

The Effect of Independence, Objectivity and Experience on Audit Quality

Milatina Laksmi Dewi

Selamat Sri University

Email: Laksmitamilatina10@gmail.com

ABSTRACT

Quality audits that have high quality and can be trusted are very important, in practice, the auditor must have a responsibility to build trust in the quality of the audits published. The purpose of this study was to examine the effect of Independence, Objectivity and Experience on audit quality at the Regional Inspectorate Office of Semarang City, Kendal Regency and Batang Regency and the study was conducted using a survey approach by distributing questionnaires to 65 respondents using a quantitative descriptive method. The data analysis tool used in this study uses SPSS22 (Statistical Product Software Solution). The analytical method used is Multiple Regression Analysis. Data analysis was performed by descriptive statistical test, reliability test, normality test, multicollinearity test, heteroscedasticity test, T-test, and F test. The results showed that the Independence variable had a positive and significant effect, the Objectivity variable had a positive and significant effect and Audit Experience had a significant effect on Audit Quality.

Keywords: Independence, Objectivity, Experience, and Audit Quality

1. INTRODUCTION

Assessment of a country's national development can be seen from the management of the country's finances. In addition, strong governance is expected to increase external transparency and prevent deviant behavior towards what institutions and companies do and how to do it (Ghafran & O'Sullivan, 2017). Indonesia Corruption Watch notes that there have been 533 corruption cases carried out by law enforcement officers throughout 2021 with a total potential state loss of IDR 29.4 trillion.

This indicates that there has been an increase in state losses of 58% from the previous year, where in 2020 state losses were estimated to reach IDR 18.6 trillion and there has also been an increase in corruption cases of 20% from the previous year where in 2020 the total cases were

444 cases. Mapping of corruption cases based on the sectors and institutions that were handled the most throughout 2021, namely the village fund budget sector in the village government. This sector is considered to have increased since 2015. There was an increase in the value of state losses in 2021 by 365% from the previous year and there was also an increase in cases handled by 19% from the previous year.

This illustrates that the budget management carried out by the government still needs to be improved in terms of supervision (Elyana et al, 2023). In the supervision of regional government finances, in order to avoid misuse of a budget, the government audit consists of the Inspectorate institution. Regional government financial supervision is carried out by an independent institution in the government, namely the government auditor in this case carried out

by the Regional Inspectorate (ITDA) at the provincial and city/district levels. The Inspectorate functions as an internal supervisor (internal auditor) in regional government. The Inspectorate is a unit that carries out audits of regional governments.

The regional inspectorate has the task of carrying out general supervision of regional governments and other tasks assigned by the regional head so that the inspectorate is embedded in the same as an internal auditor (Sari, 2020). To carry out the function of an internal auditor, an auditor must have independence, objectivity, and audit experience. This is very important considering that the management of regional government finances has received a lot of attention with the increasing number of opinions given by the Audit Board of Indonesia (BPK).

The current audit results have poor audit quality. Judging from the phenomena that occurred in Batang City, namely the savings in the village revenue and expenditure budget (APBDes) carried out in the 2017-2018 budget year in Blado Village, Batang Regency which caused a state loss of 741.06 million rupiah. (Kejari Batang.Kejaksaan.go.id). These results mean that the level of audit quality in Batang City is still low.

Professional Accountant Standards (SPAP). There are several factors that affect audit quality. First, independence. Attitudes and actions that are impartial to anyone and are not influenced by anyone in carrying out an action (BPK, 2017). Research conducted by Megayani et al. (2020) shows that Independence has a positive effect on audit quality. However, research by Sari & Tiara (2020) states that independence does not affect audit quality. Then the second factor that affects audit quality is Objectivity.

The principle of objectivity requires its 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 (Mulyadi, 2016:57). The results of the research (Laksita & Sukirno, 2019) and (Panggabean & Pangaribuan, 2022) are that objectivity has a significant positive effect on the quality of the audit obtained, because an objective auditor's way of thinking in the audit is impartial and is not influenced by third parties, thus producing financial reports that have clean and correct audit quality.

In addition, audit experience also has an impact on the determination of decisions obtained. Auditors should make the right decisions based on existing experience. Through this experience, the quality of the auditor will improve so that it is hoped that they can achieve a good level of trust for users of their reports. According to research by Khurniawan & Trisnawati (2021), work experience positively affects the quality of audit results. Experience significantly affects the quality of a company's audit, because auditors with a high level of professional experience have several advantages, such as finding problems, understanding errors, and finding the root cause of errors is increasing.

Based on the above phenomena and the results of previous research, researchers are interested in conducting research on the influence of independence, objectivity and audit experience on audit quality (Empirical Study at the Regional Level of the Batang, Kendal and Semarang Inspectorate Offices).

2. LITERATURE REVIEW

Attribution Theory

Fritz Heider (1958) in Wahyuni et al. (2020) also stated that internal forces (personal attributes such as ability, effort, and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior. He emphasized that feeling indirect pain is the most important

determinant of behavior. According to Triono (2021), a person's behavior is caused by internal and external variables.

In this study, attribution theory is used to determine the factors that influence auditors on audit quality, especially seen from the personal characteristics of the auditor itself. Basically, the personal characteristics of an auditor are one of the determinants of the quality of the audit to be carried out because it is an internal factor that encourages them to carry out an activity .

Audit Quality

Auditing is a systematic process for collecting, obtaining and disseminating objective evidence regarding statements or assertions about economic activities, with the aim of determining the level of conformity with established criteria, and conveying the results to interested users (Mulyadi, 2002). In addition, De Angelo (1981) defines audit quality as the combined probability of detecting and reporting material errors in financial statements.

Audit quality is seen as the ability to improve the quality of a company's financial reporting. The quality of work results relates to how well a job is completed compared to predetermined criteria. Audit quality is measured by how many auditors provide correct responses from the audit work that has been completed. Audit quality can also be seen from the quality of the decisions or opinions taken. (Usman U., 2022).

Independence

According to Arif et.al (2024) explains that independence in professional auditing is the basis of the philosophical structure of the profession. The auditor profession is a profession that requires auditors to be able to carry out their professional duties, an auditor must be able to use their professional expertise while maintaining an independent attitude. Unlike other

professions that must obey the orders or wishes of the user of professional services because they are bound by contracts or fees given, an auditor must have and apply an independent attitude in carrying out audit tasks until the time of making and reporting the results of the audit report to the client.

Objectivity

According to Mulyadi (2002) in Paranoan (2023) explains that objectivity is an attitude maintained by the auditor in conducting an audit and the auditor must not allow his audit considerations to be influenced by other parties. In conducting an audit, the auditor must not base all assessments on the evaluation results of others, to avoid situations that can hinder his ability to make professional and objective evaluations.

Experience

Audit experience is an important factor in predicting and detecting auditor performance, because experienced auditors have higher accuracy regarding fraud than those with less or no experience (Kuntadi & Pattingalloang, 2022) Formal education possessed by auditors does not always provide ease in carrying out audit practices because of the challenges and obstacles that will be faced by auditors where this is not necessarily obtained from the formal education they have but must also have the expertise to describe what factors are obstacles and challenges in practice in the field. (Lubis et al., 2023).

3. RESEARCH METHOD

In this study, the population is all auditor teams working at the Semarang City Inspectorate, Kendal Regency and Batang Regency. The sample used was 65 audit workers who worked at the Semarang City Inspectorate, Kendal Regency and Batang Regency.

Distribution And collection questionnaire done in a way direct with method submit the question data (questionnaire) to office Inspectorate of Semarang City, Kendal Regency and Regency The stem that becomes object study This. Every answer from statement in questionnaire the has determined the score based on scale Likert 5 points. The questionnaires distributed amounted to 82 and the incomplete/empty questionnaires amounted to 18. and the number of usable questionnaires was 65. Technique taking sample with use *purposive sampling* approach to determine sample from population that meets criteria certain according to the author will, namely seen from knowledge (Employees with a minimum of high school education), and length of service auditor (≥ 5 years).

This study has two hypotheses whose testing was carried out using SPSS software and using the Multiple Linear Regression Analysis method. Multiple Linear Regression Analysis is useful for answering the research hypothesis. In addition to testing the strength of the correlation between two or more variables, multiple regression analysis also shows the direction of the correlation between the dependent variable and the independent variable. Multiple linear regression analysis aims to test the effect between several independent variables on the dependent variable. The dependent variable is assumed to be random. This means that there is a probability distribution. The independent variable is assumed to be a constant value (Nugraha 2022).

4. RESULTS AND DISCUSSION

This study uses three variables, namely independence, objectivity, work experience and audit quality. Auditor independence, objectivity and work

experience as independent variables, and internal audit quality as dependent variables. Descriptive statistical tests are used to obtain a description or characteristics of data that includes the lowest value (minimum), the highest value (maximum), mean, and standard deviation.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Independensi	65	15	45	33,06	9,503
Objektivitas	65	12	40	28,31	8,671
Pengalaman	65	11	40	24,05	9,520
Kualitas Audit	65	15	50	36,58	8,932
Valid N (listwise)	65				

Source: processed data, 2025

Results

Validity Test

NO	INDIKATOR	R Hitung	R Tabel	Ket
1	Independensi (X1)			
	X1.1	0,854	0,2404	Valid
	X1.2	0,913	0,2404	Valid
	X1.3	0,92	0,2404	Valid
	X1.4	0,814	0,2404	Valid
	X1.5	0,913	0,2404	Valid
	X1.6	0,927	0,2404	Valid
	X1.7	0,855	0,2404	Valid
	X1.8	0,918	0,2404	Valid
	X1.9	0,927	0,2404	Valid
2	Objektivitas (X2)			
	X2.1	0,927	0,2404	Valid
	X2.2	0,943	0,2404	Valid
	X2.3	0,932	0,2404	Valid
	X2.4	0,945	0,2404	Valid
	X2.5	0,926	0,2404	Valid
	X2.6	0,944	0,2404	Valid
	X2.7	0,93	0,2404	Valid
	X2.8	0,945	0,2404	Valid
3	Pengalaman (X3)			
	X3.1	0,951	0,2404	Valid
	X3.2	0,945	0,2404	Valid
	X3.3	0,951	0,2404	Valid
	X3.4	0,945	0,2404	Valid
	X3.5	0,951	0,2404	Valid
	X3.6	0,946	0,2404	Valid
	X3.7	0,947	0,2404	Valid
	X3.8	0,945	0,2404	Valid
4	Kualitas Audit (Y)			
	Y1	0,929	0,2404	Valid
	Y2	0,904	0,2404	Valid
	Y3	0,932	0,2404	Valid
	Y4	0,917	0,2404	Valid
	Y5	0,932	0,2404	Valid
	Y6	0,917	0,2404	Valid
	Y7	0,932	0,2404	Valid
	Y8	0,917	0,2404	Valid
	Y9	0,932	0,2404	Valid
	Y10	0,917	0,2404	Valid

Based on the data results above, it can be seen and concluded that all statement items in each variable, namely Independence, Objectivity, Experience and Audit Quality have r count $>$ r table,

so it can be concluded that all statement items in each variable are said to be valid.

Reliability Test

Reliability can be said as the level of reliability of a questionnaire. The same data will be produced by a questionnaire even though it is tested many times so it can be said to be reliable.

Nama Variable	Cronbach Alpha	R	Ket
Independensi (X1)	0,97	0,6	Reliable
Objektivitas (X2)	0,98	0,6	Reliable
Pengalaman (X3)	0,984	0,6	Reliable
Kualitas Audit (Y)	0,98	0,6	Reliable

Source: Processed data, 2025

The results of the reliability test above show that the Cronbach's Alpha value for all existing variables is >0.6 , which indicates that all variables are declared reliable.

Classical Assumption Test

Normality Test

This test is used to test whether in regression, the interfering variable or residual has a normal distribution. Data is declared normally distributed when the Kolmogorov Smirnov (KS) significance value is >0.05 .

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.95605751
Most Extreme Differences	Absolute	.107
	Positive	.107
	Negative	-.076
Test Statistic		.107
Asymp. Sig. (2-tailed)		.060 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: processed data, 2025

Based on the normality test with Kolmogorov Smirnov Unstandardized Residual of Independence, Objectivity and Experience on audit quality of $0.060 > 0.05$. So the results obtained are stated

as a normally distributed regression model.

Heteroscedasticity Test

Heteroscedasticity is the inequality of variance from residuals from one observation to another. A good regression model does not experience heteroscedasticity or the deviation is still homoscedastic. The test is conducted using the glejser test. If the sig. value is greater than 0.05, then there is no heteroscedasticity. The results of the heteroscedasticity test can be seen in the following table:

Coefficients ^a					
Model	Unstandardized Coefficients			Standardized Coefficients	
	B	Std. Error	Beta	t	Sig.
1					
(Constant)	3.767	1.491		2.526	.014
Independensi	-.101	.070	-.313	-1.435	.156
Objektivitas	.134	.079	.379	1.695	.095
Pengalaman	-.016	.045	-.048	-.347	.730

a. Dependent Variable: ABS_RES1

Based on the table above, after conducting the heteroscedasticity test with the Park test, it can provide significant value results for X1, X2, and X3 of 0.156; 0.095; 0.730, respectively, greater than 0.05, so it can be said that there is no heteroscedasticity symptom in the model.

Test Multicollinearity

Multicollinearity test is conducted to determine whether or not there is a relationship between independent variables in the regression model. The regression model itself can be said to be good if it is mandatory that there is no correlation between independent variables. If there are independent variables that are correlated with each other, then the variables are not orthogonal. Independent variables are equal to zero. Analyze the correlation matrix of independent variables. How to analyze the assumption of multicollinearity if the tolerance value is $>$ from 0.1 and the VIF value $<$ from 10 then no multicollinearity is found. And if the tolerance value is <0.1 and the VIF

value is > from 10 then multicollinearity is found.

Collinearity Statistics	
Tolerance	VIF
.330	3.032
.312	3.203
.815	1.226

Based on the results of the analysis of the table above, the tolerance values X1 (0.330), X2 (0.312), X3 (0.815) > 0.100, while the VIF values X1 (3.032), X2 (3.203), X3 (1.226) < 10.00. So it can be concluded that there is no symptom of multicollinearity.

Multiple Regression Analysis Test

This test aims to understand whether the independent variable has an impact on the dependent variable. In regression analysis, another goal is to prove a relationship between the dependent and independent variables. The following is the form of modeling used in this study:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information

Y = Audit Quality

X1 = Independence

X2 = Objectivity

X3 = Experience

A = Constant

$\beta_1, \beta_2, \beta_3$ = Multiple Coefficients

e = Interfering variable

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	9.218	2.461		.000
	Independensi	.304	.116	.323	.011
	Objektivitas	.281	.131	.273	.036
	Pengalaman	.389	.074	.415	.000

a. Dependent Variable: Kualitas Audit

The results of the data analysis above can be a multiple linear regression equation model was created as follows:

$$Y = 9.218 + 0.304 X_1 + 0.281 X_2 + 0.389 X_3$$

Where:

Y = Audit Quality

X1 = Independence

X2 = Objectivity

X3 = Audit experience

The interpretation of the multiple linear regression equation for this study is as follows:

- Coefficient regression Independence of 0.304. The coefficient is positive, meaning that every improvement Independence will followed with improvement Audit Quality .
- Coefficient regression Objectivity as big as 0.281. The coefficient is positive, meaning that every improvement Objectivity will followed with decline Audit Quality.
- The regression coefficient of Experience is 0.389. The coefficient is positive, meaning that every increase in Audit Experience will be followed by a decrease in Audit Quality.

F Test

The F statistical test basically shows whether all independent variables (Independence, Objectivity, and Experience) included in the model have a joint influence on the dependent variable (Audit Quality). To test whether the linear model is appropriate or not, it is seen by comparing the probability of the F test calculation results. If the probability value shows a value <0.05, then the model in the regression is a fit model. The following are the results of the F test:

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3533.784	3	1177.928	45.708	.000 ^b
Residual	1572.000	61	25.770		
Total	5105.785	64			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Pengalaman, Independensi, Objektivitas

Based on the table above, the calculated F value is 45,708 with a significance level of $0.000 < 0.05$. So it can be concluded that the model is a fit model.

Coefficient of Determination Test

The coefficient of determination is essentially a measure of how far the model's ability on the independent variable (X) is to explain the dependent variable (Y), (Ghozali, 2011). The following are the results of the test of the Determination Coefficient of the Influence of Independence, Objectivity, Experience on Audit Quality:

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.832 ^a	.692	.677	5.076

a. Predictors: (Constant), Pengalaman, Independensi, Objektivitas

The table above shows the results of R-square, which assesses the extent to which the dependent variable is influenced by all independent variables in this study. The R-square value of 0.692 indicates that 69.2 % ($0.692 \times 100\%$) of the variance in Audit Quality is explained by the independent variables, Objectivity, and Audit Experience. Meanwhile, the remaining 30.8 % ($100\% - 69.2\%$) is influenced by other variables not examined in this study.

Hypothesis Testing

Hypothesis testing (t-test) Hypothesis testing 1 to 3 is tested using individual parameter testing (t-statistic test) which aims to determine the magnitude of the influence of each independent variable partially (individually) on the dependent variable. The value of the t-test is seen from the p-value (in the sig column) on each independent variable. If the p-value is smaller than the level of significance of 0.05, then the hypothesis is accepted .

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	9.218	2.461	3.745	.000	
	Independensi	.304	.116	.323	2.613	.011
	Objektivitas	.261	.131	.273	2.148	.036
	Pengalaman	.389	.074	.415	5.273	.000

a. Dependent Variable: Kualitas Audit

From the data above, it can be concluded that the variables Independence (X1), Objectivity (X2), Experience (X3) show a significant value of 0.000 less than 0.05 and the t count value of 3.745 is greater than the t table of 1.997, so that H1 and H0 can be accepted. Therefore, the first hypothesis of this study proves that Independence (X1) , Objectivity (X2), Experience (X3) affect Audit Quality (Y).

Discussion

The Influence of Independence on Audit Quality

The results of the study indicate that Independence has a significant level of influence on the quality of the Inspectorate Audit of Semarang City, Kendal Regency and Batang Regency. This can be proven from research conducted in the field showing that the average answer to all research variables has an answer in agreement.

It can be seen that the calculated t for X1 is 2.613 which is greater than the t table of 1.997 and the significance is $0.011 < 0.05$. The results of this study indicate that the higher the Independence will increase the Audit Quality of Semarang City, Kendal Regency and Batang Regency. As an auditor in carrying out audit tasks must be supported by an independent attitude. This is done so that the auditor does not side with anyone's interests. In relation to auditors, independence has an important influence as the main basis for auditors to be trusted by the general public.

This main basis is important to produce a quality audit. Auditors must be able to collect all the information needed in making audit decisions where it must

be supported by an independent attitude. The results of this study indicate that the higher the Independence will increase the Audit Quality of Semarang City, Kendal Regency and Batang Regency.

From the results of this study, it is supported by other studies such as Savitri, A.T (2021), Weni Susanti (2019), Siahaan and Arthur Simanjuntak (2019). The three previous researchers explained that independence is the most influential factor on audit quality.

The Influence of Objectivity on Audit Quality.

The results of the study indicate that Objectivity has a significant level of influence on the quality of the Inspectorate Audit of Semarang City, Kendal Regency and Batang Regency . This can be proven from research conducted in the field showing that the average answer to all research variables has an answer of agree. It can be seen that the calculated t for X2 is 2.148 which is greater than the t table of 1.997 and the significance is $0.036 < 0.05$. The results of this study indicate that the higher the Objectivity , the better the Audit Quality of the Inspectorate of Semarang City, Kendal Regency and Batang Regency. The results of this study are not in line with the research conducted by (Prihartini et al., 2015) which stated that objectivity does not affect audit quality. The results of this study support previous studies conducted by Silvia Chrystiana Dewi (2015), Meilina Safitri (2017) and Suryanto Dwi (2017) which stated that objectivity has a significant effect on audit quality. This condition occurs because financial relationships with clients can affect objectivity and can cause third parties to conclude that the higher the auditor's objectivity, the better the quality of the audit produced. Namely, auditors when carrying out their work must be based on logical thinking in collecting evidence in the process

without any influence and pressure from any party or a strong mental attitude in conducting audits in making audit considerations that are not influenced by other parties, so that subjective in believing the results in all aspects of the work are somewhat unbiased and reliable. To increase objectivity, auditors must have an impartial attitude, be intellectually honest, be free from prejudice or bias and be free from conflicts of interest or being under the influence of other parties. This attitude can... assist an auditor in taking steps so that the actions taken will not discredit the audit profession due to the pressure or demands imposed by the roles held by the auditor in achieving audit quality.

From the results of this study, it is supported by other studies such as paranoan et.al (2023). Novaldi, T., karona C.S., and Yun F., (2023), and Siregar (2021). The three previous researchers explained that the auditor Objectivity variable has a positive and significant effect on audit quality.

The Influence of Experience on Audit Quality

The results of the study indicate that Experience has a significant level of influence on the quality of the Inspectorate Audit of Semarang City, Kendal Regency and Batang Regency . This can be proven from research conducted in the field showing that the average answer to all research variables has an answer of agree.

It can be seen that the calculated t for X 3 is 5.237 which is greater than the t table of 1.997 and the significance is $0.00 < 0.05$. The results of this study indicate that the higher the experience , the better the audit quality of the Inspectorate of Semarang City, Kendal Regency and Batang Regency. In the auditor's experience to audit a financial report is seen from the quality of the

auditor because the experience of the auditor has a very high influence. Work experience is closely related to the length of work and the number of examinations conducted by the auditor (Barreto A, 2023).

The opinion of (Eksellen & Fatimah, 2022) regarding audit experience on audit quality is that the higher the auditor's experience, the more capable and proficient the auditor is in mastering his own duties and the activities being audited, so that the auditor is able to face and resolve obstacles and problems in carrying out his duties, and is able to control emotional tendencies towards the party being audited and ultimately will be able to produce a quality audit report (Purnama Sari & Ketut Rasmini, 2023).

From the results of this study, it is supported by other studies such as Arnita et. al (2023). Purnamasari & ketut rasmini (2023), and Eksellen, G., & Fatimah, N. (2022). The three previous researchers explained that the auditor experience variable has a positive and significant effect on audit quality. So it can be concluded that the higher the experience of an auditor, the higher the level of audit quality that will be produced.

5. CONCLUSION

Based on the research conducted, the following conclusions can be drawn: (1) Auditor independence has a positive effect on audit quality. Auditor independence is an attitude that is not easily influenced by the auditor. Auditors can produce high-quality audit results depending on their independent position. The higher the auditor's attitude towards independence, the higher the audit quality. (2) Objectivity has a significant

effect on the audit quality of the Inspectorate of Semarang City, Kendal Regency and Batang Regency. Conditions This happen Because connection finance with client can influence objectivity And can result in party third conclude the more tall auditor objectivity then the more Good Also the quality of the audit produced . (3) Audit experience has a significant effect on the audit quality of the Inspectorate of Semarang City, Kendal Regency and Batang Regency. This is because experience will shape a person's expertise both technically and psychologically. The higher the auditor's experience, the more capable and proficient the auditor is in mastering his/her own tasks and the activities he/she audits.

Research Suggestions

Some suggestions that can be put forward in relation to this research are as follows:

1. It is expected study furthermore not only using questionnaire data but also using interview data, so that we can directly communicate in two directions to obtain research data with honesty directly from the subject's answers and more completely.
2. Repair audit structure that has been there is so that more Details And more relevant with conditions in the field, considering inspection report government finance is relative work complex, so that can increase audit quality.
3. For leader Inspectorate in frame guard and increase quality in his work, the auditor needs to given related socialization with the role of the Inspectorate auditor as well as hope public towards the Inspectorate auditors so that can reduce ambiguity role at each individual auditor.

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