



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

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Abstract: Public accountants (APs) are required to maintain Audit Quality (KA) to produce financial statements (LK) that meet predetermined standards. Therefore, this study aims to determine the influence of gender differences, audit fees, audit work experience, and auditor independence on financial statements. The study procedures were carried out using a survey method, and the sample population was selected with convenience sampling by taking the condition of public accountants who work at KAP in Bandar Lampung City. Data were obtained using a questionnaire and then processed with the SPSS program. The results showed that audit work experience and auditor independence had a significant influence on KA. However, gender differences and audit fees had no significant effect.

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 high level of Audit Quality enhances the reliability of financial statements (LK), as reflected in their relevance and dependability. The quality of financial statements can also be assessed by the completeness of their components, including a comprehensive profit/loss report, changes in financial position, cash flow, changes in capital, and notes. Users who rely on financial statements for decision-making place greater trust in audited reports. Therefore, external auditors must possess both competence and independence in carrying out their duties. Auditors with the necessary expertise and an independent mindset ensure the production of high-quality reports.¹ The primary objective of maintaining high quality LK is to provide reliable information that serves as a basis for decision making by key stakeholders, creditors, and other interested parties.

To produce high-quality financial statements, it is essential to conduct an audit. In this context, the role of Public Accountants (APs) or external auditors becomes critically important. However, in practice, Public Accounting Firms (KAP) do not always operate professionally in fulfilling their responsibilities. Some APs often abuse their role as independent parties. For instance, on April 27, 2022, 4 auditors from the Financial Audit Agency of Indonesia (BPK-RI) were unexpectedly caught accepting bribes. Another notable case involves PT Wanaartha Life (WAL), which was reported to have failed to pay insurance policy claims amounting to IDR 15 trillion. Recognizing the significance of audit quality in producing reliable reports for stakeholders, alongside the occurrence of such cases, this study was carried out to examine the influential factors. The study focuses on several key factors related to audit quality, including gender differences, audit fees, audit work experience, and auditor independence.

Several studies have been conducted to examine the factors influencing audit quality. The findings indicate that both gender and auditor independence have a significant impact. In addition, auditor independence has been consistently shown to affect the quality. Studies on audit work experience and fees have also demonstrated their positive influence, but some present inconsistent findings. For instance, certain studies report that work experience does not significantly influence audit quality. Similarly, others suggest that audit fees and auditor independence have no substantial effect. Auditor independence does not always translate into higher audit quality, as a high level of independence does not necessarily guarantee improved outcomes.

This current study builds upon existing literature that examined the influence of experience, auditor independence, and gender on audit quality. The key distinction is the inclusion of an additional independent variable, namely audit fees. The addition of this variable aims to enhance the analysis of factors affecting audit quality. Significant variations were observed in the findings of existing studies related to audit quality, revealing the need for further investigation.

Based on the background described, this study was carried out to explore the influence of gender differences, audit fees, audit work experience, and auditor independence. This study is supported by the attribution theory, which explains the causes of events based on individual perceptions. Attribution theory provides insights into how

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).

individuals analyze the reasons behind their own actions as well as the actions of others. This analysis is often influenced by internal factors, such as attitudes, character traits, and personal dispositions. The theory outlines how individuals form conclusions about behavior. Findings from other studies suggest that attribution theory helps in understanding behavior by examining both self-perception and the perception of others. It also focuses on how people interpret events and identify the causes behind their actions. Some scholars also define attribution theory as a key framework for addressing issues related to social perception and self-awareness.

In addition, attribution theory suggests that individuals can analyze the causes of specific events, and the outcomes of such analyses influence their future behavior. When applied to auditor behavior, it can be assumed that an auditor's interpretation of past events shapes motives and decisions, ultimately affecting the quality of their audit. This implies that the experiences and situations encountered by auditors play a crucial role in determining professional judgment, ethical stance, and overall approach to ensuring audit quality.

Auditing can be defined as a systematic process of evaluating audit evidence to form an opinion on matters related to an entity's financial activities. This process assesses the compliance of financial statements (LK) preparation with the Indonesian Financial Accounting Standards (PSAK), and the resulting audit report is presented to the client. In general, professionals in the auditing field within KAP are referred to as APs. It is widely assumed that the number of APs in Indonesia remains insufficient to meet the growing demand for audit services. The primary objective of auditing financial statements is to form an opinion on whether the statements have been prepared, in all material respects, in accordance with the applicable financial reporting framework. This process aims to enhance the confidence of stakeholders who rely on the financial statements prepared by client entities. In essence, financial statements are evaluated based on 2 key criteria, namely the fairness of all material aspects and compliance with auditing standards. Financial statements that have been audited by a Public Accountant (AP) and have received an Unqualified Opinion (commonly referred to as Fair Without Exception or WTP) indicate that the documents are free from material misstatements and are prepared in accordance with generally accepted accounting principles.

The quality of an audit is essential as it serves as a reliable reflection of the auditor's evaluation, based on strict adherence to standards. It also includes identifying any economic violations found during the examination of client's financial statements. Audit quality represents the auditor's approach in performing their duties, ensuring the financial statements are both trustworthy and compliant with applicable standards. Furthermore, high quality plays a crucial role in maintaining the trust of users in the accuracy and reliability of the reports. Therefore, it is imperative for every public accountant to uphold, and continually enhance, the quality of their audit. Given the significance of audit quality for KAP in fulfilling their responsibilities to clients, it has become a subject of increasing academic interest and study.

Several social scientists argue that gender not only explains the biological differences between men and women as God's creations but also influences the cultural forms that are shaped, studied, and socialized. Women are often regarded as more adept than men in complex tasks, which leads to more effective and efficient decision-making.

Previous studies have shown that the inclusion of women on audit committees can enhance the internal control systems and procedures, leading to higher quality. This, in turn, reduces the effort required for audit, leading to lower service costs. A female audit committee member with experience in auditing and postgraduate qualifications is better positioned to deliver superior outcomes to both regulators and top management. In this study, gender differences are examined in terms of behavior, roles, and characteristics of men and women when performing audit assignments.

Audit fees are defined as the compensation received by members of an audit firm (AP) for their services, determined by factors such as the risk associated with the task, the complexity of the services provided, the level of expertise required from the auditors, the budget of the respective KAP, and other relevant considerations. Audit fees can also be viewed as the remuneration paid to auditors for completing various assignments. The amount is influenced by the risks, complexity, and expertise necessary for performing the audit, as well as the cost structure of the individual KAP. In this study, several indicators are used to assess audit fees, including the level of auditor expertise, the complexity of audit tasks, the time required for assignments, the number of team members involved in the tasks, and the organizational structure of the KAP.

Audit work experience refers to the length of time an individual has spent working as an auditor, typically measured on an annual basis. The level of experience of an auditor is reflected in their performance of audit duties. More experienced auditors tend to be more responsive in decision-making due to their higher level of sensitivity compared to those who are less experienced. This increased sensitivity refers to the auditor's ability to draw upon a wealth of past experiences in solving audit-related issues. Consequently, when faced with a new audit task, an experienced auditor can more efficiently carry out the duties, leveraging the knowledge gained from previous cases resolved.

Auditor independence is the responsibility of an auditor to approach their work objectively, without bias. Auditors are required to maintain 2 types of independence during their assignments, namely independence in fact and in appearance. This requirement is reinforced by the BPK Regulation - RI No. 1 of 2007, which outlines the State Financial Audit Standard (SPKN). The regulation states, "In all matters related to audit duties, auditors must maintain a mental attitude and appearance free from any influences that could compromise their independence."

Independence in attitude indicates that the auditor must approach their work impartially, without favoring any side in the audit assignment. Independence in appearance refers to the auditor's ability to present an attitude that is free from external influences and perceptions that could undermine objectivity.

Gender differences can significantly affect audit quality. Beyond being a biological distinction between men and women, gender reflects social dynamics and influences how individuals process and evaluate data and information in audit assignments, ultimately impacting the conclusions reached as external auditors. The current study focuses on examining the behaviors, roles, and traits of both women and men during audit assignments. Studies have shown that women tend to possess stronger memory retention and greater accuracy in managing newly received information, which leads to increased efficiency and effectiveness in their work. Gender diversity within a company can contribute to a more comprehensive value, as both men and women, with their distinct backgrounds,

bring diverse perspectives. This enables auditors to make more informed decisions, thereby enhancing audit quality. Based on these observations, the hypothesis for this study is as follows:

H1: Gender differences have a positive influence on audit quality.

Audit fees can influence the quality of the audit. The amount of remuneration received for an audit assignment significantly impacts the motivation of an external auditor. Higher motivation typically leads to smoother execution of audit tasks, leading to audit quality that aligns with applicable accounting standards. Several studies support this hypothesis, indicating that audit fees serve as an external factor motivating auditors to perform their duties more diligently. Higher audit fees are often associated with improved audit quality. Auditors who receive higher fees tend to handle more complex and detailed assignments, leading to more extensive and in-depth procedures. Furthermore, auditors who are compensated with larger fees are usually recognized for their professionalism, which ensures compliance with the terms of their employment contract, such as work duration, location, and responsibilities.

Therefore, the hypothesis for this study is as follows:

H2: Audit fees have a positive influence on audit quality.

Audit work experience have an influence on audit quality. This is because an external auditor who has previously worked in the financial sector has added value when carrying out audit duties. The experience can be as an accountant, supervisor, banker, or other related roles.² However, the most significant factor is that an auditor with at least three years of experience in auditing clients' financial statements demonstrates a higher level of professional competence. Several studies support this hypothesis, where audit work experience is included as an important factor in developing AP's potential in behaving, both at work and outside the office.³

H3: Audit work experience has a positive influence on audit quality.

The independence of the auditor has an influence on audit quality. This is because the independence is reflected during their audit assignments, where Aps are free from personal interests, pressure when determining judgements, and the presence of intimidation from external parties.⁴

Several studies support this hypothesis, where the independence of the auditor produces an impartial perspective during testing, evaluation, and reporting.⁵

H4: Auditor independence has a positive influence on audit quality.

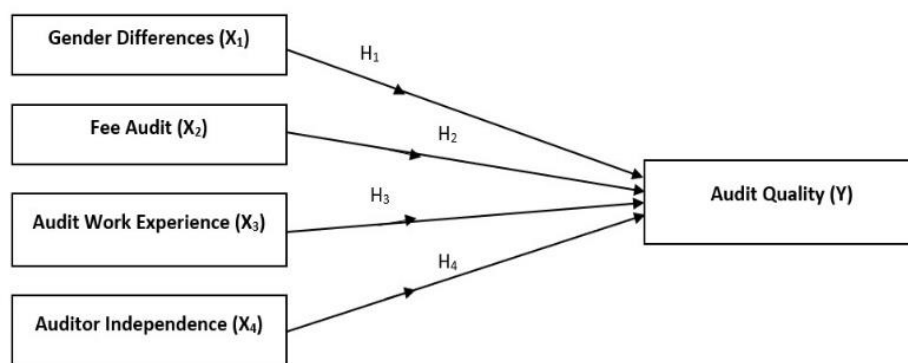
² Shinta Ratna Dewi And Rizky Eriandani, "Karakteristik Komite Audit.

³ Wan Fachruddin And Sri Handayani, "Pengaruh Fee Audit.

⁴ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

⁵ Ido Rohmanullah, Helmi Yazid, and Imam Abu Hanifah. "Pengaruh Stres Kerja..., 39.

Figure 1. Research Model



Methods

KAP in Bandar Lampung City was the population used in the study. According to the Indonesian Institute of Public Accountants (IAPI) in the 2022 KAP and AP directory book, there were 5 KAP in the Bandar Lampung city area. All APs in the KAP-KAP were used as samples, and the investigator chose an AP in the city of Bandar Lampung as a sample because it made it easier to collect data. The survey method was selected with the criteria of External Auditors in Bandar Lampung City, and this could be interpreted as a sample data collection technique with primary data sources from a list of questions in the form of questionnaires. The study data was obtained from a questionnaire distributed to KAP in the city of Bandar Lampung, and all report variables were measured by the Likert scale. This was most often used in questionnaires, which contained questions related to the independent variable and dependent variable studied.⁶ The data used in this study was primary data, which were tabulated and analyzed with statistical programs. Furthermore, the study used IBM SPSS version 25, with multiple regression analysis. The regression equation was compiled as followed: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$

Information:

- Y = Audit Quality
- α = Constant
- X1 = Gender Difference
- X2 = Fee Audit
- X3 = Audit Work Experience
- X4 = Auditor Independence
- e = Error

Result And Discussion

Descriptive statistics were used to analyze the picture of all the variables studied. This could also be interpreted as a description of data that showed minimum values, maximum values, mean values, and standard deviations.

⁶ Imam Ghozali, *Structural Equation Modeling Metode Alternatif Dengan Partial Least Square (PLS)*, (Semarang : Badan Penerbit Universitas Diponegoro, 2014).

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 was used to show the entirety of each question item in the questionnaire had been able to reveal the direction of the study. In this test, the "Pearson Correlation" method was used, and the basis for assessing the validity of the test was to compare the value of the r calculation > the r table. Furthermore, the r table was $n = 48$ (number of respondents), and the r of the table was 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
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 showed that there were 21 valid question items or the r value was calculated > r table or was above 0.284. However, there were 4 invalid question items,

namely X1.1, X1.2, X2.4, and X3.5. These items had been excluded from the sample question because the r value was calculated $< r$ of the table or the value was below 0.284.

Reliability Test Results

The reliability test served to show whether the questionnaire question items used had reliably collected data on study variables. The basis of this test was seen from the value of Cronbach's Alpha.

Table 3. Reliability Test Results

Cronbach's Alpha	N of Items
0,794	21

Source: SPSS 25 Data Processing Results 2024

Table 3 showed that the N of items was 21, which was the number of valid questionnaire statement items with a Chronbach Alpha value of 0.794. Therefore , these items were reliable because the Chronbach Alpha value was > 0.6 .

Normality Test Results

The normality test was used to determine the presence of perturbator variables in the regression model or in general to show whether the residual was normally distributed or not.⁷ Judging from Table 4 below, it could be seen that the asymp score Sig. (2-tailed) was $0.200 > 0.1$. Furthermore, with the conformity to the decision-making theory in the normality test below, it was concluded that the data was distributed normally.

Table 4. Results of the One-Sample Kolmogorov-Smirnov Test

N	48
Normal Parameters ^{a,b}	Mean 0,000000 Std. Deviation 2,33415376
Most Extreme Differences	Absolute 0,091 Positive 0,070 Negative -0,091
Test Statistic	0,091
Asymp. Sig. (2-tailed)	0,200 ^{c,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

⁷ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

Multicollinearity Test Results

Table 5. Multicollinearity Test Results

Model	Coefficients				Collinearity Statistics		
	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	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

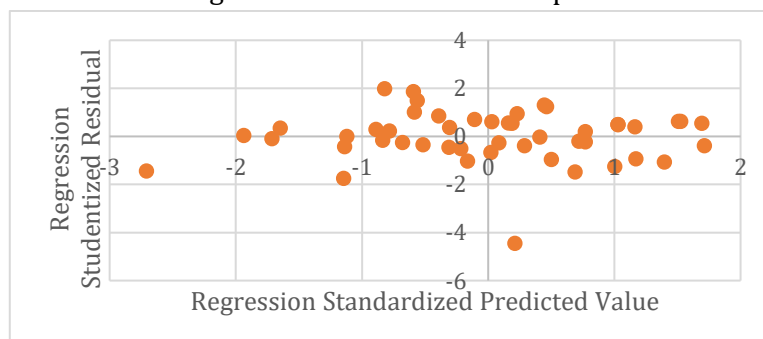
Source: SPSS 25 Data Processing Results 2024

The multicollinearity test was used to show the condition of the regression model and the relationship between its independent variables. From Table 5, the column "Collinearity Statistics" showed that the tolerance value for the gender difference variable was 0.966, the audit fee variable was 0.952, the audit work experience variable was 0.899, and the auditor independence was 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 was >0.1 and the VIF value was <10.00 . This 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 differed in the regression model.⁸ This study conducted 2 types of heteroscedasticity tests, namely the scatterplot test and the park test.

Figure 2. Test Results-Scatterplot



Source: SPSS 25 Data Processing Results 2024

⁸ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

The results of the scatterplot test showed that there was no pattern on the graph. This was 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		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 showed that each independent variable had a significant number > 0.05 . Therefore, the model had no element of heteroscedaity.

Determination Of Cofesity Test Results

Table 7. Determination of 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-squared figure of 0.254 or 25%. This indicated that 25% of audit quality was influenced by gender differences, audit fee variables, audit work experience variables, and independence. However, the remaining 75% was influenced by something other than the 4 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 had a significance value of 0.012, and this figure was < from the significance of 5%, which was $0.012 < 0.05$. This was also shown from the results of the juxtaposition between the F calculation and the F table. The F calculation was 3.655 and the F table was 2.610, meaning the F calculation was greater than the F table, which was $3.655 > 2.610$. Simultaneously, H_0 was rejected, which indicated that (together) the gender difference variable, the audit fee variable, the work experience variable, and the independence significantly influenced the audit quality variable.

Partial Test Results (t-Test)

Table 9. Partial Test Results (t-Test)

Coefficients						
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

According to Table 9, the gender difference variable had a significance value of 0.715 > 0.05 (5% significance) and the result of the comparison of t calculation was 0.367. Furthermore, the t table was worth 2.017, then the t calculation was < t table. This could be interpreted as hypothesis one was rejected, and partially gender difference had no effect on audit quality. Then the audit fee variable had a significance value of 0.212 > 0.05 (significance 5%) and the result of the comparison of tcount was -1.268 and t table was 2.017, then tcount < t table. This meant that hypothesis 2 was rejected, and partially the audit fee had no effect on the quality of the audit. Then the audit work experience variable had a significance value of 0.042 < 0.05 (significance of 5%) and the result of the comparison t was calculated as 2.099 and the table was 2.017, then the calculation was > t the table. This

meant that hypothesis 3 was accepted, and partially the audit work experience had an effect on the quality of the audit. Finally, the auditor independence variable had a significance value of $0.017 < 0.05$ (significance of 5%) and the result of the comparison of the t calculation was 2.490 and the t table was 2.017, then the t calculation was $> t$ table. This meant that hypothesis 4 was accepted, and the auditor's independence partially affected the quality of the audit. In addition, from Table 9 an equation was obtained such as $Y = 9.298 + 0.037X_1 - 0.181X_2 + 0.306X_3 + 0.261X_4 + e$.

The value of the constant was shown at 9.298, indicating the meaning of the independent variables, namely gender difference variables (X_1), audit fees (X_2), audit work experience (X_3), and independence (X_4) = 0. The variables bound by audit quality could increase to 9.298 with the record that the other variables were assumed to be constant. Furthermore, the regression coefficient of gender difference was 0.037 with a positive direction, meaning that every increase of 1 unit of gender difference increased the quality of the audit by 0.037 units with the record of other variables assumed to be constant. The regression coefficient of the audit fee was 0.181 with a negative direction, meaning that for every increase of 1 unit of audit fee, the audit quality decreased by 0.181 units with the record of other variables assumed to be constant. Then the regression coefficient of audit work experience was 0.306 with a positive direction, meaning that every increase of 1 unit of audit work experienced an increase in the audit quality by 0.306 units with the record of other variables assumed to be constant. Finally, the regression coefficient of auditor independence was 0.261 with a positive direction, meaning that every increase of 1 unit of auditor independence increased the quality of the 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 1 showed the initial assumption that PG had a positive influence on trains. This was a provisional answer to the first (one) formulation. Meanwhile, the significance value was obtained from the results of the t-test, the gender difference variable was $0.715 > 0.05$ (significance 5%). The result of the comparison of t calculated was 0.367 and the t table was 2.017, then t calculates $< t$ table. This could be concluded that gender differences did not have a significant effect on audit quality partially, and hypothesis 1 was rejected.

The magnitude of the influence of gender differences on audit quality was shown from the results of the partial determination value. Table 9 showed the value of partial determination of the influence of gender differences with relatively small audit quality, namely 3.7%. This could be said that it was likely that the train in the KAP of Bandar Lampung city was not only influenced by gender differences but there were other elements that an AP needed to have to make a quality audit. The results of the study were in line with the attribution theory raised because the theory did not mention that gender differences were included in the category of factors that affected audit quality.

Based on the theory of attribution, gender differences were characteristics that were attached to a person that shaped self-perception. However, the self-perception that existed in a man and a woman after this study test, and gender differences were not found to affect the quality of the audit. A male or female auditor in producing a quality audit likely

had the same chance. As long as the person carried out the audit assignment according to the applicable audit standards.⁹

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 showed that male auditors in the Bandar Lampung city KAP were slightly superior in terms of making good trains compared to female auditors. Although the results of this study were not supported by previous reports, such as the results showed that PG in a company produced a more comprehensive value because everyone was either a woman or a man and had a different background for auditors to make more decisions from a lot of information and improve the quality of the audit.¹⁰ However, the results of this study supported the results previously which showed that the existence of PG could give rise to conflicts caused by differences of opinion between men and women.¹¹ Then the results of the study found that there was no influence of PG on audit quality because even though women were considered to have a highly conservative attitude, a woman also tends to avoid risks in carrying out audit duties which was not uncommon to find fraud in a female client company that did not have the courage like a man who could firmly disclose the fraud.¹²

The Effect Of Audit Fees (FA) On Audit Quality

Hypothesis 2 showed the initial assumption that audit fees had a positive effect on audit quality. This was 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%). The result of the comparison of the tcount was -1.268 and the t-table was 2.017 , then the tcount was $< t$ table. This could be concluded that audit fees did not have a significant effect on audit quality partially, which meant that hypothesis 2 was rejected.

The magnitude of the influence of the FA variable on trains could be seen from the results of the partial determination figure. Table 9 showed that the value of partial determination of the influence of audit fees on audit quality was -18% . This could be said that the quality of audits in the KAP of Bandar Lampung city was not affected by audit fees.

Based on the attribution theory, the audit fee in question was the amount of remuneration received by an external auditor in the audit assignment which could increase the motivation of the auditor. Therefore, with increased motivation, the audit assignment carried out by AP could run smoothly and could produce good audit quality. The amount of

⁹ 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.

¹⁰ Yuan Chang, Chih-I Huang, Hsin-Yu Hsu, And Hsin-Wen Wang, "Gender Diversity In The Audit...", 32.

¹¹ Shinta Ratna Dewi And Rizky Eriandani, "Karakteristik Komite Audit.

¹² 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.

audit fees received by the AP did not have an impact on the quality of the audit because in planning audit tasks, an AP could generally prepare an audit working paper according to existing audit standards and was indiscriminate.¹³

The hypothesis built was that the more the FA value increased, the more it could 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 did not affect the quality of the audit. This showed that the external auditors in the Bandar Lampung City KAP in carrying out their audit duties, did not see the amount of wages that could be given. However, work was done professionally following audit standards. Although this study was not supported by previous reports, such as the results that showed that auditors who got high audit fees generally had a broader and more detailed work, and audit procedures could be carried out more extensively and in-depth for it to have an impact on increasing the number of auditors.¹⁴ However, this study supported previous reports carried out on external auditors in the Semarang City KAP which showed that audit fees did not affect the train. This was because when an AP got an FA that tended to be high from the market price, it could make the AP provide an excessive sense of tolerance towards its clients, which was feared to reduce the independence of the auditor.¹⁵

The Influence Of Audit Work (PKA) Experience On Audit Quality

Hypothesis 3 showed the initial assumption that PKA had a positive influence on KA. This was 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 was $0.042 < 0.05$ (5% significance). The result of the comparison of the t calculation was 2.099 and the t table was 2.017, therefore, the calculation was greater than the t table. Therefore, it could be concluded that partial audit work experience (PKA) had a positive relationship with KA, and hypothesis 3 was accepted.

The magnitude of the influence of the audit work experience variable on audit quality was shown from the results of the partial determination value. Table 9 showed the value of partial determination of the influence of audit work experience on audit quality, which was 30.6%. This could be said that the quality of audits in the KAP of Bandar Lampung city could be affected by audit work experience.

Based on the attribution theory, PKA arose because an auditor had experienced a fairly long working period with many tasks that had been completed that could added value to an auditor. An AP who had added value could be better at creating quality audit assignments. PKA included the length of work as an AP, the number of tasks that were done, and the amount of training that was obtained. The results of previous study found that

¹³ 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.

¹⁴ Maisyarah Salsabila, "Pengaruh Rotasi KAP.

¹⁵ Neni Meidawati And Arden Assidiqi, "The Influences Of Audit Fees.

respondents' perception of auditor experience was relatively high and that APs with a lot of PKA in carrying out their duties could have an impact on good audit quality.¹⁶

An external auditor who had previously worked in the financial sector could have added value when carrying out audit duties.¹⁷ In addition, the most important experience was that when an auditor had at least 3 years of experience auditing clients' financial statements, it could be considered to have a higher professional attitude. Therefore, with a good professional attitude, the quality of the audit could also be good. This could be said that the external auditors in the Bandar Lampung City KAP in carrying out their audit duties, had a professional attitude. That was because of the experience of auditing work, and the output of this study was in line with the results of previous reports that the effort that must be made by the auditor was to use professional expertise carefully and in professional consideration of each assignment. This must be done by always updating the competence, increasing experience, and always maintaining ethics which was reflected in compliance with the standards of the field work during the implementation of the audit, and the quality of the audit results was expected to be better.¹⁸ Then auditors who had enough experience could conduct audits objectively and carefully to find out various problems in more depth, for APs to produce quality audits.¹⁹

The Effect Of Auditor Independence (IA) On Audit Quality

Hypothesis 3 showed the initial assumption that IA had a positive relationship with KA. This was 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 was $0.017 < 0.05$ (significance of 5%). The result of the comparison of the t was calculated as 2.490 and the t table was 2.017, then calculated as $> t$ table. Therefore, it could be concluded that the auditor's independence had a positive relationship with the train, and hypothesis 4 was accepted.

The magnitude of the influence of the auditor independence variable on audit quality was shown from the results of the partial determination value. Table 9 showed that the value of partial determination of the influence of auditor independence on audit quality was 26%. This could be said that the quality of audits in the KAP of Bandar Lampung city could be affected by the independence of auditors.

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

¹⁶ 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.

¹⁷ Shinta Ratna Dewi And Rizky Eriandani, "Karakteristik Komite Audit.

¹⁸ Ido Rohmanullah, Helmi Yazid, and Imam Abu Hanifah. "Pengaruh Stres Kerja...," 39.

¹⁹ I Made Purba Astakoni, Ni Putu Nursiani, Ni Made S Utami, And I Ketut S Sapta, "Multigroup Analysis (MGA): Peran.

not be influenced by various forces coming from outside the auditor in considering the facts during the examination process.²⁰

External auditors who had an independent attitude could carry out their audit assignments with an attitude free from personal interests, free from pressure when determining judgments, and any intimidation from outside parties could not affect the audit results. Therefore, with this independent attitude, the quality of the audit could be good. This could be said that the external auditors in the Bandar Lampung City KAP in carrying out their audit duties, had an independent attitude, which was due to the correct understanding of the independence of auditors. The results of this study were in line with previous studies which found that IA affected audit quality. This was because independence was an attitude from within an AP that was free from influence, uncontrolled, and not dependent on other parties when interacting with clients. A higher level of independent auditors could improve the quality of audits, and for this reason, an AP must have an independent attitude in the audit duties.²¹

Conclusion

In conclusion, audit work experience variable and the auditor independence variable had a positive significant relationship with audit quality. However, the variables of gender differences and audit fees had no relationship with audit quality. This study showed different results from previous relevant studies, especially with the results of Suryani's report, et al, namely gender difference variables influenced audit quality and audit work experience did not affect audit quality. While these results were still contrary to the results of this study, further studies were needed. This report also had limitations, namely the need to add other variables that affected audit quality such as Audit Capacity Stress (ACS). This was related to the burden felt by APs 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 could be considered to be studied in the next study was climate change variation. The reason was still very rarely investigated and climate change was certainly interesting to raise because Indonesia had at least 2 climates, namely rain and drought.

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²⁰ 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.

²¹ Irma Suryani, Asep Efendi, And Fitriana, "Pengaruh Pengalaman, Independensi.

Author Contributions Statement

The following conveyed how the authors' role was involved in the process of making this study article. FU made observations to KAP-KAP which was the object of study to collect data. Then created an article concept related to the report title and collected administrative activities in the study. MI processed study data from the questionnaire answers that were distributed, and then conducted an investigation or traced the results of the study.

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