

Literature Study: Essential Factors Affecting Audit Quality

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Abstract

Audit quality is a key element in ensuring the integrity of financial statements and increasing stakeholder confidence. This study aims to identify and analyze the various factors that affect audit quality. The research method used is a literature study with research objects extracted from SINTA accredited journals using 20 literatures. The results of this study indicate that the factors that affect audit quality include audit time limits, work experience, independence, objectivity, integrity and competence. Improving audit quality can be achieved through improving auditor education and training, strengthening regulations, and implementing strict ethical standards. The implication of this study is the importance of concerted efforts to ensure auditors have the competence and integrity necessary to perform their duties effectively.

Keywords: *Audit quality, audit time limit, independence, integrity, objectivity, and work experience*

Introduction

In the current era, the importance of financial statements is increasing along with the complexity and dynamics of the global business environment. Financial statements play a crucial role in the business and economic world, providing important information for various stakeholders such as investors, creditors, management, and regulators. Financial statements are an important tool in communicating an entity's financial information to stakeholders. Essentially, financial statements provide an overview of the financial health of a company or organization at a certain period of time. The information presented in the financial statements is not only relevant to investors and creditors, but also to internal management, regulators, and the general public. According to Raymond Budiman (2020: 3) a financial report is a document that describes the company's financial condition and performance within a certain period.

Financial statements are a reflection of the financial condition of a company. In order for the report to be trusted, it requires an independent verification / audit process carried out by the Public Accounting Firm. Public Accounting Firm (KAP) is a business entity that has obtained a license from the Minister of Finance as a forum for public accountants to provide their services (Saemargani, F. I., & Mustikawati, R. I. 2015). The audit conducted by KAP can increase the credibility and trust in the company's financial statements because investors or other third parties tend to trust reports that have been audited by independent parties. In

addition, it ensures that there is no manipulation and inaccuracy in the presentation of information.

There are many cases of manipulation of accounting data, especially in financial statements. Like the case that occurred at PT Asuransi Jiwasraya (Persero). PT Asuransi Jiwasraya (Persero) emerged as the most protracted case in the Ministry of SOEs during 2018. Lack of prudence in investment decisions is considered the root cause of Jiwasraya's financial difficulties. Investments were heavily focused on substandard equities and stock mutual funds, with possible manipulation in the stock pricing mechanism observed. As a result, Jiwasraya faced challenges in meeting payment obligations of Rp 16 trillion. The company's equity reached negative IDR 28 trillion in December 2019. Capital sourced from the Savings Plan was channeled into low-quality stock and mutual fund instruments, ignoring regulatory requirements. An investigation by the Financial Examination Agency into PT Asuransi Jiwasraya (Persero) in 2018 revealed alleged corporate malpractice in the management of the company. Alleged violations involving the leadership hierarchy, managers, and external entities contributed to internal and national financial setbacks, as reported by (*money.kompas.com*, 2020).

Another case of financial report manipulation that has occurred is at PT Waskita Karya. This major corruption case is alleged to have cost the state up to Rp 2.3 trillion. Corruption in this state-owned company was revealed when the leadership of PT Waskita Karya and PT Waskita Beton Precast found misappropriation of funds in the Kriyan Legundi Bunder and Manyar (KLBM) Toll Road project, as well as other projects. The corruption, which involved seven suspects from the management of PT Waskita Karya and PT Waskita Beton Precast, revealed significant misuse of funds. PT Waskita, as a state-owned company in the construction sector in Indonesia, contributed greatly with revenues of IDR 89.11 trillion in 2020 (source: <https://www.suara.com/>).

These cases show that in the current era of globalization, audit quality faces increasingly complex challenges and opportunities. Audit quality is not only a key factor in ensuring the integrity and accuracy of financial statements, but also plays an important role in maintaining the trust of stakeholders, including investors, creditors, and regulators. Along with technological developments, regulatory changes, and global business dynamics, the role of audit is becoming increasingly crucial and multifaceted.

The quality of the audit carried out by the auditor when the auditor submits his audit opinion for the company's financial statements needs to be considered by information users (Wahyuni, P. D. 2022). Audit quality plays an important role in the business and financial world because a quality audit ensures that a company's financial statements can be read by stakeholders including investors, creditors and trusted management institutions. High-quality audits increase transparency, reduce the risk of fraud and increase market confidence. However, achieving and maintaining high audit quality depends on many factors. Based on research by Ariyansyah, D., & Sutandi, S. (2019) these factors can be classified into several main aspects, including audit time limits, work experience, independence, objectivity, integrity and competence. Research by Zahara, R., et al. (2022) said that professional obligations remain until the submission of the report to the client, but an auditor will be responsible for the contents of the statement he has signed. Auditors carry out their

responsibilities diligently to ensure client satisfaction and encourage future utilization of their services.

Therefore, this study was conducted with the aim of identifying the factors that affect audit quality. In an effort to understand the factors that affect audit quality, it is hoped that public accounting firms can improve their audit quality in order to reduce irregularities that harm the state and contribute to realizing a clean and corruption-free Indonesia.

Literature Review

a. Audit Quality

Audit quality refers to the extent to which an auditor can effectively find and report violations in his client's accounting system (Wahyuni, P. D. 2022). Audit quality involves a systematic and comprehensive evaluation of various aspects of the organization's reports and operations that the auditor must carry out to ascertain whether the results of the organization's reports and achievements are in line with the objectives set by the organization (Adiwijaya, Z. A. 2022).

Audit quality is an examination process that is carried out systematically and independently to assess whether the activities, quality, and results are in accordance with predetermined regulations and whether these regulations are implemented effectively and in accordance with the desired objectives (Muslim, M., et al., 2020). (2020). Kusuma's research, G. S. M. (2021) says that audit quality is the auditor's ability to find and disclose fraud in the client's financial statements.

Idawati's research, W. (2018) says that audit quality plays an important role in ensuring professional accountability to clients, the public, and regulatory standards. The concept of audit quality relates to the criteria or quality measures used to assess the effectiveness of implementation, and is aligned with the intended purpose of the specific procedure under consideration. A good audit can reduce uncertainty related to the financial statements presented by related parties.

b. Audit Time Limit

An audit is a procedural endeavor that requires careful strategy and implementation, aimed at providing an impartial assessment of the validity of financial statements. The limits set for the audit relate to the time period set for the comprehensive conclusion of the audit process. Research by Ferdiansyah, R. (2016) says under time constraints, emphasis will be placed on primary tasks, particularly those related to evidence gathering, in terms of the frequency and quantity of errors, to the neglect of secondary tasks, such as those that offer a qualitative perspective on the occurrence of errors that signal potential financial reporting violations.

An audit time limit is a scenario in which the auditor is obligated to complete audit activities within a specified timeframe. Imposing an overly rigid time limit for an audit can cause a negative impact on the general public. This could potentially stimulate actions that compromise audit quality, such as lowering the level of problem identification and analyzing qualitative aspects of violations. It can also result in neglecting the examination of accounting principles, conducting cursory document reviews, passively accepting explanations from clients, and reducing the effort

allocated to certain audit procedures below acceptable standards (Rahmayani, M.W. 2022).

According to Rahmayani, M.W. (2022) suggests that if the specified timeframe proves insufficient, auditors may find themselves forced to accelerate their work in a way that suits their skills inadequately or only partially fulfills their responsibilities. Conversely, when time constraints are too lenient, auditors' concentration on their tasks may be reduced, increasing the risk of overlooking important audit evidence.

c. Work Experience

In the field of professional audit practice, mere formal education is not enough in cultivating proficient and top-notch auditors. The presence of work experience is crucial in ensuring an individual's success as a competent auditor. Practical experience plays an important role in enhancing the value of auditors and contributes to the achievement of expected audit excellence. Auditors who have a growing level of experience demonstrate important advantages and ingenuity in identifying, understanding, and determining the root causes of errors or manipulations made by auditees (Ferdiansyah, R. 2016).

Involvement in various audit activities plays an important role in improving auditor acumen. The extensive experience possessed by auditors is positively correlated with the quality of audits performed. As a result, it is clear that experience has a major impact on an individual's evaluative capacity and viewpoint (Muslim, M., et al. 2020). Therefore, work experience is one of the key factors that affect the performance and effectiveness of an auditor. Research by Wijaya, N. (2016) states that the greater the level of experience possessed by the auditor in his domain, the higher the level of competence shown in the audit process.

d. Independence

According to Welay, P. A. (2020) independence is the auditor's unbiased attitude, without personal motives and resistant to external influences from interested parties seeking opinions or conclusions. This ensures that the opinions or conclusions given are based on the principles of integrity and high objectivity. Research by Mustakim, M., & Wawo, A. (2017) says that independence means that there is honesty in the auditor in considering facts and there is objective judgment. Auditors are required to uphold integrity not only towards the authorities or the general public, but also towards stakeholders who rely on the auditor's judgment.

Based on research by Muslim, M., et al. (2020) an auditor, when performing audit tasks, must demonstrate an independent attitude, ensuring that external influences do not influence their decisions or actions. The influential concept of independence is very important for auditors, serving as a fundamental factor in gaining wider public trust. Auditors should be aware of three types of threats to their independence, namely personal, external, or organizational threats. If one or more of these threats affect the auditor's objectivity in carrying out his duties, the auditor is obliged to refuse the audit engagement (SPKN, 2007, p. 24 in Sarazwati, R. Y., & Amalia, D. 2017). From the perspective of regulators and professional standards, auditor independence is a key requirement contained in various regulations and codes

of ethics. Regulatory bodies and professional organizations set strict guidelines to ensure auditors comply with the principle of independence. Measures such as auditor rotation, disclosure of conflicts of interest, and strict internal controls are some of the mechanisms designed to maintain and strengthen independence.

e. Objectivity

Objectivity is a quality that provides value for the services provided by members. The principle of objectivity requires members to be fair, impartial, intellectually honest and free from conflicts of interest or under the influence of other parties (Novaldi, T., et al. 2023). Auditor objectivity refers to the mental attitude that allows auditors to maintain their integrity and professionalism during the audit process. This means that auditors must be free from influences, conflicts of interest, and biases that can affect their judgment.

Sarazwati, R. Y., & Amalia, D. (2017) said the principle of objectivity requires auditors to make judgments with integrity and uphold standards of excellence. Auditors should avoid situations involving conflicting interests, where the auditor holds a position of dependence / trust, has professional competitors, or has personal bets. Such conflicts have the potential to lead to unethical behavior that can erode the auditor's credibility, the internal audit process, and the integrity of the profession.

The auditor's objectivity is explained in the BPKP module that objectivity is an honest attitude that is not influenced by personal or group opinions and considerations in making decisions or actions (BPKP, 2014: 18 in Susanti, W. 2019). Regulation of the Minister of Administrative Reform Number PER/05/M.PAN/03/2008 concerning Government Internal Audit Supervision (APIP) states that auditors are required to maintain a neutral attitude and must refrain from engaging in conflicts of interest during the planning, implementation, and reporting stages of the activities carried out. It is imperative for auditors to uphold objectivity when conducting examinations.

f. Integrity

The essential nature of auditor integrity lies in its ability to assess the quality of audit results. Increasing the level of auditor integrity directly affects the quality of the resulting audit results (Christiani, Y. N. 2022). Maintaining integrity at work is very important for assessing the quality of work results or auditor performance (Muslim, M., et al. 2020). The quality resulting from the auditor's performance raises public trust which requires auditors to be honest and straightforward while still seeing the limits of confidentiality (Kusuma, G. S. M. 2021).

In the professional world, integrity is like a solid foundation that supports reputation and long-term success. For businesses and organizations, upholding integrity means building trust and establishing strong relationships with various parties, from customers, employees, to partners. This creates a conducive, productive and collaborative work environment. Conversely, when integrity is ignored, negative consequences are inevitable. The trust that has been built collapses, internal and external conflicts arise, and the hard-earned reputation is tarnished. Losing integrity is like a fire that consumes the foundation, potentially destroying all the achievements that have been made.

Therefore, auditors are required to uphold integrity when carrying out their responsibilities, demonstrating honesty and decisiveness to ensure impartiality and prevent external influences from parties who want to advance personal agendas (Mustakim, M., & Wawo, A. 2017).

g. Competence

The principle of competence is an important foundation for public sector auditors. This principle emphasizes that auditors must have sufficient knowledge, expertise, experience, and skills to carry out their duties optimally (Ferdiansyah, R. 2016). According to Zahara, R., et al. (2022) auditor competence relates to the capacity to effectively utilize experiential knowledge and scientific principles. Auditors apply their expertise diligently, comprehensively, intuitively, and impartially during the audit process, ensuring there are no errors in the audit performed.

Based on research by Sarazwati, R. Y., & Amalia, D. (2017) auditors are required to have functional auditor certification (JFA) or different certifications related to government internal oversight, in addition to participating in continuous professional development and training. The educational foundation requires auditors to have the required level of formal education, meeting specific criteria for auditors' formal educational qualifications that are essential for carrying out internal audit tasks tailored to the auditor's circumstances and requirements.

Therefore, through consistent competency improvement, auditors can guarantee the delivery of substantial benefits to the organization and its various stakeholders. In-depth expertise plays an important role in conducting audits at a superior level of professionalism, instilling confidence and assurance in audit results.

Research Methods

The essential factors that affect audit quality use a qualitative approach using literature studies and analysis of various literature sources. Research by Sutrisno, S., et al. (2022) said that a literature study is a form of literature review consistent with several appropriate methodological opinions. In qualitative research characterized by a descriptive approach, the data studied does not aim to confirm or deny the hypothesis proposed. The results obtained from the analysis are in the form of a description of the symptoms identified, without the need for numerical representations or coefficients that connect variables (Saputra, J., & Siregar, S. 2022).

The time frame used in this investigation covers the last decade, specifically from 2015 to 2024. The methodology adopted for data collection in this study involved extensive examination of library resources obtained from google scholar, covering literature and supplementary materials, as well as references to support the researchers' discourse, then incorporating and referencing expert opinions from the sources to strengthen the theoretical framework and analytical process conducted by the researchers (Saputra, J., & Siregar, S. 2022).

Table 1. Relevant articles

No.	Author (year)	Title	Sinta Accreditation
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1.	Ferdiansyah, R. (2016)	Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Hasil Pemeriksaan Audit Pemerintah (Studi Empiris Pada Bpkp Perwakilan Provinsi Dki Jakarta). <i>Analysis of Factors Affecting the Quality of Government Audit Results (Empirical Study at Bpkp Representative of Dki Jakarta Province)</i>	Sinta 2
2.	Susanti, W. (2019)	Persepsi Auditor Tentang Faktor-Faktor Yang Mempengaruhi Kualitas Audit Internal <i>Auditor Perceptions of Factors Affecting Internal Audit Quality</i>	Sinta 3
3.	Wijaya, N. (2016)	Faktor-Faktor Yang Mempengaruhi Kualitas Audit <i>Factors Affecting Audit Quality</i>	Sinta 3
4.	Novaldi, T., et al. (2023)	Pengaruh Kompetensi Dan Objektivitas Terhadap Kualitas Audit Aparatur Pengawas Inspektorat Kabupaten Seluma <i>The Effect of Competence and Objectivity on the Audit Quality of the Supervisory Apparatus of the Seluma Regency Inspectorate</i>	Sinta 3
5.	Idawati, W. (2018)	Analisis Karakteristik Kunci Yang Mempengaruhi Kualitas Audit <i>Analysis of Key Characteristics Affecting Audit Quality</i>	Sinta 2
6.	Sarazwati, R. Y., & Amalia, D. (2017).	Faktor-Faktor Yang Mempengaruhi Kualitas Audit Intern <i>Factors Affecting Internal Audit Quality</i>	Sinta 2
7.	Welay, P. A. (2020).	Analisis Faktor-Faktor yang Mempengaruhi Kualitas Audit Internal: Studi pada Inspektorat Provinsi Maluku <i>Analysis of Factors Affecting Internal Audit Quality: A Study of the Inspectorate of Maluku Province</i>	Sinta 3

8.	Ariyansyah, D., & Sutandi, S. (2019).	Analisis Faktor-Faktor yang Mempengaruhi Kualitas Audit Internal: Studi pada Inspektorat Provinsi Maluku <i>Analysis of Factors Affecting Internal Audit Quality: A Study on the Inspectorate of Maluku Province</i>	Sinta 5
9.	Kusuma, G. S. M. (2021)	Pengaruh Integritas, Profesionalisme, Dan Beban Kerja Auditor Terhadap Kualitas Audit <i>The Effect of Integrity, Professionalism, and Auditor Workload on Audit Quality</i>	Sinta 6
10.	Hariyanto, A., & Dewi, M. L. (2016).	Analisis Faktor – Faktor Yang Mempengaruhi Kualitas Audit <i>Analysis of Factors Affecting Audit Quality</i>	Sinta 5
11.	Kurnia, S., & Purwati, A. S. (2020)	Faktor-Faktor Yang Memengaruhi Kualitas Audit (Studi Pada Akuntan Publik Yang Berada Di Propinsi Daerah Istimewa Yogyakarta) <i>Factors Affecting Audit Quality (Study on Public Accountants Located in the Special Region of Yogyakarta)</i>	Sinta 4
12.	Christiani, Y. N. et al. (2022)	Faktor-Faktor Kualitas Hasil Audit Dilingkungan Pemerintahan Daerah (Studi Kasus Di Inspektorat Kota Kupang) <i>Factors of the Quality of Audit Results in the Local Government Environment (Case Study at the Kupang City Inspectorate)</i>	Sinta 6
13.	Mustakim, M., & Wawo, A. (2017)	Pemoderasi Integritas Terhadap Faktor-Faktor Yang Mempengaruhi Kualitas Audit Internal <i>Moderating Integrity Against Factors Affecting Internal Audit Quality</i>	Sinta 4

14.	Julica, L. A., & Meidy, R. (2023)	Analisis Faktor-Faktor Determinan yang Mempengaruhi Kualitas Audit <i>Analysis of Determinant Factors Affecting Audit Quality</i>	Sinta 4
15.	Rahmayani, M.W. (2022)	Faktor Faktor Yang Mempengaruhi Kualitas Audit (Studi pada Auditor Kantor Akuntan Publik di Kota Bandung) <i>Factors Affecting Audit Quality (Study on Auditors of Public Accounting Firms in Bandung City)</i>	Sinta 5
16.	Muslim, M., et al. (2020)	Pengaruh Pengalaman Kerja, Independensi, Integritas, Kompetensi <i>The Effect of Work Experience, Independence, Integrity, Competence</i>	Sinta 4
17.	Pratiwi, N.P., & Yenni Latrini, M. (2023)	Pengaruh Profesionalisme, Independensi, Kompetensi, Dan Integritas Auditor Internal Terhadap Kualitas Audit <i>The Effect of Professionalism, Independence, Competence, and Internal Auditor Integrity on Audit Quality</i>	Sinta 3
18.	Zahara, R., et al. (2022)	Pengaruh Independensi, Kompetensi, Pengalaman Kerja, Dan Komitmen Profesional Terhadap Kualitas Audit (Studi Empiris Pada Kap Di Kota Jambi Dan Palembang) <i>The Effect of Independence, Competence, Work Experience, and Professional Commitment Against Audit Quality (Empirical Study on Kap in Jambi City and Palembang)</i>	Sinta 4
19.	Saputra, J., & Siregar, S. (2022)	Studi Literatur Kualitas Audit Kantor Akuntan Publik Dalam Perspektif Homo Islamicus <i>Literature Study on Audit Quality of Public Accounting Firms in the Perspective of Homo Islamicus</i>	Sinta 3

20.	Adiwijaya, Z. A. (2022)	Faktor-Faktor Yang Mempengaruhi Kualitas Audit <i>Factors Affecting Audit Quality</i>	Sinta 3
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Results and Discussion

1. Relationship between Audit Quality and Audit Time Limit

Audit time limits refer to the time period set for auditors to complete their audit tasks. This can include the entire audit period or the time allocated for each stage in the audit process. Based on research by Rahmayani, M.W. (2022), it is said that audit time limits have a significant effect on audit quality. Where the auditor's condition is asked to complete the audit within a certain time frame, so that too tight time can cause the auditor to work hastily and reduce audit quality. Conversely, time that is too loose can reduce auditor focus. The results emphasize the importance of effective audit time management and the development of auditor experience to improve audit quality.

However, audit time limits need to be managed wisely. If they are too tight or too loose, they can have a negative impact on audit quality. Ideally, the time limit should be realistic and measurable i.e. appropriate to the complexity of the audit task and the resources available. Thus, the main focus should be on the quality and thoroughness of the audit process, not just on timely completion (Ferdiansyah, R. 2016).

The study shows that audit time limits affect and affect the quality of audit results. The results showed that experience plays a role in improving audit quality. The analysis shows that the more work experience an auditor has, the better the quality of the resulting audit results. Experience is a crucial factor for auditors in carrying out their duties.

2. Relationship between Audit Quality and Work Experience

In the world of auditing, work experience does not only mean the length of time spent in the profession, but also includes various types of tasks and the complexity of projects that have been handled. Research by Hariyanto, A., & Dewi, M. L. (2016) states that work experience has a positive effect on audit quality. This is due to junior auditors who emphasize their competence rather than experience as auditors. The number of tasks that must be completed in the inspection process and the length of work experience increase the expertise and quality of human resources. The longer the auditor's tenure, the higher the quality of the resulting audit results. Other research that shows harmony, namely research by Wijaya, N. (2016), says that the superior the level of expertise possessed by the auditor, the higher the quality of the audit results. As the auditor's experience increases, the occurrence of errors during the audit process gradually decreases.

Welay's research, P. A. (2020) also says that experience affects audit quality, where auditor experience is experience in auditing financial statements and learning from past events. The level of audit experience can be measured by the duration and number of audit tasks completed. The higher volume of audit tasks performed by

auditors correlates with higher quality audit results. This is associated with an increase in the auditor's ability to detect errors more easily and conduct more comprehensive inspections.... The above research is in accordance with the research of Kurnia, S., & Purwati, A. S. (2020) which says work experience has an effect on audit quality, if the better the work experience of the auditors, the higher the quality of the resulting audit will be.

Research by Christiani, Y. N. et al. (2022) said that an auditor's work experience affects audit quality because his experience reflects the breadth of the scope of their duties as a public accountant. These results highlight the responsibilities carried out in the capacity of a certified public accountant. The more hours the auditor spends conducting audits signifies a broader scope of his professional duties. This serves as a strong indication of the effectiveness of the resulting audit findings. It is very important for auditors to show positive results in order to be trusted to conduct audits. Based on research by Julica, L. A., & Meidy, R. (2023) auditor work experience affects audit quality, the longer auditors work, the more thorough they are in conducting examinations, learning from previous mistakes, and completing tasks quickly.

Another study, namely Rahmayani, M.W. (2022) said work experience has a positive effect on audit quality. Experience makes a significant contribution to audit quality. Experienced auditors have a higher level of professional skepticism and a better ability to identify errors than less experienced auditors. The more work experience an auditor has, the higher the quality of the resulting audit results. Research by Zahara, R., et al. (2022) shows that there is a conformity of results with other studies, namely work experience has a positive effect on audit quality, this is indicated by the more experience and ability to obtain relevant information by auditors, the lower the level of errors made by auditors.

The results of several researchers show consistency that the work experience of auditors contributes significantly to improving audit quality, both through developing competence, increasing thoroughness in examination, and reducing audit errors. This is reflected in their ability to learn from past mistakes and complete audit tasks more efficiently, which overall increases the effectiveness of the resulting audit findings.

3. Relationship between Audit Quality and Independence

Audit independence is an important principle in the field of auditing, ensuring that auditors are able to carry out their responsibilities with impartiality and without external influence. This means that auditors must have an impartial mental attitude and not be influenced by interests or pressure from any party, so that they can provide an objective assessment. Based on research conducted by Ferdiansyah, R. (2016) said that independence has a positive effect on audit quality. Where independence is indeed an inherent trait of the auditor. If the auditor is unable to maintain his independence, then he has violated ethics. Therefore, the higher the level of independence of an auditor, the better the quality of the audit results.

The results of this study are in line with research (Ariyansyah, D., & Sutandi, S. 2019), namely auditor independence has a positive and significant effect on audit

quality. Susanti's research, W. (2019) also said that the higher the level of auditor independence, the better the resulting audit quality. Independence is a code of ethics that auditors must follow. During the assignment period, auditors must maintain an independent attitude and be free from all forms of intervention in the field in order to produce quality audit reports. Hariyanto's research, A., & Dewi, M. L. (2016) said that independence has a positive and significant effect on audit quality. Where as an auditor, independence behavior in carrying out audit tasks is important to ensure that auditors are impartial and can still be trusted by the general public. Other research conducted by Kurnia, S., & Purwati, A. S. (2020) says that the better the auditor's independence, the higher the audit quality produced by the Public Accounting Firm.

Research conducted by Pratiwi, N.P., & Yenni Latrini, M. (2023) shows the harmony of results, namely if independence increases, audit quality will also increase. Other research, namely Zahara, R., et al. (2022) and Saputra, J., & Siregar, S. (2022) say that independence affects audit quality, especially in detecting fraud through professional skepticism. It is in such situations that auditors must maintain their independence and provide convincing answers in order to gain trust and be able to obtain client data. Based on Welay's research, P. A. (2020) reveals that independence behavior affects audit quality. Another study conducted by Mustakim, M., & Wawo, A. (2017) said that independence affects audit quality if strengthened by integrity variables.

The research results of several researchers above show that the higher the level of auditor independence, the better the resulting audit quality. Strong independence helps auditors produce impartial examinations, detect fraud, and maintain professional skepticism, all of which improve audit quality.

4. Relationship between Objectivity and Audit Quality

Objectivity is an attitude that requires auditors to be impartial and free from conflicts of interest, ensuring findings and conclusions are based on sufficient and appropriate evidence without being influenced by external factors that compromise audit integrity and quality. Research conducted by Susanti, W. (2019) says objectivity has an effect on audit quality. Judging from the higher the objectivity of the auditors, the better the resulting audit quality. The absence of fraud and honesty in carrying out tasks and disclosure as it is, without personal judgment, is very important in making decisions on the results of the examination. Another study from Sarazwati, R. Y., & Amalia, D. (2017) said that objectivity affects audit quality, where auditors demonstrate reliability, trustworthiness, and fairness while remaining unaffected by external pressure or demands from certain stakeholders for the results of the examination.

The results of the research of the two researchers above show that objectivity affects audit quality. So the higher the auditor's objectivity, the better the resulting audit quality. Honesty, absence of fraud, and honest disclosure without external pressure are the keys to producing high quality audits.

5. The Relationship between Integrity and Audit Quality

Auditor integrity is a basic concept that requires their adherence to honesty, reliability, and ethical principles in carrying out their responsibilities. This integrity is

the main pillar that ensures public trust in auditing and its work. The results of research by Ferdiansyah, R. (2016) say that integrity has a positive effect on audit quality. Integrity represents the auditor's commitment to honesty when carrying out his professional duties. By ensuring transparency in reporting audit results, the integrity of the audit results can be maintained. This research is in line with Susanti's research, W. (2019) The higher the integrity of the auditors, the higher the quality of the resulting audit. This is due to the trust and responsibility of the auditor when conducting an examination, so that the resulting audit report is of high quality and in accordance with the facts in the field. Other research that is in line, namely Idawati, W. (2018) says that integrity has an effect on audit quality, because the resulting audit quality has been done with a high attitude of consistency, no conflict of interest, and a commitment to maintaining client confidentiality in conducting audits, the resulting audit quality has been significantly improved. The level of integrity shown by auditors is directly correlated with the excellence of the audit results they provide.

Research by Hariyanto, A., & Dewi, M. L. (2016) also shows agreement that integrity affects audit quality. In carrying out their duties, auditors are often faced with various pressures or intimidation from other parties. In dealing with these situations, auditors must adhere to their responsibilities to the public and maintain their integrity. Auditors must show determination by not being influenced by pressure aimed at influencing their attitudes and opinions. Based on research by Christiani, Y. N. et al. (2022) the integrity of an auditor is very important to assess the quality of the audit results. The higher the integrity of the auditor, the better the quality of the resulting audit. Honesty and responsibility are the foundation of an auditor's integrity to produce reliable financial reports for an institution. Research by Pratiwi, N.P., & Yenni Latrini, M. (2023) also said that the better the integrity of the auditors, the higher the quality of the resulting audit. The basis of auditor integrity lies in honesty and accountability, which are important for the preparation of financial reports that are considered fair.

The research results of several researchers above show that the higher the integrity of the auditors, the better the resulting audit quality. Integrity includes honesty, transparency, responsibility, and freedom from conflicts of interest. Auditors with integrity can face internal and external pressures without being affected, ensuring reliable and factual financial reports.

6. Relationship between Competence and Audit Quality

Auditor competence is the main foundation that determines the quality and effectiveness of the audit. With the right competence, auditors can provide accurate assessments, identify risks effectively, and provide recommendations that are of value to the auditee. Research by Ferdiansyah, R. (2016) says that auditor competence affects audit quality, where if the auditor has good competence, he will find it easy to carry out his professional audit duties. This research is in line with the research of Ariyansyah, D., & Sutandi, S. (2019) and Susanti, W. (2019) The competence of the auditees has met the inspection standards because on average they have an educational background in the Accounting Department and are required to attend technical guidance or training related to supervisory duties held annually by the

Inspectorate and outside the Inspectorate. With this increased competence, the resulting audit quality is also getting better.

Adiwijaya's research, Z. A. (2022) said that the higher the competence of auditors, which is characterized by a minimum formal education history of D3, extensive work experience, in-depth capabilities and knowledge, and expertise in audit examination techniques, has an impact on improving the quality of the resulting audit. Another study, namely Kurnia, S., & Purwati, A. S. (2020), said that the better the competence of auditors, the higher the audit quality produced by the Public Accounting Firm (KAP). The results of research by Christiani, Y. N. et al. (2022) states that it is in line with other studies, namely before someone is allowed to conduct financial audits at an institution or company, they must first undergo a competency test. In other words, the competence of an auditor affects audit quality. Another study by Pratiwi, N.P., & Yenni Latrini, M. (2023) said that competence affects audit quality, where the causal relationship between the two variables shows that the better the auditor's competence, the higher the resulting audit quality.

Research by Julica, L. A., & Meidy, R. (2023) also said that competency variables affect audit quality, and there are also several elements that can affect the level of competence, including skills, personal characteristics, knowledge, and experience. An auditor who lacks knowledge and skills, relying solely on experience, is unlikely to meet the requirements of a competent auditor, which ultimately affects audit quality. The results of research conducted by Zahara, R., et al. (2022) say competence affects audit quality. Auditor expertise in detecting fraud in financial statements is very important for the quality of the resulting audit. Adequate competence makes it easier for auditors to identify problems that are found. Thus, the resulting audit quality will be more adequate to be conveyed to the auditee. Research by Saputra, J., & Siregar, S. (2022) states that auditor competence has a positive effect on the auditor's ability to detect fraud through professional skepticism.

The research results of several researchers above show that auditor competence has a positive effect on audit quality. Auditors with high competence, which includes formal education, training, work experience, and in-depth knowledge, are able to perform audit tasks better. Adequate competence allows auditors to detect fraud and identify problems in financial statements, thereby improving the quality of the resulting audit. Elements such as skills, personal characteristics, and experience also affect the level of auditor competence. Overall, the better the auditor's competence, the higher the resulting audit quality.

Conclusions and Suggestions

Based on the results and discussion that have been reviewed from several relevant literatures, conclusions can be drawn. The conclusion of the statement is that audit quality is influenced by several key factors. First, time limit management must be wise so as not to sacrifice audit quality due to the rush to completion. Second, extensive work experience makes it easier for auditors to identify errors and important information in the audit. Third, auditor independence, supported by KAP rotation and policies, contributes to improved audit quality. Fourth, high objectivity, supported by honesty and the absence of external pressure,

improves audit quality. Fifth, holistic auditor competence is crucial to ensure optimal audit quality, by integrating various elements of competency assessment.

Based on the research results, there are recommendations for improvement regarding the consideration of other variables that affect audit quality such as KAP size, client company size, obedience pressure, and audit fees. In addition, the approach used can use other methods besides literature studies such as quantitative approaches.

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