

**INFLUENCE OF COMPETENCE, INDEPENDENCE , TENURE AUDIT AND
QUALITY OF FINANCIAL REPORTS ON AUDIT QUALITY
(Survey of the Palembang KAP Auditor)**

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Article	Abstract
<p>Article History</p> <p>Received : 13/03/2020 Reviewed : 02/10/2021 Accepted : 15/03/2023 Published : 20/03/2023</p> <hr/> <p>Volume : 24 No : 1 Month : March Year : 2023 Page : 172-189</p>	<p>Objective study This For know influence auditor competence to audit quality, influence auditor independence against audit quality, tenure audit influence on audit quality and influence quality report finance to audit quality. Type study is associative and descriptive. Place study done in the accounting office Public in Palembang City. Variables used is auditor competence, auditor independence, audit tenure, quality report financial and audit quality. Data used are primary and secondary. Method data collection used is questionnaires and interviews. Deep data testing study This is the validity test and reliability test. Data analysis technique used is statistics descriptive and statistical inferential helped with Statistical Program For Special Science (SPSS). Research results show that influential auditor competence to audit quality, auditor independence effect to audit quality, influential tenure audit to audit quality and quality report finance influential to audit quality.</p> <p>Keywords : competency, independence, tenure audit, quality report finance , audit quality.</p>

1. INTRODUCTION

As a professional, every auditor must always use moral and professional judgments in all activities they carry out (Mulyadi, 2014: 54), to express an opinion on

the fairness of financial reports in all material respects, in accordance with general accounting principles in Indonesia (Mulyadi, 2014: 72) and provide assurance that the financial statements are not materially misstated either due to error or fraud (Karla et al, 2014: 22).

The phenomenon that the author found in a preliminary survey related to auditor competence occurred in several KAPs in Palembang City including KAP Drs. Achmad Rifai and Bunyamin and KAP Drs. Tanzil Djunaidi who is very competent in terms of auditing but there are still junior auditors who do not have a public accountant certificate with an uneven level of education including KAP Drs. Rifai and Bunyamin have one junior auditor with a diploma and KAP Drs. Tanzil Djunaidi has one auditor with a diploma of three, on the grounds that the auditor understands or understands the account items in the financial statements. This is not in accordance with the general standards of auditors and laws and regulations regarding the public accounting profession and greatly determines the competence of the auditor, the level and educational background of the auditor influences competence in terms of auditor knowledge for an auditor in finding errors and producing quality audit reports and skills. auditors in analytical thinking.

The next phenomenon related to auditor independence is a junior auditor at KAP Delfi Panjaitan, KAP Drs. Carles Panggabean and Partners, KAP Achmad Rifai and Bunyamin, KAP Tanzil Djunaidi, and KAP Wandestarido who still lack work experience or have just become an auditor with less than three months of service and less than one year as an auditor or junior auditor, auditor work experience can influence auditor independence towards influence free attitude to maintain proper and appropriate behavior in audit planning and reporting, the more experience an auditor has in a career in auditing makes the auditor think critically about audit evidence and the more experienced an auditor is, the higher the level of auditor independence in disclosing evidence that he found.

In 2018 The next phenomenon is related to the tenure audit at KAP Tanzil Djunaidi who has collaborated with clients for more than five years. This is not in accordance with government regulations regarding the practice of public accountants in providing accounting services to clients, the longer the auditor cooperates with the client, the lower the auditor's independence. With the length of time the auditor has

collaborated, it allows the auditor to be very close to the client, this can make the auditor easily influenced by the client, thereby affecting the quality of the resulting audit.

Hadiyanto (2019) revealed that there were three negligence by the Public Accountant in auditing the financial statements of PT. Garuda Indonesia (Persero) Tbk in 2018. The public accountant concerned has not correctly assessed the substance of the transaction for the accounting treatment of receivables and other income recognition activities, the public accountant has not fully obtained sufficient audit evidence to assess the accounting treatment in accordance with the substance of the transaction agreement, and public accountants also cannot consider facts after the date of the financial statements as a basis for accounting treatment.

Audit quality is conducting an audit in accordance with generally accepted auditing standards (GAAS) to provide reasonable assurance that the audited financial statements and related disclosures are presented in accordance with GAAP and to provide assurance that the financial statements are not materially misstated, whether through error or fraud (Karla et al, 2014: 22). Audit quality is measured by general standards, field worker standards, and reporting standards (Soekrisno, 2019: 57).

Auditor independence is a mental attitude that is free from influence, not controlled by other parties, and does not depend on people. Public accountants are obliged to be honest in considering facts and have objective considerations that are impartial in formulating and expressing opinions. Besides that, the auditor does not only maintain a mental attitude independent, but must also avoid circumstances that could cause the public to doubt their independence (Mulyadi, 2014: 26-27).

Auditor competence relates to expertise, knowledge, and experience so that a competent auditor is an auditor who has sufficient knowledge, training, skills and experience to be able to successfully complete his audit work (Arum, 2018: 26). Auditor competency criteria are obtained through education, development continuing professionalism (including training), and work experience (Jonas, 2013: 17).

Audit tenure is the duration of audit time to hold their clients, or the number of consecutive years that auditors have audited clients (Jonas, 2013: 50). Audit tenure is measured by looking at the number of years a KAP provides audit services to the company's financial statements within the limits set by the government. In Indonesia

the regulations governing tenure audits are the Regulation of the Minister of Finance Number 17/PMK.01/2008 concerning "Public Accountant Services" article 3. This regulation regulates the provision of general audit services on the financial statements of an entity which is carried out by KAP at most for 6 (six) consecutive financial years, and by a public accountant for a maximum of 3 (three) consecutive financial years. Public accountants and public accounting firms may accept general audit assignments for clients after one year of not providing general audit services for the client's financial statements.

Financial reports are to provide information about the company, and combined with other information, such as industry information, economic conditions, can provide a better picture of the company's prospects and risks (Hanafi and Abdul, 2016: 61). According to Dwi Martani et al (2014: 37), the characteristics of financial reports according to PSAK are understandable, relevant, reliable, and comparable.

2. LITERATURE REVIEW

Theoretical Basis

Auditor competence is the ability to perform a job based on adequate knowledge, training, skills and experience and is supported by the work attitude required by the job used to carry out audits objectively. (Arum, 2018: 2 6); (Wibowo, 2016: 271); and (Mathius, 2015: 288). Auditor competence can be measured by: certain formal education , experience work, and own ability communicate with both (Mulyadi, 2014: 58), (Jonas, 2013: 17), and (Soemarso, 2018: 292).

Auditor independence is a neutral attitude, full of integrity (trustworthiness) and free from influences originating from outside the auditor in considering the facts found in the audit and announcing the results without being influenced by factors that can cause concessions to become professional reasons. (Mulyadi, 2014: 28); (Timothy, 2018:46); (Messier, 201 7:59); (Iffet, 2018:4); (Randal et al, 2011: 74); and (Jonas, 2013:27). Based on several opinions according to Lessambo (2018: 109), Timothy et al (2018: 46) and Yulius (2013: 48) it can be concluded that auditor independence can be measured by independence in the auditor (independent in fact) and independence in appearance (independent in appearance).

Audit tenure is the total duration of time for a Public Accounting Firm (KAP) to audit clients with a maximum service limit of 5 consecutive years. (Jonas, 2013: 36) and Government Regulation of the Republic of Indonesia Number 20 of 2015 concerning the Practice of Public Accountants Chapter V Article 11 paragraph 1. Audit tenure measurement is looking at the number of years a KAP provides audit services to the company's financial statements. (Regulation of the Government of the Republic of Indonesia Number 20 of 2015 concerning the Practice of Public Accountants Chapter V article 11 paragraph 1), (Arens et al, 2012:89), and (Regulation of the Minister of Finance Number 17/PMK.01/2008, article 3).

The quality of the client's financial reports is to provide information about the company regarding its financial position, performance, and changes in financial position to provide a better picture of the prospects and risks of the company at this time or in a certain period. (Hanafi and Abdul, 2016:61); (Dwi Martani et al, 2014:35); and (Kasmir, 2019:7). Measurement quality report finance client is can understandable, relevant, reliable, and feasible compared (Dwi Martani et al, 2017: 415); (Dwi Martani et al; 2014: 37); and (Hery, 2019:7).

Audit quality is a systematic and independent check in accordance with generally accepted auditing standards (GAAS) to provide reasonable assurance that the audited financial statements and related disclosures are presented in accordance with GAAP and to provide assurance that the financial statements are not materially misstated either because error or fraud (Karla et al, 2014: 22); (Yulius, 2013: 38); and (Mathius, 2015: 231). Audit quality can be measured by general standards, field work standards and reporting standards (Mulyadi, 2014: 16-17); (Sukrisno, 2019: 57) and (Public Accountant Professional Standards, 2006: 150).

Framework

Effect of Auditor Competence on Audit Quality

According to Mathius (2015: 157) Competence and independence are a pair of qualities that must be possessed by auditors. The auditor must be qualified to understand the criteria used and must be competent to know the type and amount of evidence collected to reach the right conclusion after examining the evidence (Alvin et al, 2012:5).

Previous research related to auditor competence on audit quality as conducted by Lilis (2010) based on the results of the study concluded that competence, independence have an effect on audit quality. Similar research was conducted by Muhammad & Leny (2015) based on the results of the research it was concluded that competence and independence affect audit quality.

Another study conducted by Lauw et al (2012) based on the results of the study showed that competence had an effect on audit quality and independence had no effect on audit quality partially. But competence and independence simultaneously influence audit quality.

Influence Auditor Independence Against Audit Quality

According to Mathius (2015: 157) competence and independence are a pair of qualities that must be possessed by an auditor. Not only the technical ability to detect this statement but also the willingness to report any detected violations is the basis for providing high audit quality (Jonas, 2013:27).

Previous research related to auditor independence on audit quality as conducted by Lilis (2010) based on the results of the study concluded that competence, independence affect audit quality. Similar research was conducted by Muhammad & Leny (2015) based on the results of the research it was concluded that competence and independence affect audit quality. Another study conducted by Listya & Sukrisno (2014) based on the results of this study shows that in general auditor independence, audit period, and audit fees have an influence on audit quality.

Effect of Tenure Audit on Audit Quality

Long tenure auditor and client relationship actually increases audit quality due to the fact that client operations and reporting issues become more familiar and known to the auditor (Jonas, 2013:51). According to Iffet (2018: xxxvi) One of the factors that affect audit quality is audit rotation, and/or audit firms.

Previous research related to tenure audits on audit quality as conducted by Listya & Sukrisno (2014) based on the results of this study shows that in general auditor independence, audit period, and audit fees have an influence on audit quality. Similar research was conducted by Yavina & Darsono (2014) based on research results showing

that audit firm's tenure and industry specialization have a positive and significant effect on audit quality, and company size does not have a significant effect on audit quality.

Subsequent research was conducted by Ade & Maya (2018) based on the research it can be concluded that company size and tenure audits simultaneously and significantly influence audit quality. Partially, firm size has no effect on audit quality, and audit *tenure* has an effect on audit quality.

Influence Quality Report Finance To Audit Quality

A quality audit is very important to ensure that the accounting profession fulfills its responsibilities to investors, the general public and the government as well as other parties who rely on the credibility of audited financial reports (Danang, 2014: 41). According to Alvin et al, (2012: 34) One of the factors that influence audit quality is understanding the client's industry.

Previous research related to the condition of client financial reports on audit quality as conducted by Moermahadi (2017) based on the results showed that follow-up improvements to weaknesses in accounting and reporting controls, budget execution controls, internal control structures, and compliance with laws and regulations invitation affects the quality of LKPD.

Based on a number of theory and research previously framework thinking in study as following:

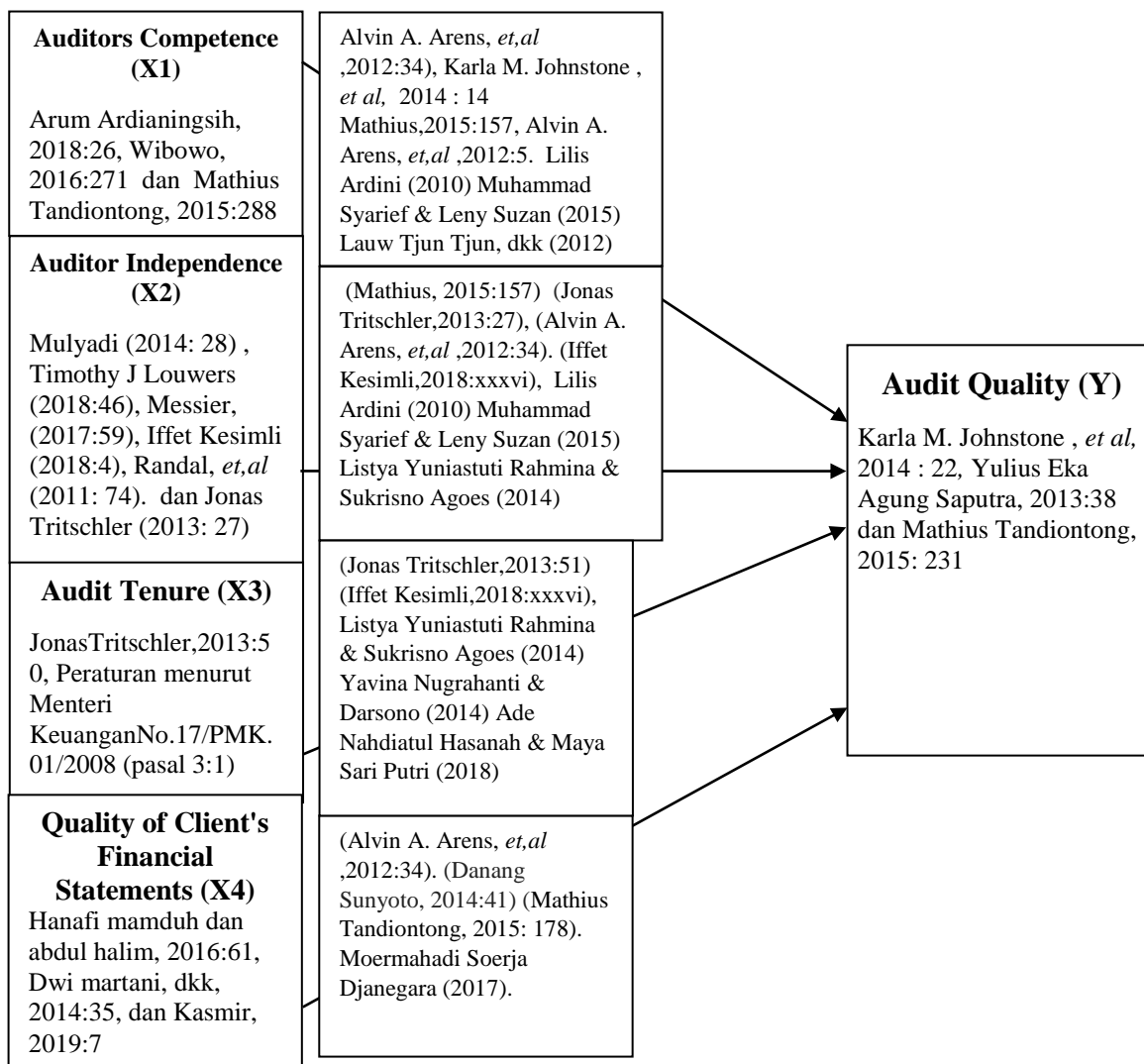


Figure 1. Framework

Based on framework thinking so can pulled hypoyesis as following:

Hypothesis 1: Auditor competence influences audit quality.

Hypothesis 2: Auditor independence affects audit quality.

Hypothesis 3: Tenure audits have an effect on audit quality.

Hypothesis 4: The quality of client financial reports influences audit quality.

3. RESEARCH METHODS

The type of research used in this study is descriptive and associative research, namely to determine the effect of auditor competence, auditor independence, audit tenure and the quality of client financial reports on audit quality. The research location

was conducted at KAP in Palembang City. The population in this study are auditors and colleagues in KAP in Palembang City. The sampling technique used is a saturated sample in which the sample represents the population (Nurlina et al, 2017: 74), with a total of 49 auditors as respondents. Data was collected using questionnaires sent to auditor respondents and colleagues at KAP in Palembang City as many as 49 questionnaires. Sources of data used in this study are primary data and secondary data. The primary data in this study are in the form of interviews and questionnaires. While the secondary data in this study are in the form of phenomena quoted from online newspapers. Testing the data in this study is the validity test and reliability test. The data analysis technique used is descriptive statistics and inferential statistics assisted by the Version 16 Program For Special Science (SPSS). Descriptive statistics are statistics that are used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations (Sugiyono, 2017:147). The measurement scale in this study uses an ordinal scale and the descriptive type is the median ranking size (Nur and Bambang, 2018: 164-169). Inferential statistics consisting of classic assumption tests, determination and hypothesis testing.

4. RESULTS AND DISCUSSION

Test validity

Validity is used to measure the extent the items that make up concept that has arranged can represent variable research. A draft said can represent variable if r-count from statement bigger than mark r-table. Testing validity using SPSS, and all statement considered valid.

Reliability Test

Table 1
Reliability Test Results

No.	Variable	Cronbach's Alpha	Criteria	Information
1.	Audit Quality	0.944	0.6	Reliable
2.	Auditor Competency	0.695	0.6	Reliable
3.	Auditor Independence	0.780	0.6	Reliable
4.	Tenure audits	0.815	0.6	Reliable
5.	Quality of Client's Financial Statements	0.793	0.6	Reliable

Source: Processed Data, 2020.

Based on table 1 above, the Cronbach's Alpha value is obtained with all variables showing greater than 0.6. Thus the answers of respondents from these variables are reliable. So that the questionnaire from these variables can be used for research.

Descriptive Statistical Analysis Test

Table 2
Variable Statistical Descriptive Results

						std.	
		Minimum	Maximum	Sum	Means	Deviation	Variances
X1	43	24.00	30.00	1174.00	27.3023	1.85851	3,454
X2	43	23.00	30.00	1141.00	26.5349	2.28190	5.207
X3	43	16.00	20.00	771.00	17.9302	1.60943	2,590
X4	43	32.00	40.00	1518.00	35.3023	2.38582	5,692
Y	43	24.00	30.00	1104.00	25.6744	2.35757	5558
Valid N (listwise)	43						

Source : Primary Data Processed , 2020.

Based on table 2 on variables auditor competency (X1) included criteria tall with mark mean of 27.3023. Variable auditor independence (X2) included into the criteria Enough with mark mean of 26.5349. The tenure audit variable (X3) is included into the very low criteria with mark mean of 17.9302. Variable quality report finance client (X4) included into the very high criteria with mark mean of 35.3023. Variable audit quality (Y) included into the criteria low with mark mean of 25.6744.

Multiple Regression Test

This study aims to see the influence of competence, auditor independence, audit tenure, quality of client financial reports on audit quality using the SPSS version 16 program.

Table 3
Regression Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	std. Error	Betas	t	Sig.
1	(Constant)	-8,589	2,472		-3,474	.001
	X1	.284	.117	.224	2,434	.020
	X2	.403	.103	.390	3,899	.000
	X3	.308	.106	.210	2,911	.006
	X4	.292	.079	.295	3,687	.001

a. Dependent Variable: Y

Source : Processed Primary Data, 2020.

From the results of multiple linear regression which is processed on the variables of auditor competence, auditor independence, audit tenure, and the quality of the client's financial statements on audit quality. The regression equation used in this study is as follows:

$$Y = -8.589 + 0.284X_1 - 0.403X_2 + 0.308X_3 + 0.292X_4$$

Based on equations that have been made known, value constant -8,589 means that if whole variable independent considered constant that is auditor competence, auditor independence, audit *tenure*, and quality report finance client so mark variable dependent that is audit quality of -8.589.

Coefficient of Determination (R^2)

The determination efficiency denoted by R^2 is an important measure in regression. The determination of R^2 reflects the ability of the dependent variable. The purpose of this analysis is to calculate the influence of the independent variables on the dependent variable. The value of R^2 shows how big the proportion of the total variation of the dependent variable can be explained by the independent variable. Test the coefficient of determination (*Adjusted R Square*) assisted by SPSS version.16 with the following results:

Table 4
Results of the Coefficient of Determination
Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
X1	.773 ^a	.597	.588	1.51409
X2	.847 ^a	.718	.711	1.26662
X3	.640 ^a	.410	.395	1.83306
X4	.754 ^a	.569	.559	1.56614

a. Predictors: (Constant), X 1,X 2,X3,X4

Source: Processed Primary Data, 2020.

Based on the table 4 above, it can be seen that the coefficient of multiple determination (R^2) of the auditor's competence variable (X1) is 0.588. This value indicates that the variable relationship is influenced by 58.8% of the auditor's competence variable. While the remaining 41.2% is influenced by other variables outside the research.

Coefficient value determination double (R^2) variable Auditor independence (X2) of 0.711. this value showing that connection variable influenced by 71.1% variable auditors independence . Whereas the rest of 28.9% influenced by other variables outside research .

Coefficient value determination double (R^2) tenure audit variable (X3) of 0.395. this value showing that connection variable influenced by 39.5% tenure audit variable. Whereas the rest 60.5 % is influenced by variables outside research .

Coefficient value determination double (R^2) variable quality report finance client (X4) of 0.559. this value showing that connection variable influenced by 55.9% variable quality report finance client. Whereas the rest of 45.9% influenced by other variables outside research .

Hypothesis testing

The t-test was conducted to determine whether there is an effect of the independent variables on auditor competence, auditor independence, audit tenure and the quality of the client's financial statements on the dependent variable of audit quality partially.

Table 5
Test Results t

Coefficients^a

Model		Unstandardized Coefficients		Standardized	Q	Sig.
		B	std. Error	Betas		
1	(Constant)	-8,589	2,472		-3,474	001
	X1	.284	.117	.224	2,434	.020
	X2	.403	.103	.390	3,899	.000
	X3	.308	.106	.210	2,911	006
	X4	.292	.079	.295	3,687	001

a. Dependent Variable: Y

Source : processed primary data , 2020

Based on table 5 above showing t-table with significant level (a) = 0.05 $dk = nk - 1 = t(43 - 4 - 1) = 1.685$

The results of the hypothesis test show that the t-count of the auditor's competence variable is 2.434 > t-table 1.685 and the significance of the auditor's competence is 0.020 < 0.05. This shows that auditor competence influences audit quality. The results of the hypothesis test show that the t-count of the auditor independence variable is 3,899 > t-table 1.685 and the significance of auditor independence is 0.000 < 0.05. This shows that auditor independence influences audit quality.

The results of the hypothesis test show that the calculated t-count of the tenure audit variable is 2,911 > t-table 1.685 and the significance of the tenure audit is 0.006 < 0.05. This shows that tenure audits affect audit quality. The results of the hypothesis test show that the t-count value of the client's financial report quality variable is 3.687 > t-table 1.685 and the quality of the client's financial statements is 0.001 < 0.05. This shows that the quality of the client's financial statements has a significant effect on audit quality.

Influence Auditor Competency Against Audit Quality

Based on the results of hypothesis testing that has been done showing that influential auditor competence to audit quality. Hypothesis conclusion, influence auditor competence to acceptable audit quality. Influence results influential

auditor competence to audit quality due supported by from background behind education (formal and informal education) in the field of auditing and knowledge of auditors in the field accounting and finance, so can increase audit quality.

The results of this study are supported by the theory according to Mathius (2015: 157) competence and independence are a pair of qualities that must be possessed by auditors. The auditor must be qualified to understand the criteria used and must be competent to know the type and amount of evidence collected to reach the right conclusion after examining the evidence (Alvin et al, 2012: 5). According to Alvin et al (2012: 34) one of the factors that influence audit quality is adequate technical training and skills. The audit quality framework states the skills and personal qualities of audit partners and staff and the reliability and usefulness of audit reporting drives audit quality (Karla et al, 2014: 14).

The results of this study are in line with research conducted by Lilis (2010) based on the results of the study concluded that competence influences audit quality. Similar research was conducted by Muhammad & Leny (2015) based on the results of the study it was concluded that competence influences audit quality. Another study conducted by Lauw et al, (2012) based on the results of the study showed that competence partially affects audit quality.

Influence Auditor Independence Against Audit Quality

Based on the results of the hypothesis testing that has been done, it shows that auditor independence affects audit quality. The conclusion of this hypothesis is that the effect of auditor independence on audit quality is accepted. The results of the influence of auditor independence affect audit quality because independence is related to disclosing evidence found by the auditor in accordance with the field. Independence in the auditor must have an attitude free from influence, honest, and objective in carrying out audit assignments. This means that the auditor must have impartial honesty in expressing his opinion and in considering the facts he encounters, so as to improve audit quality.

The results of this study are supported by the theory according to Mathius (2015: 157) competence and independence are a pair of qualities that must be possessed by auditors. Not only the technical ability to detect this statement but also the willingness to report any detected violations is the basis for providing high audit quality (Jonas,

2013:27). One of the factors that influence audit quality is auditor independence (Alvin et al, 2012: 34). Some of the factors that affect audit quality are auditor independence and transparency of audit and audit companies (Iffet, 2018:xxxvi).

The results of this study are in line with research conducted by Lilis (2010) based on the results of the research it can be concluded that independence affects audit quality. Similar research conducted by Muhammad & Leny (2015) based on the results of the study concluded that independence affects audit quality. Another study conducted by Listya & Sukrisno (2014) based on the results of this study shows that in general auditor independence has an influence on audit quality.

Tenure Audit on Audit Quality

Based on the results of the hypothesis testing that has been done, it shows that tenure audits have an effect on audit quality. The conclusion of this hypothesis is the influence of tenure audits on acceptable audit quality. The results of the influence of tenure audits affect audit quality because the length of the auditor's relationship with the client makes it easier for the auditor to obtain supporting documents easily without any restrictions between the auditor and the client. Thus, the quality of the output produced by the auditor will increase. In addition, with tenure audits occurring for a long time, the auditor is getting better at carrying out audit procedures and the auditor's knowledge about company performance is increasing, so as to improve audit quality.

The results of this study are supported by the theory according to Jonas (2013: 51) that long term auditor client relationships actually improve audit quality due to the fact that client operations and reporting issues become more familiar and known to auditors. According to Iffet (2018: xxxvi) One of the factors that affect audit quality is audit rotation, and/or audit firms.

The results of this study are in line with research conducted by Listya & Sukrisno (2014) based on the results of this study indicating that the audit period has an influence on audit quality. Similar research was conducted by Yavina & Darsono (2014) based on research results showing that audit tenure has a significant effect on audit quality. Subsequent research was conducted by Ade & Maya (2018) partially auditing tenure has an effect on audit quality.

Influence Quality Report Finance Client To Audit Quality

Based on the results of hypothesis testing that has been done showing that quality report finance client influential to audit quality. Hypothesis conclusion This that is influence quality report finance client to acceptable audit quality. Influence results quality report finance client influential to audit quality due seen from presentation report finance clients that can understood, relevant, reliable, and can be compared by the auditor so output quality .

The results of this study are supported by the theory according to Danang (2014: 41) that a quality audit is very important to ensure that the accounting profession fulfills its responsibilities to investors, the general public and the government as well as other parties who rely on the credibility of audited financial reports. One of the factors that influence audit quality is understanding the client's industry (Alvin et al, 2012: 34).

The results of this study are in line with research conducted by Moermahadi (2017) based on the results showing that follow-up improvements to weaknesses in accounting and reporting controls, control of budget execution, internal control structures, and compliance with laws and regulations affect the quality of LKPD.

5. CONCLUSIONS

Conclusion

Based on the results of the hypotheses and the discussion that has been carried out, the authors can conclude that auditor competence influences audit quality with the educational background and knowledge of auditors to determine errors and produce quality audit reports. Auditor independence affects audit quality, the more experienced the auditor, the higher the level of independence of the auditor in disclosing the evidence he encounters. Audit tenure affects audit quality because the length of the auditor's relationship with the client makes it easier for the auditor to obtain supporting documents easily without any restrictions between the auditor and the client. Thus, the quality of the output produced by the auditor will increase and the quality of financial reports will affect audit quality because it can be seen from the presentation of the client's financial statements that can be understood, relevant, reliable, and can be compared by the auditor so that the output is of high quality.

Suggestion

This research should be used as material for auditor studies to produce good audit quality. Further research is expected to expand the scope of research to obtain general conclusions. so that future researchers can understand what variables can affect audit quality.

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