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Determinants of Audit Quality in Indonesia

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ABSTRACT

Purpose: This study examines the extent of the influence of Public Accountant competence, Audit tenure, audit planning, audit client complexity, auditor competence, engagement quality control, and Public Accounting Firm size on audit quality.
Methodology: This research uses quantitative methods using secondary data from examination results conducted by Finance Professions Supervisory Center of The Ministry of Finance, Public Accountant Office business activity reports, and Public Accountant PPL Realization Reports. The research samples were 248 Public Accountants for examination from 2019 to 2023.
Finding: The results obtained significant results on the effect of Public Accounting Firms' size on audit quality. In addition, the size of public accounting firms also partially moderates the impact of audit planning on audit quality. The variables of public accountants' competence, audit tenure, audit planning, audit client complexity, auditor competence, and engagement quality control do not affect audit quality.
Implication: The implications of these findings suggest that the size of the Public Accounting Firm plays a key role in improving audit quality, making it important for stakeholders to consider the capacity and resources of the Public Accounting Firm in audit assignments.
Originality: The originality of this study lies in the simultaneous analysis of the influence of various internal and external factors of the auditor, including moderation of KAP size, on audit quality using real audit data from the financial profession supervisory authority.
Keywords: Audit Quality, Public Accountant Audit, Public Accountant Audit Competence, Public Accountant Audit Firm

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1. Introduction

According to the International Auditing and Assurance Standards Board (IAASB) (2014), one of the input factors in audit quality is that Public Accountants have sufficient knowledge, skills, experience, and time to carry out audit engagements. The knowledge possessed by public accountants is one of the factors that determine their competence. The competency variables will be measured using indicators of the fulfillment of Continuing Professional Education obligations by Public Accountants. The Indonesian Government (2011) through the Public Accountant Law and PP Number 20 of 2015 concerning Public Accountant Practices stipulates that Public Accountants are required to maintain their competence by taking Continuing Professional Education in a certain number of Continuing Professional Education credit units. Regulation of the Minister of Finance (PMK) Number 186 / PMK.01 / 2021 concerning Guidance and Supervision of Public Accountants stipulates that Public Accountants are required to maintain their competence by taking Continuing Professional Education of at least 40 credit units each year. Fulfillment of Public Accountants' obligations for Continuing Professional Education is reported to the Ministry

of Finance no later than the end of January of the following year (Minister of Finance of the Republic of Indonesia, 2021).

Fitriany et al. (2022) stated that the longer the audit period (audit tenure), the higher the auditor's competence to find misuse of financial statements, because the auditor has a better understanding of the client's industry and the client's internal control industry, so it is concluded that there is an effect of audit tenure on audit quality. The results of this study are in line with the results of the studies of Sa'adah and Challen (2022), Hartono and Laksito (2022), Alsmairat et al. (2022), Garcia-Blandon et al. (2020), and Alareeni (2019). However, other studies have found that audit tenure does not affect audit quality (Wardani and Waskito, 2022; Rizaldi et al., 2022; Novita et al., 2022; Handoyo et al., 2022; Asmoro et al., 2022; Suwarno et al., 2020). In addition, audit planning is also the basis for determining audit costs, audit completion time, determining staff in carrying out the audit, and finding out which procedures have been implemented in carrying out the audit (Nasution and Awalianti, 2020). Auditor competence is the professional ability of an individual auditor to apply knowledge to complete an engagement either together in a team or independently based on SPAP, Code of Ethics, and applicable legal provisions. Professional certification is a form of IAPI recognition of auditor competence (Indonesian Institute of Public Accountants 2018). Knechel (2016) states that audit quality is generally generalized to consist of two attributes, namely competence and independence.

The Public Company Accounting Oversight Board (PCAOB) acknowledges that engagement quality reviews can have a significant impact on audit quality, stating that well-conducted engagement quality control can serve as a safeguard against errors or audit opinions that are not supported by sufficient audit evidence, so it can be concluded that engagement quality control contributes to audit quality" (Public Company Accounting Oversight Board, 2022). According to Abbott et al. (2020), errors in the auditor's report are indicated to be caused by the low implementation of engagement quality control at the public accounting firm level, so engagement quality control can be used as one of the variables that affect audit quality.

Research conducted by Sa'adah and Challen (2022), Arfiansyah (2020), Haeridistia and Fadjarenie (2019), Yahaya et al. (2022), Kartika and Pramuka (2019), Crucean and Hategan (2019) and Aliu et al. (2018) concluded that independence affects audit quality. Meanwhile, in studies conducted by Prabhawanti and Widhiyani (2018), and Meidawati and Assidiqi (2019) different results were obtained, namely that independence does not affect audit quality. Several studies have shown that tight audit time can lead to decreased auditor performance and cause dysfunctional behaviors such as premature sign-off, weak supervision and review, and too easy to accept-explanations from clients (Coram et al., 2004). However, according to Sujarwo (2016), supervision has a positive effect on audit quality. Review in engagement is a form of quality control mechanism carried out by Public Accounting Firms to monitor the quality of audit engagements (Epps and Messier 2007). However, various accounting scandals that occurred in the international world such as the Enron and Worldcom cases, as well as financial cases that occurred in Indonesia such as the SNP Finance case, Garuda Indonesia, and so on turned out to have external auditors from large KAPs. This fact shows that large KAPs do not always conduct quality audits, this is not in line with the research of Salehi et al. (2019) which states that large KAPs have training programs for auditors and partners, standardization of audit methodology, quality control of engagements and so on that can support the provision of quality audit services.

This may cause audit quality improvements to be more limited to clients with high complexity (Xiao et al., 2020). Krishnan and Schauer (2000) stated that the level of client complexity and the level of client accounting complexity may be positively related to the likelihood of hiring a larger auditor and the likelihood of preparing higher-quality financial statements. Krishnan and Schauer (2000) research, the approach that is considered to best reflect the auditor's ability to find and report misstatements in financial statements is the direct approach. Standards and regulations are made to prevent audit failures or audit crises that can cause major losses (Knechel, 2016). This is reinforced by Dang (2004) research which states that the indirect approach, which uses proxy correlation in measuring audit quality, is often used in audit quality research because there are difficulties in measuring audit quality directly, namely limited access to the audit process.

In filling the research gap, this study will test the influence of public accountant characteristics and KAP characteristics on audit quality by using a direct approach to measuring

audit quality, as well as adding audit client complexity variables and KAP size as moderating variables.

1.1. Stakeholder Theory

Stakeholder theory suggests that if we adopt as a unit of analysis the relationship between a business and the groups and individuals who can affect or be affected by it then we have a better chance of effectively addressing these three issues. In this theory, a company is not an entity that only operates for its interests but must also benefit stakeholders, namely shareholders, creditors, consumers, suppliers, government, society, analysts, and other parties (Freeman et al., 2010). In addition, through a normative approach, it can be seen that stakeholder theory leads to the company's efforts to understand and manage relationships with stakeholders effectively so that the company can increase the value of its outcomes and minimize losses for all its stakeholders. Meanwhile, when viewed from a positive approach perspective, stakeholder theory is more emphasized to prioritize the main stakeholders (Gunawan, 2015).

1.2. Hypothesis Development

The effect of Public Accountant Competence on Audit Quality

Based on previous research conducted by Sujarwo (2016), Arfianzah (2020), Handoyo et al. (2022) and Kartika and Pramuka (2019) stated that Public Accountant competence does not affect audit quality. The results of research conducted by Nugraha and Syafdinal (2021), Meidawati and Assidiqi (2019), and Kurniawan et al. (2019) stated that Public Accountant competence affects audit quality. This is in line with Holtman opinion (2021) where data shows that competence will decrease over time, where professionals increasingly carry out their work depending heavily on experience. These data show that professionals deviate from the basic principles of auditing over time and their audits become less consistent. This may happen because in auditing, both concepts and techniques, are not easy to learn. So continuing professional education is an important element in the audit profession. Based on the above conditions, the hypothesis proposed is:
H1: Public Accountant Competence affects Audit Quality.

The Influence of Public Accountant Audit Tenure on Audit Quality.

Research conducted by Alareeni (2019), Alsmairat et al. (2022), Firer (2022), Fitriany et al. (2022), Garcia-Blandon et al. (2020), Hartono and Laksito (2022), Sari et al. (2019), Kirana and Ramantha (2020), Lee (2021), Olabisi et al. (2020), Sa'adah and Challen (2022) stated that audit tenure affects audit quality.

This condition shows that there is still inequality in the measurement results of the influence of audit tenure on audit quality. The Indonesian Accountants Code of Ethics Section 540 states that although a business understanding of the client and its environment is important in determining audit quality, familiarity threats can arise as a result of a long relationship as a member of the audit team with the client and its operations, senior management of the audit client, or the financial statements that will be given an opinion (Public Accountant Professional Standards Board of the Indonesian Institute of Public Accountants, 2021a). Based on the conditions above, the hypothesis proposed is:
H2: Audit Tenure affects Audit Quality.

The influence of audit planning conducted by Public Accountants on audit quality

Research examining the influence of audit planning conducted by Public Accountants on audit quality is still very limited. In a study conducted by Sujarwo (2016), it was stated that audit planning conducted by Public Accountants affects audit quality. The purpose of audit planning is to determine the amount and type of audit evidence and the review needed to provide sufficient assurance to the auditor that there is no material misstatement in the financial statements (Tuannakotta, 2013). Therefore, further research is still needed to ensure that there is an influence of audit planning conducted by Public Accountants on audit quality. Salehi et al. (2019) research state that large KAPs have training programs for auditors and partners, standardization of audit methodology, engagement quality control and so on that can support the provision of quality audit services. Based on existing searches, no research has been found that examines the influence of

KAP size in moderating the influence of audit planning conducted by Public Accountants on audit quality. Based on the conditions above, the hypothesis proposed is:
H3: Audit planning conducted by Public Accountants affects Audit Quality.
H3a: audit client complexity moderates the influence of audit planning carried out by Public Accountants on Audit Quality.
H3b: KAP size moderates the influence of audit planning conducted by Public Accountants on Audit Quality.

The effect of audit client complexity on audit quality.

Krishnan and Schauer (2000) research revealed that client size affects audit quality. Fernando et al. (2010), (Durham, 2003), and (Laura & Darmawan, 2019) Muhamad Taqi et al. (2020) stated that there is a relationship between audit quality and factors related to audit clients, such as client size and cost of equity capital. The difference in research results underlies the use of the audit client complexity variable as one of the independent variables in this study. Based on the conditions above, the hypothesis proposed is:
H4: Audit client complexity affects Audit Quality.

The influence of auditor competence possessed by Public Accounting Firms on audit quality.

There has been no research that uses professional certification indicators as a factor of audit competence. Previous studies have used education level as an indicator of auditor competence, such as Claudia et al. (2019), Haeridistia and Fadjarenie (2019); and Al Shanti (2022) who concluded that the level of education possessed by auditors affects audit quality. Research on auditor competence with training indicators has been studied by Alsughayer (2021); and Le et al. (2022) in their research concluded that auditor competence affects audit quality. AL-Qatamin and Salleh (2020) the results of their research revealed that professional certification will improve the professional expertise of auditors, various certifications including public accountant certification, has been designed to help auditors and prospective auditors to have experience in increasing the level of understanding of professional considerations. Based on the conditions above, the hypothesis proposed is:
H5: Auditor competence possessed by Public Accounting Firms affects Audit Quality.

The influence of engagement quality control carried out by Public Accounting Firms on audit quality.

Research on engagement quality control carried out by Public Accounting Firms on audit quality is very limited. In the study of Krishnan and Schauer (2000), it was stated that KAP policies related to the implementation of peer review as one of the implementations of engagement quality control affect audit quality. The Audit Quality Indicator Guidelines for Public Accounting Firms (IAPI, 2018) state that each Public Accounting Firm is responsible for establishing and implementing a quality control system in each engagement. The quality control system aims to ensure that the KAP has established policies and procedures that enable (1) each KAP personnel to comply with the provisions of the requirements in the SPAP, code of ethics, and applicable regulatory provisions in carrying out each engagement, and (2) the engagement report issued is appropriate according to its conditions. Some indicators of the effectiveness of engagement quality control are as follows: (1) applicable professional ethics provisions, (2) client acceptance and evaluation of ongoing relationships, and (3) policies and implementation of review and supervision. Based on the above conditions, the hypothesis proposed is:
H6: quality control of engagements carried out by Public Accounting Firms affects Audit Quality.

The influence of the size of the Public Accounting Firm on audit quality.

Research by Alareeni (2019); Claudia et al. (2019); Handoyo and Putri (2022); Hartono and Laksito (2022); Little and Lehkamp (2018); Olabisi et al. (2020); Sujarwo (2016) stated that the size of the KAP affects audit quality. Based on previous research, there is still support for the results of the influence of the size of the KAP on audit quality. Based on the conditions above, the hypothesis proposed is:
H7: The size of the Public Accounting Firm affects Audit Quality.

2. Methodology

The quantitative research approach used in this study is an experimental research method where in conducting research, an experiment will be conducted to find a certain treatment of the output under controlled conditions. The population of this study is Public Accountants and Public Accounting Firms that have a license from the Ministry of Finance to practice in Indonesia following Law Number 5 of 2011 concerning Public Accountants from 2019 to 2022. The number of Public Accountants (AP) who have obtained a license from the Minister of Finance and have active status according to data from the Center for Development of Financial Professions as of June 26, 2023, is 1,492 public accountants and the number of Public Accounting Firms that have obtained a license from the Minister of Finance and have active status according to data from the Center for Development of Financial Professions as of June 26, 2023, is 478 Public Accounting Firms.

The sample used in this study were Public Accountants and Public Accounting Firms that had undergone regular audits by the Ministry of Finance's Financial Profession Development Center (PPPK) from 2019 to 2022. The following is the number of Public Accountants and Public Accounting Firms audited based on the 2019 to 2022 Annual Audit Plan data that will be the sample in this study:

Table 1. Research Sample

Year	Number of Public Accountants	Number of Public Accounting Firms
2019	64	60
2020	66	60
2021	57	53
2022	84	77
Total	271	250

Source: Development by Researcher (2024)

In this study, secondary data were obtained from PPPK. The data was taken from the audit report on public accountants and Public Accounting Firms conducted by the Ministry of Finance from 2019 to 2022 and the documentation of the Public Accounting Firm Business Activity Report, the Public Accountant Continuing Professional Education (PPL) Realization Report for Public Accountants in the calendar year 2019 to 2022 submitted by the Public Accounting Firm, Finance's Financial Profession Development Center (FFPDC).

The data source for the endogenous variable (Y) is the Audit Result Report of Public Accountants/Public Accounting Firms conducted by Finance's Financial Profession Development Center (FFPDC) from 2019 to 2022.

Public Accountant Competence is a variable that indicates the level of compliance of Public Accountants in fulfilling the obligation of Continuing Professional Education of 40 Credit Units in one year by PMK Number 186/PMK.01/2021 and submitted no later than January of the following year.

The audit tenure variable is the engagement period (term) between the auditor and the client regarding the agreed audit services (Fierdha et al, 2014 in Riyani et al., 2021). Cassell et al. (2020) stated that companies that recruit new auditors before the end of the third fiscal quarter do not have lower audit quality than companies that do not recruit new auditors. However, companies that hire new auditors during or after the fourth fiscal quarter are more likely to make errors in audit procedures.

In this study, audit tenure (AT) will use the type of engagement factor, namely the first engagement or ongoing engagement to see whether the type of first engagement or recurring engagement will affect the audit quality provided by the Public Accountant. The measurement of the Audit Tenure (AT) variable uses a dummy variable, where the first-year engagement uses a value of 0 and the recurring/continuous engagement uses a value of 1. Information regarding audit tenure uses information on the year of examination of the sample of audit clients in the Public Accountant Audit Result Report carried out by Finance's Financial Profession Development Center (FFPDC).

Audit planning conducted by Public Accountants will use indicators of Public Accountant compliance with Audit Standards Series 300, namely Audit Planning of Financial Statements, Audit Standard 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment, Audit Standard 320 Materiality in the Planning and Executing Stages of the Audit, and Audit Standard 330 Auditor's Response to Assessed Risks.

Auditor Competence will use certain professional certification and education level indicators. In the Audit Quality Indicator Guidelines for Public Accounting Firms (IAPI, 2018) it is stated that professional certification is a form of IAPI recognition of auditor competence. This study will use the indicator of whether the Public Accounting Firm has auditors who are certified as professional accountants (CA, CPA, or CPMA) or not. In addition, the second indicator used in measuring the auditor competency variable is the number of auditors who have the lowest level of education of a bachelor's degree in accounting.

Engagement quality control uses the measurement of public accounting firm compliance in the implementation of the audit. Engagement quality control uses 3 (three) measurement indicators, namely:

a. Applicable Professional Ethics Provisions
   In the study of Applicable Professional Ethics Provisions to assess whether Public Accountants have implemented the procedures of the elements of Applicable Professional Ethics Provisions by the Design of the Public Accounting Firm Management Control System represented in the level of independence of Public Accountants/Public Accounting Firms.
b. Client acceptance and sustainability evaluation are carried out by the policies of the Public Accounting Firm. Client acceptance and sustainability evaluation in this study used data from the Public Accounting Firm Audit Results.
c. Implementation of reviews in the implementation of engagements.

The Management Control System requires Public Accounting Firms to create policies and procedures for review responsibilities determined on the basis that the work of less experienced engagement team members is reviewed by more experienced engagement team members (Indonesian Institute of Public Accountants, 2013).

The size of the Public Accounting Firm will use engagement quality control with 2 (two) indicators, namely:

a. Public Accounting Firm affiliated with Big6 international Public Accounting Firm and non-Big6 KAP.
b. Public Accounting Firm affiliated with international/foreign Public Accounting firms.
   This study will use the indicator of Public Accounting Firms affiliated with foreign international Public Accounting firms. The measurement of a Public Accounting Firm affiliated with an international/foreign Public Accounting Firm will use a dummy variable, where a Public Accounting Firm affiliated with foreigners uses a value of 1 and a Public Accounting Firm not affiliated with foreigners uses a value of 0.

This study uses moderating variables, namely Audit Client Complexity and Public Accounting Firm Size, both of which will moderate the relationship between Audit Planning and Audit Quality.

3. Results and Discussion

3.1. Results

Descriptive Statistics

The following is a descriptive statistical analysis which is an initial description of the research data.

Table 2. Descriptive Statistics

Name	N	Missings	Mean	Median	Scale min	Scale max
AQ (Y)	248	0	53.831	50.000	0.000	100.000
PPL	248	0	90.726	100.000	0.000	100.000
AT	248	0	0.673	1.000	0.000	1.000
IND	248	0	0.754	1.000	0.000	1.000
PA	248	0	63.004	75.000	0.000	100.000
KOM	248	0	86.093	100.000	0.000	100.000

PMP-CAC	248	0	0.734	1.000	0.000	1.000
PMP-PRS	248	0	0.702	1.000	0.000	1.000
UKAP-BIG6	248	0	0.117	0.000	0.000	1.000
UKAP-KAPA	248	0	0.435	0.000	0.000	1.000
KKA-RIN	248	0	0.448	0.000	0.000	1.000
KKA-SAK	248	0	0.613	1.000	0.000	1.000

Source: Data Processed (2024)
Description:
AQ (Y)= Audit Quality, PPL= AP Competence, AT= Audit Tenure, IND= Independence, PA= Audit Planning, KOM= Auditor Competence, PMP-CAC= Engagement Quality Control-Client Acceptance, PMP-PRS= Engagement Quality Control-Review Implementation-Supervision, UKAP-BIG6= KAP Size-Big6, UKAP-KAPA= KAP Size-KAPA Affiliation, KKA-RIN= Audit Client Complexity-Regulated Industries, KKA-SAK= Audit Client Complexity-Financial Accounting Standards used.

The research sample was 248 Public Accountants where the average weight value of each variable is depicted in the mean value of each variable in table 3 above. The dependent variable, namely Audit Quality (Y) is measured using a certain weight as well as several independent variables, Public Accountant competence, audit planning, and Auditor Competence. The proportions are presented in table 3 below:

Table 3. The proportion of Audit Quality, Public Accountant Competence, Audit Planning, and Auditor Competence Variables.

Information	**Amount**	Proportion
Audit Quality (KA-Y)		
SA 500 and 700 Series Findings	1	0,40%
Findings of either 500 or 700 Series SAs	227	91,53%
No 500 and 700 Series SAs	20	8,06%
Total	*248*	*100%*
AP Competency (PPL)		
Lack of SKP and late reporting	6	2,42%
Lack of SKP or late reporting	34	13,71%
No violations	208	83,87%
Total	*248*	*100%*
Audit Planning (PA)		
Findings 4 300 series standards	4	1,61%
Findings 3 300 series standards	33	13,31%
Findings 2 300 series standards	87	35,08%
Findings 1 300 series standards	78	31,45%
No 300 series standards findings	46	18,55%
Total	*248*	*100%*
Auditor Competence (KOM)		
No certified auditors and the number of auditors is at least S1 < 50%	1	0,40%
No certified auditors or the number of auditors is at least S1 < 50%	65	26,21%
Has certified auditors and the number of auditors is at least S1 > 50%	182	73,39%
Total	*248*	*100%*

Source: Data Processed (2024)

Audit Quality (Y)

The Audit Quality variable (Y) is measured using the Public Accountant's compliance parameter to the 500 series and 700 series Audit Standards. The measurement of violations uses weighting, namely if there is a violation of one of the 500 series or 700 series SAs, it will get a weight of 50, if there is a violation of both SA series, it will get a weight of 0 and if there is no violation at all, it will get a weight of 100. Based on Table 3, information was obtained that 91.53% of the total Public Accountants who were the research sample committed violations of at least one of the 500 series or 700 series SAs. And only 1 Public Accountant violated both SAs. Meanwhile, the other 20 Public Accountants (8.06%) from the total research sample did not commit violations of either the 500 series or 700 series SAs.

Public Accountant Competence

Public Accountant Competence is a variable measured based on Public Accountant compliance in fulfilling the number of Continuing Professional Education credit units and timely submission of Reports. Compliance measurement using weights, namely:

a. If the number of credit units is not met (below 40 Credit Units) and the Report is not submitted on time (after January of the following year) then it will get a weight of 0.
b. If one of the obligations is not met, namely the number of credit, units is not met (below 40 Credit Units) or the Report is not submitted on time (after January of the following year) then it will get a weight of 50.
c. If both obligations are fully fulfilled, namely the Number of Credit Units is met (minimum 40 Credit Units) and the PPL Report is submitted on time (until January of the following year) then it will get a weight of 100.

Based on the data in table 3, information was obtained that as many as six Public Accountants committed violations, both in the number of credit units that were not met and the submission of the Report was not on time. There were 208 Public Accountants (83.87%) who did not commit any violations of either, and 34 people, or 13.71% committed one of the violations, either the number of credit units was not fulfilled or the submission of the Report was not on time.

Auditor Competence

The Auditor Competence variable is measured using 2 measures, namely whether the Public Accounting Firm has a professionally certified auditor and the number of auditors who have the lowest level of education of a bachelor's degree in accounting is at least 50% of the total number of auditors. Based on Table 4.3, the majority of Public Accounting Firms where Public Accountants work as research samples have both professionally certified auditors and the number of auditors who have the lowest level of education of a bachelor's degree in accounting is more than 50% of the total auditors, namely 182 Public Accounting Firms or 73.39% of the research sample. Meanwhile, as many as 65 Public Accounting Firms (26.21%) have one of the auditors who are professionally certified or the number of auditors who have the lowest level of education of a bachelor's degree in accounting is more than 50% of the total auditors. There is 1 Public Accounting Firm that does not have both, namely there are no professionally certified auditors and the number of auditors who have the lowest level of education of a bachelor's degree in accounting is less than 50% of the total auditors.

Several independent variables use dummy variables for their measurements, namely audit tenure (AT), independence (IND), Engagement Quality Control- Client Acceptance and sustainability evaluation are carried out following the policies of the Public Accounting Firm, Engagement Quality Control - Implementation of reviews and Public Accounting Firms in the implementation of engagements, Public Accounting Firm Size - Public Accounting Firms affiliated with Big6 and non-Big6, Public Accounting Firm Size - Public Accounting Firms affiliated with international Public Accounting Firms, Client industry types including or not included in regulated industries and Accounting Standards used by clients in preparing financial statements.

Audit Tenure (AT)

Audit tenure (AT) is measured based on the engagement category of the audit client, whether it is included in the first-year engagement audit client or the ongoing engagement. The measurement uses a dummy variable. In Table 3, the results obtained are that the number of Public Accountants whose audit samples are first-year audit clients is 81 people, or 32.66% while the audit clients of 167 Public Accountants, or 67.34% are audit clients for ongoing engagements.

Audit Planning

Audit Planning is an independent variable whose measurement is based on the AP's compliance with audit standards related to audit planning, namely Audit Standard 300, 315, 320, and 330. The measurement of this variable uses weighting, namely:

a. If there are findings on the 4 audit standards above, a weight of 0 is given.
b. If there are findings on the 3 audit standards above, a weight of 25 is given.
c. If there are findings on 2 audit standards above, a weight of 50 is given.
d. If there are findings on 1 audit standard above, a weight of 75 is given.

e. If there are no findings on the SA, a weight of 100 is given.

Data on audit standard violations related to audit planning as many as 2 types of standards which are the most frequent examination findings, namely occurring in 87 APs (35.08), then in sequence, findings on 1 type of standard as many as 78 people (31.45%), findings on 3 types of standards as many as 33 people (13.31%) and for findings on all types of audit planning standards occurred in the examination of 4 APs (1.61%). However, there were 46 APs (18.55%) who did not find any violations of all audit standards related to audit planning.

Audit Client Complexity

The audit client complexity variable uses 2 indicators, namely the type of client industry including or not included in regulated industries, and the Accounting Standards used by the client in preparing financial statements. Both indicators use dummy variables in their measurements. The available information is as follows:

a. The number of Public Accountants who have clients included in the regulated industries category is 93 (37.50%) and the number of clients who use IFRS SAK as their accounting standard is 129 (52.02%).
b. The number of clients who do not include the regulated industries category is 155 (62.50%) and the number of clients who use non-IFRS SAK as their accounting standard is 119 (47.95%).

Engagement Quality Control

The engagement quality control variable uses 3 (three) measurement indicators, namely:

a. Applicable Professional Ethics Provisions
b. Client Acceptance and sustainability evaluation are carried out by the Public Accounting Firm policy
c. Implementation of the review and Public Accounting Firm variables in the implementation of the engagement

These three indicators use dummy variables in their measurements and the data used are data from the results of the examination of the Public Accounting Firm, especially related to the aspect of engagement quality control.

The independence indicator obtained results that for 187 Public Accountants (75.40%) there were no findings related to independence and 61 Public Accountants (24.60%) had findings related to independence. For the Client Acceptance and sustainability evaluation indicators carried out following the Public Accounting Firm policy, the results obtained were that 163 Public Accountants did not have audit findings related to compliance with the implementation of the Public Accounting Firm policy regarding acceptance and sustainability evaluation with clients, while 85 other Public Accountants (34.27%) had such findings. For the indicator of the implementation of review in the implementation of the engagement, there were 155 Public Accountants who did not have any findings related to the implementation of the review, while 93 Public Accountants had findings.

Size of Public Accounting Firm

The size of the Public Accounting Firm in this study uses 2 research indicators, namely Big6 and non-Big6 Public Accounting Firms, and indicators of affiliated and non-affiliated Public Accounting Firms. The data obtained showed that 29 Public Accountants worked at Big6 Public Accounting Firms (11.69%) while the majority of the rest, namely 219 Public Accountants, worked at non-Big6 Public Accounting Firms. As many as 100 Public Accountants worked at Public Accounting Firms affiliated with foreign Public Accounting Firms and 148 Public Accountants worked at Public Accounting Firms that were not affiliated with foreign Public Accounting Firms.

Research Model Specification

To conduct an exploration to examine factors that influence audit quality. The measurement model used is reflective, namely, a model that reflects that each indicator is a measurement of errors imposed on latent variables, where the direction of cause and effect is from the latent variable to the indicator, thus the indicators are a reflection of the variation of the latent variable.

The first step taken in this study after determining the research variables involved and their measurements is to create a path diagram of the structural model. The following is a diagram of the structural model used in this study:

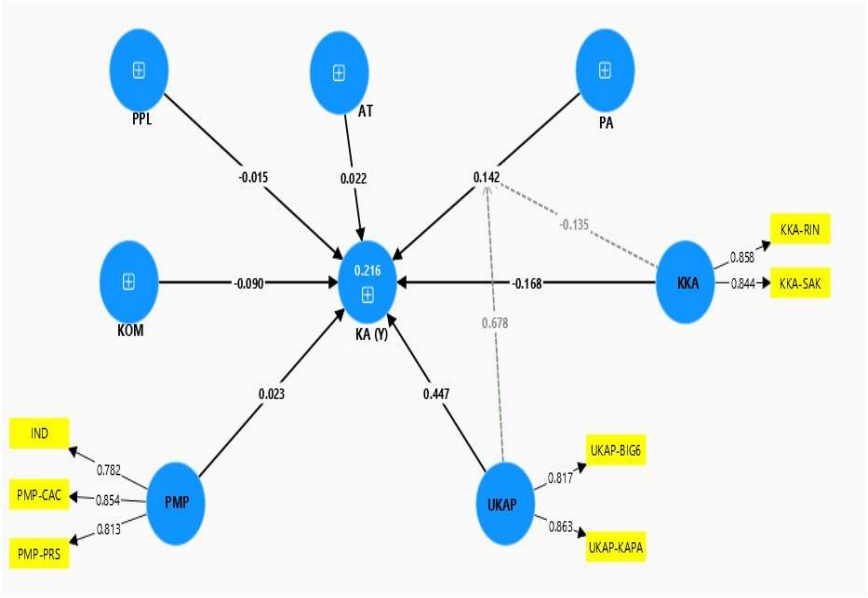

Figure 1. Diagram of the Structural Model of the Research
Source: Data Processed (2024)

Hypothesis Testing Through the Bootstrapping Process.

The following is a picture of the results of the bootstrapping process.

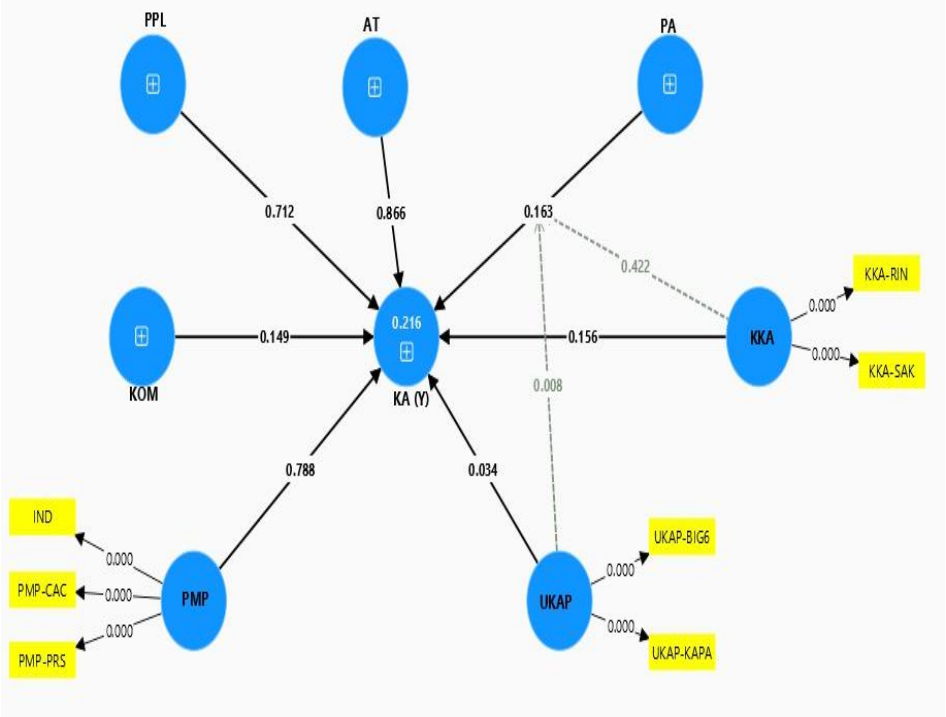

Figure 2. Results of Hypothesis Testing
Source: Data Processed (2024)

Here is a table 4 that breaks down the results of hypothesis testing and the relationship of each variable tested.

Table 4. Structural Model Testing / Hypothesis Testing

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
AT -> KA (Y)	0.022	0.023	0.128	0.169	0.866
KKA -> KA (Y)	-0.168	-0.147	0.118	1.420	0.156
KOM -> KA (Y)	-0.090	-0.089	0.063	1.443	0.149
PA -> KA (Y)	0.142	0.128	0.102	1.397	0.163
PMP -> KA (Y)	0.023	0.046	0.086	0.269	0.788
PPL -> KA (Y)	-0.015	-0.017	0.042	0.369	0.712
UKAP -> KA (Y)	0.447	0.424	0.211	2.116	0.034
KKA x PA -> KA (Y)	-0.135	-0.123	0.168	0.803	0.422
UKAP x PA -> KA (Y)	0.678	0.688	0.257	2.637	0.008

Source: Data Processed (2024)

The influence of Public Accountant competency on audit quality.

Based on table 4, AP Competency (PPL) has an insignificant influence on Audit Quality (KA) of (-0.015) with t statistic (0.369 <1.96) or p-value (0.712> 0.05). Any changes in AP Competency (PPL) do not affect improving Audit Quality (KA). So H1: Public Accountant Competency Affects Audit Quality is rejected. This is in line with previous research conducted by Sujarwo (2016), Arfianzah (2020), Handoyo et al. (2022), and Kartika and Pramuka (2019) which stated that Public Accountant competency does not affect audit quality.

The Influence of Public Accountant Audit Tenure on Audit Quality.

Based on table 4, the Audit Tenure (AT) variable has an insignificant effect on Audit Quality (KA) of (0.022) with a t statistic (0.169 <1.96) or p-value (0.866> 0.05). Any changes in Audit Tenure (AT) do not affect improving Audit Quality (KA). Based on these conditions, H2: Audit Tenure Affects Audit Quality is rejected. This is by research from Rizaldi et al. (2022), Wardani et al. (2022), Asmoro et al. (2022), Astuti et al. (2022), Mulyadi and Suryandari (2021), Fajar et al. (2021) Handoyo and Putri (2022), Martani et al. (2021), Novita et al. (2022), Purnamasari et al. (2019), Salehi et al. (2019), Suwarno et al. (2020), Triani and Yanthi (2020).

The influence of audit planning carried out by Public Accountants on audit quality.

Based on table 4, the Audit Planning (PA) variable has an insignificant influence on Audit Quality (KA) of (0.142) with a t statistic (1.397 <1.96) or p-value (0.163> 0.05). Any changes to Audit Planning (PA) do not affect improving Audit Quality (KA). Thus, H3: Audit planning carried out by Public Accountants affects Audit Quality is rejected.

The influence of audit client complexity on audit quality.

Based on table 4, the Client Complexity (KKA) variable has an insignificant effect on Audit Quality (KA) of (-0.168) with a t statistic (1.420 <1.96) or p-value (0.156> 0.05). Any changes to Client Complexity (KKA) do not affect improving Audit Quality (KA). Thus H4: Audit client complexity affects Audit Quality is rejected. This is the same as Le et al. (2022) who stated that high- risk clients do not have a significant effect on audit quality.

The effect of auditor competence held by Public Accounting Firms on audit quality.

Previously, there has been no research that uses professional certification indicators as a factor of audit competence. Based on table 4, the auditor competence (OC) variable has an insignificant effect on Audit Quality (KA) of (-0.090) with a t statistic (1.443 <1.96) or p-value (0.149> 0.05). Any change in auditor competence (OC) does not affect improving Audit Quality (KA). Thus H5: auditor competence held by Public Accounting Firms affects Audit Quality is rejected.

The influence of engagement quality control carried out by Public Accounting Firms on audit quality.

Based on table 4, the Engagement Quality Control (PMP) variable has an insignificant influence on Audit Quality (KA) of (0.023) with a t statistic (0.269 <1.96) or p-value (0.788> 0.05). Any changes to Engagement Quality Control (PMP) do not affect improving Audit Quality (KA). So H6: engagement quality control carried out by Public Accounting Firms affects Audit Quality is rejected. This result is the same as the research conducted by Ramadhani et al. (2017) that engagement quality control carried out by Public Accounting Firms does not affect audit quality.

The influence of the size of the Public Accounting Firm affects audit quality.

By table 4, it is obtained that the size of the Public Accounting Firm (UKAP) has a significant effect on Audit Quality (KA) of (0.447) with a t statistic (2.166> 1.96) or p-value (0.034 <0.05). Any change in the size of the Public Accounting Firm (UKAP) will significantly increase the Audit Quality (KA). Thus H7: The size of the Public Accounting Firm affects Audit Quality is accepted.

This is to research by Alareeni (2019), Claudia et al. (2019), Handoyo and Putri (2022), Hartono and Laksito (2022), Little and Lehkamp (2018), Olabisi et al. (2020), Sujarwo (2016) concluded that the size of the Public Accounting Firm affects audit quality.

The effect of audit client complexity in moderating the influence of audit planning carried out by Public Accountants on audit quality

Table 5. F Square

	F-Square
AT -> KA (Y)	0.000
KKA -> KA (Y)	0.006
KOM -> KA (Y)	0.009
PA -> KA (Y)	0.009
PMP -> KA (Y)	0.000
PPL -> KA (Y)	0.000
UKAP -> KA (Y)	0.019
KKA x PA -> KA (Y)	0.004
UKAP x PA -> KA (Y)	0.055

Source: Data Processed (2024)

The F Square value describes how much influence the variables have in the structural model. Changes in the F square value can be used to see whether the influence of exogenous variables on endogenous variables has a substantive influence. The F square value used for the moderation test uses the recommendations of Kenny (1998) in Hair et al (2021), namely 0.005 (low) 0.01 (moderate) 0.025 (large). According to the table above, it can be concluded that the F Square value for KKA x PPA against KA (Y) is 0.004 and is in the low category. So it can be concluded that the client complexity variable (KKA) does not moderate the influence of the Audit Planning (PA) variable on audit quality (KA). So H8: the complexity of the audit client moderates the influence of audit planning carried out by Public Accountants on Audit Quality is rejected.

The Influence of KAP Size in moderating the influence of audit planning carried out by Public Accountants on audit quality.

In table 5 above, the results obtained are that the F Square value for UKAP x PA against KA (Y) of 0.055 is included in the large category (0.055> 0.025). It is concluded that the KAP Size variable (UKAP) moderates the influence of the Audit Planning (PA) variable on audit quality (KA). So that H9: KAP Size moderates the influence of audit planning carried out by Public Accountants on Audit Quality is declared accepted.

The KAP size variable has a significant effect on audit quality with partial moderation of audit planning, which means that there are still other moderating variables such as professional ethics, audit experience, and so on.

Public Accountant Competence does not have a significant effect on Audit Quality. Any changes to Public Accountant Competence do not affect improving Audit Quality. Measurement of Public Accountant competency variables is limited to fulfilling obligations on the number of Public Accountant competencies and the timeliness of submission of Public Accountant reports. The test results show that the involvement of Public Accountants does not significantly affect audit quality. Further research is needed regarding the effectiveness of the implementation of Public Accountant competencies and the level of Public Accountant knowledge of the Public Accountant

competency material that is followed. One reason for this is that the Public Accountant competency material may not be absorbed enough. Another reason is that public accountants may not apply the knowledge of Public Accountant competency material that they have obtained in audit practice adequately.

Audit Tenure does not have a significant effect on Audit Quality. Any changes to Audit Tenure do not affect improving Audit Quality. The audit tenure variable in this study is only measured using the basis of the examination sample included in the first-year engagement category or recurring engagement. The recurring engagement category does not consider how long the Public Accountant has been auditing the audit client.

Audit Planning has no significant effect on Audit Quality. Any changes to audit planning will not affect the improvement of audit quality. This study uses audit planning measurements only based on the number of types of Audit Standards series 300 (audit standards related to audit planning) without considering the weight of violations in each type of Audit Standard violated and the number of audit findings for each audit standard violated.

Client Complexity has no significant effect on Audit Quality. The client complexity variable uses 2 indicators, each of which is measured using a dummy variable, thus ignoring the weight of each indicator classification used.

Auditor competence has no significant effect on Audit Quality. Any changes to audit competence do not affect the improvement of audit quality. The use of professional certification indicators and auditor education levels as measuring tools for auditor competency variables has not been widely used in research, so it still requires further testing, especially in the weighting used when measuring auditor competency variables.

Engagement Quality Control has no significant effect on Audit Quality. Any changes to Engagement Quality Control has no effect on improving Audit Quality. In theory, engagement quality control is one of the elements in audit quality, but this study shows that engagement quality control does not affect audit quality. Engagement quality control uses several measurement indicators, namely applicable professional ethics provisions (independence), acceptance and sustainability of relationships with clients and implementation of supervision and review of audit implementation. The measurement method used in the three indicators uses dummy variables so that it does not consider the weight of each indicator.

The size of the public accounting firm has a significant effect on audit quality. any change in the size of the public accounting firm will significantly increase audit quality. Client complexity does not moderate the effect of the Audit Planning variable on audit quality. The client complexity variable does not affect audit quality, and as a moderating variable, this variable also does not moderate the effect of the audit planning variable on audit quality. The complexity of the audit client in this study uses 2 indicators, namely clients who are included in regulated industries and the accounting standards used by the client. Each indicator uses a dummy variable so that it does not consider the weight of each indicator.

The size of the public accounting firm partially moderates the effect of the audit planning variable on audit quality. The variable of the size of the public accounting firm as an independent variable has a significant effect on audit quality, and as a moderating variable, this variable also moderates the effect of the audit planning variable on audit quality.

4. Conclusion

Based on the research findings, it can be concluded that most of the examined variables-such as Public Accountant competence, audit tenure, audit planning, client complexity, auditor competence, and engagement quality control-do not have a significant effect on audit quality. This may be due to limitations in the measurement methods, such as the use of dummy variables and the lack of consideration for the weight of violations or the effectiveness of applying competency materials in actual audit practices. In contrast, the size of the Public Accounting Firm has a significant influence on audit quality and partially moderates the effect of audit planning on audit quality. These findings highlight the importance of considering the capacity and resources of Public Accounting Firms in improving audit quality, and suggest the need for further research to

better understand the influence of the other variables that showed no significant effect in this study.

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