



THE EFFECT OF GENDER DIFFERENCES, AUDIT FEES, AUDIT WORK EXPERIENCE, AND INDEPENDENCE ON AUDIT QUALITY

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Abstract: Public accountants are required to maintain Audit Quality in order to produce financial statements that meet standards. The purpose of this research is to produce empirical evidence on the influence of gender differences, audit fees, audit work experience, and auditor independence on KA. The research method used is the survey method. The sampling technique used is the convenience sampling method by taking the condition of public accountants who work at KAP in Bandar Lampung City. The data collection technique uses a questionnaire. The data is processed with the SPSS program. The results of the research show that audit work experience and auditor independence show a significant influence on KA. However, gender differences and audit fees have no effect on KA.

Keywords: Gender Differences; Audit Fee; Audit Work Experience; Auditor Independence

Abstrak: Akuntan publik wajib menjaga Kualitas Audit guna menghasilkan laporan keuangan yang sesuai standar. Tujuan dari riset ini ialah untuk menghasilkan bukti empiris tentang pengaruh perbedaan gender, fee audit, pengalaman kerja audit, dan independensi auditor terhadap KA. Metode riset yang digunakan adalah metode survey. Teknik sampling yang digunakan yaitu metode convenience sampling dengan mengambil syarat akuntan publik yang bekerja di KAP yang berada di Kota Bandar Lampung. Teknik pengumpulan data memakai kuisioner. Data diolah dengan program SPSS. Hasil riset memperlihatkan bahwa pengalaman kerja audit dan independensi auditor menunjukkan pengaruh signifikan terhadap KA. Namun, perbedaan gender dan fee audit tidak memiliki pengaruh pada KA.

Kata Kunci: Perbedaan Gender; Fee Audit; Pengalaman Kerja Audit; Independensi Auditor

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Introduction

A good value of an audit quality will make the Financial Statements (LK) more reliable, it can be seen from the reliability and relevance of the financial statements. A quality financial statement can also be seen from the completeness of the report elements in it, namely the existence of a comprehensive profit/loss statement, changes in financial position, cash flow, changes in capital, and notes on financial statements. For users who need information from financial statements, they will be more confident in the audited financial statements so that an external auditor must have competence and independence in carrying out their audit duties. Because an auditor who already has competence and an attitude of independence will give birth to financial reports that have good quality.¹ The existence of a quality LK, the purpose is to produce information in the financial sector that is used to base decisions taken for users such as shareholders, creditors, and interested parties.

In order to produce quality financial statements, it is necessary to audit the financial statements. So the role of public accountants or external auditors is very important in this case. However, the reality is that not all Public Accounting Firms (KAP) work professionally in carrying out their duties. Because it is not uncommon for Public Accountants (AP) to abuse their responsibilities as an independent party.² Another case also occurred on April 27, 2022, in which four auditors of the Financial Audit Agency of the Republic of Indonesia (BPK-RI) were unexpectedly caught accepting bribes. And the latest case, namely the case of PT WanaarthaLife (WAL), which is considered to have failed to pay insurance policy funds of IDR 15 trillion.³

After knowing the importance of audit quality to produce financial reports that can be trusted by stakeholders. Coupled with looking at cases like the above, the author feels interested in analyzing the factors that affect KA. For this reason, this research is important to be carried out. There are several factors that are the focal point in this study related to audit quality, namely gender differences, audit fees, audit work experience, and auditor independence.

The studies that have been conducted to test audit quality are: the results show that gender and independence have an effect on audit quality.⁴ Then the independence of the auditor has an effect on the quality of the audit.⁵ Then it was found that the results of research on audit work experience had an effect on audit quality,⁶ and the same results were

¹Ade D. V. Giovani And D. Rosyada, "Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Makassar," *Jurnal Akun Nabelo* 2, no. 1 (2019).

²Tim CNN, "Kasus SNP Finance," <https://www.cnnindonesia.com>, (25 January 2024).

³Agustinus Rangga R, "Kasus Wanaartha Life," <https://kompas.com>, (25 January 2024).

⁴Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi, Gender Auditor Terhadap Kualitas Audit," *Syntax Idea* 3, no. 2 (2021): 307.

⁵I Made Purba Astakoni, Ni Putu Nursiani, Ni Made S Utami, And I Ketut S Sapta, "Multigroup Analysis (MGA): Peran Gender Pada Kualitas Audit Melalui Analisis Variabel Kompetensi Dan Independensi Auditor," *Transformatif X*, no. 1 (2021): 125.

⁶Shinta Ratna Dewi And Rizky Eriandani, "Karakteristik Komite Audit Dan Kualitas Audit," *Akurasi* 5, no. 1 (2022): 1.

also shown by other studies where audit work experience had an effect on audit quality.⁷ Furthermore, audit fees and work experience affect audit quality,⁸ and the results of the study show that audit fees have an influence on audit quality.⁹ However, some studies show inconsistent results. For example, in the study, it is stated that experience has no influence on audit quality.¹⁰ These results are supported by research that finds audit fees and independence have no effect on audit quality.¹¹ Then the research found that independence has no effect on audit quality.¹² This is because high auditor independence does not necessarily improve the quality of the resulting audit.¹³

This research is a development of research on the Influence of Experience, Auditor Independence, and Gender on Audit Quality.¹⁴ The difference with previous research is that there is an additional independent variable, namely the audit fee. Additional variables are carried out in order to improve the analysis of audit quality. The researcher found that there are still many differences in research results related to audit quality, so it is necessary to conduct similar follow-up research. Based on the background that has been described, the author is interested in researching the influence of gender differences, audit fees, audit work experience, and auditor independence on audit quality.

The theory of attribution arises from the cause of an event or can be said to be the result of individual perception. Attribution theory provides an overview of how an individual can analyze the reasons for his own actions as well as the actions of others. This is mostly due to internal factors, namely attitude, character, and others.¹⁵ This theory describes a person's attitude in drawing conclusions about their own behavior or that of others.¹⁶ Furthermore, the results of other studies show that attribution theory is the process of understanding one's own behavior in terms of one's own behavior and that of

⁷ Ido Rohmanullah, Helmi Yazid, And Imam Abu Hanifah, "Pengaruh Stres Kerja, Kompetensi, Independensi Dan Profesionalisme Terhadap Kualitas Audit Pada Inspektorat Provinsi Banten," *Jurnal Riset Akuntansi Tirtayasa* 5, no. 1 (2020): 39.

⁸ Wan Fachrudin And Sri Handayani, "Pengaruh Fee Audit Dan Independensi Terhadap kualitas Audit Pada Kantor Akuntan Publik Di Kota Medan," *Jurnal Akuntansi Dan Bisnis* 3, no. 2 (2017): 144.

⁹ Deepali Kalia, Debarati Basu, And Sayantan Kundu, "Board Characteristics And Demand For Audit Quality: A Meta-Analysis," *Asian Review Of Accounting* 31, no. 1 (2023): 153.

¹⁰ Iga Kumalasari, Mursalim Mursalim, And Muh. Su'un, "Pengaruh Pengetahuan Dan Profesionalisme Terhadap Kualitas Audit Pada Kanwil DJP Sulawesi Selatan, Barat, Tenggara Dan KPP Madya Makassar," *Journal Of Accounting And Finance (JAF)* 1, no. 2 (2020): 155.

¹¹ Neni Meidawati And Arden Assidiqi, "The Influences Of Audit Fees, Competence, Independence, Auditor Ethics, And Time Budget Pressure On Audit Quality," *Jurnal Akuntansi & Auditing Indonesia* 23, no. 2 (2019): 117.

¹² Via Elma Sanjaya And Annisa Nurbaiti, "Pengaruh Independensi, Objektivitas Etika, Kompetensi, Dan Profesionalisme Terhadap Kualitas Audit (Study Empiris Pada Kantor Akuntan Publik Di Bandung)," *E-Proceeding Of Management* 5, no. 3 (2018): 3402.

¹³ Ardita Aulia Rivani And Dedik Nur Triyanto, "Pengaruh Kompetensi Terhadap kualitas audit," *E-Proceeding Of Management* 5, no. 3 (2018): 3437.

¹⁴ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

¹⁵ Rafif Helmi Fauzan, Wisnu Julianto, and Retna Sari, "Pengaruh Time Budget Pressure, Profesionalisme, Dan Fee Audit Terhadap Kualitas Audit," *Jurnal KORELASI: Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi* 2, no. 1 (2021): 865.

¹⁶ Morissan, *Teori Komunikasi*, (Jakarta: Prenada Media Group, 2013).

others.¹⁷ Attribution theory can be said to be a theory that focuses on a person's method of interpreting things that happen and on the causes that arise from their actions.¹⁸ There are also those who define attribution theory as the key to getting answers to social perception problems and those related to self-perception.¹⁹

In addition, in attribution theory, a person can analyze the reason for an event and then the results of that analysis can be used by a person to determine their behavior in the future. If it is related to the behavior of an auditor, then we can assume that the analysis resulting from the events that occur to an auditor will produce the auditor's motives for the quality of the audit.²⁰

Auditing can be interpreted as a stage in the evaluation of audit evidence, to make an audit opinion regarding issues that exist in the entity's financial activities in assessing the suitability of the LK preparation process with PSAK and the audit results will be handed over to the client.²¹ In general, the professional designation in the field of audit under KAP is called Public Accountant. There is an assumption that explains that the number of public accountants in Indonesia is still below the level of increasing demand for audit services.²² The purpose of conducting an audit of the LK is the basis for making an opinion on the preparation of the audited LK. Whether the Financial Statements have been prepared in every material matter and are in accordance with the applicable financial reporting framework. So that the confidence of every user who reads the LK compiled by the client entity can increase. Or it can be said, the financial statements of entities are assessed on two things, namely the fairness of every material thing and the conformity with audit standards.²³ The financial statements that have been audited by AP and obtained a Fair Without Exception (WTP) opinion show that the client's financial statements have been free from material misrepresentation based on generally accepted accounting guidelines.²⁴

So that the quality of the audit can be interpreted as appropriate information made by the auditor, based on compliance with audit standards which also contains information on economic violations in the examination of the client's financial statements.²⁵ In addition, audit quality is a reflection of an auditor's attitude in carrying out his audit duties from the results of the audit of the preparation of financial statements that are reliable and in

¹⁷ Ehud M. Pasarihu And Satria Y. Wijaya, "Implementasi Teori Atribusi," *Jurnal Ekonomi Dan Bisnis* 4, no. 1 (2017): 41.

¹⁸ F. Luthans, "Organizational Behavior," 12th ed, 2011.

¹⁹ H. Kelley, "The processes Of Causal Attribution," *American Psychologist*, (1973): 107.

²⁰ John M Ivancevich, Robert Konopaske, And Michael T Matteson, "Perilaku Manajemen Dan Organisasi," 1st ed, (2006).

²¹ Junaidi And Nurdiono, *Kualitas Audit: Perspektif Opini Going Concern*, (Yogyakarta: Penerbit Andi, 2016).

²² Fikri Rizki Utama And Umarudin Kurniawan, "Determinan Minat Memilih Karir Menjadi Akuntan Publik Dan Non Akuntan Publik," *FINANSIA : Jurnal Akuntansi dan Perbankan Syariah* 6, no.1 (2023): 27.

²³ IAPI, *Standar Audit 200*, (Jakarta: IAPI, 2021).

²⁴ Radian A. Al-Faruqi, Yuli, C. Samrotun, And Anita Wijayanti, "Determinan Audit Report Lag Dengan Profitabilitas Sebagai Variabel Moderasi," *FINANSIA : Jurnal Akuntansi Dan Perbankan Syariah* 4, no. 2 (2021): 205.

²⁵ Yadiati And Mubarak, *Kualitas Pelaporan Keuangan*, (Jakarta: Kencana, 2017).

accordance with applicable standards.²⁶ More importantly, audit quality will also help clients in maintaining the trust of LK users in the reliability of audited LK made by auditors. Therefore, it is mandatory for every public accountant to maintain or even continue to improve the quality of their audits. With the importance of audit quality for Public Accounting Firms as their responsibility to clients, this is also becoming increasingly interesting to be researched in the academic world.²⁷

Many social scientists have argued that gender explains the biological differences between men and women as God's creations and the cultural forms that are formed, studied, and socialized.²⁸ The difference between men and women can be seen in the attitude at work. Women are considered better than men in complex jobs so that decision-making results can be more effective and efficient.²⁹ Research shows that the presence of a woman in the audit committee can improve its internal control system and internal audit procedures so as to produce quality financial reports. This has a direct impact on lighter audit efforts, so the cost of audit services becomes cheaper.³⁰ A female audit committee member who has experience in the field of audit and has postgraduate qualifications is able to provide better results to regulators and top management of the company.³¹ Gender differences in this study were emphasized on the behavior, roles, and traits of women and men when carrying out audit assignments. By looking at these three criteria, the researcher wanted to see the level of influence on audit quality.

Audit fee is defined as the amount of AP member fees generated from the return of their assignment services as seen from; the risk of the audit task, the level of difficulty of the services provided, the level of expertise of an auditor in the implementation of the task, the cost budget of the KAP concerned, and other matters.³² Audit fees can also be interpreted as remuneration for services received by auditors after carrying out audit assignments and the amount of fees is influenced by the risk, complexity, and level of expertise required for the implementation of these services, as well as the cost structure of each KAP.³³ In this study, there are several things that are used as a basis for audit fee indicators, namely the level of

²⁶ Stephanie Yolanda, Fefri Indra Arza, And Halmawati Halmawati, "Pengaruh Audit Tenure, Komite Audit Dan Audit Capacity Stress Terhadap Kualitas Audit," *Jurnal Eksplorasi Akuntansi* 1, no. 2 (2019): 543.

²⁷ Qihui Gong, Huilong Liu, Jing Xie, And Lingling Zhang, "How Does Establishing A Branch Office Affect Audit Quality? Evidence From China," *Journal Of Accounting And Public Policy* 42, no. 6 (2023): 107049.

²⁸ I Made Purba Astakoni, Ni Putu Nursiani, Ni Made S Utami, And I Ketut S Sapta, "Multigroup Analysis (MGA): Peran.

²⁹ Rahmawati Hanny Yustrianthe, "Beberapa Faktor Yang Mempengaruhi Audit Judgment Auditor Peemrintah," *Jurnal Dinamika Akuntansi* 4, no. 2 (2012): 72.

³⁰ Peter Kodjo Luh, "Gender Of Firm Leadership, Audit Committee Gender Diversity And Audit Quality Through The Lens Of Audit Fee: A Ghanaian Insight," *Gender In Management: An International Journal* 39, no. 3 (2024): 388.

³¹ Bilal, Bushra Komal, Ernest Ezeani, Muhammad Usman, Frank Kwabi, And Chengang Ye, "Do The Educational Profile, Gender, And Professional Experience Of Audit Committee Financial Experts Improve Financial Reporting Quality?," *Journal Of International Accounting, Auditing And Taxation* 53, (2023): 100580.

³² Mulyadi, *Sistem Akuntansi*, (Jakarta: Salemba Empat, 2016).

³³ Ninik Andriani And Nursiam, "Pengaruh Fee Audit, Audit Tenure Rotasi Audit Dan Reputasi Auditor Terhadap Kualitas Audit (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2013-2015)," *Riset Akuntansi Dan Keuangan Indonesia* 3, no. 1 (2018): 29.

auditor expertise, complexity of audit tasks, assignment time, number of team members in the implementation of tasks, and KAP structure.

Audit work experience is the length of time a person has worked as an auditor which is generally measured on an annual scale. The level of experience of an AP will be seen from the implementation of his audit duties, the more responsive in making decisions he takes because his level of sensitivity is higher than that of an auditor with little experience.³⁴ The level of sensitivity in question is that the auditor has more experience in problem solving an audit case so that when faced with an audit task, it will be easier for him to carry out his duties with the treasury of cases that he has solved.

Auditor independence can be interpreted as the responsibility of an auditor in looking at the point of view without bias. Auditors are required to have two independent attitudes in their assignments, namely independent in facts and independent in appearance.³⁵ This is strengthened by the existence of BPK Regulation - RI No.1 of 2007 which contains the State Financial Audit Standard (SPKN) which states that "Everything related to audit duties, AP must be free in mental attitude and appearance from disturbances that can affect independence". The content of the SPKN states that AP is required to have two types of independence, namely independence in attitude, meaning that the auditor to carry out his work must not take sides with his audit assignment. And independence in appearance means that an AP shows an attitude free from external influences from the views of others.

Gender differences will have an effect on audit quality. This is because gender is not only a gender issue between men and women but gender shows the social side and the technique of acting to receive and evaluate data and information taken in the audit assignment and provide conclusions as an external auditor.³⁶ The criteria to be studied are the behavior, roles, and traits of women and men during the audit assignment.

There are several research results that support this hypothesis, such as the results of research that show that women are more likely to have a sharp memory and good accuracy in managing newly received information so as to create efficiency and effectiveness at work.³⁷ Gender differences in a company actually produce more comprehensive value because everyone is a woman or a man with a different background so that auditors can make more decisions from a lot of information and improve the quality

³⁴ Anugerah Suci Praditaningrum Dan Indira Januarti, "Analisis Faktor Yang Berpengaruh Pada Audit Judgment (Studi Pada BPK RI Perwakilan Provinsi Jawa Tengah)," *Fakultas Ekonomika Dan Bisnis Universitas Diponegoro Semarang* 15, no. 1 (2012): 1.

³⁵ Alvin A. Arens, R. J. Elder, And Beasley M. S, *Auditing And Assurance Service, An Integrated Approach Fourteen Edition*, (England: Pearson, 2012).

³⁶ Ni Kadek Sri Rahayu And I Ketut Suryanawa, "Pengaruh Independensi, Profesionalisme, Skeptisme Profesional, Etika Profesi Dan Gender Terhadap Kualitas Audit Pada KAP Di Bali," *E-Jurnal Akuntansi* 30, no. 3 (2020): 686.

³⁷ Hendy Widiastoeti And Ontot Murwato, "Pengaruh Gender, Tekanan Ketaatan, Independensi, Tekanan Anggaran Waktu, Dan Pengalaman Auditor Terhadap Audit Judgment (Studi Empiris Pada Auditor Kantor Akuntan Publik Di Wilayah Surabaya)," *PRAJA Observer: Jurnal Penelitian Administrasi Publik* 2, no. 1 (2022): 114.

of the audit.³⁸ This is the basis for gender differences to have a significant influence on audit quality. So the hypothesis raised in this study: H1: Gender differences have a positive influence on audit quality.

Audit fees will have an influence on the quality of the audit. Because, the amount of remuneration received for an audit assignment will greatly affect the motivation of an external auditor. Therefore, with increased motivation, the audit assignment carried out by AP will run smoothly. So that it will produce audit quality that is in accordance with applicable accounting standards.³⁹

There are several research results that support this hypothesis, such as the results of research that show that the audit fee is an external factor that can be the motive for an AP to carry out his audit duties and the high audit fee will improve the quality of the audit.⁴⁰ Auditors who get high audit fees generally have a broader and more detailed job so that the audit procedure will be carried out more extensive and in-depth.⁴¹ Then auditors who receive large audit fees are usually recognized for their professionalism at work, so that professional auditors will work according to the employment contract such as the length of work, the location of the work, and their responsibilities.⁴² So the hypothesis raised in this study: H2: Audit fees have a positive influence on audit quality.

Audit work experience will have an influence on audit quality. This is because an external auditor who has previously worked in the financial sector will have added value when carrying out audit duties. That experience can be as an accountant, supervisor, banking, and so on.⁴³ However, the most important experience is that if an auditor has at least three years of experience auditing clients' financial statements, it can be considered to have a higher professional attitude. Therefore, with a good professional attitude, the quality of the audit will also be good.

There are several research results that support this hypothesis, such as the results of research that show that audit work experience is included in an important factor in developing AP's potential in behaving, both at work and outside the office.⁴⁴ So that audit work experience has an influence on audit quality. So the hypothesis raised in this study: H3: Audit work experience has a positive influence on audit quality.

The independence of the auditor will have an influence on the quality of the audit. This is because public accountants who have independence will be reflected in everything

³⁸ Yuan Chang, Chih-I Huang, Hsin-Yu Hsu, And Hsin-Wen Wang, "Gender Diversity In The Audit And Compensation Committee, Firm Performance, Risk And Pay-Performance Sensitivity," *International Review Of Accounting, Banking And Finance (IRABF)* 13, no. 2 (2021): 32.

³⁹ Susmiyanti And Diana Rahmawati, "Pengaruh Fee Audit, Time Budget Pressure Dan Kompleksitas Tugas Terhadap Kualitas Audit Dengan Pengalaman Auditor Sebagai Variabel Moderating (Studi Empiris Pada Kantor Akuntan Publik Di Yogyakarta)," *Profita* 4, no. 7 (2016).

⁴⁰ Rafif Helmi Fauzan, Wisnu Julianto, and Retna Sari, "Pengaruh Time Budget.

⁴¹ Maisyarah Salsabila, "Pengaruh Rotasi KAP Dan Fee Audit Terhadap Kualitas Audit Pada Perusahaan Sektor Keuangan Yang Terdaftar Di Bursa Efek Indonesia," *Jurnal Riset Akuntansi Dan Bisnis* 18, no. 1 (2018): 51.

⁴² Sarifah Vesselina Ardani, "Pengaruh Tenure Audit, Rotasi Audit, Audit Fee Terhadap Kualitas Audit Dengan Komite Audit Sebagai Variabel Moderasi (Studi Pada Perusahaan Sektor Keuangan Yang Terdaftar Di BEI Tahun 2010-2014)," *Jurnal Akuntansi* 6, no. 1 (2017): 1.

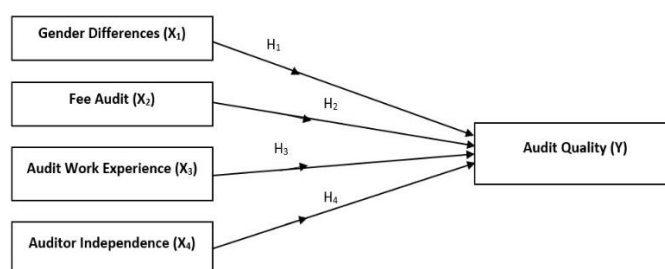
⁴³ Shinta Ratna Dewi And Rizky Eriandani, "Karakteristik Komite Audit.

⁴⁴ Wan Fachrudin And Sri Handayani, "Pengaruh Fee Audit.

related to their audit assignments will be free from personal interests, free from pressure when determining judgements, and the presence of intimidation from outside parties will not affect the results of their audits.⁴⁵

There are several research results that support this hypothesis, such as the results of research that show that the independence of the auditor produces an impartial perspective on any party from the implementation of the audit such as testing, evaluation, and reporting.⁴⁶ So that the independence of auditors has a significant influence on audit quality. So the hypothesis raised in this study: H4: Auditor independence has a positive influence on audit quality.

Figure 1. Research Model



Methods

KAP in Bandar Lampung City is the population used in the research. According to the Indonesian Institute of Public Accountants (IAPI) in the 2022 KAP and AP directory book, there are five KAP in the Bandar Lampung city area. All APs in the KAP-KAP were used as samples. The researcher chose AP in the city of Bandar Lampung as a sample because it makes it easier for researchers to collect data. The survey method was selected with the criteria of External Auditors in Bandar Lampung City. The survey method can be interpreted as a sample data collection technique with primary data sources from a list of questions in the form of questionnaires. The research data was obtained from a questionnaire distributed to KAP in the city of Bandar Lampung. All research variables were measured by the Likert scale. The Likert scale is most often used in questionnaires, which contain questions related to the independent variable and dependent variable being studied.⁴⁷ The data used in this study is primary data. Primary data are tabulated and analyzed with statistical programs. The statistical program used in this study is IBM SPSS version 25, with multiple regression analysis. The regression equation in this study is compiled as follows: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$

Information:

Y = Audit Quality

α = Constant

X1 = Gender Difference

⁴⁵ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

⁴⁶ Ido Rohmanullah, Helmi Yazid, and Imam Abu Hanifah. "Pengaruh Stres Kerja..., 39.

⁴⁷ Imam Ghozali, *Structural Equation Modeling Metode Alternatif Dengan Partial Least Square (PLS)*, (Semarang : Badan Penerbit Universitas Diponegoro, 2014).

- X2 = Fee Audit
 X3 = Audit Work Experience
 X4 = Auditor Independence
 e = Error

Result And Discussion

Descriptive statistics are used to analyze the picture of all the variables studied. Descriptive statistics can be interpreted as a description of data that shows minimum values, maximum values, mean values, standard deviations, and others.⁴⁸

Table 1. Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Gender Differences	48	4	20	13,92	3,566
Fee Audit	48	10	20	15,27	2,524
Audit Work Experience	48	21	30	25,65	2,547
Auditor Independence	48	13	30	25,33	3,551
Audit Quality	48	13	25	21,50	2,674

Source: SPSS 25 Data Processing Results 2024

Validity Test Results

The validity test is used to show the entirety of each question item in the questionnaire has been able to reveal the direction of the research. In this test, the "Pearson Correlation" method is used. The basis for assessing the validity of the Pearson test is to compare the value of the r calculation > the r table. To see the r table is n = 48 (number of respondents), so the r of the table is 0.284.

Table 2. Validity Test Results

Pertanyaan	Pearson Correlation
X1.3	0,324
X1.4	0,310
X2.1	0,325
X2.2	0,426
X2.3	0,440
X3.1	0,541
X3.2	0,468
X3.3	0,320
X3.4	0,328
X3.6	0,419
X4.1	0,385
X4.2	0,471

⁴⁸ Imam Ghozali, *Aplikasi Analisis Multivariate Dengan Program SPSS*, (Semarang: Badan Penerbit Universitas Diponegoro, 2013).

X4.3	0,586
X4.4	0,607
X4.5	0,563
X4.6	0,602
Y1.1	0,482
Y1.2	0,434
Y1.3	0,530
Y1.4	0,518
Y1.5	0,513

Source: SPSS 25 Data Processing Results 2024

The table above shows that there are 21 valid question items or the r value is calculated $> r$ table or the value is above 0.284. However, there are four invalid question items, namely X1.1, X1.2, X2.4, and X3.5. The four question items have been excluded from the sample question because the r value is calculated $< r$ of the table or the value is below 0.284.

Reliability Test Results

The reliability test serves to show whether the questionnaire question items used have reliably collected data on research variables. The basis of this test is seen from the value of Cronbach's Alpha.

Cronbach's Alpha	N of Items
0,794	21

Source: SPSS 25 Data Processing Results 2024

Table 3 shows that N of items are 21, which is the number of valid questionnaire statement items is 21 with a Chronbach Alpha value of 0.794. Therefore the 21 questionnaire question items have been reliable because the Chronbach Alpha value > 0.6 .

Normality Test Results

The normality test is used to determine the presence of perturbator variables in the regression model or in general to show whether the residual has been normally distributed or not.⁴⁹ Judging from table 4 below, it can be seen that the asymp score. Sig. (2-tailed) is $0.200 > 0.1$. So that the conformity to the decision-making theory in the normality test below, it is concluded that the data has been distributed normally.

N		48
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	2,33415376
	Absolute	0,091

⁴⁹ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

Most Extreme Differences	Positive	0,070
	Negative	-0,091
Test Statistic		0,091
Asymp. Sig. (2-tailed)		0,200c,d
a. Test Distribution Is Normal.		
b. Calculated From Data.		
c. Lilliefors Significance Correction.		
d. This Is A Lower Bound Of The True Significance.		

Source: SPSS 25 Data Processing Results 2024

Multicollinearity Test Results

Table 5. Multicollinearity Test Results

Model	Coefficients ^a					Collinearity Statistics	
	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.	Tolerance	VIF
1 (Constant)	9,298	4,368		2,129	0,039		
Gender Differences	0,037	0,101	0,049	0,367	0,715	0,966	1,035
Fee Audit	-0,181	0,143	-0,171	-1,268	0,212	0,952	1,050
Audit Work Experience	0,306	0,146	0,292	2,099	0,042	0,899	1,112
Auditor Independence	0,261	0,105	0,346	2,490	0,017	0,897	1,115

a. Dependent Variable: Audit Quality

Source: SPSS 25 Data Processing Results 2024

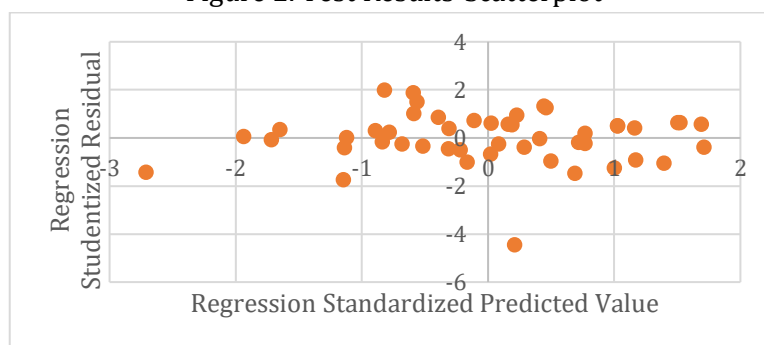
The multicollinearity test is used to show the condition of the regression model how the relationship between its independent variables is. From table 5 above, the column "Collinarity Statistics" shows that the tolerance value for the gender difference variable is 0.966, the audit fee variable is 0.952, the audit work experience variable is 0.899, and the auditor independence is 0.897. In addition, the VIF number on the gender difference variable was 1.035, the audit fee variable was 1.050, the audit work experience variable was 1.112, and the auditor independence was 1.115. For all free variables, the tolerance value is >0.1 and the VIF value is < 10.00. It was concluded that there was no multicollinearity condition in the regression model.

Heteroscedasticity Test Results

The heteroscedasticity test was carried out to find out how the variance between residuals differs in the regression model.⁵⁰ This study conducted two types of heteroscedasticity tests, namely the scatterplot test and the park test.

⁵⁰ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

Figure 2. Test Results-Scatterplot



Source: SPSS 25 Data Processing Results 2024

The results of the scatterplot test show that there is no pattern on the graph. This is illustrated by the random distribution of data (points), both below and above zero (0) on the Y axis.

Table 6. Park Test Results

Model	Coefficients ^a		Standardized Coefficients	t	Sig.
	Unstandardized Coefficients	Std. Error			
1	(Constant)	-3.636	4.359		
	Gender Differences	-.012	.100	-.018	.904
	Fee Audit	-.135	.143	-.143	.349
	Audit Work Experience	.220	.146	.235	.138
	Auditor Independence	.015	.105	.023	.883

a. Dependent Variable: Ln_RES2

Source: SPSS 25 Data Processing Results 2024

The results of the park test above show that each independent variable has a significant number > 0.05. Therefore, the model has no element of heteroscedaity.

Determination Cofesity Test Results

Table 7. Determination Cofesity Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.504a	.254	.184	2.415

a. Predictors: (Constant), Auditor Independence, Gender Differences, Audit Fees, Audit Work Experience

Source: SPSS 25 Data Processing Results 2024

The coefficient test showed an R-Square figure of 0.254 or 25%. This means that 25% of audit quality is influenced by gender differences, audit fee variables, audit work

experience variables, and independence. On the other hand, the remaining 75% was influenced by something other than the four variables in this study.

Results of Simultaneous Hypothesis Test (F test)

Table 8. Simultaneous Test Results (Test F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	85.248	4	21.312	3.655	.012 ^b
	Residual	250.752	43	5.831		
	Total	336.000	47			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Auditor Independence, Gender Differences, Audit Fees, Audit Work Experience

Source: SPSS 25 Data Processing Results 2024

Table 8 has a significance value of 0.012. This figure is < from the significance of 5%, which is $0.012 < 0.05$. This is also shown from the results of the juxtaposition between F calculation and F table. The F calculation is 3.655 and the F table is 2.610. This means that F calculation is greater than the F table, which is $3.655 > 2.610$. So that simultaneously, H_0 is rejected, which means that simultaneously (together) the gender difference variable, the audit fee variable, the work experience variable, and the independence significantly have an influence on the audit quality variable.

Partial Test Results (t-Test)

Table 9. Partial Test Results (t-Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.298	4.368		2.129	.039
	Gender Differences	.037	.101	.049	.367	.715
	Fee Audit	-.181	.143	-.171	-1.268	.212
	Audit Work Experience	.306	.146	.292	2.099	.042
	Auditor Independence	.261	.105	.346	2.490	.017

a. Dependent Variable: Audit Quality

Source: SPSS 25 Data Processing Results 2024

Table 9 shows that the gender difference variable has a significance value of 0.715 > 0.05 (5% significance) and the result of the comparison of t calculation is 0.367 and t table is worth 2.017, then t calculation < t table. It can be interpreted that hypothesis one is rejected, and partially gender difference has no effect on audit quality. Then the audit fee variable has a significance value of 0.212 > 0.05 (significance 5%) and the result of the comparison of tcount is -1.268 and t table is 2.017, then tcount < ttable. This means that hypothesis two is rejected, and partially the audit fee has no effect on the quality of the audit.

Then the audit work experience variable has a significance value of $0.042 < 0.05$ (significance of 5%) and the result of the comparison t is calculated as 2.099 and the table is 2.017, then the calculation $> t$ the table. This means that hypothesis three is accepted, and partially the audit work experience has an effect on the quality of the audit. Finally, the auditor independence variable has a significance value of $0.017 < 0.05$ (significance of 5%) and the result of the comparison of t calculation is 2.490 and t table is 2.017, then t calculation $> t$ table. This means that hypothesis four is accepted, and the auditor's independence partially affects the quality of the audit. In addition, from table 9 an equation is obtained such as: $Y = 9.298 + 0.037X_1 - 0.181X_2 + 0.306X_3 + 0.261X_4 + e$.

The value of the constant is shown at 9.298, indicating the meaning if the independent variables, namely gender difference variables (X_1), audit fees (X_2), audit work experience (X_3), and independence (X_4) = 0, so that the variables bound by audit quality will increase to 9.298 with the record that the other variables are assumed to be constant. Then the regression coefficient of gender difference is 0.037 with a positive direction, meaning that every increase of 1 unit of gender difference increases the quality of the audit by 0.037 units with the record of other variables assumed to be constant. Furthermore, the regression coefficient of the audit fee is 0.181 with a negative direction, meaning that for every increase of 1 unit of audit fee, the audit quality decreases by 0.181 units with the record of other variables assumed to be constant. Then the regression coefficient of audit work experience is 0.306 with a positive direction, meaning that every increase of 1 unit of audit work experience increases the audit quality by 0.306 units with the record of other variables assumed to be constant. Finally, the regression coefficient of auditor independence is 0.261 with a positive direction, meaning that every increase of 1 unit of auditor independence increases the quality of audit by 0.261 units with the record of other variables assumed to be constant.

The Effect of Gender Differences (PG) on Audit Quality

Hypothesis one shows the initial assumption that PG has a positive influence on trains. This is a provisional answer to the first (one) formulations. Meanwhile, the significance value was obtained from the results of the t -test, the gender difference variable was $0.715 > 0.05$ (significance 5%). And the result of the comparison of t calculated is 0.367 and t table is 2.017, then t calculates $< t$ table. Thus, it can be concluded that gender differences do not have a significant effect on audit quality partially, so hypothesis one is rejected.

Partially, the magnitude of the influence of gender differences on audit quality is shown from the results of the partial determination value. Table 9 shows the value of partial determination of the influence of gender differences with relatively small audit quality, namely 3.7%. It can be said that it is likely that the train in the KAP of Bandar Lampung city is not only influenced by gender differences, but there are other elements that an AP needs to have to make a quality audit. The results of the study are in line with the attribution theory raised, because the theory does not mention that gender differences are included in the category of factors that affect audit quality.

Based on the theory of attribution, gender differences are characteristics that are attached to a person that shape his or her self-perception. However, the self-perception that

exists in a man and a woman after this research test, gender differences were not found to have an effect on the quality of the audit. It is likely that a male or female auditor in producing a quality audit has the same chance. As long as the person carries out the audit assignment according to the applicable audit standards.⁵¹

The results of the distribution of respondents showed that the gender of male respondents was slightly more than the number of female respondents, namely the percentage of male respondents as much as 52% and female respondents as much as 48%. The results of the study also show that male auditors in the Bandar Lampung city KAP are slightly superior in terms of making good trains compared to female auditors. Although the results of this research are not supported by previous research, such as the results of research that show that PG in a company actually produces a more comprehensive value because everyone is either a woman or a man has a different background so that auditors can make more decisions from a lot of information and improve the quality of the audit.⁵² However, the results of this research support the results of previous research which shows that the existence of PG will actually give rise to conflicts caused by differences of opinion between men and women.⁵³ Then the results of the study found that there was no influence of PG on audit quality because even though women are considered to have a high conservative attitude, a woman also tends to avoid risks in carrying out her audit duties so that it is not uncommon to find fraud in a female client company does not have the courage like a man who will firmly disclose the fraud.⁵⁴

The Effect of Audit Fees (FA) on Audit Quality

Hypothesis two shows the initial assumption that audit fees have a positive effect on audit quality. This is a provisional answer to the formulation of the second problem. Meanwhile, the significance value was obtained from the results of the t-test, the gender difference variable was $0.212 > 0.05$ (significance of 5%). And the result of the comparison of the tcount is -1.268 and the t-table is 2.017 , then the tcount is $< t$. table. Thus, it can be concluded that audit fees do not have a significant effect on audit quality partially. This means that hypothesis two is rejected.

Partially, the magnitude of the influence of the FA variable on trains can be seen from the results of the partial determination figure. Table 9 shows that the value of partial determination of the influence of audit fees on audit quality is -18% . It can be said that the quality of audits in the KAP of Bandar Lampung city is not affected by audit fees.

Based on the attribution theory, the audit fee in question is the amount of remuneration received by an external auditor in his audit assignment which can increase

⁵¹ Naufal Afif Fitriani And Yie Ke Feliana, "Pengaruh Keragaman Gender Pada Dewan Komisaris, Dewan Direksi, Dan Komite Audit Terhadap Manajemen Laba," *Akuntansi Dan Teknologi Informasi* 15, no. 1 (2022): 8.

⁵² Yuan Chang, Chih-I Huang, Hsin-Yu Hsu, And Hsin-Wen Wang, "Gender Diversity In The Audit...", 32.

⁵³ Shinta Ratna Dewi And Rizky Eriandani, "Karakteristik Komite Audit.

⁵⁴ Dinda Nurliani And Ichi, "Pengaruh Independensi, Pengetahuan Keuangan, Dan Gender Komite Audit Terhadap Ketidapatuhan Pengungkapan Keuangan (Studi Kasus Pada Perusahaan Publik Yang Mendapat Teguran Publik Oleh Bursa Malaysia Tahun 2014-2020)," *Jurnal Akuntansi Dan Keuangan (JAK)* 10, no. 1 (2022): 71.

the motivation of the auditor. Therefore, with increased motivation, the audit assignment carried out by AP will run smoothly. So that it will produce good audit quality. The amount of audit fees received by AP does not have an impact on the quality of the audit because in planning audit tasks, an AP will generally prepare an audit working paper according to existing audit standards and is indiscriminate.⁵⁵

The hypothesis built is that the more the FA value increases, the more it will increase the train. However, after a study was conducted on the KAP in the city of Bandar Lampung, the hypothesis was rejected because the audit fee had no effect on the quality of the audit. This shows that the external auditors in the Bandar Lampung City KAP in carrying out their audit duties, do not see the amount of wages that will be given. However, they work professionally in accordance with audit standards. Although this research is not supported by previous research, such as the results of research that show that auditors who get high audit fees generally have a broader and more detailed work so that audit procedures will be carried out more extensive and in-depth so that it has an impact on increasing the number of auditors.⁵⁶ However, this research supports previous research carried out on external auditors in the Semarang City KAP which showed that audit fees had no effect on the train. This is because if an AP gets an FA that tends to be high from the market price, it will make the AP provide an excessive sense of tolerance towards its clients so that it is feared to reduce the independence of the auditor.⁵⁷

The Influence of Audit Work (PKA) Experience on Audit Quality

Hypothesis three shows the initial assumption that PKA has a positive influence on KA. This is a tentative response regarding the conclusion of the third problem. In line with the assumption built, namely the significance value of the t-test results, the audit work experience variable is $0.042 < 0.05$ (5% significance). And the result of the comparison of t calculation is 2.099 and t table is 2.017, so t calculation is greater than t table. Thus, it can be concluded that partially audit work experience (PKA) has a positive relationship with KA. So that hypothesis three is accepted.

Partially, the magnitude of the influence of the audit work experience variable on audit quality is shown from the results of the partial determination value. Table 9 shows the value of partial determination of the influence of audit work experience on audit quality, which is 30.6%. It can be said that the quality of audits in the KAP of Bandar Lampung city can be affected by audit work experience.

Based on the attribution theory, PKA arises because an auditor has experienced a fairly long working period with many tasks that he has completed that will form added value to an auditor. An AP who has added value will be better at creating quality audit assignments. PKA includes the length of work as an AP, the number of tasks that have been done and the amount of training that has been obtained. The results of previous research

⁵⁵ Agung Suprianto, "Pengaruh Etika Auditor, Kompetensi, Time Budget Pressure Dan Fee Audit Terhadap Kualitas Audit Dengan Fee Audit Sebagai Variabel Moderasi (Studi Pada Kantor Akuntan Publik Di DKI Jakarta)," *JEMBA (Jurnal Ekonomi, Manajemen, Bisnis Dan Akuntansi)* 2, no. 6 (2023): 831.

⁵⁶ Maisyarah Salsabila, "Pengaruh Rotasi KAP.

⁵⁷ Neni Meidawati And Arden Assidiqi, "The Influences Of Audit Fees.

found that respondents' perception of auditor experience is relatively high, so that APs with a lot of PKA in carrying out their duties will have an impact on good audit quality.⁵⁸

An external auditor who has previously worked in the financial sector will have added value when carrying out audit duties.⁵⁹ In addition, the most important experience is that if an auditor has at least three years of experience auditing clients' financial statements, it can be considered to have a higher professional attitude. Therefore, with a good professional attitude, the quality of the audit will also be good. It can be said that the external auditors in the Bandar Lampung City KAP in carrying out their audit duties, have a professional attitude. That's because of the experience of auditing work. The output of this research is in line with the results of previous research that the effort that must be made by the auditor is to use his professional expertise carefully and carefully in professional considerations of each assignment by always updating his competence and increasing his experience and always maintaining his ethics which is reflected in his compliance with the standards of his field work during the implementation of the audit so that the quality of the audit results is expected to be better.⁶⁰ Then auditors who have enough experience can conduct audits objectively, carefully and carefully so that they can find out various problems in more depth. So AP will be able to produce quality audits.⁶¹

The Effect of Auditor Independence (IA) on Audit Quality

Hypothesis three shows the initial assumption that IA has a positive relationship with KA. This is a tentative response regarding the conclusion of the fourth problem formulation. In line with the assumption constructed, namely the significance value of the results of the t-test, the auditor's independence variable is $0.017 < 0.05$ (significance of 5%). And the result of the comparison of t is calculated as 2.490 and t table is 2.017, then t is calculated $> t$ table. Thus, it can be concluded that the auditor's independence has a positive relationship with the train. So that hypothesis four is accepted.

Partially, the magnitude of the influence of the auditor independence variable on audit quality is shown from the results of the partial determination value. Table 9 shows that the value of partial determination of the influence of auditor independence on audit quality is 26%. It can be said that the quality of audits in the KAP of Bandar Lampung city can be affected by the independence of auditors.

Based on the theory of attribution, IA is born from an AP who has been free from personal interests, free from pressure or intimidation from outside parties when assigning an audit will not affect his audit opinion. An AP who is able to maintain independence will

⁵⁸ Yuli Astini, Agus Khazin Fauzi, Iin Indriani, And Endang Kartini, "The Influence Of Auditor Ethics, Auditor Experience And Auditor Motivation On Audit Quality At The Inspectorate Office Of West Nusa Tenggara," *Shariabiz (International Journal Of Economics & Business)* 1, no. 2 (2024): 76.

⁵⁹ Shinta Ratna Dewi And Rizky Eriandani, "Karakteristik Komite Audit.

⁶⁰ Ido Rohmanullah, Helmi Yazid, and Imam Abu Hanifah. "Pengaruh Stres Kerja...," 39.

⁶¹ I Made Purba Astakoni, Ni Putu Nursiani, Ni Made S Utami, And I Ketut S Septa, "Multigroup Analysis (MGA): Peran.

not be influenced by various forces coming from outside the auditor in considering the facts during the examination process.⁶²

External auditors who have an independent attitude will carry out their audit assignments with an attitude free from personal interests, free from pressure when determining judgements, and any intimidation from outside parties will not affect the audit results. Therefore, with this independent attitude, the quality of the audit will be good. It can be said that the external auditors in the Bandar Lampung City KAP in carrying out their audit duties, have an independent attitude. This is due to the correct understanding of the independence of auditors. The results of this study are in line with previous research which found that IA has an effect on audit quality. This is because independence is an attitude from within an AP that is free from influence, uncontrolled and not dependent on other parties when interacting with clients. So that the higher level of independent auditors will improve the quality of audits. For this reason, it is mandatory for an AP to have an independent attitude in his audit duties.⁶³

Conclusion

It can be concluded that the audit work experience variable and the auditor independence variable have a positive significance relationship on audit quality. On the other hand, the variables of gender differences and audit fees have no relationship with audit quality. This study still shows different results from previous relevant research, especially with the results of Suryani's research, et al, namely gender difference variables have an influence on audit quality and audit work experience has no effect on audit quality. While these results are still contrary to the results of this study, for that further research is needed. In addition, this research also has limitations, namely the need to add other variables that affect audit quality such as Audit Capacity Stress (ACS). Because ACS is related to the burden felt by public accountants while working due to the imbalance in the number of clients examined with a very limited amount of time to complete audit assignments. A variable that can be considered to be studied in the next research is climate change variation. The reason is still very rarely researched and climate change is certainly interesting to raise because Indonesia has at least two climates, namely rain and drought.

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⁶² Ester Melania Pasamba, T Sutrisno, And Rosidi Rosidi, "The Effects Of Independence And Auditor Professionalism On Audit Qualitywith Time Budget Pressure As A Moderating Variable," *International Journal Of Business, Economics And Law* 18, no. 5 (2019): 347.

⁶³ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

Author Contributions Statement

The following we convey how our role is involved in the process of making this research article, namely: FU makes observations to KAP-KAP which is the object of research to collect research data. Then create an article concept related to the research title and collect administrative activities in the research. MI processed research data from the questionnaire answers that were distributed. Then conduct an investigation or trace the results of the research.

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