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S3 Accredited SK No. 72/E/KPT/2024S5

Journal page is available to <https://jurnal.untag-sby.ac.id/index.php/jmm17/index>

The Effect Of Competence And Independence On Audit Quality Moderated By Auditor Work Experience

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ARTICLE INFO

Article history:

Received: 24 Januari

2024 Revised: 24 April

2024 Accepted: 3
september 2024

Available online 2024

Keywords:

Competence;

Independence;

Auditor Work Experience;

Audit Quality;

IEEE style in citing this

article: D. Kurniawan, D.E.

Siagian and F.

Poernamawatie,(2024)

"The Effect of Competence
and Independence on

Audit Quality Moderated

by Auditor Work

Experience," *JMM17: Jurnal*

Ilmu Ekonomi dan

Manajemen, vol. 11, no.

1, pp. 63-75, 2024.

ABSTRACT

This research is motivated by the existence of audit failure cases which resulted in many auditors and public accounting firms being sanctioned by the Ministry of Finance. The number of cases of audit failure indicates that the quality of audits provided by auditors and public accounting firms is still low. This study aims to determine the effect of Auditor Competence and Independence on Audit Quality with Auditor Work Experience as a moderating variable at the Public Accounting Firm in Malang City. This research uses quantitative methods with a descriptive approach. The types of data used in this study are primary data and secondary data. Data collected by questionnaire technique. The population in this study were 77 auditors who worked at 16 public accounting firms in Malang City who had registered with IAPI in 2023. And the sample in this study were 58 auditors who worked at 10 KAP Malang City. The sampling technique in this study used purposive sampling technique where the sample was determined based on several criteria. Data analysis was performed using the Structural Equation Model (SEM) model with Smart-PLS version 0.4. The results of this study indicate that auditor competence has a positive effect on audit quality. Auditor independence has a positive effect on audit quality. Auditor work experience can strengthen the effect of competence on audit quality. However, auditor work experience cannot strengthen the effect of independence on audit quality

1. Introduction

An audit is a procedure where independent auditors examine a financial report to produce an audit report. The audit report serves as a means for the auditor to express his professional opinion regarding the fairness of the financial statements examined. An auditor must ensure that the audit findings are in accordance with the applicable Financial Accounting Standards (SAK) (Saputra, as cited in Aisyah 2019).

Audited financial statements must be of high quality and free from material errors. The credibility of these financial statements is very important. Because better audit quality will be able to produce reliable reports. And the report can be trusted as a basis for decision making by authorized parties (Mgbame et al, 2012).

Audit quality is the possibility of an auditor in detecting and disclosing any violations or errors that occur in the client's accounting system (Tandiontong, M, 2016: 73). Liu and Wang (1999) define audit quality as the probability that the auditor will not report an audit report with an unqualified opinion for financial statements that contain material errors.

Recently, audit quality has become a public concern along with the many cases of low audit quality in Indonesia. Many of these cases involve large companies and also Public Accounting Firms in Indonesia. One of them is PT Asuransi Adisarana Wanaartha and KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan (KNMT). In 2022, PT Asuransi Adisarana Wanaartha and KAP KNMT were suspected of committing serious violations which resulted in OJK revoking the business license of PT Asuransi Wanaartha Adisarana and also imposing sanctions for canceling the Registration Certificate of KAP KNMT (kontan.co.id).

The existence of these cases raises concerns among users of audit services about the credibility of public accountants and the quality of the audits provided. Good audit quality depends on a number of factors that influence it. These factors include competence, independence and auditor work experience.

Auditor competence is the first factor that affects audit quality. Where auditor competence can be interpreted as the ability of the auditor to carry out his work (Terawati and Rachman, 2023). An auditor's competence in auditing can be obtained through formal education and job training that the auditor receives. Research by Sihombing et al, (2021), Luter. D. N et al, (2021), Samosir et al, (2022), Rifoaffa and Zaldin, (2020), Setyana et al, (2021), Pirmansyah et al, (2019), Terawati and Rachman (2023), and Dehilmus (2017) state that auditor competence affects audit quality. However, in contrast to research by Mutmainah et al, (2020), Astrina et al, (2022) which states that auditor competence has no effect on audit quality.

Auditor independence is also a factor that affects audit quality. Auditor independence is defined as an independent mindset owned by auditors who are free from any influence and who prioritize the public interest (Anam et al, 2021). An independent auditor must be honest with every party who relies on the work of a public accountant. Research by Astrina et al, (2022), Napitupulu et al, (2021), Samosir et al, (2022), Rifoaffa and Zaldin, (2020), Sihombing et al, (2021), and Dehilmus (2017) state that independence affects audit quality. However, in contrast to the research of Mutmainah et al, (2020), Luter. D.N et al, (2021), Pirmansyah et al, (2019) and Anam et al, (2021) which state that independence has no effect on audit quality.

Apart from auditor competence and independence, auditor work experience can also influence audit quality. Experience in the audit process is a prerequisite for obtaining a high-quality audit. Auditors who audit financial statements are expected to have sufficient experience and meet the qualifications as an auditor. And auditors must have knowledge of their client's business industry (Anam et al, 2021). Research by Rianto and Diniyanti (2020), Sihombing et al, (2021), Setyana et al, (2021) states that auditor experience affects audit quality. However, in contrast to research by Anam et al, (2021), Napitupulu et al, (2021), which states that auditor experience has no effect on audit quality.

Research on audit quality that has been conducted by previous researchers shows inconsistent results between one study and another. So that researchers are interested in proving empirically the relationship between each variable based on the problems that have been described. This research is an adaptation of Sihombing et al's research (2021) entitled "The Effect of Auditor Competence, Auditor Independence, Auditor Experience and Expertise on Audit Quality at Public Accounting Firms in the Medan Region". In contrast to previous research, researchers use auditor competence and independence as independent variables.

And the dependent variable is audit quality. And in this study, there is a moderating variable, namely the auditor's work experience.

The selection of research objects was carried out in Malang because Malang City is the second largest city in East Java which is developing. As well as launching from the official iapi.or.id page, Malang City is the second area that has the most KAPs in the East Java region. So, this is very interesting to be studied further regarding audit quality.

2. Literature Review

2.1. Theoretical

Attribution Theory

Attribution theory is a theory that explains human behavior based on the assumption that an individual will try to ascertain the reasons behind his own and others' actions (Heider, 1958). Michael and Dixon (2019) define attribution theory as an explanation of how humans judge people differently depending on the meaning attached to a particular behavior.

Attribution theory reveals that a person's behavior is influenced by internal attribution and external attribution. Internal attributions are the attitudes, traits, and characters that exist within a person. Meanwhile, external attribution is defined as a person's conclusion about the circumstances in which they are (Ayuningtyas, 2012).

Internal attribution in this study is used to analyze factors that affect audit quality. Internal attributions such as the personal character of an auditor who influences the auditor in taking action in the audit process. So that the audit results will depend on their internal attributions during the audit. The better the character of an auditor, the better the resulting audit results. The internal attributions used in this study are competence, independence and auditor work experience.

Audit Quality

Audit quality is the possibility of an auditor in detecting and disclosing any violations or errors that occur in the client's accounting system (Tandiontong, M, 2016: 73).

Pirmansyah et al, (2019) state that good audit quality can be achieved if auditors apply auditing standards and principles. Auditors must also be free and impartial (Independent), obey the law and comply with the professional code of ethics.

The Indonesian Institute of Certified Public Accountants (IAPI) in the Public Accountant Professional Standards (SPAP) in accordance with SA Article 150 of 2011, stipulates the requirements for achieving good auditing standards. Specifically, these requirements are as follows: (1) The audit must be carried out by one or more persons who have adequate technical expertise and training. (2) Auditor independence must be upheld in all matters relating to the engagement. (3) Auditors must handle the audit and report preparation with the utmost care, utilizing their professional expertise and competence.

Audit quality is influenced by several factors, such as: 1) auditor competence 2) auditor independence and 3) auditor experience.

Auditor Competency

Auditor competence can be interpreted as the ability of auditors to carry out their work (Terawati and Rachman, 2023).

The Indonesian Institute of Certified Public Accountants (IAPI) in the Public Accountant Professional Standards in accordance with SA Article 210 of 2011, emphasizes that audits must be carried out by individuals who have sufficient technical expertise and training in the field of auditing. The level of proficiency of an auditor has a direct impact on the overall quality of

the audit. Therefore, it can be concluded that the competence of an auditor plays an important role in determining audit quality results.

Auditor Independence

Auditor independence is defined as an independent mindset owned by auditors who are free from any influence and who prioritize the public interest (Anam et al, 2021).

The Indonesian Institute of Certified Public Accountants (IAPI) in the Public Accountant Professional Standards in accordance with SA regulation Article 220 of 2011, requires auditors to maintain independence in carrying out their work for the public interest. Public accountants are prohibited from favoring the interests of any party. The independence of an auditor ensures that the audit results are submitted without any influence from external parties. Audit quality is directly proportional to the auditor's independence.

Auditor Work Experience

Experience in the audit process is a prerequisite for obtaining a high quality audit. Auditors who audit financial statements are expected to have sufficient experience, meet the qualifications as an auditor and have knowledge of their client's business industry (Anam et al., 2021).

The Indonesian Institute of Certified Public Accountants (IAPI) in the Public Accountant Professional Standards in accordance with SA Article 210 of 2011 revealed a decision. In its third paragraph, it states that an auditor, in an effort to prepare a statement of opinion, must embody the essence of expertise in accounting and auditing. However, this mastery is not achieved overnight but rather through a careful journey that begins with formal education and progresses with subsequent encounters in the field of audit practice. It is through these encounters that auditors' sharp eyes are honed. This enables them to identify, understand, and investigate errors. Ultimately, this process will shape the auditor's ability to ensure the true quality of the audit results.

2.2. Hypothesis Formulation

The Effect of Competence on Audit Quality

Competence is the ability a person has in carrying out his job. Where the competence that auditors have is an internal factor that auditors have that can support auditor performance.

Attribution theory explains that an auditor in producing a high-quality audit is supported by the auditor's internal attribution. These internal attributions are the attitude, character or personality of a person who will be able to influence the quality of the resulting audit. In this case, auditor competence is an internal attribution. Where the competence of the auditor will delay the auditor in finding errors so that it is expected to produce good audit quality.

Research by Sihombing et al, (2021), Luter. D. N et al, (2021), Samosir et al, (2022), Rifoaffa and Zaldin, (2020), Setyana et al, (2021), Pirmansyah et al, (2019), Terawati and Rachman (2023), and Dehilmus (2017) state that auditor competence affects audit quality.

H1. Competence has a positive effect on audit quality.

The Effect of Independence on Audit Quality

Independence is defined as an attitude that cannot be influenced by other parties or the interests of the auditor. When an auditor can maintain his independence properly, the auditor will be able to carry out his duties properly without taking sides with a party.

Attribution theory states that obtaining quality audit results is supported by the internal attributions that auditors have. These internal attributions consist of a person's attitude, character and personality that can affect audit quality results. In this case, auditor independence is an internal attribution contained in an auditor. So that with an independent attitude, auditors are not easily influenced by other parties in carrying out their duties.

Research by Astrina et al, (2022), Napitupulu et al, (2021), Samosir et al, (2022), Rifoaffa and Zaldin, (2020), Sihombing et al, (2021), and Dehilmus (2017) state that independence affects audit quality.

H2. Independence has a positive effect on audit quality.

The Effect of Competence on Audit Quality Moderated by Auditor Work Experience

Attribution theory explains that the audit quality produced by auditors is supported by internal attributions in a person's attitude, character and personality. Where these internal attributions can affect the quality of the resulting audit. The internal attribution in this study is the auditor's work experience. Auditor work experience is defined as a process of learning and developing the skills of an auditor in carrying out his job duties. The more experience auditors have, the more likely they are to identify errors in an audit. This experience can increase the competence of the auditor. When an auditor has competence and extensive work experience, it contributes greatly to the creation of good audit quality.

Terawati and Rachman's research (2023) and Dehilmus (2017) which states that auditor work experience is able to moderate the influence of competence and audit quality.

H3. Auditor work experience strengthens the relationship between competence and audit quality.

The Effect of Independence on Audit Quality Moderated by Auditor Work Experience

Attribution theory explains that the audit quality produced by auditors is supported by internal attributions in a person's attitude, character and personality. Where these internal attributions can affect the quality of the resulting audit. The internal attribution in this study is the auditor's work experience. Auditor work experience is defined as a process of learning and developing the skills of an auditor in carrying out his job duties. As auditors gain more experience, their proficiency in detecting and resolving errors during an audit improves. Therefore, the level of experience an auditor has affects his ability to maintain independence and ensure high quality audit results.

Research by Londa and Banda (2023) and Dehilmus (2017) which states that work experience is able to moderate the influence of independence and audit quality.

H4. Auditor work experience strengthens the relationship between independence and audit quality.

3. Research Method

The population in this study are public accountants who work at the Public Accounting Firm (KAP) Malang City which is registered in the IAPI directory. The number of KAP in Malang City consists of 16 KAP. There are 77 auditors who work at KAP in the Malang City area.

The sample in this study were 58 auditors who worked at 10 KAP Malang City. The sample was determined by purposive sampling technique. There are several criteria for determining the sample in this study, namely as follows:

- a. Malang City KAP who are willing to fill out a questionnaire consisting of 10 public accounting firms that have been registered in the IAPI directory in 2023.
- b. Auditors who work at KAP Malang City for 1 year or more consisting of 52 auditors.

The data collection technique used in this study was to distribute questionnaires to auditors at the Public Accounting Firm in Malang City with a Likert scale as the basis for measuring research variables. The data in this study were analyzed using the Partial Least Square (PLS)

method using SmartPLS version 4 software. The data analysis technique used in this research is the *Structural Equation Model* (SEM).

4. Results and Discussion

Hypothesis Testing

Hypothesis testing can be done using the *Path Coefisien*. When the variable *P-value* < 0.05 , the hypothesis is accepted. And when the variable *P-value* > 0.05 , the hypothesis is rejected. The findings of the hypothesis test are presented in table 1 below:

Tabel 1. Hypothesis Test Results

	Original Sample (O)	T Statistics ($ O/STDEV $)	P-Value
Competence (X1) > Audit Quality (Y)	0.257	3.046	0.001
Independence (X2) > Audit Quality (Y)	0.313	2.270	0.012

Source: Data processed with SmartPLS 4.0, 2024

The results of the analysis in table 1 show that the effect of the independent variables on the dependent variable is explained as follows:

1. These findings indicate that the competency variable shows that there is a significant positive effect between auditor competence and audit quality.
2. This finding shows that auditor independence has a significant positive effect between auditor independence and audit quality.

The interaction test or MRA aims to test the presence or absence of the influence of work experience variables that can strengthen or weaken the influence between auditor competence and independence on audit quality variables. The findings of the MRA test are presented in table 2 below:

Tabel 2. MRA Test Result

	(O)	T Statistics	P-Value
Work Experience (M) x Competence (X1) > Audit Quality (Y)	0.136	1.650	0.050
Work Experience (M) x Independence (X2) > Audit Quality (Y)	0.074	0.454	0.325

Source: Data processed with SmartPLS 4.0, 2024

The analysis results in the table above 2 show the interaction between auditor work experience with auditor competence and independence on audit quality, which is as follows:

1. This finding indicates that the auditor's work experience is able to strengthen the effect of competence on audit quality.
2. This finding indicates that auditor work experience is unable to strengthen the effect of independence on audit quality.

Discussion

1. The Effect of Competence on Audit Quality

The findings in this study indicate that competence has a positive and significant effect. Where the competency variable has an original sample value of 0.257 with a positive direction. The P-value is 0.001 which means it is smaller than 0.05. This means that the high and low competence of auditors will have a significant effect on improving audit quality, so that H1 in this study is accepted.

The findings of this study indicate that auditor competence has a positive effect on audit quality is accepted. So improving audit quality can be achieved with good competence from auditors. These results are supported by the results of descriptive statistics which state that the majority of auditors in this study are competent in the field of auditing. The level of auditor

competence is also supported by the age range of the auditors. The results of the respondent description test show that 33% of auditors have an age range of 30 to more than 49 years.

This finding is in line with cognitive theory explaining that a person will develop with age. The increasing age of the auditor enables the auditor to analyze information better. As well as being able to make more informed decisions because of his extensive experience and knowledge. So that this will form the competence of the auditor (Suparno.P, 2007).

The results of the respondent description test also show that 67% of auditors have an age range of 20-29 years. Auditors at this age have high motivation to broaden their horizons.

This finding is in line with the theory of motivation which explains that as he gets older, a young auditor will be motivated to continue to improve his knowledge of Financial Accounting Standards (SAK) and Public Accountant Professional Standards (SPAP) (Mutmainah, 2006).

This competence is also supported through the knowledge that auditors have of the conditions of the client company. When the auditor understands the condition of his client company, the auditor will be able to complete his work properly. This can be proven based on the results of the respondent description test. All auditors in this study have a total of 1-10 client assignments a year. The assignment that the auditor receives will increase the auditor's knowledge of the conditions and types of client companies so as to increase the auditor's competence.

The findings of this study are also in line with attribution theory which explains why a person chooses a behavior due to internal and external attributions. In this case, the assignments that auditors receive become external attributions that can support increased competence in auditors. The more assignments the auditor receives in a particular field will make the auditor more competent.

In addition, the formal education that auditors take will be able to help auditors carry out their work properly. This is because auditors already have a good understanding of auditing through the education they have taken. As many as 92% of the auditors in this study already have an undergraduate education level, and less than 10% of the auditors have a D3 education level.

Human capital theory explains that the higher a person's level of education, the greater the investment given in him. This shows that the high education that auditors have will tend to increase the competence of auditors in the knowledge and skills required in the audit process (Stewart, 1998).

The findings of this study are also in line with attribution theory. Attribution theory explains that a person's behavior towards something is determined by internal and external factors (Ayuningtyas, 2012). Based on this theory, the internal factors of competence in auditors have a positive influence on good performance, thereby improving the quality of their audits.

The findings of this study strengthen the results of research by Luter.D.N et al, (2021) conducted at KAP Malang City. The results of this study state that auditor competence has a positive effect on audit quality. This study identifies that the competence of auditors can be in the form of knowledge and expertise obtained from formal education and professional examinations and even participation in existing special trainings. Competence is used to complete audit tasks. This research is also in line with the results of research by Sihombing et al, (2021), Samosir et al, (2022), Rifoaffa and Zaldin, (2020), Setyana et al, (2021), Pirmansyah et al, (2019), Terawati and Rachman (2023), and Dehilumus (2017).

However, the results of this study differ from the research of Mutmainah et al, (2020), Astrina et al, (2022) which state that auditor competence has no effect on audit quality.

2. The Effect of Independence on Audit Quality

The findings in this study indicate that independence has a positive and significant effect. Where this variable has an *original sample* value of 0.313 with a positive direction. The *P-value* is 0.012 which means it is smaller than 0.05. This means that the high and low auditor

independence will have a significant effect on improving audit quality, so that H2 in this study is accepted.

The findings of this study indicate that auditor independence has a positive effect on audit quality is accepted. This result is supported by the results of descriptive statistics which state that the majority of respondents are categorized as independent auditors.

An auditor must maintain his independence even though having a long relationship with the client is not a barrier for the auditor to maintain his audit quality. In addition, the presence or absence of pressure from the client will not cause the independence of an auditor to report all of his findings. The existence of reviews from the auditor's coworkers will help the auditor to improve the quality of his audit.

This finding is in line with attribution theory. Attribution theory explains that a person's behavior can be influenced by external factors and internal factors (Ayuningtyas, 2012). The internal factor in question is that the independence of the auditor will affect audit quality. The independence that exists within the auditor makes an auditor not easily influenced so that the audit results reported can be accounted for.

The findings of this study strengthen the results of research by Astrina et al, (2022) conducted at the BPK RI Representative of South Sumatra Province. The results of this study state that independence has a significant effect on audit quality. This study shows that the higher the independence of the auditors will improve the quality of the resulting audit. When auditors have a fair and impartial attitude towards anyone in conducting audit examinations, and are honest in examining financial statements, good audit quality will be achieved. The results of this study are also in line with the results of research by Napitupulu et al, (2021), Samosir et al, (2022), Rifoaffa and Zaldin, (2020), Sihombing et al, (2021), and Dehilmus (2017).

However, the results of this study differ from the research of Mutmainah et al, (2020), Luter.D.N et al, (2021), Pirmansyah et al, (2019) and Anam et al, (2021) which state that independence has no effect on audit quality.

3. The Effect of Competence on Audit Quality Moderated by Auditor Work Experience

The findings in this study indicate that work experience has a role to significantly strengthen the audit relationship to audit quality. Where the interaction of competence with auditor work experience has an *original sample* value of 0.136 with a positive direction. The *P-value* is 0.05, so H3 in this study is accepted.

The findings of this study indicate that auditor work experience strengthens the relationship between auditor competence and audit quality. This result is supported by the results of descriptive statistics which state that the majority of respondents are categorized as experienced auditors. This can be proven based on the results of the analysis of the respondent's description. Where as many as 81% of the auditors in this study have worked in the period from 2 years to more than 9 years. And less than 20% of the auditors in this study have worked for 1 year. The auditor's length of work will assist the auditor in increasing his knowledge and understanding in the audit process.

The more experience an auditor has in the field of auditing, the more he can improve his knowledge and skills beyond what he learned in formal education. Thus the competence of the auditor will increase. So that auditors will be able to produce better audit quality as their experience increases.

Attribution theory explains that there is a relationship between individual behavior and events that occur around them (Ayuningtyas, 2012). This relates to the experience an auditor has which will support the competence of the auditor. Where the experience the auditor has will support the competence of the auditor. So it can be concluded that work experience can moderate the relationship between competence and audit quality.

The findings of this study strengthen the results of research by Terawati and Rachman (2023) conducted at the Inspectorate of West Java Province. The results of this study state that experience can moderate the effect of competence on audit quality. This study shows that audit

quality can be produced when auditors are able to find or detect errors from clients through their competence. Where this competence will increase when the auditor has experience in the audit field. When the auditor has good experience, the better the audit quality produced by the auditor. The results of this study are also in line with the results of research by Dehilmus (2017).

However, the results of this study differ from the research of Pirmansyah et al, (2019) which states that auditor work experience cannot strengthen the relationship between auditor competence and audit quality.

4. The Effect of Auditor Independence on Audit Quality Moderated by Auditor Work Experience

The findings in this study indicate that auditor work experience does not have a role in strengthening the relationship between auditor independence and audit quality. Where the interaction of auditor independence with work experience has an original sample value of 0.074 with a positive direction. The P-value is 0.325, so H4 in this study is rejected.

The findings of this study indicate that the level of work experience that auditors have is unable to strengthen the relationship between independence and audit quality. Public Accountant Professional Standards explain that independent auditors will not be easily influenced. Auditors also do not take sides with anyone and are obliged to be honest. This means that both junior auditors and senior auditors must be able to understand and apply the main attitude as an auditor, namely independence.

Attribution theory explains that there is a relationship between individual behavior and events that occur around them (Ayuningtyas, 2012). This relates to the experience an auditor has in carrying out tasks cannot affect the relationship between independence and audit quality. An auditor is required to maintain his independence so that the resulting audit quality will improve. So it can be concluded that work experience cannot moderate the relationship between independence and audit quality.

The findings of this study strengthen the results of research conducted by Elyana, et al (2023) conducted at the Regional Inspectorate of the Pati Residency. The results of this study state that work experience cannot strengthen the relationship between independence and audit quality. This study shows that the length of experience that auditors have in conducting audits will not be able to affect the independence that auditors have. This is because every auditor, both senior and junior auditors, must always apply independence within the auditor. The results of this study are also in line with Terawati and Rachman's research (2023).

However, the results of this study differ from the research of Londa and Banda (2023) and Dehilmus (2017) which state that work experience strengthens the relationship between independence and audit quality.

5. Conclusion and Suggestion

Conclusion

This research has produced conclusions based on the results of the analysis and discussion which are described as follows:

1. The competency variable has a significant positive effect on audit quality. So that H1 in this study is accepted. This means that the high and low competence of auditors will have a significant effect on improving audit quality. The higher the competence of an auditor, the better the work he produces in auditing financial statements.
2. The independence variable has a significant positive effect on audit quality. So that H2 in this study is accepted. This means that the high and low independence of auditors will have a significant effect on improving audit quality. The better the independence in the auditor, the better and more accountable the audit results will be reported.

3. The work experience variable is able to strengthen the relationship between competence and audit quality. So that H3 in this study is accepted. The more experience an auditor has in the field of auditing, the more he can improve his knowledge and skills beyond what he learned in formal education. Thus, the competence of the auditor will increase. So that auditors will be able to produce better audit quality as their experience increases.
4. The work experience variable is unable to strengthen the relationship between independence and audit quality. So that H4 in this study is rejected. This shows that the level of work experience that auditors have is unable to strengthen or weaken the relationship between independence and audit quality. The Public Accountant Professional Standards explain that independent auditors will not be easily influenced. Auditors also do not take sides with anyone and are obliged to be honest. This means that both junior auditors and senior auditors must be able to understand and apply the main attitude as an auditor, namely independence.

Suggestion

Suggestions that can be made in this study are as follows:

1. For the Public Accounting Firm

Public Accounting Firm in improving good audit quality, it is necessary to increase auditor independence, especially in the face of pressure from clients. Based on the results of the respondents' answers which are quite good, auditors should always be honest in carrying out their duties without having to fear losing clients. With auditors maintaining an honest attitude in disclosing client errors, good audit quality will be achieved.

2. For Future Researchers

Future researchers are expected to explore additional variables that may have an impact on audit quality, which were not included in this study. In addition, increasing the sample size and expanding the scope of research data will contribute to more accurate findings.

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