

***ANALYSIS OF FACTORS INFLUENCING THE AUDIT QUALITY PUBLIC ACCOUNTING FIRM ON THE PRESENT TIME (EMPIRICAL STUDY ON ACCOUNTING PUBLIC IN PEKANBARU CITY)***

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***ABSTRACT***

The purpose of this research is to know the effect of auditor competence. Independence of auditors. Corresponding with professional auditor services. Experience the auditor and application of audit ethics on the quality of the audit in Public Reaction of Public Realk Agencuation R1. Sample technique on This research is determined to use saturated sampling methods with the number of samples 31 percent respondents. Methods of data analysis used for testing the hypothesis is a multiple linear regression analysis method which is in test with Using the SPSS version 21. From this research it is concluded that Independent variables or independent variables in this research are auditor competence. Independence of auditors. according to professional auditor services. Auditor experience. and the application of auditors ethics simultaneously Positive positively of dependent variables or related variables is the quality of public audit office account. But if the Partial variables independent not take effect against the dependent variable.

**Keyword :** Competence; Independence; Due Professional Care; Experience; Ethics; Quality audit

## INTRODUCTION

### Background of the problem

In accordance with the Law of the Republic of Indonesia number 5 of 2011 concerning public accountants. A Public Accountant is a person who has obtained a permit to provide services through a Public Accounting Office as regulated in this Law from services that may be provided by a Public Accounting Office in the form of those related to accounting, finance and management in accordance with the provisions of laws and regulations. This Law also stipulates that services that can only be provided by a Public Accounting Firm are audit services on historical financial information, review services on historical financial statements and other assurance services. Which is usually better known as an audit. Government of the Republic of Indonesia (2011)

Audit services on financial statements are one of the services usually provided by a Public Accounting Firm (KAP), well known in the business community. Auditing is an examination that is carried out critically and systematically, by an independent party, of the financial statements that have been prepared with the aim of being able to provide an opinion on the fairness of the financial statements. The financial report that must be audited is a report that contains a statement of financial position or balance sheet, income statement, statement of changes in capital or equity. Agees (2017).

Cash flow statement, notes to financial statements, Ledger, sub-ledger consisting of (1), accounts receivable book (2) liabilities (3) fixed assets and (4) inventory cards as well as supporting evidence such as proof of cash receipts and disbursements, sales invoice, voucher journal along with other documents that need to be examined, namely the minutes of meetings of directors and shareholders, Deed of Incorporation, contract, credit agreements and others. Financial statements which are the responsibility of management need to be audited by a public accounting firm which is a third party to increase the confidence of interested parties in these financial statements, to find out whether the financial statements are in accordance with Indonesian financial accounting standards. Agees (2017).

Law Number 40 of 2007 concerning Limited Liability Companies that have assets and/or a business turnover of at least fifty billion rupiahs in a year must have their financial statements audited. Public companies must submit financial reports that have been audited by a Public Accounting Firm to the Financial Services Authority no later than 90 days after the financial year and an annual notification letter supported by financial reports that have been audited by a Public Accounting Firm that is more trusted by the tax authorities. Government of the Republic of Indonesia (2007).

Audit quality is the probability that the auditor will find and report a material misstatement in the client's financial statements based on the auditing public accountant's professional standards and code of ethics, carried out by the auditor is said to be of good quality if it meets the provisions or audit standards. (Watkin et al, 2004) According to ten auditing standards, elements in audit quality, namely the competence of an auditor, the independence of an auditor, due professional care of an auditor, the experience of an auditor and the application of an auditor's ethics. Agees (2017).

Competence is a qualification that must be owned by an auditor to conduct an audit properly. Because the higher the competence possessed by an auditor, the higher the quality of the resulting audit. Systematic audit checks, is a step to get quality audit results. Auditor's professional service is the determination of assigning value to financial reports so as to reduce the level of errors and violations and achieve audit objectives. Kovinna (2013). Research conducted by Elma et al. (2018), regarding competence on audit quality shows that where the results of his research competence affect audit quality. However, another study conducted by Irawati (2011) had different results, namely competence does not affect audit quality.

Independence in auditing means taking an unbiased viewpoint. The auditor must not only be independent in facts, but also must be independent in appearance to achieve the objective of having audit quality. Independence in fact exists when the auditor is actually able to maintain an unbiased attitude throughout the audit, while independent in appearance is independent as seen from parties with an interest in the company being audited who know the relationship between the auditor and his client. Arens et al. (2014). Independence from expertise or competence is also one aspect of Ares theory which has an independent meaning from its ability in the process of completing assignments. Elma et al. (2018). Research conducted by Hamid (2019), regarding independence on audit quality, it shows that the research results show that independence has an effect on audit quality. But another study conducted by Elma (2018), has different results, namely independence has a negative effect on audit quality.

Due professional care is a careful and thorough attitude by thinking critically and evaluating audit evidence, be careful in carrying out the task, not careless in carrying out inspections and have firmness in carrying out responsibilities. In accordance with the professional accuracy of an auditor in carrying out the audit process it will be easier and faster to uncover various kinds of fraud and misstatement in the presentation of financial statements so that audit quality can be achieved.

achieved. Research conducted by Tannia (2021), regarding due professional care on audit quality

shows that the results of her research due to professional care have an effect on audit quality. However, another study conducted by Badjuri (2011) has different results, namely due professional care does not affect audit quality.

Experience in carrying out audits to arrive at a statement of opinion. The auditor must always act as an expert in the field of accounting and auditing. Achieving these skills begins with formal education. expanded through subsequent experiences in audit practice. The auditor's work experience is the experience that the auditor has in conducting an audit in terms of the length of time he has worked as an auditor and the number of inspection tasks that have been carried out. From the statement above, it can be seen that the more experienced the auditor, the better the quality of the audit produced. Pustaska Study Website (2018). Research conducted by Yusri (2020), concerning auditor experience on audit quality, shows that the results of his research are the experience of an auditor having an effect on audit quality. But another study conducted by Dian (2013) had different results, namely the experience of an auditor did not affect audit quality.

Ethics is a moral principle and action that forms the basis of a person's actions so that what he does is seen by society as a commendable act and enhances a person's dignity and honor, for example, being honest, fair and so on. From the definition above, it can be seen that honest, impartial actions, but completing work for the public interest, are the values of audit quality. Badjuri (2010). Research conducted by Dariana et al. (2018) regarding ethics on audit quality shows that the research results show that ethics influences audit quality. But another study conducted by Elma et al. (2018) have different results, namely that ethics has no effect on audit quality.

## **LITERATURE REVIEW**

### **Auditing Standards**

Audit standards are ten audit standards established and ratified by the Indonesian Institute of Public Accountants (IAPI). consisting of common standards. field work standards and reporting standards. Audit standards are specific guidelines for auditors in carrying out their duties, namely examining and reviewing historical financial information. Hemirna (2009).

According to Statement of Auditing Standards No. 01 Auditing Standards Section 150, (2011) Auditing standards are different from auditing procedures. Standards with regard to criteria or measures of quality and quality of performance of these actions. In addition, it also relates to the considerations used in conducting audits and in reports on the results of their work.

Based on the ten auditing standards, it can be concluded that to produce a quality audit report, it must be supported by several elements, including: The first general standard. audit quality can be obtained through the competence of a Public Accountant. The second general standard, audit quality can be obtained through the independence of a Public Accountant. The third general standard, audit quality can be obtained through due professional care owned by a Public Accountant. The first, second and third work standards for audit quality can be obtained through the experience of a Public Accountant.

The first, second, third and fourth reporting standards for audit quality can be obtained from the application of ethics owned by a Public Accountant.

### **Audit Quality**

Audit quality is a characteristic or description of audit practices and results based on auditing standards and quality control standards that serve as a measure of the implementation of the duties and professional responsibilities of an auditor. Audit quality relates to how well a job is completed compared to predetermined criteria and is influenced by factors namely competence, independence, due professional care, experience and ethics.

### **Competence**

Competence is the ability of an auditor to carry out his work and is accompanied by technical expertise in accounting. Windari (2017). The auditor must have the knowledge to understand the object of examination being audited. the ability to work together in a team as well as the ability to analyze and solve problems. By having competence or expertise in professional services. then it will affect the audit results report which is one of the assessments of the auditor's performance. Zein (2012) in Utami (2015).

### **Independence**

The definition of independence is the mental attitude expected of a public accountant not to be easily influenced in carrying out his duties. Independence means that a public accountant must be honest not only with the management and owners of the company. but towards creditors and other parties where they put their trust in their work in public accountants. Independence in facts and expertise Christiawan (2002). The CPA Handbook E.B. Wilcox states that independence is an important auditing standard. because the opinion of an independent accountant aims to add credibility to the financial statements presented by management. If the accountant is not independent of his client. then his opinion will not provide any additional. Mautz and Sharaf

(1993) in Badjuri (2010).

### **Due Professional Care**

Auditor professionalism is the attitude of an auditor who carries out an audit guided by the applicable standards. Auditor professionalism can be shown by being prudent and thorough in carrying out audits including accuracy in checking the completeness of working papers. Badjuri (2011). An auditor who has a good and high professional attitude will present the results of the examination in a complete, adequate and in accordance with applicable standards where the results of a complete and adequate examination are a reflection of audit quality. Tita et al. (2012) in the journal Suharti et al. (2017).

### **Experience**

Specifically experience can be measured by the span of time that has been used for a job or task. Herliansyah and Ilyas (2006). According to Rahman et al. (2020) stated that experience is a process of learning and adding to the development of the potential for behavior from both formal and non-formal education or it can also be interpreted as a process that brings a person to a higher pattern of behavior. can be completed with quality. The requirement to become an auditor is that he must have a formal educational background in accounting and auditing and experience both directly and indirectly in the field of auditing so that work can be completed with quality. Meidawati (2001) in the journal Suharti et al. (2017).

### **Ethics**

Auditor ethics is an attitude in which an auditor in carrying out his duties obeys laws and regulations with full devotion, awareness and responsibility in a mandatory way to act and behave in accordance with a predetermined code of ethics. Febriansyah et al. (2014). In the journal Suharti et al. (2017) The public as users of professional services need professional accountants. The professional label here implies pride, commitment to quality, dedication to the interests of clients and a sincere desire to help clients with problems so that the profession becomes the public's trust. Sari. (2011) in the journal Wardana and Ariyanto (2016).

### **Hypothesis Formulation**

#### **The Influence of Competency on Audit Quality**

Audit competency according to the ten audit standards in the first general standard explains that no matter how high a person's abilities are in other fields, including business and finance, he cannot fulfill the intended requirements if he does not have sufficient technical expertise and training as an auditor. Agees (2017). The influence between competency and audit quality is that competency has a positive influence on audit quality. The more competent an auditor is, the more quality the resulting audit will be.

This is in accordance with research conducted by Elma et al. (2018), and Yusri (2020) regarding the influence of competence on audit quality shows that where the results of the research competence affect audit quality. But the results of another study conducted by Irawati (2011), have different research results, namely competence does not affect audit quality.

H1: Competence influences audit quality.

#### **The Effect of Independence on Audit Quality**

Independence according to the ten auditing standards in the second general standard explains that the auditor is independent, meaning that he is not easily influenced, because he is carrying out his work in the public interest. Thus he is not justified in taking sides with the interests of anyone. Independence in this case does not mean like the attitude of a prosecutor in a court case, but can be equated more with the impartiality of a judge. Agees (2017). The more independent an auditor is, the quality of the resulting audit will also be of higher quality, and if it is less independent, the resulting audit quality will also be of lower quality.

This is in accordance with the research conducted by Badjuri (2011) and Dian (2013) concerning the effect of independence on audit quality showing that where the results of his research independence affect audit quality, but the results of other studies conducted by Hemirna (2009), Elma (2018), Jumratun (2021) and Tannia (2021) have different research results, namely that independence has no effect on audit quality.

H2: Independence influences audit quality

#### **The Influence of Due Professional Care on Audit Quality**

Due professional care according to the ten auditing standards in the third general standard explains that due professional care will emphasize responsibility in carrying out its work, namely auditing, an auditor who is in accordance with his professional services in carrying out work that is in accordance with "reasonable care and

thoroughness" and auditors must be assigned and supervised according to the level of knowledge, skills and abilities in such a way that they can evaluate the audit evidence they examine. According to Agoes (2017), the more in accordance with professional services or due professional care of an auditor in an audit, the quality of the audit produced will also be of higher quality. .

This is in accordance with research conducted by Tannia, (2021) concerning the effect of due professional care on audit quality, which shows that the results of her research due to professional care have an effect on audit quality. However, the results of other research conducted by Badjuri (2011) and Elma et al. (2018) have different research results, namely that due professional care has no effect on audit quality.

H3: Due Professional Care influences audit quality

#### **The Effect of Experience on Audit Quality**

According to the ten audit standards, the first work standard explains that work must be planned as well as possible and if an assistant is used, the results of the assistant's work must be supervised. According to the ten audit standards, the second work standard explains that "an adequate understanding of internal control must be obtained to plan the audit and determine the nature, timing and scope of tests to be performed." The second work standard explains the elements of internal control and how auditors consider internal control in planning and carrying out an audit. According to the ten audit standards, the third work standard explains that sufficient competent audit evidence must be obtained through inspection, observation, asking questions and confirmation as an adequate basis for providing a statement from an auditor. Agees (2017). From the explanation above, the researcher concludes that to have an adequate understanding of the client's internal control and whether informative disclosures from the client are adequate or not, an auditor must have experience, both experience from studying and experience from working in carrying out audits. The more experienced an auditor is in auditing, the more experienced an auditor is in auditing. The quality of the audits produced will also be of higher quality. And if you are less experienced, the quality of the audits produced will also be of lower quality.

This is in accordance with research conducted by Dariana et al. (2018) and Yusri (2020) regarding the effect of experience on audit quality, it shows that where the results of their research experience affect audit quality. But the results of other studies conducted by Hemirna, (2009), Badjuri, (2011) and Dian (2013) have different research results, namely experience does not affect audit quality. on company value.

H4: Experience influences company value

#### **The Influence of Ethics on Audit Quality**

According to the ten auditing standards in the first reporting standard, it is explained about giving an auditor's statement in an audit report regarding whether the financial statements are in accordance with the applicable financial accounting standards or not. According to the ten auditing standards in the second reporting standard, it explains the giving of an auditor's statement in an audit report regarding whether the financial statements are consistent or contain inconsistencies. According to the ten auditing standards in the third reporting standard, it is explained that the auditor in giving a written opinion must know whether the informative disclosures from the party providing data for the audit or the client are adequate, namely consisting of material matters including the form, composition and content of financial statements and notes on financial statements which include the terms used, the details made, the classification of elements in the financial statements, and the bases used to produce the amounts stated in the financial statements. According to the ten audit standards, the fourth reporting standard explains the provision of statements

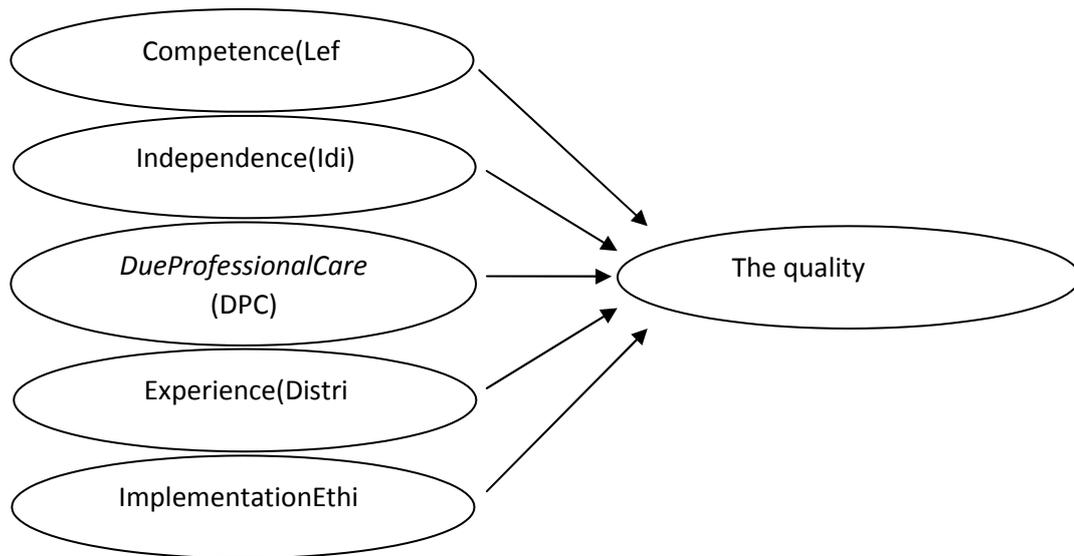
An auditor in the audit report regarding the first, second and third reporting standards must be stated and if it cannot be stated, the reason must be stated. For example, the auditor's disclaimer of opinion may result from the auditor's inability to obtain sufficient appropriate audit evidence about many elements of the financial statements. Agees (2017). From the explanation of reporting standards above, the researcher concludes that for auditors in providing the results of the auditor's work, which are in the public interest, they must have good ethical practices because the results of the auditor's work or the auditor's statements are in the interests of shareholders and the general public in investing in public companies, for example buying shares and state interests, for example in terms of income tax payments. The more quality ethics an auditor applies in an audit, the higher the quality of the resulting audit. And the more unethical the resulting audit quality, the less quality it will produce.

This is in accordance with research conducted by Dariana et al. (2018), Yusri (2020) and Jumratun (2012) regarding the influence of ethics on audit quality show that the results of their research experience influences audit quality. However, the results of other research conducted by Elma et al. (2018) have different research results, namely that ethics has no effect on audit quality.

H5: Ethics has an effect on audit quality

### Framework

Based on theory and previous research, the relationship between Competence, Independence, Due Professional Care, Experience and Ethics on Audit Quality can be seen in Figure 1:



Source of: *The Journal Research The Developed*, 2022

**Picture 1. Framework Thinking**

## RESEARCH METHODS

### Place and time of research

This research was conducted at the Public Accounting Firm in Pekanbaru in 2022. The research period lasted approximately 2 (two) months from October 2022 to November 2022.

### Population and Sample

The population in this research is the Public Accounting Firm in Pekanbaru. Based on data obtained in 2022, there are 31 auditors in the population. The sampling method used in this research is non-probability sampling with a saturated sample technique.

### Data types and sources

The type of data used in this research is qualitative and quantitative data, where qualitative data is in the form of non-numerical data which is descriptive in the form of questionnaires and quantitative data in the form of values.

Or the score for the answers given by respondents to the statements in the questionnaire. Questionnaires will be distributed to respondents measured based on a 5 point Likert scale model, namely:

Strongly Agree: Score 5

Agree: Score 4

Undecided : Score 3

Disagree: Score 2

Strongly disagree: Score 1

The data source used is primary data. Primary data is data obtained from the answers of respondents or auditors who work at KAP in Pekanbaru city.

### Research Instruments

In this study, a questionnaire was used with the following explanation: (1) Respondent demographics, respondent demographics contain data on respondents who will fill out the questionnaire with respondent criteria based on age, gender, education level, position and length of service of the respondent. (2) Auditor competency questionnaire data, the questionnaire used to measure the competency variable was adopted from the Irawati (2011) questionnaire which was developed by researchers using indicators of knowledge and experience. (3) Auditor independence questionnaire data, the questionnaire used to measure the Independence variable was

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adopted from the Indah (2010) questionnaire which was developed by researchers using independent indicators

$$K_a = 0,114 + 0,132K_i + 0,013I_d - 0,076D_{pc} + 0,422P_n + 0,455E_a + E$$

in facts, appearance and expertise. (4) Due professional care questionnaire data, the questionnaire used to Measuring the Professionalism variable was adopted from the Dwidianingtyas (2017) questionnaire which was developed by researchers using careful and thorough indicators. (5) Data from the auditor's experience questionnaire, the questionnaire used to measure the experience variable was adopted from the Yusri (2020) questionnaire which was developed by researchers using indicators for length of service in the audit and the number of inspection tasks carried out. (6) Ethics questionnaire data, the questionnaire used used to measure the auditor ethics variable adopted from the Rebecca (2019) questionnaire which was developed by researchers using indicators of responsibility, integrity and objectivity. (7) Audit quality questionnaire data, the questionnaire used to measure the audit quality variable was adopted from the Irawati (2011) questionnaire which was developed by researchers using indicators of the personality of a public accountant and the trust of a public accountant by the general public or society.

### Multiple Linear Regression Analysis

This analysis is used to determine the influence or relationship between the dependent variable (Y), namely Audit Quality, and the independent variable (X), namely Auditor Competence, Independence, Due Professional Care, Auditor Experience and Ethics,

$$K_a = \beta_1 K_i + \beta_2 I_d + \beta_3 D_{pc} + \beta_4 P_n + \beta_5 E_a + e$$

Information :

K<sub>a</sub> : Audit quality D<sub>pc</sub> : Due professional care

K<sub>i</sub> : Competence P<sub>n</sub> : Experience

I<sub>d</sub> : Independence E<sub>a</sub> : Ethics

**Table 1. Results Test Regression Linear Multiple**

Variable	Coefficient	T calculate
Constant	0,114	0,135
Competence	0,132	0,620
Independence	0,013	0,081
<i>Due Professional Care</i>	-0,076	-0,244
Experience	0,422	1,726
Ethics	0,455	1,522

Source of: The data Processed, (2022)

Based on table 1 above, the multiple regression equation formed is as follows:

From the regression equation model in table 1 on the previous page, it can be explained that the constant value formed is 0.114. This shows that if competence, independence, due professional care, experience and ethics are considered constant then audit quality will increase by 0.114. The competency variable coefficient was obtained at 0.132 with a positive coefficient direction. This shows that auditor competence can improve audit quality. The coefficient of the independence variable is 0.013 with a positive coefficient direction. This shows that auditor independence can improve audit quality.

The coefficient for the due professional care variable was obtained at 0.076 with a negative coefficient direction. This shows that the auditor's due professional care can improve audit quality. The coefficient for the experience variable is 0.422 with a positive coefficient direction. This shows that the auditor's experience can improve audit quality. The coefficient for the ethics variable is 0.455 with a positive coefficient direction. This shows that auditor ethics can improve audit quality.

### Coefficient of determination (R<sup>2</sup> Test)

The Determination Coefficient (R<sup>2</sup>) is used to find out how much the independent variable can explain the dependent variable. The results of the Coefficient of Determination test can be seen in the following table:

Table 2. Coefficient of Determination test results **Table 2. Result test Coefficient Determination**

The model	R	RSquare	AdjustedRSquare
1	0,902	0,524	0,429

Source of: *The data Processed, (2022)*

Based on table 2 it is known that the value of Adjusted R Squared (R<sup>2</sup>) is 0.429 or 42.9%. This means that the variables of competence, independence, due professional care, experience and ethics can explain the audit quality variable by 42.9% and the remaining 67.1% is explained by other variables not examined in this research.

### Partial Test (T test)

The t test is intended to see or test whether the variables of competence, independence, due professional care, experience and ethics partially have an influence on the dependent variable, namely audit quality. Partial test results can be seen in the following table:

**Table 3. Variable The Partial**

Variable	SIG	Alpha	Information
Competence	0,541	0,05	Ha <sub>1</sub> Rejected
Independence	0,936	0,05	Ha <sub>2</sub> Rejected
Due Professional Care	0,809	0,05	Ha <sub>3</sub> Rejected
Experience	0,097	0,05	Ha <sub>4</sub> Rejected
Ethics	0,141	0,05	Ha <sub>5</sub> Rejected

Source of: *The data Processed, (2022).*

Based on table 3, it is known that the first hypothesis which tests competency has an effect on audit quality is rejected with a significant value greater than the alpha value, namely  $0.541 > 0.05$ . So it can be concluded that partial competency has no effect on audit quality. The second hypothesis which tests that independence has an effect on audit quality is rejected with a significant value greater than the alpha value, namely  $0.936 > 0.05$ . So it can be concluded that partial independence has no effect on audit quality. The third hypothesis which tests that due professional care has an effect on audit quality is rejected with a significant value greater than the alpha value, namely  $0.809 > 0.05$ . So it can be concluded that due professional care partially has no effect on audit quality. The fourth hypothesis which tests that experience influences audit quality is rejected with a significant value greater than the alpha value, namely  $0.097 > 0.05$ . So it can be concluded that partial experience has no effect on audit quality. The fifth hypothesis which tests that ethics influences audit quality is rejected with a significant value greater than the alpha value, namely  $0.141 > 0.05$ . So it can be concluded that individual ethics has no effect on audit quality.

### CLOSING

This study uses two types of variables, namely independent variables and dependent variables. The independent variables in this study are competence, independence, due professional care, experience and ethics. while the dependent variable is audit quality. The results of hypothesis testing in this research prove that: (1) Competency has no effect on audit quality, which means that the lower the competency of the Pekanbaru City KAP auditor, the lower the quality of the audit report produced. (2) Independence has no effect on audit quality, which means that the lower the independence of the Pekanbaru City KAP auditor, the lower the quality of the audit report produced. (3) Due Professional Care has no effect on audit quality, which means that the lower the due professional care of the Pekanbaru City KAP auditor, the lower the quality of the audit report produced (4) Experience has no effect on audit quality, which means the lower the experience the auditor has KAP Pekanbaru City will make the lower the quality of the inspection reports it produces. (5) Ethics has no effect on audit quality, which means that the lower the ethics of the Pekanbaru City KAP auditor, the lower the quality of the audit report produced.

Based on the research that has been carried out, there are still limitations, namely this research is limited to the research object of the auditor profession working in the Public Accounting Firm (KAP) in Pekanbaru. So it is possible that there are differences in results, discussion or conclusions for different research objects. Measurement of audit quality will be better if you add other research objects, for example the head of a Public Accounting Firm (KAP). The suggestions in this study are as follows; (1) As a result of determining the coefficient of determination, it is known that there are other independent variables that may influence audit quality which are not examined in this research. Therefore, it is better if future researchers add other variables that can explain audit quality, such as variables from external factors originating from the assertion party. (2) It is better for future research to expand the research location to other cities or other provinces. So that the results can be generalized to a wider scope. (3) It is hoped that future research will be able to distribute questionnaires

before the months of November and December approach because it concerns the number of auditors' tasks in the months mentioned according to the researcher's survey.

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