



## Effect of SPM and Audit Risk Management of Audit Quality (Empirical Study on KAP Semarang)

Agustinus Reinaldo Handjojo<sup>1</sup>

Dr. Theresia Dwi Hastuti, SE, MSi., Akt, CPA<sup>2</sup>

<sup>1</sup>Masters of Accounting Program in Faculty of Economics and Business Soegijapranata Catholic University, Semarang, Indonesia

<sup>2</sup>Soegijapranata Catholic University, Semarang, Indonesia

<http://dx.doi.org/10.18415/ijmmu.v7i2.1406>

### **Abstract**

This study aims to analyze the effect of SPM and management of audit risk on audit quality. The sampling technique uses purposive sampling, with the criteria of auditors working in KAP in Semarang and at least one year working. The findings of this study are aspects of SPM that have a positive effect on audit quality are independence, personal assignments, supervision, employment, promotion, acceptance and client sustainability. Whereas consultation, professional development, and inspection have no effect on audit quality. The three aspects of risk management (inherent risk, risk control, and detection risk) do not affect audit quality.

**Keywords:** *SPM; Audit Risk Handling; Audit Quality*

### **Introduction**

Today the existence of financial statement information is important for various parties, especially public accountants because previously there was a statement of professional opinion from public accountants about the level of eligibility and reliability of information or financial statements made by accountants (accountant auditors). Assurance services are services provided to obtain and obtain confidence, for example an audit of financial statements is conducted to obtain confidence whether the financial statements have been made in accordance with GAAS (General Accepted Accounting Standard) or PSAK (Financial Accounting Standards Guidelines) for Indonesia.

The purpose of the audit of financial statements is to express an opinion about the reasonableness in all material respects, financial position, results of operations, and cash flow in accordance with generally accepted accounting principles (GAAS). In general the auditor has the responsibility to plan and carry out audits in order to obtain confidence about the financial statements whether they are free from material misstatements either caused by mistakes or fraud in the financial statements. To achieve this the auditor must carry out the audit process.

Currently, public accounting services are developing very rapidly. The development of public accounting services is inseparable from the influence of increasingly advanced economic activities and requires entities to explain the principles of accountability and transparency. In fact, the integrity and objectivity of public accountants has begun to be doubted. An auditor should have good personality, adequate knowledge, and special expertise in his field. Doubt the integrity and objectivity of these public accountants can not be separated from the quality control system implemented by the relevant KAP related to independence, assignment of personnel, consulting, supervision, employment, professional development, promotion, acceptance and sustainability of clients, and inspection.

Issues regarding the low quality of audits have been in the public spotlight in recent years with the involvement of public accountants in them. In some cases that are detrimental to the user of the report involving public accountants who are supposed to be an independent party. One case involving a public accountant was found in an article titled "Bakrie & Brothers Loss of Rp. 15.86 trillion in 2008" in Detik Finance Online on April 3, 2009. The news mentioned that the multi-business company, PT Bakrie & Brothers Tbk. (BNBR) published an error in accounting for a huge net loss in 2009 to Rp 15.86 trillion in financial statements audited by KAP Doli, Bambang, Sudarmaji and Dadang. Earlier in the published financial statements a net loss of Rp 16.6 trillion was recorded, but a few days later the financial statement was rectified and the net loss changed to Rp 15.86 trillion. The Dean of the Faculty of Economics UI, Firmanzah in an interview with Inilah.com said that before the report should be reported or published, the financial statements must be reviewed or reviewed (pasarmodal.inilah.com).

Efforts are being made to improve the quality of audit services by implementing SPM KAP. This states that each KAP is required to apply SPM that explains the elements of quality control and matters relating to effective implementation of the system. The SPM contains guidelines for KAP in carrying out quality control of services produced by the KAP SPM office, covering quality control policies and procedures, implementation of responsibilities, communication and monitoring (SPAP 2011) The quality control element itself is contained in SPM Section 100 [PSPM No . 01] KAP SPM is divided into (1) independence, (2) assignment of personnel, (3) consultation, (4) supervision, (5) hiring, (6) professional development, (7) promotion (advancement), ( 8) client acceptance and sustainability; and 9) inspection. The number of public accounting firms in Indonesia is increasing from year to year in line with economic and business developments. In 2010 there were 502 public accounting firms that were classified as large, medium, and small public accountants (IAPI, 2011). The large number of KAPs operating at the moment can no doubt cause competition among KAPs. In addition to marketing, audit quality must also be improved.

## ***Literature View***

### ***Independence***

Independence is the auditor's attitude and ethics to have a neutral and unbiased attitude and avoid conflicts of interest in planning, carrying out and reporting on the work performed. Where the principle of objectivity is required so that auditors can conduct audits honestly and not compromise quality (SPAP-SPM 200 2011).

### ***Personal Assignment***

Personal Assignment is the Policy and Procedure of a Public Accounting Firm in terms of auditing assignments to provide sufficient confidence that the engagement will be carried out by an auditor who has the level of training and technical expertise for the engagement (SPAP, 2011).

### *Consultation*

Consultation is a good policy, procedure and consultation facility by the Public Accounting Firm (KAP) so that examiners who face a problem can easily be consulted (SPAP, 2011). The KAP must formulate quality control policies and procedures regarding consultation in order to provide adequate confidence that personnel will obtain the information needed from people who have an adequate level of knowledge, competence, consideration and authority.

### *Supervision*

Supervision is guidance and assignment of assistants needed to achieve audit objectives and maintain audit quality (SPAP, 2011). KAP must formulate quality control policies and procedures regarding implementation and supervision to provide adequate assurance that the implementation of the engagement meets the quality standards set by the KAP (SPAP, 2011). Supervision is to ensure that the implementation of the engagement meets the quality standards set by the KAP.

### *Work*

Employment is the policies and procedures established by the Public Accounting Firm (KAP) in appointing auditors that affect audit quality. (SPAP, 2011). The KAP must formulate quality control policies and procedures regarding employment to provide adequate assurance that all people employed have the appropriate qualifications, so as to enable them to carry out their assignments competently.

### *Professional Development*

Professional Development is the Policies and procedures set out by the Public Accounting Firm (KAP) in professional development enabling personal fulfill their responsibilities (SPAP, 2011). The KAP must formulate quality policies and procedures regarding professional development to provide adequate assurance that personnel have sufficient knowledge to enable them to fulfill their responsibilities.

### *Promotion*

Promotion is the Public Accountant Firm's (KAP) policies and procedures in terms of providing adequate confidence that each auditor's personnel have the required qualifications (SPAP, 2011). Currently developing organizations have challenges to be able to maintain the human resources they have, where employee development is one part of the challenge (Antonacopolou, 2000).

### *Client Acceptance and Sustainability*

Client Acceptance and Sustainability is a Public Accountant Office (KAP) Policy and procedure in accepting and maintaining relationships with clients so that KAP is protected from clients who have bad intentions (SPAP, 2011). The KAP must formulate quality control policies and procedures to determine whether the engagement with the client will be continued or not to minimize the possibility of relationships with clients whose management does not have integrity.

### *Inspection*

Inspection is the Policy and Public Accounting Firm (KAP) procedures relating to the testing of the implementation of the quality control system so that the KAP can find out whether the system is

adequate and implemented well (SPAP, 2011). Inspection procedures can be designed and implemented by individuals who act to represent the interests of KAP management (SPAP, 2011).

### *Risk Audit*

Audit risk management is the level of the auditor in accepting a certain element of uncertainty in the conduct of the audit he will undertake. In audit planning, the auditor must consider managing audit risk. The auditor must consider managing audit risk to plan the audit and design audit procedures.

### *Audit Risk Management*

Audit risk management is defined as a certain level of uncertainty that can be accepted by the auditor in conducting the audit, such as uncertainty of the validity and reliability of audit evidence and uncertainty regarding the effectiveness of internal control.

### *Inherent Risk*

The inherent risk relates to the possibility of a mistake in the audit segment that exceeds the tolerance limit before calculating the effectiveness factor of internal control. Inherent risk is the factor of financial statement vulnerability to material errors assuming the absence of internal control. Therefore, if inherent risk is high, the auditor must collect more audit evidence

### *Risk Control (Control)*

Risk control is the risk that the client's internal control policies and procedures fail to detect or prevent material misstatement from occurring. Control risk regarding the possibility of errors in the audit segment that exceed the tolerance limits that are not detected or cannot be prevented by internal control.

### *Audit Quality*

Audit quality is a probability (joint probability) where the auditor will find and report violations that exist in the client's accounting system (De Angelo, 2001) the likelihood of an auditor will provide findings about a violation in the client's accounting system and the existence of violations in recording. Audit quality is also an analysis of the quality in terms of the rules made by government officials and then identified the relationship between audit quality attributes and perceived audit quality (Lowenshon et al, 2005).

### *Influence of Independence on Audit Quality*

Independence is the auditor's attitude and ethics to have a neutral and unbiased attitude and avoid conflicts of interest in planning, carrying out and reporting on the work performed. Where the principle of objectivity is required so that auditors can carry out audits honestly and do not compromise quality (SPAP, 2011).

Agoes (2004) classifies aspects of an auditor's independence into 3 aspects: (1) actual independence (independent in fact), which is a situation where the auditor has high honesty and audits objectively. (2) Independence in appearance (independent in appearance), i.e. an outsider's view of the auditor himself in relation to the audit. (3) Independence in terms of expertise or competence (independent in competence), this is closely related to the competence or ability of auditors in carrying out and completing their duties.

If an auditor is more free from the intervention of the leader (inspector) to determine, eliminate or modify certain parts that are examined, the auditor is more free from the leadership intervention about the auditor's chosen procedure, the auditor is increasingly free from the efforts of other parties to determine the subject of work examination also to determine or designate the audited activity, the auditor is increasingly free from personal interests or other parties to limit all audit activities, then the auditor in his audit activities will find a violation that might actually be happening. In addition, when conducting audits related to reporting, the auditor is free from the obligation of other parties to influence the facts reported, in conducting audits related to reporting, the auditor is free from language or terms that lead to multiple interpretations, and in conducting audits related to reporting, the auditor is free from the efforts of certain parties to influence the examiner's consideration of the contents of the inspection report indicating the auditor's attitude is increasingly independent, then the auditor will report the violation as it really is. With the auditor finding a violation that is really happening and the auditor reporting the violation as is, it means that the audit conducted by the auditor is beneficial for the parties concerned. So because audits conducted by auditors are beneficial, they can be said to be of good quality.

For example the auditor in working independently means free from interference from any party and honest in working, this will have an impact on improving the quality of the audit and vice versa if the auditor works is not independent then he will be easily influenced by other parties and not independent so that the impact on the quality decline an audit.

Research conducted by Bawono and Singgih (2010) concluded that independence had a positive and significant effect on audit quality. This is also supported by Ardini's research (2010) which states that independence has a positive effect on audit quality. Another study conducted by Goodwin and Yeo (2001) concluded that independence had a positive effect on audit quality.

Based on the description, the hypothesis can be determined as follows:

H1: Independence has a positive effect on audit quality

### *The Effect of Personal Assignments on Audit Quality*

Personal Assignment is the Policy and Procedure of a Public Accounting Firm in terms of auditing assignments to provide reasonable assurance that the engagement will be carried out by an auditor who has a level of training and technical expertise for the engagement (SPAP, 2011). Audit assignment is a series of work carried out by an auditor in examining financial statements and providing an opinion on the financial statements in which there is a process of receiving, planning, conducting tests, and reporting audit findings. In this element it has a role to provide reasonable assurance that the assignment will be carried out by professional staff who have the level of training and technical expertise for the assignment. In the personnel assignment process, the nature and scope of supervision must be considered. Generally, if the personnel assigned are more capable and experienced, then direct supervision of these personnel is increasingly unnecessary.

Audit quality according to Setyorini (2011), as a combination of the probability of an auditor to be able to find and report fraud that occurs in the client's accounting system. According Astriana (2010) an auditor is required to be able to produce high quality jobs, because the auditor has a great responsibility for the parties concerned with the financial statements of a company including the public, not just depending on the client alone. Audit quality is related to auditors' assurance that the financial statements do not present material errors or contain fraud. Angelo in Andini (2011) states that audit quality can be seen from the level of auditor compliance in carrying out various stages that should be

carried out in an auditing activity. So, it can be concluded that audit quality involves auditor compliance in meeting procedural matters to ensure confidence in the reliability of financial statements.

Research conducted by Fauji et al., (2015), Badjuri (2017), and Anggraeni and Badera, (2013) states that personal assignments, consultations, and supervision affect the audit quality.

Based on the description, the hypothesis can be determined as follows:

H2: Personal assignments have a positive effect on audit quality

#### *Effect of Consultation on Audit Quality*

Consultation is a good policy, procedure and consultation facility by the Public Accounting Firm (KAP) so that examiners who face a problem can be easily consulted. Consultation policies in public accounting firms are tools to provide experience to personnel. Consultation was established so that the public accounting firm gained reasonable confidence that the auditor at the public accounting firm would ask for help as long as it was needed from people who had more mature considerations or authorities.

This consultation action is expected so that audit field workers can request advice or solutions from the audit supervisor without rigidities, so that all audit fieldwork carried out remains within the established corridor.

The element of consultation provides sufficient confidence that personnel will obtain adequate information as needed from people who have an adequate level of knowledge, competence, judgment (judgment). Consultation will depend on several factors, including KAP size and level of knowledge, competencies and considerations held by engagement staff.

Research conducted by Fauji et al., (2015), Atiqoh (2016), and Atmawinata (2014) states that consultation influences audit quality.

Based on the description, the hypothesis can be determined as follows:

H3: Consultation has a positive effect on audit quality.

#### *The Effect of Supervision on Audit Quality*

Supervision is guidance and assignment of assistants needed to achieve audit objectives and maintain audit quality. The supervision element provides sufficient confidence that the implementation of the engagement meets the quality standards set by the KAP.

Supervision is a way for superiors to transfer their experience to subordinates based on the problems being faced in the field. The use of working papers as one of the media documenting fieldwork makes it easier and helpful in directing personnel in carrying out field work, so that subordinates will get directed experience. The scope of supervision and review is appropriate for a particular condition, depending on several factors, including the complexity of the problem, the qualifications of the engagement staff and the scope of consultations available and used. The responsibility of KAP to establish procedures regarding supervision is different from the responsibility of individual staff to plan and conduct adequate supervision of certain engagements.

In every activity of the organization or company, supervision is usually done by superiors to subordinates to check and ensure that the work carried out by subordinates has been carried out in accordance with the work plan that has been set. In the public accounting profession, supervision is important. In the field of auditing accountants, supervision is regulated in the Professional Standards of Public Accounting. This section contains guidelines for auditors conducting audits based on auditing standards set by the Indonesian Institute of Accountants (IAI).

Research conducted by Fauji et al., (2015), Turangan (2016), Badjuri (2017), and Anggraeni and Badera, (2013) states that supervision has a positive effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H4: Supervision has a positive effect on audit quality.

#### *The Effect of Employment on Audit Quality*

Employment is the policies and procedures established by the Public Accounting Firm (KAP) in appointing auditors that affect audit quality. The employment element gives sufficient confidence that all of its professional staff have the right characteristics to enable them to carry out the engagement competently. Finally, the quality of KAP work depends on the integrity, competence, and motivation of the personnel who carry out and supervise the work. Therefore, KAP employment program is one of the determining elements to maintain the quality of KAP's work.

Research conducted by Atiqoh (2016) and Lay, (2016) states that employment does not have a partial effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H5: Employment has a positive effect on audit quality

#### *Effect of Professional Development on Audit Quality*

Professional Development is the policies and procedures established by the Public Accounting Firm (KAP) in professional development that allows the person to fulfill his responsibilities. This element provides adequate confidence that personnel have adequate knowledge so that they meet them to fulfill their responsibilities. Professional and continuing education and training is a means for KAP to provide its personnel with adequate knowledge to fulfill their responsibilities and for the advancement of their careers in KAP.

The reliability and relevance of the financial statements are needed to convince outsiders, because the company entrusts to a third party, namely an independent public accountant to conduct an audit of the company's financial statements. Public accountants in carrying out their profession must pay attention to audit quality. Professionalism that affects audit quality shows the phenomenon that the attitude of professional auditors in carrying out their duties is able to provide added value to be able to improve audit quality.

Audit quality is very important, because with high audit quality is expected to produce financial reports that are relevant and can be trusted as a basis for decision making. The results of good audit quality in the form of transparent financial statements, can be accounted for and in accordance with applicable Indonesian GAAP, can improve company performance and later the results of the financial statements can be seen by interested stakeholders and reflect the company's image in the eyes of the public.

Research conducted by Fauji et al., (2015), Anugrah (2017), and Suyanti (2014) states that professional development has a partial effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H6: Professional development has a positive effect on audit quality

#### *Effect of Promotion on Audit Quality*

Promotion is a public accounting firm's policies and procedures (KAP) in terms of providing adequate confidence that each auditor's personnel have the required qualifications. This element provides sufficient confidence that all personnel selected for promotion have the qualifications as required for the higher layers of responsibility. The practice of promoting personnel will have an impact on the quality of KAP's work. Qualifications of selected personnel for promotion must include, but are not limited to character, intelligence, consideration and motivation.

Research conducted by Fauji et al., (2015), Yunawati and Febrinova (2017) states that promotion has no effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H7: Promotion has a positive effect on audit quality

#### *The Effect of Acceptance and Sustainability on Audit Quality*

Client Acceptance and Sustainability is a Public Accountant Office (KAP) Policy and procedure in accepting and maintaining relationships with clients so that KAP is protected from clients who have bad intentions. In accepting and continuing the client's engagement from the client will be accepted or continued to minimize the relationship with clients whose management does not have integrity. Having a KAP to establish procedures with such objectives does not mean that the KAP has the duty to determine the integrity or reliability of the client, and does not also mean that the KAP has an obligation to anyone, except himself, to accept, reject or retain his client. However, based on the principle of careful consideration, KAP is advised to be selective in determining their professional relationships.

Research conducted by Fauji et al., (2015), Badjuri (2017), Nurchasanah and Rahmanti (2003) states that acceptance of client sustainability has no effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H8: Client acceptance and sustainability has a positive effect on audit quality

#### *Effect of Inspection on Audit Quality*

Inspection is a policy and procedure of a Public Accounting Firm (KAP) relating to the testing of the implementation of a quality control system so that the KAP can find out whether the system is adequate and is implemented well. The inspection element provides reasonable assurance that the procedures relating to quality control elements, such as those in items a to h are implemented effectively. Inspection procedures can be designed and implemented by individuals who act to represent the interests of KAP management. The type of inspection procedure to be used depends on the controls established by the KAP and the assignment of responsibilities at the KAP to carry out its quality control policies and procedures.



Inspection is an action to re-examine the audit fieldwork that has been carried out by the auditor. The purpose of the re-examination is whether all the stages in the specified audit field work have been carried out properly or not, because if the inspection action is not carried out, the risk of the resulting audit quality will be higher and will certainly affect the performance of the public accounting firm.

In carrying out inspection actions, the public accounting firm must of course determine the steps that must be taken, such as establishing an inspection program and presenting reporting of inspection findings to the appropriate level of management.

Research conducted by Fauji et al., (2015), Anggraeni and Badera (2013), and Aisyah (2013) stated that inspection has a positive effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H9: Inspection has a positive effect on audit quality

#### *The Influence of Inherent Risk Management on Audit Quality*

Inherent risk or inherent risk can be explained simply that inherent risk is the initial risk level or default risk before control is applied while the residual risk is the level of risk after control is applied. From the definition or meaning above, it can be said that inherent risk is a term that can be easily understood.

If an auditor is assigned to conduct an audit, then inherent risk which is an inherent risk is the risk that is inherent in the work he is running so that it will have an impact on the quality of the audit results. So the higher the inherent risk faced in audit work, making an auditor to face higher inherent risk so that the impact on declining audit quality. Thus it can be said that there is an inherent risk negative effect on audit quality.

Research conducted by Arifiyanto (2009), Daljono (2014), Adnyani and Latrini (2017) and Suryo (2017) states that audit risk management has a positive effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H10: Management of inherent risk has a positive effect on audit quality

#### *Effect of Risk Control Management on Audit Quality*

Audit control risk management is the risk that the client's internal control policies and procedures fail to detect or prevent material misstatement from occurring. Control risk regarding the possibility of errors in the audit segment that exceed the tolerance limit that is not detected or cannot be prevented by internal control. Control risk is influenced by the effectiveness of internal control, and the reliability of planned risk determination (determination below 100%), therefore if control risk is set high, the auditor must collect more audit evidence.

Research conducted by Arifiyanto (2009), Daljono (2014), Adnyani and Latrini (2017) and Suryo (2017) states that audit risk management has a positive effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H11: Management of risk control has a positive effect on audit quality

### *The Effect of Managing Risk Detection on Audit Quality*

Audit risk management is the level of the auditor in accepting a certain element of uncertainty in the conduct of the audit he will undertake. In audit planning, the auditor must consider managing audit risk. The auditor must consider managing audit risk to plan the audit and design audit procedures. By considering audit risk management, the auditor must design audit procedures efficiently and effectively.

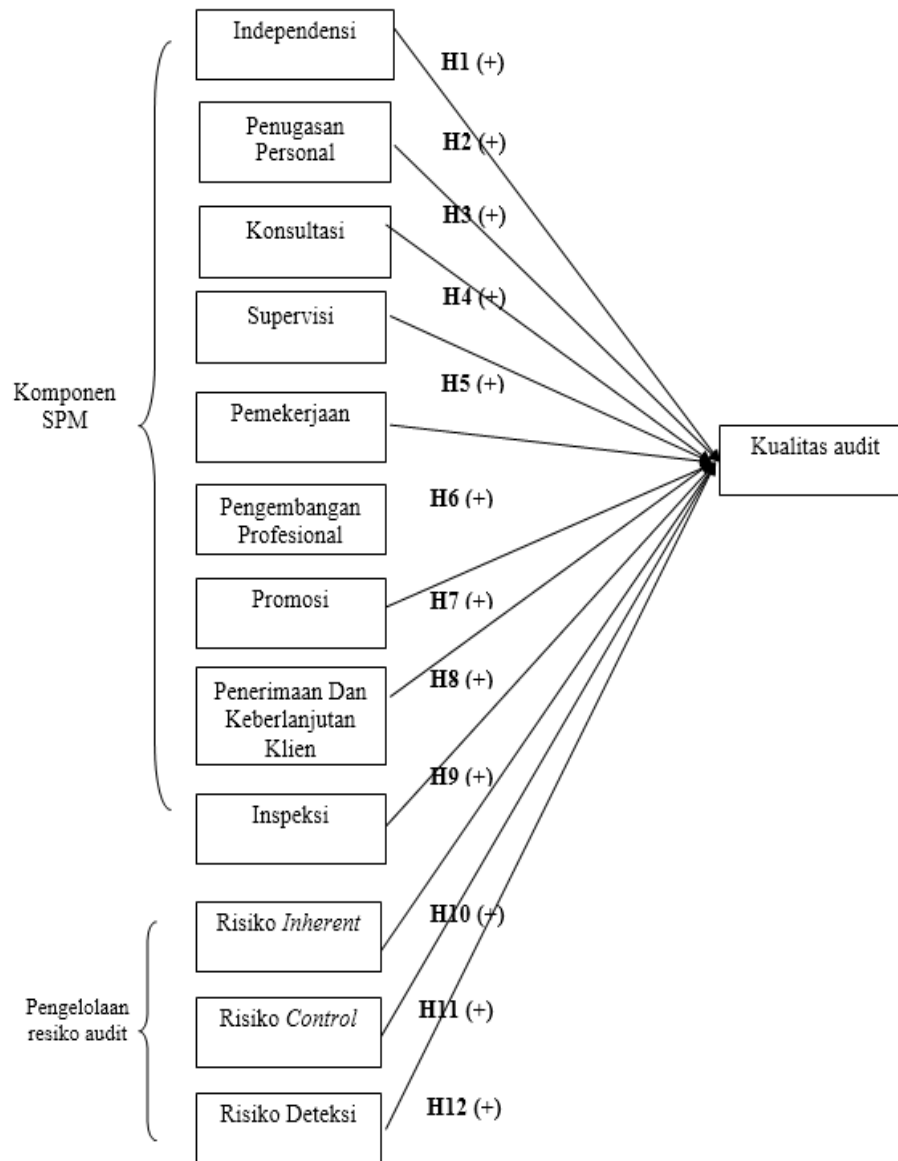
When an auditor is assigned to conduct an audit, the quality of the tasks he performs has more to do with the quality of himself as an individual than the quality of the Accounting Firm where he is in charge. The auditor indeed bases his work on the audit procedures owned by the Accounting Firm. The higher the management of detection risk, the more limited the audit procedures carried out by the auditor of the assertions concerned (assertion of account balances) and the lower the level of reliability of audit evidence required by the auditor. Conversely, the lower the detection risk management, the wider the audit procedures taken by the auditor and the higher the audit evidence competency required by the auditor.

The risk that arises because the auditor unwittingly does not make any modification to his opinion as appropriate for the misstatement of a financial statement is referred to as risk audit (Kumala, 2013). In the audit planning process, the auditor must also consider audit risk, in this study the intended risk is detection risk which is determined by the effectiveness of the audit procedure and its application by the auditor. When the risk of detection is low, the auditor must conduct more audit procedures so that the possibility of premature termination of the audit procedure will be lower. Weningtyas et al (2007) stated that when the auditor determines the risk of detection is low, it means that the auditor will gather all the evidence and complete the audit procedures to detect the risk of material misstatement, so that the possibility of premature termination of the audit procedure will be lower.

Research conducted by Arifiyanto (2009), Daljono (2014), Adnyani and Latrini (2017) and Suryo (2017) states that audit risk management has a positive effect on audit quality. Based on the description, the hypothesis can be determined as follows:

H12: Management of detection risk has a positive effect on audit quality

### Framework for Thinking



### Research Methods

#### Data Sources and Types

This type of research data is primary data. Primary data were obtained from answers from auditors working at KAP in Semarang. While the source of the data comes directly from respondents who are the sample of this study, namely the auditors who work at KAP, Semarang.

#### Population and Sample

The population in this study were all auditors in Semarang. Samples are part of the population. The sampling technique uses purposive sampling, which is a sampling technique that matches certain criteria.

## Analysis Results and Discussion

The sample in this study amounted to 56 auditors at 8 KAP. Validity testing is done by comparing the value of  $r$  arithmetic with  $r$  table. Based on the results of the analysis note that the value of  $r$  count  $>$   $r$  table so that all question items are valid. Reliability testing is done to find out whether the results of this questionnaire can be trusted or reliable. Based on the results of the analysis note that for each variable in this study has a value greater than 0.7 so it is said to be reliable. The results of this study also passed the classical assumption test (normality test, heterokedasticity test, multicollinearity test, and autocorrelation test).

### Descriptive Statistics

**Table 1. Descriptive Statistics**

Information	Theoretic al range	Actual Range	Mean	Scale range			Information
				Low	Middle	High	
Independence	1-5	3.00-4.89	3.9505	1-2.33	2.34-3.66	3.67-5.00	High
Assignment of Personnel	1-5	3.29-5.00	3.9930	1-2.33	2.34-3.66	3.67-5.00	High
Consultation	1-5	3.17-5.00	3.9730	1-2.33	2.34-3.66	3.67-5.00	High
Supervision	1-5	3.00-4.71	3.8314	1-2.33	2.34-3.66	3.67-5.00	High
Work	1-5	2.40-4.80	3.6821	1-2.33	2.34-3.66	3.67-5.00	High
Professional Development	1-5	3.33-5.00	4.2375	1-2.33	2.34-3.66	3.67-5.00	High
Promotion	1-5	3.00-5.00	4.1179	1-2.33	2.34-3.66	3.67-5.00	High
Client Acceptance and Sustainability	1-5	3.20-5.00	4.2107	1-2.33	2.34-3.66	3.67-5.00	High
Inspection	1-5	3.40-5.00	4.3393	1-2.33	2.34-3.66	3.67-5.00	High
Inherent Risk	1-5	2.33-4.89	3.7920	1-2.33	2.34-3.66	3.67-5.00	High
Risk Control	1-5	2.00-5.00	3.7682	1-2.33	2.34-3.66	3.67-5.00	High
Risk of Detection	1-5	2.43-5.00	3.7596	1-2.33	2.34-3.66	3.67-5.00	High
Audit Quality	1-5	1.60-4.80	3.3268	1-2.33	2.34-3.66	3.67-5.00	High

**Source: Primary Data-Processed**

It is known that the mean value for the independence variable of 3.9505 is included in the high category. This means that the auditor's perception of impartiality and neutrality and bias and avoiding conflicts of interest in planning, implementing and reporting the work done is good. Or in other words the auditor does not work in favor of any of the parties.

The mean value for the personal assignment variable of 3.9930 is included in the high category. This means that the auditor's perception of the policies and procedures of the Public Accountant Office in terms of the assignment of audits to provide adequate confidence that the engagement will be carried out by the auditor who has a good level of training and technical expertise for the engagement.

The mean value for the consultation variable is 3.9730 included in the medium category. This means that the auditor's perception of policies, procedures and good consultation facilities by the Public Accounting Firm (KAP) so that examiners who face a problem can easily consult quite well.

The mean value for the supervision variable of 3.8314 is included in the high category. This means that the auditor's perception of the delegation of authority, guidance and assignment of assistants needed to achieve the audit objectives and maintain audit quality is good.

The mean value for the employment variable of 3.6821 is included in the high category. This means that the auditor's perception of the policies and procedures established by the Public Accounting Firm (KAP) in appointing auditors that have an effect on audit quality is good.

The mean value for the professional development variable of 4.2375 is included in the high category. This means that the auditor's perception of the policies and procedures established by the Public Accounting Firm (KAP) in professional development allows the person to fulfill his responsibilities well. According to respondents, training opportunities are always wide open, training is held regularly, personal qualifications are held for certain positions, training is conducted to improve the professional development of auditors, there are regular seminars, following PPL to update new material in the KAP where he works.

The mean value for the promotion variable of 4.1179 is included in the high category. This means that the auditor's perception of the policies and procedures of the Public Accounting Firm (KAP) in terms of providing adequate confidence that each auditor's personnel have the qualifications required for promotion are good. According to respondents, there are promotions used for promotion opportunities, promotions are used to increase career path regularly, promotions must be done with achievements, there are promotions according to promotions, there are periodic promotions.

The mean value for client acceptance and sustainability variables of 4.2107 is included in the high category. This means that the auditor's perception of the policies and procedures of the Public Accounting Firm (KAP) in accepting and maintaining relationships with clients so that the KAP is protected from clients who have bad intentions. According to respondents there are special considerations for rejecting or accepting certain clients, independent attitudes are always monitored in selecting or rejecting clients, preliminary surveys / reviews are conducted before, audits become a joint responsibility after deciding to accept certain clients, client sustainability is always prioritized.

The mean value for the inspection variable of 4.3393 is included in the high category. This means that the auditor's perception of the policies and procedures of the Public Accounting Firm (KAP) relating to the testing of the implementation of the quality control system so that the KAP can find out whether the system is adequate and implemented well. According to respondents, at the place of work there are inspections from superiors on a regular basis, work has inspection procedures, there is such a thing as a check list, inspection findings are phrased and summarized together, corrective actions on the results of inspections run smoothly.

The mean value for the inherent risk management variable of 3.7920 is included in the high category. This means that the auditor's perception of the level of the auditor in accepting a certain element of uncertainty in the conduct of the audit that will be done is good. So in working, the auditor considers the form or type of client's business, pay attention to the work culture of the client's business, measure how much the complexity of the business transaction, assess the work motivation of each client's business first, study the previous audit report before auditing, accept the client not based on elements friendship or brotherhood, examining client report transactions that are not routinely carried out in the client's business, weighing to record estimated balances and client business transactions, classifying transactions that are vulnerable to abuse by clients.

The mean value for the risk management control variable of 3.7682 is included in the high category. This means that the auditor's perception of risk control that can be done in audit fieldwork is good. So in the work, the auditor first studies the organizational structure of the client, find out about the division of other tasks owned by the client, conduct a client business feasibility test by comparing the effectiveness of the client's business performance, observing the existence and completeness of control assertions owned by the client, finding out about collaboration of client business liaison network with client business partners, observe the flow of reporting performance in each area of client business, observe techniques in the client's business control system.

The mean value for the detection risk management variable of 3.7596 is included in the high category. This means that the auditor's perception of how to detect risk in carrying out audit work is good. So the auditor establishes audit procedures on the client's business audit report, makes plans and supervises when conducting field audits, makes plans to accept the level of risk that will occur, makes the audit supervision system in accordance with audit standards, interprets the results of audit procedures in field, carrying out substantive testing of the balance of the client's business account, observing the occurrence of risk based on the determination of inherent risk and control risk.

The mean value for the audit quality variable of 3.3268 is included in the medium category. This means that the auditor's perception of the possibility (joint probability) where the auditor will find and report violations in the client's accounting system is quite good. So in working with the conformity of the audit with the audit standard, the quality of the audit report is quite good, in conducting the audit, related to the audit report, it must contain the findings and conclusions of the audit result objectively, as well as constructive recommendations.

### *Hypothesis Test*

In this study hypothesis testing was carried out using multiple regression analysis. The following are the results:

Table 2. T test results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Sig./2	Conclusion
		B	Std. Error	Beta				
1	(Constant)	4,258	18,528		,230	,819		
	Independence	,650	,245	,337	2,656	,011	0,005	Accept
	Assignment of Personnel	,607	,310	,256	1,961	,056	0,028	Accept
	Consultation	-,251	,342	-,100	-,733	,467	0,233	Rejected
	Supervision	,853	,379	,391	2,249	,030	0,015	Accept
	Work	,826	,280	,431	2,954	,005	0,002	Accept
	Professional Development	-,436	,262	-,209	-1,668	,103	0,051	Rejected
	Promotion	,530	,259	,243	2,045	,047	0,023	Accept
	Client Acceptance and Sustainability	,563	,309	,214	1,821	,076	0,038	Accept
	Inspection	-,070	,391	-,021	-,180	,858	0,429	Rejected
	Inherent Risk	,121	,162	,082	,745	,460	0,230	Rejected
	Risk Control	-,094	,157	-,065	-,600	,552	0,276	Rejected
	Risk of Detection	-,379	,169	-,233	-2,249	,030	0,015	Rejected

Source: Primary Data Processed

### *Discussion*

#### *Influence of Independence on Audit Quality*

Based on the analysis it is known that the significance value of t for the independence variable is  $0.011 / 2 = 0.0055$  whose value is  $<0.05$  with a regression coefficient of  $+0.650$ . This means that independence has a positive effect on audit quality.

Independence is the auditor's attitude and ethics to have a neutral and unbiased attitude and avoid conflicts of interest in planning, carrying out and reporting on the work performed. Where the principle of

objectivity is required so that auditors can conduct audits honestly and do not compromise quality (SPAP 2011).

Agoes (2004) classifies aspects of an auditor's independence into 3 aspects: (1) actual independence (independent in fact), which is a situation where the auditor has high honesty and audits objectively. (2) Independence in appearance (independent in appearance), i.e. an outsider's view of the auditor himself in relation to the audit. (3) Independence in terms of expertise or competence (independent in competence), this is closely related to the competence or ability of auditors in carrying out and completing their duties.

If an auditor is more free from the intervention of the leader (inspector) to determine, eliminate or modify certain parts that are examined, the auditor is more free from the leadership intervention about the auditor's chosen procedure, the auditor is increasingly free from the efforts of other parties to determine the subject of work examination also to determine or designate the audited activity, the auditor is increasingly free from personal interests or other parties to limit all audit activities, then the auditor in his audit activities will find a violation that might actually be happening. In addition, when conducting audits related to reporting, the auditor is free from the obligation of other parties to influence the facts reported, in conducting audits related to reporting, the auditor is free from language or terms that lead to multiple interpretations, and in conducting audits related to reporting, the auditor is free from the efforts of certain parties to influence the examiner's consideration of the contents of the inspection report indicating the auditor's attitude is increasingly independent, then the auditor will report the violation as it really is. With the auditor finding a violation that is really happening and the auditor reporting the violation as is, it means that the audit conducted by the auditor is beneficial for the parties concerned. So because audits conducted by auditors are beneficial, they can be said to be of good quality.

For example the auditor in working independently means free from interference from any party and honest in working, this will have an impact on improving the quality of the audit and vice versa if the auditor works is not independent then he will be easily influenced by other parties and not independent so that the impact on the quality decline an audit.

Research conducted by Bawono and Singgih (2010) concluded that independence had a positive and significant effect on audit quality. This is also supported by Ardini's research (2010) which states that independence has a positive effect on audit quality.

#### *The Effect of Personal Assignments on Audit Quality*

Based on the results of the analysis note that the significance value of t for the personal assignment variable is  $0.056 / 2 = 0.028$  whose value is  $<0.05$  and the beta coefficient is  $+0.607$ . This means that personal assignments have a positive effect on audit quality.

Personal Assignment is the Policy and Procedure of a Public Accounting Firm in terms of auditing assignments to provide reasonable assurance that the engagement will be carried out by an auditor who has the level of training and technical expertise for the engagement (SPAP 2011). Audit assignment is a series of work carried out by an auditor in examining financial statements and giving an opinion on the financial statements in which there is a process of receiving, planning, conducting tests, and reporting audit findings. In this element it has a role to provide reasonable assurance that the assignment will be carried out by professional staff who have the level of training and technical expertise for the assignment. In the personnel assignment process, the nature and scope of supervision must be considered. Generally, if the personnel assigned are more capable and experienced, then direct supervision of these personnel is increasingly unnecessary.

Audit quality according to Setyorini (2011), as a combination of the probability of an auditor to be able to find and report fraud that occurs in the client's accounting system. According Astriana (2010) an auditor is required to be able to produce high quality jobs, because the auditor has a great responsibility for the parties concerned with the financial statements of a company including the public, not just depending on the client alone. Audit quality is related to auditors' assurance that the financial statements do not present material errors or contain fraud. Angelo in Andini (2011) states that audit quality in carrying out the various stages that should be carried out in an auditing activity. So, it can be concluded that audit quality in fulfilling procedural matters to ensure confidence in the reliability of financial statements.

Research conducted by Fauji et al., (2015), Badjuri (2017), and Anggraeni and Badera, (2013) states that personal assignments, consultations, and supervision affect the audit quality.

### *Effect of Consultation on Audit Quality*

Based on the results of the analysis note that the significance value of t for the consultation variable is  $0.467 / 2 = 0.2335$  whose value is  $> 0.05$ . This means that consultation has no effect on audit quality.

Consultation is a good policy, procedure and consultation facility by the Public Accounting Firm (KAP) so that examiners who face a problem can be easily consulted. Consultation policies in public accounting firms are tools to provide experience to personnel. Consultation was established so that the public accounting firm gained reasonable confidence that the auditor at the public accounting firm would ask for help as long as it was needed from people who had more mature considerations or authorities.

This consultation action is expected so that audit field workers can request advice or solutions from the audit supervisor without rigidities, so that all audit fieldwork carried out remains within the established corridor. The services provided by KAP are not only attestation services but also non-attestation services in the form of management and taxation consulting services and accounting services such as financial statement preparation services (Kusharyanti, 2003). The existence of two types of services provided by a Public Accounting Firm makes the auditor's independence of his client questionable which in turn affects audit quality.

The element of consultation provides sufficient confidence that personnel will obtain adequate information as needed from people who have an adequate level of knowledge, competence, judgment (judgment). Consultation will depend on several factors, including KAP size and level of knowledge, competencies and considerations held by engagement staff.

The reason for rejecting this hypothesis is that the analyzed data shows that there is not enough realization done by the auditor to consult with parties who are considered to be more professional or more competent. It can also be seen from several questionnaires that there is a forum for consultation, but if the auditors themselves are less able to pay attention or carry out consultative initiatives towards those who are considered to be able to better understand the problems that occur then this consultation is not optimal. The absence of the influence of consultation on audit quality is supported by the fact that each KAP applies a different culture of consultation to encourage and provide confidence and ability of its auditor personnel in conducting audits. If the personnel concerned encounter problems or difficulties in making certain decisions, then these personnel sometimes do not consult with parties who have sufficient authority and ability (seniors) so that the consultation has no effect on the quality of the audit.

This agrees with the research conducted by Kusharyanti, (2003) which states that consultation has no effect on audit quality.



### *The Effect of Supervision on Audit Quality*

Based on the analysis it is known that the significance value of  $t$  for the supervision variable is  $0.030 / 2 = 0.015$  whose value is  $<0.05$  with a regression coefficient of  $+0.853$ . This means that supervision has a positive effect on audit quality.

Supervision is guidance and assignment of assistants needed to achieve audit objectives and maintain audit quality. The supervision element provides sufficient confidence that the implementation of the engagement meets the quality standards set by the KAP.

Supervision is a way for superiors to transfer their experience to subordinates based on the problems being faced in the field. The use of working papers as one of the media documenting fieldwork makes it easier and helpful in directing personnel in carrying out field work, so that subordinates will get directed experience. The scope of supervision and review is appropriate for a particular condition, depending on several factors, including the complexity of the problem, the qualifications of the engagement staff and the scope of consultations available and used. The responsibility of KAP to establish procedures regarding supervision is different from the responsibility of individual staff to plan and conduct adequate supervision of certain engagements.

In every activity of the organization or company, supervision is usually done by superiors to subordinates to check and ensure that the work carried out by subordinates has been carried out in accordance with the work plan that has been set. In the public accounting profession, supervision is important. In the field of auditing accountants, supervision is regulated in the Professional Standards of Public Accounting. This section contains guidelines for auditors conducting audits based on auditing standards set by the Indonesian Institute of Accountants (IAI).

Research conducted by Fauji et al., (2015), Badjuri (2017), and Anggraeni and Badera, (2013) states that personal assignments, consultations, and supervision affect the audit quality.

### *The Effect of Employment on Audit Quality*

Based on the results of the analysis note that the significance value of  $t$  for the employment variable is  $0.005 / 2 = 0.0025$  whose value is  $<0.05$  with a regression coefficient of  $+0.826$ . This means that employment has a positive effect on audit quality.

Employment is the policies and procedures established by the Public Accounting Firm (KAP) in appointing auditors that affect audit quality. The employment element gives sufficient confidence that all of its professional staff have the right characteristics to enable them to carry out the engagement competently. Finally, the quality of KAP work depends on the integrity, competence, and motivation of the personnel who carry out and supervise the work. Therefore, KAP employment program is one of the determining elements to maintain the quality of KAP's work.

This is supported by research conducted by Fauji et al., (2015), Atiqoh (2016) and Lay, (2016) state that employment does not have a partial effect on audit quality.

### *Effect of Professional Development on Audit Quality*

Based on the results of the analysis note that the significance value of  $t$  for professional development variables is  $0.103 / 2 = 0.0515$  whose value is  $> 0.05$ . This means that professional development has no effect on audit quality.

Professional Development is the policies and procedures established by the Public Accounting Firm (KAP) in professional development that allows the person to fulfill his responsibilities. This element provides adequate confidence that personnel have adequate knowledge so that they meet them to fulfill their responsibilities. Professional and continuing education and training is a means for KAP to provide its personnel with adequate knowledge to fulfill their responsibilities and for the advancement of their careers in KAP.

The attitude of professionalism will make decisions based on the considerations they have, that is, based on the first line of dedication to the profession, the auditor who devotes to his profession will do the totality of work where with this totality he will be more careful and prudent in conducting audits so as to produce a quality audit. So the higher the dedication to the profession, the higher the auditor's professionalism. Secondly, social obligations, auditors must have the view that the tasks they carry out are in the public interest because their audit opinion on a financial statement will affect the decision making by the user of the audited report. Therefore auditors have a very large contribution to the community and their profession. So if the higher the social obligations the higher the auditor's professionalism. The third is independence, where an auditor is required to be able to make his own decisions without the presence of other parties in accordance with considerations made based on the conditions and conditions faced. So the higher the independence, the higher the professionalism of the auditor. The fourth is confidence in the profession, where an auditor will be more confident of his professional colleagues, this can be done by asking colleagues to assess their performance. So the higher the independence, the higher the professionalism of the auditor. Finally, relationships with fellow professionals, auditors have professional ties as a reference, with this bond will build auditor professional awareness. So if the higher the relationship between professionals, the higher the professionalism of the auditor.

Professionalism is also a main requirement as an auditor. According to Baotham (2007) auditor professionalism refers to professional abilities and behavior. Capability is defined as knowledge, experience, adaptability, technical ability, and technological capability, and allows the auditor's professional behavior to include additional factors such as transparency and responsibility, this is very important to ensure public trust.

The reason for rejecting this hypothesis is that training is often done but it is still not optimal, because when training is conducted many auditors do not pay attention to or understand the teaching materials provided for professional development. So that although it is already high for professional development in public accounting firms, the hypothesis is rejected, meaning that there is no influence between professional development on audit quality.

This agrees with research conducted by Fauji et al., (2015) which states that professional development has no partial effect on audit quality.

#### *Effect of Promotion on Audit Quality*

Based on the results of the analysis note that the significance value of t for the promotion variable is  $0.047 / 2 = 0.0235$  whose value is  $< 0.05$  with a regression coefficient + 0.50. This means that promotion has a positive effect on audit quality.

Promotion is a public accounting firm's policies and procedures (KAP) in terms of providing adequate confidence that each auditor's personnel have the required qualifications. This element provides sufficient confidence that all personnel selected for promotion have the qualifications as required for the higher layers of responsibility. The practice of promoting personnel will have an impact on the quality of

KAP's work. Qualifications of selected personnel for promotion must include, but are not limited to character, intelligence, consideration and motivation.

The higher the promotion indicates the auditor gets a promotion in his office so that it will have an impact on improving audit quality, thus it can be said that there is a positive influence between promotion of audit quality. This is supported by research conducted by Fauji et al., (2015), Yunawati and Febrinova (2017) and Atmawinata (2014) that promotion has a positive effect on audit quality.

#### *The Effect of Acceptance and Sustainability on Audit Quality*

Based on the analysis, it is known that the significance value of t for client acceptance and sustainability variables is  $0.076 / 2 = 0.038$  whose value is  $<0.05$  with a regression coefficient of  $+0.563$ . This means that client acceptance and sustainability has a positive effect on audit quality.

Client Acceptance and Sustainability is a Public Accountant Office (KAP) Policy and procedure in accepting and maintaining relationships with clients so that KAP is protected from clients who have bad intentions. In accepting and continuing the client's engagement from the client will be accepted or continued to minimize the relationship with clients whose management does not have integrity. Having a KAP to establish procedures with such objectives does not mean that the KAP has the duty to determine the integrity or reliability of the client, and does not also mean that the KAP has an obligation to anyone, except himself, to accept, reject or retain his client. However, based on the principle of careful consideration, KAP is advised to be selective in determining their professional relationships.

Research conducted by Fauji et al., (2015), Badjuri (2017), Nurchasanah and Rahmanti (2003) states that acceptance of client sustainability has no effect on audit quality

#### *Effect of Inspection on Audit Quality*

Based on the analysis it is known that the significance value of t for the inspection variable is  $0.858 / 2 = 0.429$  with a value  $>0.05$ . This means that inspection has no effect on audit quality.

Inspection is a policy and procedure of a Public Accounting Firm (KAP) relating to the testing of the implementation of a quality control system so that the KAP can find out whether the system is adequate and is implemented well. The inspection element provides reasonable assurance that the procedures relating to quality control elements, such as those in items a to h are implemented effectively. Inspection procedures can be designed and implemented by individuals who act to represent the interests of KAP management. The type of inspection procedure to be used depends on the controls established by the KAP and the assignment of responsibilities at the KAP to carry out its quality control policies and procedures.

The reason for rejecting this hypothesis is because the auditor did not conduct an inspection in an optimal manner and in his audit assignment paid less attention to the inspection element, so it did not affect the audit quality and made the hypothesis rejected.

This is supported by research conducted by Suryo (2017) stating that inspection does not affect audit quality.

### *The Influence of Inherent Risk Management on Audit Quality*

Based on the analysis it is known that the significance value of t for the inherent risk management variable is  $0.460 / 2 = 0.230$  whose value is  $> 0.05$ . This means that inherent risk management does not affect audit quality.

Inherent risk or inherent risk can be explained simply that inherent risk is the initial risk level or default risk before control is applied while the residual risk is the level of risk after control is applied. From the definition or meaning above, it can be said that inherent risk is a term that can be easily understood.

The reason for rejecting this hypothesis is that inherent risk management is an inherent risk that certainly exists in every audit assignment and is difficult to eliminate but is still within reasonable limits, so it does not affect the audit quality. Because risk with quality depends on the condition of the auditor and KAP in auditing clients.

This is agreed by research conducted by Krauß & Zülch, (2013) states that the management of audit risk has no significant effect on audit quality.

### *Effect of Risk Control Management on Audit Quality*

Based on the results of the analysis note that the significance value of t for the risk control management variable is  $0.552 / 2 = 0.276$  whose value is  $> 0.05$ . This means that risk control management does not affect audit quality.

Audit control risk management is the risk that the client's internal control policies and procedures fail to detect or prevent material misstatement from occurring. Control risk regarding the possibility of errors in the audit segment that exceed the tolerance limit that is not detected or cannot be prevented by internal control. Control risk is influenced by the effectiveness of internal control, and the reliability of planned risk determination (determination below 100%), therefore if control risk is set high, the auditor must collect more audit evidence.

When the auditor determines the risk of control is low, it means that the auditor will collect all the evidence and complete the audit procedures to detect the risk of material misstatement, so that the possibility of premature termination of the audit procedure is high. Conversely, if the auditor establishes a high level of control risk, the less likely he is to perform premature termination of audit procedures. The determination of this high risk is likely because the auditor feels confident that without carrying out certain audit procedures, the audit opinion made will not be wrong.

The reason for rejecting this hypothesis is that risk control is related to SPM quality and also depends on the condition of the company and KAP in auditing clients. The auditor in carrying out his audit can handle the audit risk he encounters in the field so that it does not affect the audit quality and makes the hypothesis rejected.

This is in agreement with research conducted by Krauß & Zülch, (2013) which states that the management of audit risk has no significant effect on audit quality.

### *The Effect of Managing Risk Detection on Audit Quality*

Based on the analysis it is known that the significance value of t for the detection risk management variable is  $0.030 / 2 = 0.015$  whose value is  $< 0.05$  with a regression coefficient of  $-0.379$ .

This means that the management of detection risk has a negative effect on audit quality so the hypothesis is rejected because of different directions.

Audit risk management is the level of the auditor in accepting a certain element of uncertainty in the conduct of the audit he will undertake. In audit planning, the auditor must consider managing audit risk. The auditor must consider managing audit risk to plan the audit and design audit procedures. By considering audit risk management, the auditor must design audit procedures efficiently and effectively. When an auditor is assigned to conduct an audit, the quality of the tasks he performs has more to do with the quality of himself as an individual than the quality of the Accounting Firm where he is in charge. The auditor indeed bases his work on the audit procedures owned by the Accounting Firm. The higher the management of detection risk, the more limited the audit procedures carried out by the auditor of the assertions concerned (assertion of account balances) and the lower the level of reliability of audit evidence required by the auditor. Conversely, the lower the detection risk management, the wider the audit procedures taken by the auditor and the higher the audit evidence competency required by the auditor.

The reason for rejecting this hypothesis is that the management of detection risk is a risk that can be detected by the evidence of the auditor's findings in the field and this is a risk that must be encountered in every audit work so that the management of detection risk does not affect audit quality. The reason for rejecting this hypothesis is also because the risk of detection with quality depends on the condition of the company and KAP in referring clients.

This is in agreement with research conducted by Krauß & Zülch, (2013) which states that the management of audit risk negatively affects audit quality.

## ***Conclusion***

1. Independence has a positive effect on audit quality. This is supported by research conducted by Bawono and Sinngih (2010) which concluded that independence has a positive and significant effect on audit quality.
2. Personal assignments have a positive effect on audit quality. This is supported by research conducted by Fauji et al., (2015), Badjuri (2017), and Anggraeni and Badera, (2013) states that personal assignments, consultations, and supervision affect the audit quality.
3. Consultation has no effect on audit quality. This is in agreement with research conducted by Krauß & Zülch, (2013) which states that consultation has no effect on audit quality.
4. Supervision has a positive effect on audit quality. This is supported by research conducted by Fauji et al., (2015), Badjuri (2017), Anggraeni and Badera, (2013) states that supervision has a positive effect on audit quality.
5. Employment has a positive effect on audit quality. This is supported by research conducted by Fauji et al., (2015), Atiqoh (2016) and Lay, (2016) states that employment has a partially positive effect on audit quality.
6. Professional development has no effect on audit quality. This does not agree with research conducted by Fauji et al., (2015) which states that professional development has no partial effect on audit quality.

7. Promotion has a positive effect on audit quality. This is supported by research conducted by Fauji et al., (2015), Yunawati and Febrinova (2017) and Atmawinata (2014) that promotion has a positive effect on audit quality.
8. Client acceptance and sustainability has a positive effect on audit quality. This is supported by research conducted by Fauji et al., (2015), Badjuri (2017), Nurchasanah and Rahmanti (2003) states that acceptance of client sustainability has a positive effect on audit quality.
9. Inspections have no effect on audit quality. This is in agreement with research conducted by Krauß & Zülch, (2013) which states that inspections have a positive effect on audit quality.
10. Management of inherent risk has no effect on audit quality. This agrees with the research conducted by Krauß & Zülch, (2013) which states that the management of audit risk negatively affects audit quality.
11. Management of risk control does not affect audit quality. This agrees with the research conducted by Krauß & Zülch, (2013) which states that the management of audit risk negatively affects audit quality.
12. Management of detection risk does not have a positive effect on audit quality. This is supported by research conducted by Krauß & Zülch, (2013) which states that managing audit risk negatively affects audit quality.

## Reference

- Anggraeni, Gusti Ayu Dan Badera, D. N. (2013). Pengaruh Penerapan Sistem Pengendalian Mutu Pada Kinerja Auditor Di Kantor Akuntan Publik Provinsi Bali. *E-Jurnal Akuntansi Universitas Udayana*, 5(2), 307–325.
- Anthony, R., and G. V. (2004). *Management Control Systems*. Homewood, IL: Irwin/McGraw-Hill.
- Ardini. (2010). Pengaruh Kompetensi, Independensi, Akuntabilitas dan Motivasi terhadap Kualitas Audit. *Majalah Ekonomi Tahun XX, No. 3 Desember 2010*.
- Arens, Alvin A, R. J. E. dan M. S. B. (2014). *Auditing and Assurance Services*. Pearson Ltd.
- Atiqoh, N. (2016). Pengaruh Due Professional Care, Motivasi Auditor, Time Budget Pressure Terhadap Kualitas Audit. *Jurnal Ilmu Dan Riset Akuntansi*, 5(2).
- Atmawinata, S. (2014). Pengaruh Profesionalisme Dan Independensi Auditor Internal Terhadap Kualitas Audit: Studi Pada Inspektorat Propinsi Jawa Barat. *Jurnal Etikonomi*, 13(2).
- Badjuri, A. (2017). Analisis Faktor Faktor Yang Berpengaruh Terhadap Kualitas Pemeriksaan Auditor Intern Kota Semarang. *Isbn: 9-789-7936-499-93*.
- Bawono, I. R. dan E. M. S. (2010). Faktor-faktor dalam Diri Auditor dan Kualitas Audit. *Studi Pada KAP "Big Four" Di Indonesia*.

- De Angelo, L. E. (2001). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3, 183–199.
- Fauji, L., Sudarma, M., & Achsin, M. (2015). PENERAPAN SISTEM PENGENDALIAN MUTU (SPM) DALAM MENINGKATKAN KUALITAS AUDIT. *Jurnal Akuntansi Multiparadigma JAMAL*, 6(1), 1–174.
- Fauzi, U. (2014). Pengaruh Kompensasi Terhadap Kinerja Karyawan Pada Pt. Trakindo Utama Samarinda Usman Fauzi 1. *Jurnal Ilmu Administrasi*, 2(3), 172–185.
- Ghozali. (2016). *Aplikasi Analisis Multivariete Dengan Program. IBM SPSS 23 (Edisi 8). Cetakan ke VIII*. Badan Penerbit Universitas Diponegoro.
- Hardiningsih, P. dan R. M. O. (2012). *Pengaruh Due Professional Care, Etika, dan Tenur Terhadap Kualitas Audit*.
- Krauβ, P., & Zülch, H. (2013). the Relation of Auditor Tenure To Audit Quality: Empirical Evidence From the German Audit Market. *Journal of Governance and Regulation*, 2(1), 27–43. [https://doi.org/10.22495/jgr\\_v2\\_i1\\_p2](https://doi.org/10.22495/jgr_v2_i1_p2).
- Lay, Ferdy., Karamoy, Herman., Dan Morasa, J. (2016). Pengaruh Kecakapan Profesional Dan Pengalaman Kerja Terhadap Kualitas Hasil Pemeriksaan Pada Kantor Inspektorat Kabupaten Kepulauan Talaud Dengan Kepatuhan Pada Kode Etik Sebagai Variabel Moderating. *Jurnal*.
- Manullang. (2005). *Dasar-Dasar Manajemen*. UGM University Press.
- Marliana, R. (2014). *Manajemen Sumber Daya Manusia*. Ghalia Indonesia.
- Nurchasanah, R. Dan Rahmanti, W. (2003). *Analisis Faktor-Faktor Penentu Kualitas Audit. Jurnal Akuntansi Dan Manajemen. Agustus*. 47–60.
- Prayitno. (1987). *Profesionalisasi Konseling dan Pendidikan Konselor*. P2LPTK.
- Purwanto, N. (2014). *Administrasi dan supervisi pendidikan*. Remaja Rosdakarya.
- Turangan, Grace., Karamoy, Herman., Dan Tinangon, J. (2016). Faktor – Faktor Yang Mempengaruhi Kualitas Audit Pada Inspektorat Provinsi Sulawesi Utara. *Jurnal*.
- Winkel, W. S. (1997). *Bimbingan dan Konseling di Institusi Pendidikan*. Grasindo.
- Yunawati, Sri Dan Febrinova, R. (2017). Pengaruh Spesialisasi Audit Di Bidang Industri Klien Dan Independensi Auditor Terhadap Kualitas Audit. *Jurnal Ilmiah Cano Ekonomos*, 6(2).

## Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).