis Test

The hypothesis tests performed in this study are the F test, T-test, and determination coefficient test (R^2).

Test F

The F test is used to test the influence of an independent variable on a dependent variable, i.e., that a variable is said to have an effect if the value is Sig. < alpha or F-count > F-table. The results of test F using SPSS can be seen in the following table.

Table 5. F-Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	253.567	5	50.713	38.399	.000b
	Residual	227.158	172	1.321		
	Total	480.725	177			
a. Dependent Variable: Assessment Quality						
b. Predictors: (Constant), Integrity, Objectivity, Competence, Concealment, Professional Behavior						

Source: Primary Data Processing

Table 10 shows the F-count > F-table (38,399 > 2.21) with a sig. < α (0.000 < 0.05), this indicates that the value of the test result F can be concluded

that simultaneously all independent variables affect the dependent variable.

Statistical Test t

The t-test is used to show how far an independent variable has individually influenced the description of a dependent variable (Ghozali Imam, 2013). The test was conducted using a significant level of 0.05, which is a variable said to have an effect if the value of Sig. < alpha (0.05) or t-count > t-table (1,660). If the significance value is less or equal to 0.05, then the hypothesis is accepted, and if the significance value is more than 0.05, then the hypothesis is rejected. The results of the t-test using SPSS can be seen in the following table.

Table 6. Test Results t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.473	2.020		.234	.815
	Integrity	.215	.051	.238	4.218	.000
	Objectivity	.120	.040	.194	2.982	.003
	Competence	.177	.056	.196	3.155	.002
	Concealment	.163	.053	.178	3.076	.002
	Professional Behavior	.263	.060	.270	4.424	.000
a. Dependent Variable: Assessment Quality						

Source: Primary Data Processing

The results of the analysis of each variable obtained t-calculate > t-table (1.660) with each value of <

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alpha significance (0.05). It can be concluded that Integrity (X1), Objectivity (X2), Competence (X3), Confidentiality (X4), and Professional Behavior (X5) affect the Quality of Assessment (Y). This means that all hypotheses are accepted.
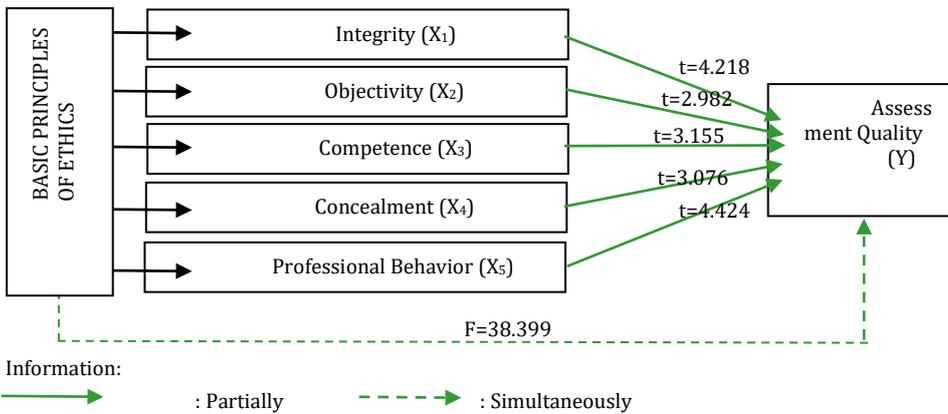

Information:

———▶ : Partially   - - - -▶ : Simultaneously

Figure 2. Conceptual Framework

Determination Coefficient Test (R²)

According to Ghozali Imam (2013), the coefficient of determination (R^2) is used to measure how far the model's ability to explain variations in independent variables is. This coefficient of determination is used because it can explain the goodness of regression models in predicting dependent variables. The value of the coefficient of determination is between zero and one. The results of the R^2 test using SPSS can be seen in the following table.

Table 7. Determination Coefesien Test Results *(R-Square)*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.726[a]	.527	.514	1.14921
a. Predictors: (Constant Integrity, Objectivity, Competence, Concealment, Professional Behavior				
b. Dependent Variable: Assessment Quality				

Source: Primary Data Processing

Adjusted R Square value of 0.514, meaning that all independent variables, namely integrity, Objectivity, Competence, Confidentiality, and Professional Behavior, simultaneously affect dependent variables, namely the quality of assessment, by 51.4%, while the remaining 48.6% is influenced by other factors such as independence, knowledge, and experience.

Effect of Integrity on Assessment Quality

The t-test on the integrity variable using SPSS resulted in the first hypothesis (H1) received. That is, the integrity of the Appraiser has a positive and significant effect on the quality of the assessment. The results of this study are consistent with the results of research from Marwa et al. (2019), Fau et al. (2021), Afif et al. (2021), and Yaumi (2021), who also concluded that integrity has a positive and significant effect on the quality of audits.

Effect of Objectivity on Assessment Quality

The t-test on the objectivity variable using SPSS resulted in the second hypothesis (H2), which was accepted. That is, the Objectivity of the Appraiser has a positive and significant effect on the quality of the assessment. The results of this study are consistent with the results of research from Laksita & Sukarno (2019, Afif et al., (2021), Wibawa et al. (2021), and Wardhani et al. (2021), that Objectivity has a positive and significant effect on the quality of audits.

Effect of Competence on Assessment Quality

The t-test on the objectivity variable using SPSS resulted in the third hypothesis (H3), which was accepted. That is, the Competence of the Appraiser has a positive and significant effect on the quality of the assessment. The results of this study are consistent with the results of research from Meidawati & Assidiqi (2019), Wibawa et al. (2021), and Yaumi (2021), which show that Competence has a positive and significant effect on audit quality.

Effect of Confidentiality on Assessment Quality

The t-test on confidentiality variables using SPSS resulted in the fourth hypothesis (H4), which was accepted. That is, Confidentiality has a significant

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effect on the quality of assessment. The results of this study are consistent with the results of research from Enzelin (2021), showing that Confidentiality has a positive effect on the quality of financial statements.

Effect of Professional Behavior on Assessment Quality

The t-test on professional behavior variables using SPSS resulted in the fifth hypothesis (H5), which was accepted. That is, the professional Behavior of the assessor has a positive and significant effect on the quality of the assessment. The results of this study are consistent with the results of research from Enzelin (2021), showing that professional Behavior has a positive effect on the quality of financial statements.

Effect of Basic Principles of Ethics on the Quality of Assessment

The F test on independent variables using SPSS has generated simultaneously all independent variables, namely integrity, Objectivity, Competence, Confidentiality, and Professional Behavior affecting the dependent variables, namely the quality of assessment, then this sixth hypothesis (H6) is accepted. That is, the enforcement of the basic principles of ethics in the Appraiser has a positive and significant effect on the quality of the assessment. This research proves that it is important for assessors to carry out basic ethical principles in carrying out assessment tasks in order to obtain quality assessment results. The results of this study are reinforced by the results of Siahaan research, et al. (2020), which state that the Appraiser applies a professional attitude when conducting assessments, maintains an element of Objectivity and Confidentiality in providing assessments, and shows good Competence and integrity so as to make the assessment ability better.

Conclusions and Suggestions
Conclusion

Simultaneously variables of integrity, Objectivity, Competence, Confidentiality and Professional Behavior have a positive and significant effect on the quality of assessment, meaning that the basic principles of ethics have a positive and significant effect on the quality of assessment. With a strong relationship between the basic principles of ethics and the quality of assessment, the results of quality assessments are largely determined by the ethics of

the assessor in carrying out assessment tasks in accordance with the ethical provisions stipulated in the Indonesian Appraiser Code of Ethics (KEPI). By improving the quality of the resulting assessment, an appraiser indirectly increases public confidence in the Appraiser himself.

Suggestion

Academics are expected to develop this research, especially research in the field of property and assessment, by adding or modifying variables such as independence, knowledge, and experience of assessors or replacing samples, variables, and research locations so that the results are more varied and new research. The Office of Public Assessment Services (KJPP) and appraisers, especially in the provinces of North Sumatra and Aceh, it is expected to always maintain and uphold the basic principles of ethics in conducting assessment activities and continue to improve the quality of assessment by increasing integrity, Objectivity, Competence, Confidentiality, and Professional Behavior in carrying out assessment practices. The Indonesian Appraisal Professional Society (MAPPI), both through the Regional Board of Executives (DPD) and the Indonesian Assessment Standards Drafting Committee (KPSPI) can continue to consistently carry out educational and training activities, both related to the ethics of the assessor and the improvement of professional and business relations of the assessor.

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