

Independence, Competence, Objectivity, Ethics And Auditor Experience On Auditor Quality

Wuri Septi Handayani^{1*} and Kuni Khairunnisa²

^{1,2}Fakultas Ekonomi & Bisnis, Universitas Budi Luhur, Jakarta

Email Address:

wuri.septihandayani@budiluhur.ac.id*, kunikhairunnisa60@gmail.com

*Corresponding Author

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Abstract: This study aims to examine and analyse the influence of Independence, Competence, Objectivity, Auditor Ethics, and Auditor Experience on the Audit Quality of Auditors of Public Accountant Offices in South Jakarta in 2023. The sample in this study was an auditor who worked in 10 public Accountant Offices in South Jakarta. The sampling method used is a Purposive Sampling Method. The primary data used in this study was obtained directly from respondents. The data collection method used was a questionnaire method with 98 respondents as many respondents. Analysis of the data used is multiple linear regression analysis and using the Partial Least Square (SmartPLS) program version 3.2.9 for Windows Partial Least Square (SmartPLS) version 3.2.9 for Windows. The results of the tests showed that independence, competence, objectivity, auditor ethic, and auditor experience significantly positively affect audit quality.

Keywords: Independence; Competence; Objectivity; Audit Quality.

Abstrak: Penelitian ini bertujuan untuk menguji dan menganalisis Pengaruh Independensi, Kompetensi, Objektivitas, Etika Auditor dan Pengalaman Auditor Terhadap Kualitas Audit Yang Bekerja di Kantor Akuntan Publik Di Wilayah Jakarta Selatan Tahun 2023. Sampel pada penelitian ini adalah auditor yang bekerja di 10 Kantor Akuntan Publik di Wilayah Jakarta Selatan. Metode penentuan sampel dalam penelitian ini menggunakan metode Purposive Sampling. Data yang digunakan dalam penelitian ini adalah data primer yang didapat langsung dari responden. Metode pengumpulan data yang digunakan adalah metode kuesioner dengan jumlah responden sebanyak 98 auditor. Teknik analisis data yang digunakan adalah teknik analisis regresi linier berganda dan menggunakan alat bantu program Partial Least Square (SmartPLS) versi 3.2.9 for Windows. Hasil penelitian ini menunjukkan bahwa dari pengujian yang dilakukan variabel independensi, kompetensi, objektivitas, etika auditor dan pengalaman auditor berpengaruh positif dan signifikan terhadap kualitas audit.

Kata Kunci: Independensi; Kompetensi; Objektivitas; Kualitas Audit.

INTRODUCTION

Economic developments in the business industry in this era of globalisation are increasing rapidly; in this situation, financial transactions carried out by the public are increasingly complex. Companies will try to defend themselves from business competition. One way for companies to survive in the competition is through financial reports. According to (Bahri, 2020) in the book Introduction to Accounting, financial reports are a summary of a process of recording financial transactions that occurred during the reporting period and are made to account for the tasks assigned to them by the company's owner. The company's management is responsible for preparing and presenting the company's financial statements. The company's financial statements are information needed by interested parties.

Meanwhile, according to (Bulkia, 2024), financial reports provide information regarding the financial position, performance and changes in a company's financial



position that is useful for many users in making economic decisions. This financial report is shown to the company's internal and external parties. According to the Financial Accounting Standards Board (FASB), financial reports are good and functional for decision-making; namely, financial reports have two essential characteristics, including relevance and reliability.

Based on this, a company requires the services of a third party that can be trusted by the company, namely a public accountant. Law No. 5 of 2011 concerning public accountants states that a public accountant has obtained a license to provide services as stipulated in this law. Meanwhile, the Public Accountant Office (KAP) is a business entity established under the provisions of laws and regulations and obtains a business license based on this law.

The duties of this public accountant include checking and analysing the company's financial statements, auditing taxes and so on. Companies must be more critical in choosing a public accounting firm (KAP) to audit their financial statements because the public accounting profession is vital in auditing financial statements and is a profession of public trust. In order to support their professionalism as a public accountant in carrying out their audit duties, the auditor must be guided by the auditing standards set by the Indonesian Institute of Certified Public Accountants (IAPI), namely general standards, fieldwork standards, and reporting standards. General standards reflect personal qualities that an auditor must own, and they require the auditor to have sufficient technical expertise and training in carrying out audit procedures. Auditors must be able to comply with the professional and technical standards contained in the Public Accountant Professional Standards (SPAP).

In carrying out his profession, an auditor must produce a quality audit. Audit quality is how well the audit process detects and reports material misstatements in the financial statements. Referring to the Public Accountant Professional Standards (SPAP), audit results are said to be of good quality if they meet the provisions of audit standards, including the professional quality of independent auditors used to conduct audits and prepare auditor results. With so many cases, such as the Enron case that occurred in America and the Satyam case that occurred in India, it turns out that companies and public accountants cannot learn from cases that have occurred before, thus making cases like this happen again. Overseas cases that shocked the public occurred in Japan in 2011 when the Olympus scandal was revealed to the public after former CEO Michael Woodford announced details of the scandal in *The Financial Times*. Woodford, who at that time served as CEO, began to suspect irregularities in the company's financial statements when Woodford discovered a transaction worth 1,500 billion U.S. dollars; when Woodford began to investigate the transaction, the company fired him. Olympus denied what Woodford disclosed to the media. Findings of suspicious amounts of funds related to the acquisition in 2008 of British medical equipment manufacturer Gyrus worth US\$2,200 billion, advisory fees of US\$687 million and payments to three local investment companies of US\$773 million. These funds turned out to be used to cover investment losses in the past. This case involved Olympus, along with its directors and accountants. However, in the end, the company admitted that it had covered up its losses for two decades by abusing acquisitions and manipulating financial statements.

Not only abroad but domestic cases have also occurred from the financial services industry of Bank Bukopin and SNP Finance, both of which were audited by the Big 4 Public Accounting Firm (KAP). Bank Bukopin's financial statements were audited by Ernst and Young (EY) affiliates in Indonesia, namely Public Accounting Firm (KAP)



Purwanto, Sungkoro and Surja. Meanwhile, SNP Finance's financial statements were audited by Deloitte's Indonesian affiliate, Public Accounting Firm (KAP) Satrio Bing, Eny and Partners. PT Bank Bukopin Tbk (BBKP) revised the financial statements for the last three years, namely 2015, 2016 and 2017. According to information compiled by CNBC Indonesia from parties familiar with this matter, credit card data modification at Bukopin was carried out more than five years ago. The number of modified credit cards is also quite large, with over 100,000 cards. These modifications caused Bukopin's credit position and commission-based income to increase unnecessarily. Bank Bukopin revised its 2016 net profit, which had previously seen a growth of 13.130 per cent but fell 81 per cent compared to 2015.

Then, the publication of Bank Bukopin's financial statements for the 2017 financial year, published at the end of March 2018, significant revisions were made to the fees and commission income section from previously recorded Rp. 1.060 trillion to Rp. 317.880 billion. This revision caused a decrease of more than IDR 743 billion. PT. Suprima Nusantara Financing (SNP Finance) in 2018 was on the verge of bankruptcy after its operations were frozen by the Financial Services Authority (OJK). This happened because SNP Finance failed to pay its obligations to pay interest on Medium Term Notes (MTN). Two series of interest have not been paid: IDR 5.250 billion on May 9, 2018, and IDR 1.500 billion on May 14, 2018, IDR 6.750 billion. SNP Finance allegedly did not submit financial reports correctly, which is fictitious, so the company and auditors did not issue warnings before the default occurred (CNBC Indonesia, 2018).

For the following case, namely the PT Asuransi Jiwasraya (Persero) fraud mega scandal case. This case was revealed when Fadian Dwiantara, a former internal audit and witness in this case, revealed that in 2018, the internal audit team found several abuses of authority committed by the Jiwasraya investment management team, which violated the Jiwasraya investment guidelines rules because the investment placement was not carried out carefully heart in shares of illiquid companies. Jiwasraya was suspected of committing investment misuse involving 13 investment management companies that violated good corporate governance. The 13 companies include PT Danawibawa Investment Management or Pan Arkadia Capital, PT OSO Investment Management, PT Pinnacle Persada Investasi, PT Millennium Danatama, PT Prospera Asset Management, and PT MNC Asset Management. Furthermore, PT Maybank Asset Management, PT GAP Capital, PT Jasa Capital Asset Management, PT Pool Advista, PT Corina Capital, PT Trizervan Investama Indonesia and PT Sinarmas Asset Management. This caused state losses of IDR 12.157 trillion (CNBC Indonesia, 2020).

In 2019, it was revealed that the Ministry of Finance (Ministry of Finance) imposed sanctions on the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Rekan and Public Accountant Kasner Sirumapea, who were auditors of the 2018 financial statements of PT Garuda Indonesia (Persero) Tbk (GIAA). The sanction is imposed one month after the decision letter is signed. This occurred after the Financial Professional Development Center (PPPK) and the Financial Services Authority (OJK) had investigated for more than a month, finally confirming several alleged irregularities in the financial statements of PT Garuda Indonesia (Persero) Tbk. the financial year 2018. The Center for Financial Professional Development (PPPK), as an institution under the Ministry of Finance (Ministry of Finance), assesses that the Public Accountant Kasner Sirumapea has not fully complied with the Auditing Standard (SA) 315 regarding the Identification and Assessment of the Risk of Material Misstatement through Understanding of Entities and the Environment. Public Accountant Kasner Sirumapea made an audit error related to



receivables of IDR 2.900 trillion for the Wi-Fi installation collaboration with PT Mahata Aero Teknologi, which was recorded as revenue in Garuda's financial statements, which are not by the Financial Accounting Standard Regulations (PSAK) 23 concerning revenue which states receivables cannot be considered this income because the degree of settlement of the receivables cannot be measured reliably. With evidence, the issuer-coded GIAA has not received a penny of payment for the cooperation with Mahata. Therefore, the Indonesia Stock Exchange (IDX) asked Garuda to correct and restate the Financial Statements for the first quarter/of 2019, which still included Mahata's receivables as income. The IDX also asked Garuda Indonesia to pay an Rp fine. 250 million, in addition to a fine of Rp. One hundred million that OJK charged to the company's directors and commissioners who agreed to the financial statements. Meanwhile, the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang and Partners oversees Kasner and is affiliated with BDO International Limited, the Ministry of Finance, and requires improvements to the Quality Control System. Because of this negligence, the Ministry of Finance also asked BDO International Limited to review the standards carried out by KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners (tirto. id, 2019).

The case recently occurred in Indonesia, from the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo, and Partners with PT. Adisarana Wanaartha Life Insurance (Wanaartha Life) in 2019. Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo, and Rekan perform audit services and annual financial reports of PT. Adisarana Life Insurance Wanaartha (Wanaartha Life) from 2014 to 2019. From the results of the examination, it was found that the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners could not find any indication of manipulation of financial statements and did not even report an increase in the production of insurance products of the type savings plan. It becomes a high risk for shareholders, directors, and the board of commissioners. On December 5, 2022, the Financial Services Authority (OJK) revoked PT's business license (CIU). Adisarana Wanaartha Life Insurance (Wanaartha Life) issued a sanction letter registered with the Financial Services Authority (OJK) on February 24 2023 to the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners because they were deemed to have committed a serious violation, as stated in Article 39 letter b POJK number 13/POJK.03/2017 concerning the Use of Services of Public Accountants and Public Accounting Firms in Financial Services Activities (CNBC Indonesia, 2023).

As for other cases, Sherly Jokom, an accountant from Purwantono Sungkoro and Surja's Public Accounting Firm (KAP), partners with PT. Hanson International Tbk in 2019. The Financial Services Authority (OJK) found that PT. Hanson International Tbk, a company engaged in the property sector, has found manipulation in accounting presentations related to selling plots ready to build (Kasiba) with a gross value of IDR 732 billion, causing the company's revenue to rise sharply. With these findings, the Financial Services Authority (OJK) gave administrative sanctions to PT. Hanson International Tbk, with a total value of IDR 5,600 billion, due to errors in the presentation of the annual financial statements in the 2016 financial year. As for Sherly Jokom as an accountant from Purwantono Sungkoro Public Accounting Firm (KAP) partner, the Financial Services Authority (OJK) imposed administrative sanctions in the form of freezing of the Certificate of Registration (STTD) for one year after the issuance of the sanction letter for not being thorough in presenting the financial statements of PT. Hanson International Tbk. Sherly Jokom was proven to have violated Article 66 UUPM jis. Paragraph A 14 SPAP



SA 200 and Section 130 of the Code of Ethics for the Public Accountant Profession - Indonesian Institute of Certified Public Accountants (CNN Indonesia, 2019)

The above phenomenon proves that an auditor needs to be able to adequately meet professional, ethical standards and responsibilities, which prevents audit results from reaching good quality. Based on previous research, many factors can determine audit quality, including (1). Auditor professionalism, (Hidayat & Susiani, 2023) (2). Integrity, (3). Audit Fee, (4). Due to professional care (Hutapea & Ferinia, 2022), (5). Auditor training, (6). Independence, (Nurbaiti & Prakasa, 2022), (7). Competence, (8). Objectivity, (Ramadhan & Arif, 2023), (9). Auditor ethics, and 10). Auditor experience (Ramadhan & Arif, 2023).

However, this research is only limited by five factors; therefore, the author will conduct research with several others, namely independence, competence, objectivity, auditor ethics, and auditor experience, to conduct further research related to audit quality.

The first factor affecting audit quality is independence. Independence can be interpreted as the behaviour of an auditor free from being influenced, not controlled by any party, and does not depend on other people's opinions. Having meaning is an attitude in which an auditor is not easily influenced when developing facts and is not easily in favour of other parties. Independence allows auditors to continue dealing with any pressure from clients, thus making this attitude continue to be upheld to maintain the trust given by the public. This attitude of independence can keep the auditor from being influenced by anything that can affect the quality of the resulting audit. This aligns with (Nurbaiti & Prakasa, 2022) which state that independence significantly positively affects audit quality. This means that the higher the independence, the higher the audit quality for the examination results. However, the research results conducted by (Hidayat & Susiani, 2023) state that independence does not affect audit quality.

The second factor that influences audit quality is competence. Competence is an auditor's ability to apply knowledge to complete an audit both jointly in a team and independently based on Auditing Standards, the accountant's code of ethics and applicable legal provisions. These ethical provisions are contained in the Public Accountants Professional Code of Ethics ("Code of Ethics") established by the Indonesian Institute of Certified Public Accountants (SA 200). This aligns with (Salsadilla et al., 2023), which states that competence significantly affects audit quality. This means that the higher the competence, the higher the audit quality for the examination results. However, the research results conducted by (Fau et al., 2021) state that competence does not affect audit quality.

The third factor that affects audit quality is objectivity. Objectivity is the mental attitude of an auditor. Objectivity is a principle that requires an auditor to act reasonably, impartially, intellectually honest, not prejudiced and free from conflicts of interest or being under the influence of other parties. Objectivity means impartiality in all matters relating to assignments. This aligns with the research (Laksita & Sukirno, 2019), which states that objectivity significantly affects audit quality. This means that the higher the objectivity, the higher the audit quality for the examination results. However, the research results conducted by (Panggabean & Pangaribuan, 2022) state that objectivity does not affect audit quality.

The fourth factor that influences audit quality is auditor ethics. Auditor ethics is a set of moral principles or values that have a set of values. Auditor ethics exist within an auditor himself; this will make him aware of his responsibilities as an auditor to society.



Auditor ethics must be distinct from the accountant code of ethics. Auditor ethics can be considered professional if carrying out their duties according to the rules or code of ethics for Indonesian accountants. This means that the higher the auditor's ethics, the higher the audit quality for the examination results. However, the research results conducted by (Wijaya et al., 2021) state that auditor ethics does not affect audit quality.

The fifth factor that influences audit quality is the auditor's experience. Auditor experience is an experience possessed by an auditor while carrying out his duties in auditing financial statements; this is a learning process while handling financial report audit tasks. The experience possessed by an auditor can affect audit quality; the more experience, the faster it produces conjectures in explaining audit findings. This is in line with the research of (Hutapea & Ferinia, 2022) which states that auditor experience influences audit quality. This means that the more experience the auditor gets, the higher the audit quality for the examination results. However, the research results conducted by (Ramadhan & Arif, 2023) state that auditor experience does not affect audit quality.

The reason for conducting this research is because (1) there are still inconsistencies in the results of previous research, and it is also helpful for investors and companies, especially in decision-making related to audit quality. (2) A quality audit is critical to prevent fraud. (3) A quality audit is helpful for investors and other stakeholders in decision-making. Based on the description above, the researcher is motivated to conduct research related to the variables that affect audit quality and verify previous studies because there are still results that have a positive or negative effect. The effect is significant or not significant.

THEORETICAL REVIEW

Attribution theorists predict that humans are rational and driven to recognise and understand causal forms of the environment. Fritz Heider emphasised that feeling is indirectly the most important determinant of behaviour. Attribution is stated to affect one's performance. This theory was chosen because a person's perception of behaviour is influenced by two factors, namely, internal and external factors. Internal factors are the attitude and behaviour of a person under the control of the individual himself. In contrast, external factors are the pressure of certain situations or circumstances caused by the environment, which will influence the nature and behaviour of the individual himself. Therefore, attribution theory is very relevant in explaining this goal.

The reason for using attribution theory in this research is because attribution theory is related to factors that influence audit quality. Like independence, independence in attribution theory is a theory that suggests that people's perceptions of the independence of a person or group will influence their assessment of the quality of the audit carried out by that individual or group. When an auditor is considered independent, that is, the auditor does not side with the client or has a conflict of interest that could influence the auditor's thoughts and actions, then people will tend to have a positive perception of the quality of the audit carried out by that auditor. They believe the auditor has done his audit duties honestly, fairly, and according to applicable standards.

According to (Yolanda et al., 2019), audit quality also illustrates the auditor's attitude in carrying out his audit duties. This attitude is reflected in examining reliable reports using established and applied standards. Besides preventing accounting violations and errors in financial statements, audit quality also helps accountants gain public



confidence in the accuracy and validity of the financial statements audited by the auditor. Therefore, public accountants must maintain and improve audit quality.

Competence According to (Rosmaini, 2019), competence is the workability of each individual, which includes aspects of knowledge, skills and work attitudes that are by established standards. Competency is a combination of skills, knowledge, and attitude that can be observed and applied critically for the success of an organisation, as well as employees' work performance and personal contribution to the organisation. Competence, according to (Purnama, 2024) Competency, is a set of abilities that relate to attitudes, knowledge and skills that performers must possess after studying a learning content. The point of acquiring competence in learning generally takes place sequentially.

Objectivity is on purpose, on target, not biased, and always based on facts or supporting evidence. This concept implies that everything is disclosed as it is, not hidden, honest and fair. Objectivity is a quality that gives value to the services provided by members. The principle of objectivity requires members to be fair, impartial, intellectually honest, not prejudiced or biased, and free from conflicts of interest or being under the influence of other parties.

(Suraji, 2022) mentions ethics in line with the meaning in the dictionary (1) Values and moral norms that become a guideline for a person or a group in regulating their behaviour. (2). A collection of principles or moral values (code of ethics). (3). knowledge about good or bad (principles and values about what is considered good and bad).

According to (Mokoagouw et al., 2018), an auditor experience is an auditor who has a better understanding and experience in attending training. They can also better provide reasonable explanations and detect errors in financial statements. They can classify errors based on audit objectives and the structure of the underlying accounting system, have experience with length of service, and have a large number of audited clients.

The Effect of Independence on Audit Quality. Independence is an essential principle in audit practice, which demands that the auditor be free from influence and conflicts of interest that can threaten the objectivity and neutrality of an auditor. Independence refers to an auditor's ability to carry out audit tasks freely, impartially to anyone, and without having dependence on other parties that can affect the audit results. Based on the theory of attribution, namely, a person's behaviour that can be caused by internal and external factors, an attitude of independence affects audit quality. The auditor's attitude greatly influences good audit quality; who cannot be influenced, controlled, and dependent on others. The research also supports this (Hidayat & Susiani, 2023), which states that independence positively affects audit quality. An independent auditor will affect the resulting audit results, which are objective and trustworthy.

The Effect of Competence on Audit Quality. Competence is a qualification needed by an auditor in the form of knowledge, ability, and experience in carrying out audit work to facilitate the auditor in making conclusions and decisions. In addition to broad science, it is easier for auditors to follow complex developments. The attribution theory explains the behaviour that can determine the factors in a person, one of which is competence, an internal factor that can determine the behaviour of an auditor. An individual's assessment of a person's ability can be influenced by the attribution they have given, namely whether the auditor tends to see ability as something that comes from internal or external factors, is stable or changes, and is within the individual's control. This is also supported by (Salsadilla et al., 2023), which states that competence positively affects audit quality. The higher the insight an auditor possesses, the better the results of a good audit.



The Effect of Objectivity on Audit Quality. In the context of an audit, objectivity refers to the ability of an auditor to carry out his duties independently and impartially to anyone and to present evidence and findings objectively. According to (Segah, 2018), the principle of objectivity establishes an obligation for the auditor to be impartial, intellectually honest, and free from conflicts of interest. Attribution theory on objectivity provides insight into how individuals can provide explanations about the behaviour of others or themselves. Factors such as internal and external can affect the extent to which an auditor's objectivity can survive. This shows that the attitude of objectivity can affect the auditor's quality. The research also supports this (Laksita & Sukirno, 2019), which states that objectivity positively affects audit quality. The better the auditor's objectivity level, the better the results of a good audit.

Effect of Auditor Ethics on Audit Quality. According to the International Ethics Standards Board for Accountants (IESBA) on the Ethics Standards for Professional Accountants (Code of Ethics for Professional Accountants, 2018), auditor ethics include integrity, objectivity, confidentiality, and professionalism that an auditor must comply with. According to (Fau et al., 2021), in professional ethics, there is a responsibility, so when auditors uphold professional ethics, this can encourage them to produce quality audits. Attribution theory can provide insight into how an auditor provides an explanation of ethical or unethical behaviour by an auditor. Hence, it can provide impetus to produce a quality audit. This is also supported by (Amran and Selvia, 2019), which states that auditor ethics positively affects audit quality. This means that when the auditor carries out his duties by upholding and applying professional ethics, the quality of the audit will increase.

Effect of Auditor Experience on Audit Quality. The wider a person's work experience, the more skilled a person is in doing the job and the more perfect the pattern of thinking and attitude in acting to achieve the goals set (Ariani et al., 2020). Internal factors cause the behaviour of an auditor. The longer the auditor's experience, the more the auditor has more comprehensive knowledge about audit quality. An auditor with more experience can quickly identify the causes of errors in financial statements and provide recommendations or suggestions to eliminate or minimise them so that the reports they produce increase audit quality. The research also supports this (Hutapea & Ferinia, 2022), which states that auditor experience positively affects audit quality. In a sense, when an auditor has much experience with his duties, the quality of the audit is better.

METHODS

The research method is a scientific way to obtain data with specific purposes and uses. The research method has a function, namely, to seek explanations and answers to existing problems. In this study, the authors used a quantitative research method with survey research. According to (Sugiyono, 2022), the quantitative method is based on the positivist philosophy, which aims to describe and test the hypotheses made by researchers. Quantitative research contains many numbers, starting from collection, processing, and results, which are dominated by numbers. This method is scientific or scientific because it fulfils scientific principles, namely concrete or empirical, objective, and systematic. At the same time, survey research is used to explain causal relationships and hypothesis testing. In this survey research, the authors conducted direct research on the respondents. To obtain data related to this research. The data obtained will be analysed using statistical



tests to find facts from each of the variables studied and determine the effect of the independent and dependent variables.

According to (Sugiyono, 2019), comparative causal research involves a causal relationship, so there are independent variables (variables that influence) and dependent variables (variables that are influenced).

In this study, the authors use a type of research called causality. Causality is research that examines the effect of independent variables on the dependent variable. This study's independent variables are independence, competence, objectivity, auditor ethics, and auditor experience. The dependent variable is audit quality. The type used in this study is comparative causality.

The population in this research are auditors who work at Public Accounting Firms in the South Jakarta Region. The reason for choosing the South Jakarta area as the research object is that among several areas in DKI Jakarta, the South Jakarta area is one of the capital's trade centres. According to data from the Directory of the Indonesian Institute of Public Accountants (IAPI) in 2023, South Jakarta has the most public accounting firms out of 111 public accounting firms, with the respondents being auditors who work as junior auditors, senior auditors, auditors supervisors, associates, partners and managers.

The sampling procedure in this research uses a nonprobability sampling method with a purposive sampling technique, with the criteria being auditors working in public accounting firms in the South Jakarta area registered in the Directory of the Indonesian Institute of Public Accountants in 2023 auditors who work in public accounting firms in the Jakarta area. The southern area that researchers can reach to obtain samples is due to limited costs and time. Auditors who work at Public Accounting Firms in the South Jakarta area who are willing to receive questionnaires

Data analysis techniques used to describe and simplify research data to support problem-solving and obtain operational suggestions in this study are Microsoft Excel to tabulate research data, used to make descriptive statistical analysis and SmartPLS V.3.2.9 (Software for Partial Least Squares Structural Equation Modeling), was used for regression analysis with PLS Path Modeling (PLS-PM).

The reason for using the SmartPLS Software in this study is that SmartPLS software can calculate the weights of each indicator. This helps researchers know which indicators are dominant and which are not. Variable indicators in SmartPLS can be both reflective and formative. This cannot be done in other software. Data processed on SmartPLS does not need to be normally distributed. The number of samples with SmartPLS can be insignificant. SmartPLS software can calculate the t-statistics and p-value of each indicator for its variables. This is not done in other software. SmartPLS software is more accessible for testers to understand than other software.

RESULTS

The structural model (Inner Model) is evaluated to answer the research hypothesis and show the magnitude of the influence between latent variables. A structural model connects independent variables with variables. **Figure 1** provides a summary (visual) of the results of the structural model evaluation.



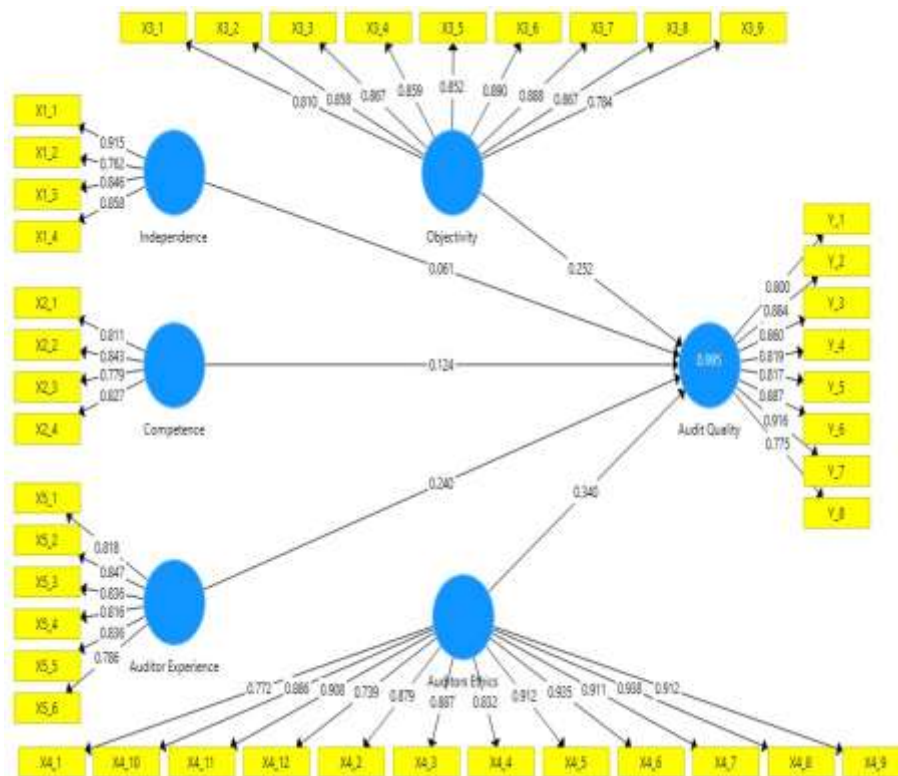


Figure 1. PLS Algorithm Output Display

Source: SmartPLS Output (2023)

This section will discuss the results of empirical tests for each problem formulation and hypothesis based on descriptive analysis and verification analysis and compare them with theory and previous research results. In addition to using the results of the questionnaire answers, the discussion that will be carried out will also use the results of discussions with respondents when distributing the questionnaire.

Table 1. Path Coefficient Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV)	P Values
Independence -> Audit Quality	0.061	0.060	0.020	2.985	0.003
Competence -> Audit quality	0.124	0.125	0.043	2.909	0.004
Objectivity -> Audit Quality	0.252	0.254	0.050	5.082	0.000
Auditor Ethics -> Audit Quality	0.340	0.339	0.047	7.245	0.000
Auditor Experience -> Audit Quality	0.240	0.240	0.053	4.508	0.000

Source: SmartPLS Outputs (2023)

Table 1 shows that it can be explained that the first hypothesis is H_{01} Independence does not affect audit quality and H_{a1} : Independence affects audit quality. The independence variable has a P-value of 0.003 or less than 0.050, so it can be stated that independence positively influences audit quality. If the value of implementing independence increases, audit quality will increase. The T-count value of the independence variable has a value of 2.985 or larger than 1.966, so it can be stated that the independence variable significantly influences audit quality. Based on this description, it



can be concluded that H_{01} is rejected and H_{a1} is accepted.

The second hypothesis is H_{02} : Competence does not affect audit quality, and H_{a2} : Competence affects audit quality. The competency variable has a P-value of 0.004 or less than 0.050, so it can be stated that competence positively influences audit quality. If the value of implementing competence increases, audit quality will increase. The T-count value of the competency variable is 2.909 or larger than 1.966, so it can be stated that the competency variable significantly influences audit quality. Based on this description, it can be concluded that H_{02} is rejected and H_{a2} is accepted.

The third hypothesis is H_{03} : Objectivity does not affect audit quality and H_{a3} : Objectivity affects audit quality. The objectivity variable has a P-value of 0.000 or less than 0.050, so it can be stated that objectivity positively influences audit quality. That is, audit quality will increase if the value of applying objectivity increases. The T-count value of the Independence variable has a value of 5.082 or larger than 1.966, so it can be stated that the objectivity variable significantly influences audit quality. Based on this description, it can be concluded that H_{03} is rejected and H_{a3} is accepted.

The fourth hypothesis is H_{04} : Auditor Ethics has no effect on audit quality and H_{a4} : Auditor Ethics influences audit quality. The auditor's ethics variable has a P-value of 0.000 or less than 0.050, so it can be stated that the auditor's ethics positively influence audit quality. That is, audit quality will increase if the value of applying auditor ethics increases. The T-count value of the auditor's ethics variable is 7.245 or larger than 1.966, so it can be stated that the auditor's ethics variable significantly influences audit quality. Based on this description, it can be concluded that H_{04} is rejected and H_{a4} is accepted.

The fifth hypothesis is H_{05} : Auditor experience has no effect on audit quality and H_{a5} : Auditor experience influences audit quality. The auditor's experience variable has a P-value of 0.000 or less than 0.050, so it can be stated that the auditor's experience positively influences audit quality. Audit quality will increase if the value of applying the auditor's experience increases. The T-count value of the auditor's experience variable is 4.508 or more significant than 1.966, so it can be stated that the auditor's experience variable significantly influences audit quality. Based on this description, it can be concluded that H_{05} is rejected and H_{a5} is accepted.

DISCUSSION

The Effect of Independence on Audit Quality. The research results show that independence positively and significantly affects audit quality. This can be explained by the fact that the auditor must be free from influence and conflicts of interest that can threaten the neutrality of an auditor. An auditor must be honest and fair in carrying out its obligations. So independence is essential in addition to the ability possessed by an auditor, meaning that an auditor must know about capturing the information needed in the audit process in making decisions, which an attitude of independence must support. With these factors, the client's trust in the auditor increases in the auditor's profession. High trust will help maintain the integrity of financial markets and provide confidence to stakeholders to make decisions based on information obtained through audit reports.

Based on attribution theory, independence originates in an auditor. Each party can only bind an auditor to supervise certain parties in carrying out his duties. The quality of an auditor who can avoid fraud can prove this.

The research results show that indicators of independence that influence the auditor's ability to audit quality include honesty in considering the facts. Act independently, not



influenced by any party. Meanwhile, the factors that still need to be improved regarding independence to increase the influence of auditors on audit quality are that auditors have yet to express opinions objectively. Auditors have yet to maintain integrity, objectivity and competence to avoid public doubt.

The managerial implications of this study, in particular for increasing the influence of independence on audit quality, are as follows: In expressing opinions objectively, it is essential for an auditor to put forward an attitude of professionalism and integrity. Maintaining independence can help an auditor reach objective conclusions. In maintaining an attitude of integrity, objectivity and competence to avoid doubts from the public, an auditor must comply with the professional code of ethics, increase competence and knowledge, avoid conflicts between stakeholders, communicate honestly and transparently, and maintain the reputation of an auditor professional. If an auditor consistently prioritises these principles, it will help the auditor avoid the public's doubts. It can enhance the auditor's reputation as an auditor that the community can rely upon. The theoretical implication of this research is that the size of independence can influence audit quality. This is supported by research results, which prove that independence positively and significantly affects audit quality.

This study's results align with the research (Nurbaiti & Prakasa, 2022), which shows that independence significantly positively affects audit quality. However, this study's results differ from the (Hidayat & Susiani, 2023) research, which shows that independence does not affect audit quality.

The Effect of Competence on Audit Quality. The research results show that competency positively and significantly affects audit quality. This can be explained by the fact that the auditor must have knowledge and skills; a competent auditor has a deep understanding of accounting principles, auditing standards, analytical skills, problem-solving, and a good understanding of the financial reporting system. An auditor must also have an understanding of the entity to be audited. With this in mind, the financial statements to be audited by an auditor will be appropriately handled and relevantly. So, competence is essential for an auditor. An auditor implements and develops competence through sharing information activities between members and provides analysis that will be developed in the audit's reporting process.

Based on attribution theory, competence is a fundamental characteristic of an auditor. An auditor must adapt to the company's audit systems where an audit is being conducted. Therefore, competence is needed in an audit. The research results show that a deep educational understanding indicates good competency in influencing auditors' ability to audit quality. Knowledge as an auditor. By updating knowledge related to the problems faced when auditing. An auditor can adapt to learn and master new skills. Some factors still need to be improved, namely, competence for increasing the auditor's influence on audit quality. Some auditors stated that there is no easy solution.

The managerial implications of this study, especially for increasing the influence of competence on audit quality, are as In this case, what should be done is to review the available information, consider broad impacts, review risks that will occur, discuss other alternatives, and provide actual case examples. That way, an auditor will know that there is no easy solution. The theoretical implication of this research is that the size of competence can influence audit quality. This is supported by research results, which prove that competence has a positive and significant effect on audit quality.

This study's results align with the research of (Salsadilla et al., 2023), which shows



that competencecompetence has a significant positive effect on audit quality. However, the results of this study are not in line with the research of (Fau et al., 2021), which shows that competencecompetence does not affect audit quality.

The Effect of Objectivity on Audit Quality. The research results show that objectivity positively and significantly affects audit quality. The auditor must carry out his duties independently and objectively without being influenced by other people or personal interests. Objectivity allows the auditor to assess the risks in the entity to be audited objectively. An objective auditor will be able to see clearly if there is a potential for error or fraud committed by someone that can affect the entity's financial statements because objectivity is essential so that the auditor can make decisions during the audit process. An objective auditor will use his findings based on available evidence and information honestly and impartially to make an accurate conclusion. So, high objectivity in the auditor directly impacts audit quality, including the proper assessment of the risks that occur, making the right decisions and client trust.

Based on attribution theory, objectivity is the attitude of an auditor. An auditor must have a fair, honest, responsible, and objective attitude in carrying out their duties, namely auditing, without being influenced by certain parties for personal gain. Thus, the results of an audit will be of high quality.

The research results show that an indicator of reasonable objectivity in influencing the auditor's ability to audit quality is that the auditor must be fair, honest, responsible and objective. Can act reasonably without being influenced by pressure or requests from certain parties for examination results and not concurrently serving as a tender committee for other committees for operational duties of the inspected object. Do not go on assignments to look for other people's mistakes. Can maintain official criteria and policies. One factor to be improved is objectivity, which increases the auditor's influence on audit quality, as not all auditors take impartial actions. Not all auditors can disclose audit conditions by fact. Not all auditors are free from subjective views from other parties and can be trusted. Not all auditors make decisions based on logical thinking.

The managerial implications of this study, in particular for increasing the effect of competence on audit quality, are as follows: so that an auditor can avoid taking sides with anyone, namely by maintaining his independence and integrity. The auditor must also be given an audit assignment based on the auditor's expertise. In conducting the evaluation, the auditor must conduct a thorough risk evaluation and plan carefully. In disclosing audit conditions by the facts, the auditor must conduct an in-depth analysis of the information obtained during the audit process.

The auditor must also adhere to the applicable professional standards and auditor ethics. Auditors must comply with applicable codes of ethics and standards of professional conduct, be transparent with the entity being audited, and rely on objective evidence and facts. An auditor must collect relevant and adequate information about the situation in making logical decisions. The auditor must also be able to identify facts and assumptions, facts based on concrete evidence and assumptions based on a rational and logical understanding of the current situation. The theoretical implication of this research is that the size of objectivity can influence audit quality. This is supported by research results which prove that objectivity has a positive and significant effect on audit quality.

This study's results align with the research (Laksita & Sukirno, 2019), which shows that objectivity significantly affects audit quality. However, the results of this study are not in line with the research (Panggabean & Pangaribuan, 2022), which shows that objectivity does not affect audit quality.



The Effect of Auditor Ethics on Audit Quality. Based on the research results, auditor ethics has a positive and significant effect on audit quality. This can be explained by the fact that an auditor with high integrity will do his work honestly, fairly and impartially to anyone. Auditors who adhere to auditor ethics will carry out their duties with full responsibility, ensuring that the audit carried out by the auditor is careful, thorough and according to applicable standards. Auditor ethics is essential because an auditor, in making a decision, must use more than one judgment based on an understanding of applicable ethics and make a fair decision. The actions taken must reflect the truth and the actual situation.

Based on attribution theory, it can be explained that an auditor's ethics in carrying out his duties are expected to maintain the basic principles of an auditor, namely integrity, objectivity, and competence. An auditor must also comply with regulations or SOPs that apply to the public accountant's professional code of ethics and be able to carry out their duties with the applicable provisions and norms. This will make an auditor carry out his duties properly so that audit quality can be good.

The research results show that an indicator of good auditor ethics in influencing the auditor's ability to audit quality is that he must act firmly so clients cannot influence him. Must act honestly according to the applicable code of ethics. Auditors must prioritise integrity. Auditors have professional knowledge and expertise. Must provide competent professional services. Can act professionally by applicable professional standards when carrying out audits. Must maintain the confidentiality of the audited company. Do not disclose information to third parties without permission from the person concerned. Do not use information for personal interests. The factor that needs to be improved in terms of auditor ethics to increase the influence of auditors on audit quality is that not all auditors allow objectivity in auditing client companies. Not all auditors are protected from inappropriate influence. Not all auditors comply with applicable laws and constitutions.

The managerial implications of this study, particularly for increasing the effect of competence on audit quality, is that, in this case, the auditors must still be able to maintain independence in carrying out their audit duties. An auditor must also understand the environment of the company or issuer that will be audited by analysing the organisational structure, existing policies and procedures, and external factors that can affect the company or issuer. The auditor must avoid Conflicts of interest so that an auditor's objectivity is not affected. If this happens, then the judgment of an auditor can be affected. An auditor must have high professional ethics because an auditor's actions are based on integrity, objectivity, honesty and compliance with ethical standards that apply to an auditor.

The auditor needs to remember that the responsibility as an auditor is towards the community; while maintaining public trust, the auditor profession will continue to be used by the community. Compliance with applicable law is essential for an auditor to maintain integrity and professionalism by understanding the rules and regulations and following updates. Maintaining the confidentiality of information and reporting non-compliance with the audit process are included in complying with the law. The theoretical implication of this research is that the size of the auditor's ethics can influence audit quality. This is supported by research results, which prove that auditor ethics positively and significantly affect audit quality.

This study's results align with the research (Amran & Selvia, 2019), which shows that auditor ethics significantly positively affects audit quality. However, the results of this study are not in line with the research of (Wijaya et al., 2021), which shows that auditor



ethics does not affect audit quality.

The Effect of Auditor Experience on Audit Quality. Based on the research results, the auditor's experience positively and significantly affects audit quality. As the auditor gains experience, the auditor develops more knowledge and skills in carrying out his audit duties. Auditors can also quickly understand the companies or issuers they are auditing because they are increasingly familiar with the unique characteristics of companies and issuers. This allows the auditor to identify potential problems or discrepancies better, increasing the audit findings' relevance. Auch experience allows the auditor to be more efficient in carrying out his audit by developing work methods that have been tested and understanding the processes that must be followed. Thus, auditor experience can be interpreted as developing behaviour based on the understanding gained in formal and non-formal education. Much experience will be referenced in carrying out their duties and running well.

Based on the attribution theory, an auditor is expected to possess auditor experience. Having auditor experience can help an auditor work well and follow the code of ethics standards for public accountants. It can also make it easier for an auditor because he is used to conducting audits and can minimise errors in auditing.

The research results show that an indicator of good auditor experience in influencing the auditor's ability to audit quality is the experience gained, understanding the entity and audit object quickly. Can quickly detect financial reporting errors. Can identify weaknesses or shortcomings in company systems. Have a good understanding of business processes so you can quickly complete tasks. The factor that still needs to be improved from the auditor's experience to increase the auditor's influence on audit quality is that some auditors have yet to be able to collect data and information from various relevant sources. To achieve high audit quality, some auditors need to understand the importance of detail and accuracy in their work.

The managerial implications of this study, in particular, are to increase the effect of competence on audit quality with careful planning, determine relevant resources, work with internal parties in collecting data, use technology, and carry out verification and confirmation with related parties. This can assist an auditor in obtaining relevant data and information. To understand the importance of detail and accuracy in achieving high audit quality, auditors can take part in training, whereby participating in training can increase their understanding of the importance of detail and accuracy in audit work. Auditors can also take part in certification programs and professional certificates such as Chartered Accountant (CA), Certified Internal Auditor (CIA), or Certified Information Systems Auditor (CISA) Certification. The theoretical implication of this research is that the size of the experienced auditors can influence audit quality. This is supported by research results, which prove that the auditor's experience positively and significantly affects audit quality.

The results in this study are in line with the research of (Hutapea & Ferinia, 2022) which shows that auditor experience has a significant positive effect on audit quality. However, the results of this study are not in line with the research of (Ramadhan and Arif, 2023), which shows that auditor experience does not affect audit quality.

CONCLUSION

Based on the results of this study entitled The Influence of Independence, competencecompetence, objectivity, Auditor Ethics and Auditor Experience on Audit Quality, and Data Processing Skills from the answers of 98 respondents, which were



processed by regression analysis and Partial Least Square (SmartPLS) version 3.2.9 for Windows, then The results of the analysis are obtained as follows is independence has a positive and significant effect on audit quality, competencecompetence has a positive and significant effect on audit quality, objectivity has a positive and significant effect on audit quality, Auditor ethics has a positive and significant effect on audit quality, and Auditor experience has a positive and significant effect on audit quality.

Based on the results of this research, it is hoped that it can benefit clients and Public Accounting Firms in the South Jakarta area. The theoretical implications of the results of this research support the theory that independence has a positive and significant effect on audit quality. The results of the questionnaire answers were given to auditors working at public accounting firms in the South Jakarta Region in 2023. Supports the theory that competency has a positive and significant effect on audit quality by using the results of questionnaire answers for auditors working at Public Accounting Firms in the South Jakarta Region in 2023. Supports the theory that objectivity has a positive and significant effect on audit quality by using the results of questionnaire answers for auditors working at the Public Accounting Firm in the South Jakarta Region in 2023.

The theoretical implications of the results of this research support the theory that has been expressed that auditor ethics has a positive and significant effect on audit quality by using the results of questionnaire answers to auditors working at Public Accounting Firms in the South Jakarta Region in 2023. Supports the theory that has been expressed that experienced auditors have a positive and significant effect on audit quality by using the results of questionnaire answers for auditors working at Public Accounting Firms in the South Jakarta Region in 2023.

The research results show that the independence variable has a significant positive effect on audit quality. Therefore, there are several implications in the form of suggestions for an auditor to be honest in conveying facts. When expressing an opinion, an auditor does not take sides and maintains an attitude of integrity, objectivity and competencecompetence to avoid factors that cause the public to doubt an auditor. The research results show that the competency variable significantly affects audit quality. Therefore, there are several implications in the form of suggestions that the Public Accounting Firm should conduct training for its auditors so that the auditors review the available information, consider the broad impact, review the risks that will occur, discuss other alternatives, and provide actual case examples. That way, an auditor will know that there is no easy solution.

The research results show that the objectivity variable significantly affects audit quality. Therefore, there are several implications in the form of suggestions. An auditor must be objective and not side with anyone in his duties. This is done to reveal the audit conditions using the facts. For an auditor to make decisions, he must think logically and maintain the official criteria and policies stated in the code of ethics for a public accountant. An auditor must be able to avoid parties who could prioritise their interests. An auditor must have an honest attitude because this is the standard in carrying out audits.

The research results show that the auditor ethics variable has a significant positive effect on audit quality. Therefore, there are several implications in the form of suggestions for an auditor to always prioritise integrity and act firmly to avoid being influenced by others for personal interests. So that an auditor can provide services professionally, an auditor must be able to maintain the confidentiality of client company information from any party. When disclosing information to third parties or others, you must have permission from the person concerned. An auditor must act by the applicable code of



ethics for accountants.

The research results show that the auditor experience variable significantly affects audit quality. Therefore, there are several implications in the form of suggestions with careful planning, determining relevant resources, collaborating with internal parties in collecting data, using technology and carrying out verification and confirmation with related parties. This can help an auditor obtain relevant data and information. An auditor must be able to understand the importance of detail and accuracy in order to achieve high audit quality. Auditors can take part in training, which can increase understanding of the importance of detail and accuracy in audit work. Auditors can also take professional certification and certificate programs such as Certified Chartered Accountant (CA), Certified Internal Auditor (CIA), or Certified Information Systems Auditor (CISA).

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