

The Influence of Competence and Independence on Audit Quality in Public Accounting Office in South Jakarta Indonesia



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ABSTRACT: The purpose of this study was to examine the effect of competence and independence on audit quality produced by auditors working in the South Jakarta Regional Public Accounting Firm, Indonesia. This research is quantitative research with primary data. The data were obtained by distributing questionnaires to 33 respondents and tested using multiple linear regression. The test results state that the competency variable does not partially affect audit quality, while the independence variable partially influences audit quality, then competency and independence variables simultaneously influence audit quality.

KEYWORDS: Competence, Independence, Audit Quality.

INTRODUCTION

Every company always wants to be better than other companies in the competition to find investors. One way that is done by the company is to issue financial reports to provide an overview of the state of the company's financial position which shows a healthy and reasonable company. To prove the fairness of the financial statements, the company requires the services of a third party, namely an auditor who is considered independent to check the reliability of the financial statements. Each auditor is required to pay attention to the quality of the audit. There are many cases of companies that "fall" due to business failures associated with auditor failures such as the examples of the Purwanto, Sungkoro, and Surja KAP cases which are related to PT Hanson International Tbk and several similar cases that the researcher will explain in this study on the following pages, p. This threatens the credibility of financial reports. This threat affects public confidence in the quality of audits produced by auditors. Audit quality is important because high quality will produce financial reports that can be trusted to be true. An auditor must be able to increase the potential and responsibility of the auditor and must also pay more attention to several factors that affect audit quality. This trust must be re-obtained by auditors by paying attention to the quality of the resulting audit (Prayogi, 2017).

The auditor is a public accountant who provides audit services to the auditee to check the financial statements so that they are free from misstatements. External auditors are professional auditors who provide services to the general public, especially in the field of auditing financial reports prepared by their clients. Users of corporate financial information, such as investors, government agencies and the public rely on external auditors to produce unbiased and independent information.

An external auditor practices as the sole owner or member of a public accounting firm. Called external because they are not employed by the entity being audited. External auditors audit financial statements for public and non-public companies. Auditing standards limit other types of audit services that can be provided by an external auditor to financial statement audit clients who are public companies (Rahim et al, 2020)

The auditing standards themselves are general guidelines to assist the auditor in fulfilling his professional responsibilities in connection with an audit conducted on his client's historical financial statements. This standard includes considerations regarding professional qualities, such as competence, independence, reporting requirements and audit materials. (Hery, 2017). The main role of the external auditor is to provide an opinion on whether the financial statements are free from material misstatement. An audit carried out following relevant auditing standards and ethical requirements enables the auditor to provide an appropriate audit opinion. The opinion states whether the financial statements are presented fairly, in all material respects, following the applicable financial reporting framework.

The objective or objective of this audit is to communicate the results to interested parties. This audit was conducted to express a clear and credible opinion in a written report. If the components being audited are financial statements, the auditors must state that in their opinion, the financial statements provide and also present a true and fair picture of all material aspects

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related to the company's financial position. The purpose of an independent and professional auditor's opinion is to give credibility to financial reports. Efforts to communicate the auditor's opinion are called attestation. In an audit, this attestation is also known as an audit report (Hans, 2017)

To conclude whether the financial statements are presented fairly, the auditor collects sufficient and appropriate evidence to provide a basis for the audit opinion to be given. If the auditor believes that the financial statements are not presented fairly, or it is impossible to express an opinion due to insufficient audit evidence, then the auditor is responsible for stating this to users of financial statements in his audit report (Hery, 2017). According to Anggika (2018) audit quality is all possibilities (probability) where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report them in the audited financial statements, where in carrying out their duties the auditor is guided by auditing standards and a code of ethics relevant public accountants. For example, the number of frauds committed by external auditors during the audit process makes the resulting audit quality questionable. Several examples of cases that occurred in Indonesia KAP Purwanto, Sungkoro, and Surja (Members of Ernst and Young Global Limited / EY) were proven to have violated the Capital Market Law and the code of ethics for the public accounting profession in the case of inflating the income of PT Hanson International Tbk's financial statements for the period 2016. Sanctions were given to Sherly Jakom from KAP Purwanto, Sungkoro and Surja where the Certificate of Registration (STTD) concerned was frozen for 1 full year.

Not only KAP Purwanto, Sungkoro and Surja, the Ministry of Finance through the Financial Professional Development Center (P2PK) also imposed sanctions in the form of license suspension for 12 months to Kasner Sirumpea Public Accountant and KAP Tanubrata, Sutanto, Fahmi, Bambang & Friends They are responsible for the 2018 annual financial statements of PT Garuda Indonesia Tbk. The sanction was given due to an error in the annual financial report related to the cooperation agreement for the provision of connectivity services with PT Mahata Aero Technology. Based on this case, it is known that the KAP has not fully complied with the Code of Ethics and the applicable auditing standards. This is because the auditor ignores auditing standards (SA) and public accounting standards (SPAP) in auditing the auditee's financial statements. SPAP audit carried out by the auditor can be qualified if it meets the provisions or auditing standards. Auditing standards include professional qualities (professional qualities) of independent auditors, judgments used in conducting audits and preparation of auditor reports (Reni, 2014)

The large number of cases that have occurred generally involving the profession of an accountant, the greater the number of scandals involving public accountants, both inside and outside the country. Therefore an auditor must be guided by the auditing standards set by the Indonesian Association of Public Accountants (IAPI). An auditor must also comply with a professional code of ethics that regulates professional responsibility, competence and professional prudence, confidentiality, independence, professional behavior and technical standards for an auditor in carrying out his profession. One component supporting the creation of external auditor professionalism is the attitude of independence in carrying out their duties. Clients may have different interests and may even conflict with the interests of the users of financial statements, therefore, in giving an opinion on the fairness of the audited financial statements, the public accountant must act independently of the interests of the client, the users of the financial statements, as well as the interests of the public accountant himself.

Related to the problems in the cases and the matters previously mentioned, the question arises how high is the current level of competence and independence of the auditor and whether the competence and independence of the auditor affect the quality of the audit produced by a public accountant. The Statement of State Financial Audit Standards (2017) defines Competence as education, knowledge, experience, and/or expertise possessed by a person, both regarding the examination and regarding certain matters or fields.

Therefore, this study will re-examine the model (Mathius, 2016) using the dimensions of competence which are proxied into two sub-variables namely knowledge and experience. According to research by Oktaviana and Kurnia (2017) and also Astro et al (2019) stated that competency has a positive and significant effect on audit quality. Apart from competence, auditor independence is a very important and fundamental factor for the auditor in carrying out an audit engagement. Independent provisions apply to each auditor, Public Accounting Firm, and Network of Public Accounting Firms. In each engagement, the auditor must maintain independence in every thought and appearance (independent in appearance). Compliance with ethical and independence requirements in an audit engagement requires an adequate understanding of each auditor's ethics and independence requirements, as well as commitment and support from management. In the sense that Independence is a neutral and objective attitude required by an auditor so that the public can trust the audit function because the auditor is not impartial and recognizes the obligation to be fair. So, even though the entity is the auditor's client, the CPA (Certified Public Accountant) still has a greater responsibility to users of the auditor's report who are known. Auditor independence, integrity and objectivity encourage third parties to use the financial statements included in the auditor's report with full confidence and trust (Rahmat, Ratna 2020).

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In this study, independence is proxied using the point of view of (Mathius, 2016) which proxies independence with the length of the relationship with the client (audit tenure), pressure from clients, peer reviews, and non-audit services. This study will develop a model using independence proxies to determine the extent to which auditor independence currently faces audit deficiencies.

Risma's research (2015) stated that independence affects audit quality. Meanwhile, research from Triana (2021) gives the result that independence does not affect audit quality. Based on the description described above as well as various previous research results which show that competence and independence have a positive effect on audit quality conducted by Oktavianus, Suwardi (2017), Agus, Charis (2018), and Oktaviana, Kurnia (2017), able to become basis for researchers to see whether there is a relationship between audit quality and the magnitude of the influence of Competence, Independence in Public Accounting Firms in South Jakarta.

LITERATURE REVIEW

Audit Quality

Audit quality is a process that starts from planning before inspecting to ensure that generally accepted auditing standards are followed in each audit, the Public Accounting Firm follows audit quality control procedures that help meet general standards, fieldwork standards and reporting standards in carrying out professional (Oktavianus 2019).

Mathius (2016) defines audit quality as the probability of market value that the financial statements contain material errors and that the auditor will find and report these material errors. He also defines quality as all possibilities of an auditor in determining and reporting fraud that occurs in the client's or company's accounting system.

According to IAPI 2018, an audit quality indicator is a key indicator that allows a quality audit to be carried out consistently by a Public Accountant through a KAP following the code of ethics and professional standards as well as applicable legal provisions. The audit quality indicators themselves include:

1. **Audit Findings:** The audit report contains the findings and conclusions of the audit results objectively, the reports presented are accurate and also without engineering, the auditor is committed to completing the audit on time.
2. **Skeptical Attitude:** Auditors are careful and critical of the details of small to large matters in the audit process
3. **Report Clarity:** The audit report must be clear and understandable to the auditee.
4. **Organization:** There is a span of control of the engagement, quality control of the engagement, and a policy of compensation for services.
5. **Benefits of the Audit:** An audit conducted can reduce the level of errors/ deviations in financial statements that have occurred so far.

Competence

The basic principles of professional ethics are relevant to the auditor when carrying out an audit of financial statements and provide a conceptual framework for applying those basic principles. In this case, the basic principles included in the Code of Ethics include Integrity, Objectivity, Competence and Professional Due Diligence, Confidentiality and Professional Conduct.

The general standards in the Public Accountant Professional Standards state that, "An audit must be carried out by one or more persons who have adequate technical expertise and training as auditors. Meanwhile, the 2018 IAPI states that auditor competence is the professional ability of individual auditors to apply knowledge to complete an engagement either collectively in a team or independently based on Professional Standards for Public Accountants, codes of ethics and applicable legal provisions. Auditor competence can be obtained through education at tertiary institutions in the field of accounting, professional development activities and training at work, which is then proven through application to practical work experience and the number of real working hours that have been obtained. Professional certification is a form of IAPI recognition of auditor competence. Auditors must always maintain and improve competence through continuous training activities. Some researchers have included elements of indicators for competencies that have been categorized as follows:

1. **Knowledge:** Understand and carry out professional services following SAK and SPAP, understand the type of industry and client company conditions, and have knowledge taken from formal education and technical training, especially in the field of auditing.
2. **Experience:** The number of working hours, competency training, and the number of clients that have been held provide lessons and good experience for the auditor in finding evidence and the audit process.
3. **Expertise;** Auditors routinely participate in development and training for Auditors, have the ability or expertise in education and training with professional certification and have special expertise outside the audit field to support the effectiveness of the audit process carried out (Oktaviani, 2019).

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Independence

Article 1 paragraph 2 of the Indonesian Accountant Code of Ethics states that each member must maintain integrity, objectivity and independence in carrying out their duties. An auditor who upholds his independence will not be affected and will not be influenced by various forces that come from outside the auditor self in considering the facts found in the audit process. As stipulated in the Code of Ethics, the auditor must be independent of the entity being audited. The Code of Ethics defines independence as independence in thought and independence in appearance. Auditor independence improves the auditor's ability to maintain integrity, act objectively and maintain an attitude of professional skepticism. (A16 SA 200 IAPI, 2017).

Quality Control Standards (SPM) or other equivalent provisions govern the responsibilities of a Public Accounting Firm to establish and maintain a quality control system for audit engagements. Quality Control Standard 1 establishes the responsibility of the Public Accounting Firm to establish procedural policies designed to provide reasonable assurance that the Public Accounting Firm and its personnel comply with relevant ethical requirements, including those relating to independence (A17 SA 200 IAPI, 2017). Indicators of compliance with the provisions of ethics and independence, namely:

1. The Public Accountant Office has ethics and independence guidelines that apply to all personnel, the Public Accountant Firm, and the Public Accountant Office Network;
2. The Public Accounting Firm has appointed a partner who is responsible for ethical compliance and independence;
3. Each auditor has attended training on applicable ethics and independence requirements, has adequately applied the ethics and independence requirements in each engagement, and submitted a declaration of compliance with the applicable ethics and independence provisions;
4. Rotation of key engagement personnel has been carried out adequately;
5. The statement of independence is signed by all members of the engagement team.

RESEARCH METHODS

This research is quantitative research that examines whether there is a relationship and influence between the independent variables and the dependent variable. The object of research is a Public Accounting Firm in the South Jakarta area and has been registered with the Indonesian Association of Public Accountants (IAPI). Primary data collection was carried out using a questionnaire filled out by 33 respondents, namely auditors who work at the South Jakarta Public Accounting Firm.

According to Handayani (2020), population is the totality of each element to be studied which has the same characteristics, it can be in the form of individuals from a group, events, or something to be studied. So in this study, the population is auditors who work at the Public Accounting Firm in the South Jakarta area. The sample is part of the selected population and represents that population (Yusuf, 2014). The sample in this study was 33 auditors who also worked at the South Jakarta Regional Public Accounting Firm. The sampling technique in this study used a non-probability sampling method. Non-probability sampling is a sampling technique that does not provide equal opportunities or opportunities for each element or member of the population to be selected as a member of the sample (Sugiyono, 2015). The method used is convenience sampling, which is a sampling technique by selecting samples freely, the researcher selects the population based on those who are willing to be respondents and can provide the required information. Data analysis used for data processing in this study is to use multiple regression .

RESEARCH RESULTS AND DISCUSSION

Multiple linear regression analysis is used to determine the effect of the independent variables on the dependent variable, while the results of the multiple linear regression test are as follows:

Table 1. Multiple Linear Test Results Effect of Competence and Independence on Audit Quality by Auditors at KAP South Jakarta Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	6,477	4,253	
Competence	,105	,125	,118
Independence	,677	,145	,650

a. Dependent Variable: Audit Quality

Based on Table 1, the results obtained from the regression coefficients above, a regression equation can be made as follows: $Y = 6.477 + 0.105 X_1 + 0.677 X_2$. From the regression equation it can be explained as follows:

1. A constant of 6.477 indicates a positive sign, this can be interpreted if Competence (X_1) and Independence (X_2) are considered

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constant or have a value of 0, then the Quality of Audit by auditors at KAP South Jakarta (Y) will be 6.477

- The Competency regression coefficient (X1) of 0.105 indicates a positive sign, this can be interpreted that every increase of one Competency unit will increase Audit Quality by auditors at KAP South Jakarta by 0.105.
- The Independence regression coefficient (X2) of 0.677 shows a positive sign, this can be interpreted that every increase of one unit of Independence will increase the Quality of Audit by auditors at KAP South Jakarta by 0.677.

Coefficient of Determination (Adjusted R²)

The adjusted R square test is used to see the percentage of variation of the independent variable on the dependent variable and to see how much influence it has from other factors not included in this study.

Table 2. Coefficient of Determination Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,700 ^a	,490	,456	2,446

a. Predictors: (Constant), Competence, Independence

b. Dependent Variable: Audit Quality

The test results show the magnitude of the multiple correlation coefficient (R), the coefficient of determination (R Square), and the adjusted coefficient of determination (Adjusted R Square). Based on the summary model table above, it is found that the value of the multiple correlation coefficient (R) is 0.700. This shows that the competence and independence variables on audit quality by auditors at KAP South Jakarta have a strong correlation. The results in the table above also show that the value of the coefficient of determination (R Square) is 0.490 and the value of the adjusted R Square coefficient of determination is 0.456. This means that 45.6% of the variation in audit quality by auditors at KAP South Jakarta can be explained by the independent variables (Competence and Independence). While the remaining 54.4% (100%-45.6%) is explained by other variables not included in this study.

Hypothesis Test Results

Hypothesis testing is a decision-making method based on data analysis, in statistics a result can be said to be statistically significant, determined according to predetermined probability limits. This test is used to test the truth of the hypothesis which states that there is a significant influence between Competence and Independence on Audit Quality by auditors at the South Jakarta Public Accounting Firm.

Statistical tests were carried out to interpret the coefficients of the independent variables. The decision taken is done by looking at the probability. If the probability is greater than 0.05 then the model is rejected and if the probability is less than 0.05 then the model is accepted. The following are the results of the t-statistical test of the independent variables described in Table 3 as follows:

Table 3. T-test results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,477	4,253		1,523	,138
Competence	,105	,125	,118	,845	,405
Independence	,677	,145	,650	4,660	,000

a. Dependent Variable: Audit Quality

1. The Effect of Competence on Audit Quality by Auditors at the South Jakarta Public Accounting Firm.

Based on Table 3, shows that the calculated t-value for the Competency variable is 0.845 with a significant level of 0.405. The calculated t value is then consulted with the t table value based on $df = n - k - 1$ ($33 - 2 - 1$) and the error level is $q = 5\%$. Based on the t table if $dk = 30$ and $q = 5\%$, a t table of 1.310 is obtained. So it can be concluded that the t count is smaller than the t table, namely $0.845 < 1.310$ with a probability greater than 0.05. Therefore, it can be concluded that H_a is rejected, H_o is accepted, it means that competence has no significant effect on audit quality by auditors at the South Jakarta Public Accounting Firm.

H1: Competence Has Partially No Significant Influence on Audit Quality by Auditors at the South Jakarta Public Accounting Firm.

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2. The Influence of Independence on Audit Quality by Auditors at the South Jakarta Public Accounting Firm

Based on Table 3, shows that the calculated t-value for the Independence variable is 4.660 with a significant level of 0.000. The calculated t value is then consulted with the t table value based on $df = n - k - 1$ ($33 - 2 - 1$) and the error level is $q = 5\%$. Based on the t table if $dk = 30$ and $q = 5\%$, a t table of 1.310 is obtained. So it can be concluded that the t count is greater than the t table, namely $4.660 > 1.310$ with a probability smaller than 0.05. Therefore, it can be concluded that H_a is accepted, and H_o is rejected, which means that independence has a significant and significant effect on audit quality by auditors at the South Jakarta Public Accounting Firm.

H_2 : Partial Independence Has a Significant Influence on Audit Quality by Auditors at the South Jakarta Public Accounting Firm.

3. The Influence of Competence and Independence on Audit Quality by Auditors at the South Jakarta Public Accounting Firm

This test aims to prove whether the independent variables simultaneously (together) influence the dependent variable. The results of the F statistical test can be seen in the table below, and if the probability value is less than 0.05 then H_a is accepted and H_o is rejected, whereas if the probability is greater than 0.05 then H_o is accepted and H_a is rejected.

H_o : Simultaneously Competence and Independence do not have a significant effect on Audit Quality by auditors at the South Jakarta Public Accounting Firm together.

H_a : Competence and Independence simultaneously have a significant influence on the Quality of Audits by auditors at the South Jakarta Public Accounting Firm.

Table 4. Statistical Test Results F ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	172,416	2	86,208	14,411	,000 ^b
	Residual	179,463	30	5,982		
	Total	351,879	32			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Competence, Independence

Based on Table 4, states that the results of the F test can be seen in Table 4. The value of F-count is $14.411 > F$ -table of 3.320 with a significant level of $0.000 < 0.05$. Because the significant level is less than 0.05, H_a is accepted and H_o is rejected.

H_3 : Competence and independence simultaneously have a significant influence on the quality of audits by auditors at the South Jakarta Public Accounting Firm.

Based on this, it can be concluded that the multiple linear regression model can be used to predict the quality of audits by auditors in the South Jakarta Public Accounting Firm.

DISCUSSION

1. The Effect of Competence on Audit Quality in the South Jakarta Public Accounting Firm

Based on the results of the tests that have been carried out, it can be seen that Competence Partially Does Not Have a Positive and Significant Influence on Audit Quality by Auditors at the South Jakarta Public Accounting Firm. In this case, the research that was conducted on 33 respondents from 10 Public Accounting Firms located in the South Jakarta area did not have sufficient competence to work as auditors.

The results of this study are not in line with previous research conducted by Oktavianus, Suwardi (2017) and Diyan, Novita (2019) which said that competency has a positive effect on audit quality, while research by Lia (2017), and Astro, Taufiq, Tertiaro (2019) states that competence has a positive and significant effect on audit quality

2. The Influence of Independence on Audit Quality in the South Jakarta Public Accounting Firm

Based on the results of the tests that have been carried out, it can be seen that Partial Independence Has a Significant Influence on the Quality of Audits by Auditors at the South Jakarta Public Accounting Firm. In this case, the research that was conducted on 33 respondents from 10 Public Accounting Firms located in the South Jakarta area already had independence in working as auditors.

The results of this study are in line with previous research conducted by Agus, Charis (2018) and Oktaviana, Kurnia (2017) stating that independence has a positive effect, while the research conducted by Lia (2017) states that independence has a significant positive effect on audit quality.

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3. The Influence of Competence and Independence on Auditor Quality in the South Jakarta Public Accounting Firm

Based on the results of the tests that have been carried out, it can be seen that competence and independence simultaneously have a positive and significant influence on audit quality by auditors in the South Jakarta Public Accounting Firm. This means that there is a positive relationship between each independent variable, namely competence and independence on the dependent variable, namely audit quality in South Jakarta Public Accounting Firm.

This is in line with research conducted by Riyanto & Saprudin (2020) which states that there is a simultaneous positive and significant influence on competence, and independence on audit quality.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the results of research that has been done before, it can be concluded as follows:

1. Based on the results of hypothesis testing that the competency variable has no effect and is partially significant on the audit quality variable at the South Jakarta Public Accounting Firm because competent auditors have not proven to be easier to follow developments so they are more sensitive and able to make judgments in making the right decisions for producing reliable financial reports
2. Based on the results of hypothesis testing the Independence variable has a positive and significant effect on Audit Quality by auditors at the South Jakarta Public Accounting Firm, because the higher the Independence, the higher the formation of Independent Auditors, free from corruption, collusion and nepotism and resulting in the accuracy of giving opinions better
3. Based on the results of the F test simultaneously it is found that competence and independence have a positive and significant influence on the quality of audits by auditors at the South Jakarta Public Accounting Firm (KAP). This is in line with the researcher's reference, namely the 2017 SA 200 IAPI auditing standard which contains competence and independence as important standard factors for an auditor.

Limitations

1. This study only uses two independent variables in explaining the dependent variable, so there are still other variables or factors that can affect audit quality. In this case, audit quality may be influenced by factors other than the variables used in this study.
2. In this study, it was not measured how long the experience of auditors had worked as an auditor, in this study the questionnaires were distributed to the auditors randomly, therefore the quality of the audit could not be proven by how long the experience of the auditors was.
3. The location of the research is only carried out at the Public Accounting Firm in the South Jakarta area. In this case, it might be easier to measure the quality of auditors with the dependent and independent variables used if the scope of the research object is wider.
4. Increase the number of variables because there are still many variables that can affect audit quality by auditors but are not discussed in this study to produce better research.
5. Expanding the sample so that it can describe the variables in this study as a whole. For example the Jakarta area as the capital of Indonesia which is relatively heterogeneous might be considered capable of describing auditors in Indonesia. Adding a period or period in the study so that the data obtained further strengthens the findings
6. This research cannot be generalized to all auditors in general because the respondents in this study were only auditors who worked at the South Jakarta Public Accounting Firm

Recommendations

The results of this study are expected to provide suggestions for various parties. Suggestions that can be given in this research are as follows:

1. Suggestions for Auditors to improve Competence in audit quality are to use knowledge indicators that can be obtained from understanding the relevant SAK and SPAP, understanding well the type of industry and conditions of the client company, and also having knowledge obtained from the level of formal education and auditing training.
2. Suggestions for auditors to increase competency in audit quality are to use experience indicators that can be obtained by having experience performing audit services on clients, by increasing the number of hours of development and training as auditors regularly.
3. Suggestions for the Auditor to increase Independence on audit quality are to use indicators for the preparation and implementation of work carried out that must be free from the intervention of other parties and not perform services other

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than audits. In addition, the Public Accounting Firm where the auditor works must comply with and properly implement the ethics and independence guidelines that apply to all auditors and the auditor to improve the quality of the audit itself is to ensure that the audit findings produced are accurate and can be trusted to increase skepticism in audit work to produce a good audit report.

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