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Determinant's of Audit Quality

D. Deliana, Abdul Rahman, Rizki Syahputra, L. Listiorini, Karyn Simbolon*
Politeknik Negeri Medan, Medan, Indonesia

*Correspondence: E-mail: deliana@polmed.ac.id

ABSTRACT

The objective of this study is to provide empirical evidence of how auditor accountability, competence, and integrity impact the quality of audits. The research used quantitative methods through questionnaires distributed directly to respondents and collected from 30 sample. The structural measurement and evaluation model using Smart PLS 4 software. The test results indicate that the accountability variable does not impact the quality of the audit. The quality of audits is improved when auditors possess both competence and integrity. Auditors require knowledge and experience when making decisions. The effectiveness of an audit greatly depends on the auditor's competence and integrity. Auditors must have great curiosity, be broad-minded, and be able to carry out analytical reviews in carrying out audit tasks, and auditors must be able to manage time well to complete each audit work, audit results reports can be accounted for by the auditor and not avoid or blame other people who may result in harm to others. Auditors as the spearhead of the implementation of audit tasks must always improve the knowledge so that the application of knowledge can be maximized in practice. The novelty of this research from previous research is that the previous variables used Independence, Complexity of Tasks, and Auditor Competency on the Audit Quality variables, while this research uses Accountability and Integrity variables as independent variables, the research location was carried out in a different place, namely the previous research was carried out at KAP Bali while this research was conducted at KAP Medan City.

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1. INTRODUCTION

Auditors are required to perform their duties in a professional manner and adhere to relevant auditing standards when offering audit services (Samagaio and Felício, 2022). The scandal involves a reputable accounting firm in Indonesia, specifically one of the auditing scandals linked to KAP Purwanto, Sungkoro and Surja, who are members of Ernst and Young Global Limited (EY). This case highlights the absence of a high standard of auditing as a result of the auditor's breach of capital market laws and ethical regulations in the accounting profession. Audit quality refers to the competence of the auditor in identifying and communicating any irregularities or misconduct found in the client's accounting system (Nurbaiti and Prakasa, 2022).

Accountability encourages accountants to be responsible for every decision they make (Anggraini, 2020). Auditor needs to have the ability to preserve a professional demeanor, carry out their duties responsibly and ethically (Sudradjat *et al*., 2023). Every auditor must have a high sense of responsibility or accountability in his work so that he can carry out his duties properly and achieve the best possible audit quality (Ngera *et al*., 2022). Research conducted by (Maharani and Trisnawati, 2022) state that the level of accountability has an impact on the quality of audits. Audit quality increases if the auditing process is carried out by auditors who apply accountability. Research conducted by (Sangadah, 2022) also states that accountability affects audit quality. The findings from a study carried out by (Yoanita and Farida, 2019) and (Ibrahim *et al*., 2023) declare that the presence of accountability does not impact the quality of audits.

Research on auditor competence conducted by (Yoanita and Farida, 2019) states that auditor competence influences audit quality. Qualifications affect audit quality, in other words audit quality increases if auditors who are competent and experienced can conduct audits in a clear and objective manner (Maulana, 2020). Findings by (Ilham *et al*., 2019) indicates that factors related to competence have no impact on the quality of audits. This study aligns with previous research carried out by (Pratiwi *et al*., 2020) When competency variables fail to have a beneficial impact on the quality of audits. The significance of integrity comes from the belief that a profession is a vocation, and adopting a professional mindset is crucial in recognizing that one is engaged in a form of public service (Julia *et al*., 2022). A study revealed that integrity has a positive impact on the quality of audits (Yoanita and Farida, 2019); (Ilham *et al*., 2019). Auditors with strong integrity will also deliver audits of high quality (Anggraini, 2020). The findings from a study carried out by (Anam *et al*., 2021) and (Wahzuni and Setiawati, 2022) Indicate that the presence of integrity does not impact the quality of audits.

Based on the phenomenon and gap literature between existing research regarding audit quality, researchers carried out an investigation to identify the elements that impact the standard of audits. This study replicates a previous research study carried out by (Nurbaiti and Prakasa, 2022) with title Analyzing the Impact of Independence, Complexity of Tasks, and Auditor Competency on the Audit Quality, the research by Nurbaiti and Prakasa (2022) is that Nurbaiti and Prakasa's (2022) study used the variable Independence and Tax Complexity as the dependent variable. This research uses Accountability and Integrity variables as independent variables. The population in Nurbaiti and Prakasa's research (2022) is auditors from KAP in Denpasar City, while in this research the population is auditor at the Public Accounting Firm in Medan City, so researchers are interested in conducting research with the title Determinants of Audit Quality.

2. METHODS

The primary data was employed for this research. Primary data is data that is collected directly from the sources without involving any third parties, usually through methods such as interviews,

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questionnaires, and observations (Sugiyono, 2021). The data for this study was collected by directly distributing questionnaires to auditors at the Public Accounting Firm in Medan City.

Data collection techniques used in research can be carried out in various sources and in various ways (Sugiyono, 2021). The data collection technique used in this research is a questionnaire. A questionnaire is a data collection technique that is carried out by giving questions or written statements to respondents to answer. Questionnaires were given to auditors at the Public Accounting Firm in Medan City. The questionnaire is given directly to the auditor to complete. The measurement scale used in the questionnaire for each variable in this study uses a Likert scale. The Likert scale is used to regulate the attitudes, opinions and perceptions of a person or group about a phenomenon (Sugiyono, 2021).

Data processing is carried out so that the data that has been obtained is easier to analyze and then conclusions can be drawn from the research that has been carried out. Data analysis used in this research is a quantitative analysis technique that uses statistical analysis tools, namely using Smart PLS (Partial Least Square) software (Ramdhany *et al*, 2023). The research data that has been obtained is then collected and processed to be able to solve problems that arise in the research.

The research employed a quantitative analysis technique called data analysis using statistical analysis tools, specifically Smart PLS software, to conduct the analysis. The collected research data is subsequently gathered and analyzed in order to address any issues encountered during the study (Tarmidi *et al*., 2023).

The measurement model, also known as the outer model, is utilized to demonstrate the correlation between each indicator and its underlying variable (Ghozali, 2021). The measurement model is evaluated in order to determine its validity and reliability. The validity test is a technique employed to assess the credibility or soundness of a survey in accurately measuring the subject of inquiry (Ghozali, 2020). A reliability test is an instrument used to assess how dependable and consistent a participant is in responding to questionnaire items that indicate certain variables (Ghozali, 2020). The assessment of measurement models that involve reflexive indicators includes the examination of convergent validity, discriminant validity, and composite reliability.

3. RESULTS AND DISCUSSION

3.1. Analysis of Potential and Problem

Descriptive analysis was carried out to analyze data with the aim of describing the data obtained for each indicator in each research variable. Data from respondent responses can be analyzed to determine the distribution of respondents' responses in answering the questionnaire that has been distributed and contain more concise information that is easy to understand. Auditors in Medan City have very high accountability. The highest level of accountability possessed by auditors can be seen in the second statement that auditors must have great curiosity, be broad-minded and be able to carry out analytical reviews in carrying out audit tasks which has an average value of 4.42 which is included in the very high category. Furthermore, for accountability, the lowest score is 4.09, stating that the auditor does not avoid or blame other people which could result in other people's losses. The highest average value of respondents' responses to the auditor competency variable was found in the statement that to carry out a good audit, auditors also need knowledge obtained from courses and training, especially in the audit field, namely 4.61 which is included in the very high category. Based on this description, it can be concluded that auditors need special courses and training in the field of auditing in order to carry out audits well. The average value of respondents' responses was 4.20, which is included in the high category. The highest average value is found in the first statement that auditors must

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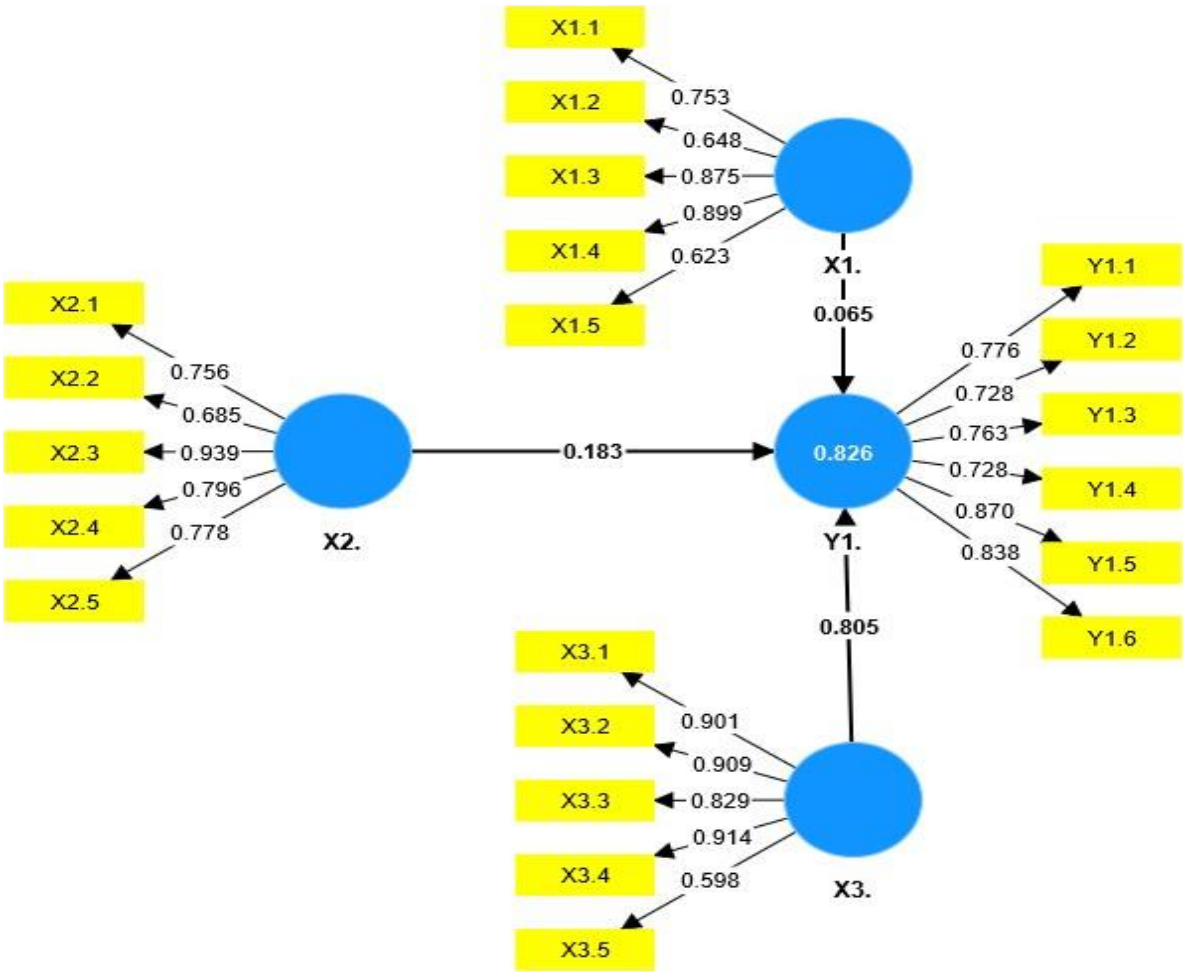
comply with regulations, both supervised and unsupervised, with an average value of 4.33. The average value of respondents' responses was 4.29 which is included in the very high category. The statement that has the highest average value from the respondents' responses is the third point that auditors have the ability and organizational knowledge about client information systems with an average value of 4.47, while the question that has the lowest average value is in the second point question. which explains that the amount of compensation received will not influence the auditor in reporting client errors with an average value of 4.17 which is included in the high category.

3.2. Measurement Model Evaluation (Outer Model)

Testing at this point is conducted to assess the accuracy and consistency of the gathered data. There are three types of testing included in this model: convergent validity, discriminant validity, and composite reliability (see **Figure 1**).



Source: Output Smart PLS, 2023

Figure 1. Results of structural model evaluation (outer model)

3.2.1. Validity Convergent

The aim of performing convergent validity testing is to evaluate how well the indicators align with the hidden underlying variables. Convergent validity is a technique applied to evaluate the precision of the reflexive measurement model. The assessment of indicators involves examining the loading factor value of each indicator in relation to each variable. Based on the standards for

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validity, the loading factor must be higher than 0.7. A loading factor within the range of 0.5 to 0.6 continues to be deemed sufficient (Ghozali, 2021).

The outcomes of the convergent validity testing are provided in **Table 1**:

Table 1. Outer loading value

Variable	Indicator	Loading Factor	Describe
Accountability	AA.1	0.753	Acceptable
	AA.2	0.648	Acceptable
	AA.3	0.875	Acceptable
	AA.4	0.899	Acceptable
	AA.5	0.623	Acceptable
Auditor Competence	CA.1	0.756	Acceptable
	CA.2	0.685	Acceptable
	CA.3	0.939	Acceptable
	CA.4	0.796	Acceptable
	CA.5	0.778	Acceptable
Auditor Integrity	IA.1	0.901	Acceptable
	IA.2	0.909	Acceptable
	IA.3	0.829	Acceptable
	IA.4	0.914	Acceptable
	IA.5	0.598	Acceptable
Audit Quality	AQ.1	0.776	Acceptable
	AQ.2	0.728	Acceptable
	AQ.3	0.763	Acceptable
	AQ.4	0.728	Acceptable
	AQ.5	0.870	Acceptable
	AQ.6	0.838	Acceptable

Source: Output Smart PLS, 2023

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The test results presented in the table indicate that the loading factor value for each indicator is higher than 0.7, which is considered valid. Additionally, a loading factor value between 0.5 and 0.6 is considered validated.

3.2.2. Indicators of Validity

The researchers conducted discriminant validity testing in order to determine and evaluate the distinctiveness of each concept within each latent variable compared to other variables. This test evaluates the significance of the cross loading value for each variable indicator, which should exceed the loading value of the remaining latent variables.

According to the data presented in the **Table 2**, it can be observed that the cross loading value for every indicator within the variable is higher compared to the cross loading value of other variables. This indicates that all measures within each variable are considered reliable.

Table 2. Cross loading value

Indicator	Accountability (X1)	Auditor Competence(X2)	Auditor Integrity(X3)	Audit Quality(Y1)
AA.1	**0.753**	0.367	0.506	0.425
AA.2	**0.648**	0.597	0.393	0.462
AA.3	**0.875**	0.082	0.519	0.499
AA.4	**0.899**	0.218	0.589	0.625
AA.5	**0.623**	-0.060	0.268	0.266
CA.1	0.221	**0.756**	0.245	0.251
CA.2	0.219	**0.685**	0.123	0.329
CA.3	0.204	**0.939**	0.200	0.329
CA.4	0.216	**0.796**	0.049	0.212
CA.5	0.405	**0.778**	0.273	0.382
IA.1	0.730	0.187	**0.901**	0.797
IA.2	0.542	0.187	**0.909**	0.722
IA.3	0.479	0.342	**0.829**	0.806
IA.4	0.399	0.228	**0.914**	0.816
IA.5	0.417	-0.014	**0.598**	0.535
AQ.1	0.435	0.228	0.734	**0.776**
AQ.2	0.459	0.591	0.590	**0.728**
AQ.3	0.498	0.458	0.500	**0.763**
AQ.4	0.410	0.171	0.717	**0.728**
AQ.5	0.596	0.222	0.769	**0.870**
AQ.6	0.517	0.256	0.818	**0.838**

Source: Output Smart PLS, 2023

3.2.3. Composite Reliability

Composite reliability refers to the degree of consistency or accuracy of a measurement or construct that is composed of multiple indicators or variables.

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Reliability tests are conducted in order to evaluate or demonstrate the precision, stability, and validity of instruments in measuring a concept. In testing for reliability using composite reliability, it is required that the value must be above 0.7. If the reliability test has a higher value, it suggests that the construct is more reliable.

By examining the reliability test results presented in the **Table 3**, it is apparent that each variable possesses a value higher than 0.7. Specifically, the reliability value for the accountability variable (X1) is 0.864, the competence performance opportunity variable (X2) is 0.866, the integrity variable (X3) is 0.908, and the audit quality variable (Y) is 0.882. Consequently, it can be inferred that all variables exhibit satisfactory reliability.

Table 3. Composite reliability

Variable	Composite reliability	Describe
Accountability	0.864	Reliable
Auditor Competence	0.866	Reliable
Auditor Integrity	0.908	Reliable
Audit Quality	0.882	Reliable

Source: Output Smart PLS, 2023

3.3. The Assessment of The Internal Model of The Structure.

3.3.1. The R-Square Value

The R Square test is conducted in order to determine if there is a correlation between independent variables and dependent variables. The R Square value is categorized into three groups: strong, moderate, and weak, with corresponding values of 0.75, 0.50, and 0.25, respectively. According to Ghozali (2021), the prediction model being studied is considered better when there is an increased R Square value.

The **Table 4** displays the findings of the R Square test conducted in this study.

Table 4. R Square

	R-square	R-square adjusted
Audit Quality	0.826	0.806

Source: Output Smart PLS, 2023

Table 4 indicates that the R Square value pertaining to the audit quality variable is 0.806. This implies that 80.6% of the explanation for audit quality variables can be attributed to accountability (X1), competence (X2), and integrity (X3), while the remaining 19.4% is accounted for by variables not considered in this study.

3.3.2. The Relevance of Q^2 for Predictions

Experiments were conducted to determine the accuracy of the observed values generated through a blindfolding procedure. The Q^2 value was used to assess the predictive relevance of these values. is less than 0, it indicates that the observed value has poor predictive relevance.

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The data provided in **Table 5** indicates that the Q^2 value is 0.487, which can also be expressed as 48.7%. The model used in this study appears to have a high level of accuracy when it comes to making predictions.

Table 5. Q^2 Predictive Relevance

		Q^2
Audit	Quality	0.487

Source: Output SmartPLS 3, 2023

3.3.3. Testing the Hypothesis

The researchers utilized the bootstrapping technique in this study to perform hypothesis testing. By examining the significance value, they determined the relationship or impact between variables. The decision of accepting or rejecting the hypothesis is determined by two factors: the significance value (P-Value) and the relationship direction between the variables, as indicated by the path coefficient value. The t-values with one-tailed significance levels of 0.10, 0.05, and 0.01 are 1.28, 1.65, and 2.33, respectively. To determine whether a hypothesis can be accepted, it must satisfy the condition where the p value is less than or equal to the significance level α. This study utilized a threshold (one-tailed) t-value greater than 1.65, while maintaining a significance level of 5%. If these criteria are fulfilled, there is a notable correlation between the variables.

3.4. The Impact of Accountability on the Quality of Auditing

The study's findings indicate that the accountability variable (X1) has a coefficient value that influences audit quality (Y). Specifically, the t-statistic value for X1 is 0.386, and it has a p-value of 0.350 (see **Table 6** and **Figure 2**). The rejection of H1 has occurred. Based on the findings presented, one can infer that there is no correlation between accountability and the quality of audits.

Accountability in this research refers to the drive that auditors have to finish their audit tasks. The study concluded that accountability does not impact the quality of audits. This is because all public accounting firms are required to adhere to the Public Accountant Professional Standards (SPAP) established by IAI. Consequently, auditors must comply with the instructions and regulations set by their respective public accounting firm while performing their duties. Furthermore, despite the lack of strong motivation, an auditor who possesses a predetermined

schedule from planning to completion maintains an equal level of audit quality compared to an auditor who is highly motivated. Regardless of the presence of motivation, the auditor is obligated to follow rules and fulfill their duties diligently in order to ensure that accountability does not compromise the quality of the audit. The organization where the auditor works provides support and encouragement to ensure that the audit is completed in a timely manner and achieves high quality standards. This study aligns with the research conducted by Yoanita and Farida (2019) as well as Mutmainnah *et al* (2022), both of which indicate that audit quality is not influenced by accountability.

3.5. The Impact of The Auditor's Qualification on The Quality of The Audit

The results in **Table 6** showed that the coefficient of the auditor competence variable (X2) on audit quality (Y) was 0.183, indicating that for every unit increase in the auditor competence

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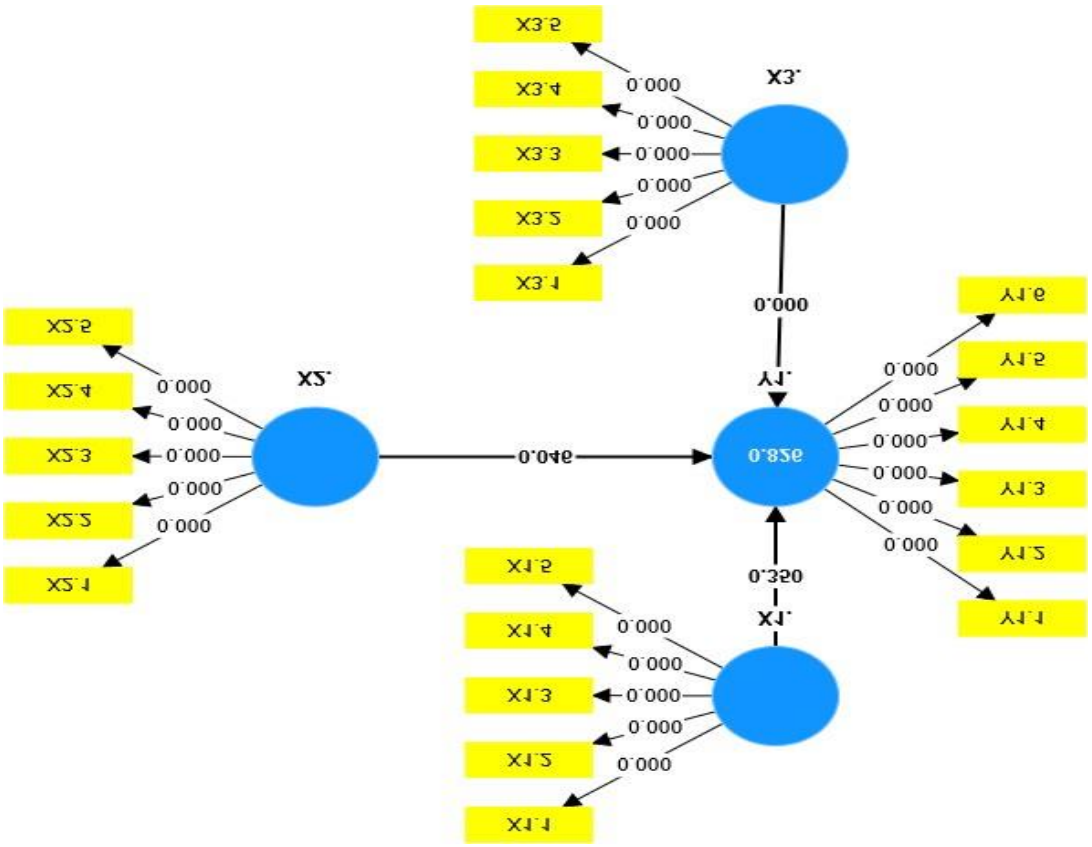
variable (X2), audit quality (Y) also increased by 0.183. The t-statistic value is 1.692 and the p-value is 0.046, which means that the t-statistic value is > 1.65 and the p-value is andlt;0.05, so H2 is accepted. Auditor credentials have a beneficial impact on the quality of audits, as indicated by these findings. The auditor is constantly prioritizing audit tasks to enhance current knowledge, ensuring that knowledge is effectively applied in practice. Increasing experience is definitely in

Table 6. Hypotesis test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1. -> Y1.	0.065	0.081	0.167	0.386	0.350
X2. -> Y1.	0.183	0.205	0.108	1.692	0.046
X3. -> Y1.	0.805	0.777	0.131	6.127	0.000



Source: Output Smart PLS, 2023

Figure 2. Result of hypotesis test (outer model)

line with the highest utilization of knowledge. The findings of this research align with the study conducted by Yoanita and Shela (2019), which suggests that the competence of the auditor has an impact on the quality of the audit. According to Maulana (2020), the quality of an audit is influenced by the level of suitability. When auditors possess adequate skills, experience, and the

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ability to conduct audits objectively, carefully, and comprehensively, the audit quality is enhanced.

3.6. The Impact of The Auditor's Honesty on The Quality of The Audit

The results of the study show that the coefficient value of audit integrity variable (X3) on audit on these results, it can infer that the integrity of auditors has a beneficial impact on the quality of audits. The auditor needs to be accountable and capable of providing an accurate or factual statement. Additional measures to improve control quality are required; otherwise, the control quality will deteriorate due to compromised integrity. The quality of the audit improves as the auditor's integrity increases. Integrity entails that the auditor must possess honesty and transparency, bravery, intelligence, and responsibility while performing the audit. Integrity is the quality of having a personality that is rooted in integrity, courage, wisdom, and responsibility. It also involves developing the confidence to make reliable and well-thought-out decisions. This research aligns with the findings of Yoanita and Shela (2019); Ilham *et al*., (2019). Auditors who possess strong moral principles also guarantee a high standard of audit quality (Anggraini, 2020).

4. CONCLUSION

Based on the results of the tests that have been carried out, the following conclusions can be drawn the accountability variable has no effect on audit quality. This means that in carrying out their work, auditors have an obligation to follow the instructions or rules set by the public accounting office. Auditors who do not have high motivation in carrying out audits have a time schedule from audit planning to audit completion, so the quality of the audit is the same as auditors who have high motivation. The auditor competency variable has a positive effect on audit quality so that H2 is accepted, this happens because everyone has a knowledge structure that influences the way decisions are made. In this case, the decision taken will determine the quality of the audit results. In making decisions on audit results, auditors use the knowledge and experience they have. The auditor integrity variable has a positive effect on audit quality. This means that the better the auditor's integrity, the better the resulting audit quality. Integrity is an audit quality that underlies public trust and is a benchmark for members to test all their decisions. Integrity requires an auditor to be honest and transparent, brave, wise and responsible in carrying out audits.

The competence of auditors has a beneficial impact on this matter, as everyone possesses a knowledge framework that shapes their decision-making approach. The quality of the audit results will be determined by the decisions made in this situation. When deciding on how to proceed with audit results, the auditor relies on their knowledge and expertise. The honesty and trustworthiness of auditors positively contribute to the quality of audits. This indicates that when the auditor has a higher level of integrity, the audit itself will have a higher level of quality. Integrity is a fundamental attribute that establishes confidence from the public and serves as a standard for individuals to assess their choices in the auditing profession. Integrity necessitates an auditor to possess honesty and transparency, bravery, wisdom, and responsibility while conducting an audit.

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