



The Influence of Examiner Independence, Competence, and Work Experience on Audit Quality at The Inspectorate General of the Audit Board of the Republic of Indonesia

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ABSTRACT

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The purpose of this study is to analyze the influence of auditor independence, competence, and work experience on audit quality at the Inspectorate General of the Audit Board of the Republic of Indonesia (*BPK RI*). The sample for this study consisted of 86 respondents who are examiners at the Inspectorate General of *BPK RI*, using a non-probability sampling method. The type of data utilized is primary data, collected through questionnaires completed by respondents via *Google Form*. The software used for data processing in this research is IBM SPSS Statistics 26. The results indicate that auditor independence, competence, and work experience have a positive and significant influence on audit quality. From a performance management perspective, the study provides practical recommendations for *BPK RI* to strengthen auditor independence, enhance competency frameworks, and leverage work experience to improve audit quality outcomes. For policymakers, the findings highlight the need for institutional reforms to prevent conflicts of interest and uphold professional standards within performance management systems. Academically, this research contributes to the literature by addressing gaps in national-level audit studies and offering empirical evidence from a high-stakes regulatory environment.

INTRODUCTION

State finance can be understood as all rights and obligations owned by the state that can be measured in units of money, including all forms of assets, both in the form of money and goods, related to the implementation of these rights and obligations. In this context, state finance includes all government wealth derived from revenues, loans, or debts, as well as government expenditure activities, and also includes policies in the fiscal and monetary fields, as stated in Article 1 of Law Number 17 of 2003 concerning State Finance. The role of state finance is vital in running the wheel of government because it is the main instrument in realizing national ideals to create a just and prosperous society, in accordance with the vision stated in the Preamble to the Constitution of the Republic of Indonesia in 1945. To ensure transparent and accountable state financial management, the state established the *Financial Audit Agency (Badan Pemeriksa Keuangan, BPK)* as an independent institution, as mandated by Article 23E paragraph (1) of the 1945 Constitution.

BPK has an important role in conducting audits of state financial management and accountability. State financial management itself includes a series of activities carried out by authorized officials in accordance with their functions and positions, which include the stages of planning, implementation, supervision, and accountability processes, as stated in Article 1 paragraph (8) of Law Number 15 of 2006 concerning *BPK*. In carrying out its duties, *BPK* not

only focuses on financial statements, but also assesses whether the budget is used efficiently, effectively, and in accordance with its allocation (*value for money*). This audit ensures that the public budget supports the development goals that have been set. As part of this effort, *BPK* is expected to maintain the integrity and independence of the audit to produce objective and useful findings in improving the country's financial management.

Examination is a process that is carried out independently, objectively, and professionally to identify problems, conduct analysis, and evaluate based on applicable examination standards. The main purpose of this process is to assess the level of accuracy, credibility, and reliability of information related to the management and accountability of state finances (BPK RI, 2017). The audit is carried out with the aim of realizing transparent governance and preventing corruption, collusion, and nepotism. The audit conducted by *BPK* has a strategic role in encouraging state financial management to be in line with the achievement of national goals. The audit results are prepared based on the principles of independence, objectivity, and trustworthiness, and are based on relevant and sufficient evidence (BPK RI, 2017). In addition, audits also contribute to efforts to eradicate corruption through reporting findings that indicate elements of criminal acts or potential state financial losses to the authorities, as well as through preventive measures in strengthening the state financial management system (Law Number 15 of 2006 concerning the Financial Audit Agency, Article 7 paragraphs (1) and (2)). The focus of the audit also includes increasing accountability, transparency, and the application of economic principles, efficiency, and effectiveness in the implementation and accountability of state finances through constructive recommendations and the implementation of targeted follow-up. This audit is expected to encourage increased compliance with the provisions of applicable laws and regulations. The final results of the financial audit are stated in the form of opinions, which can be in the form of *Reasonable Without Exception (Wajar Tanpa Pengecualian, WTP)*, *Reasonable with Exception (Wajar Dengan Pengecualian, WDP)*, *Unreasonable (Tidak Wajar, TW)*, or *No Opinion (Tidak Memberikan Pendapat, TMP)* (BPK RI, 2017).

State financial audits involve three parties, namely auditors, responsible parties, and users of the Audit Results Report (*Laporan Hasil Pemeriksaan, LHP*) (BPK RI, 2017). The auditor is responsible for ensuring that financial management runs in accordance with applicable accounting regulations and standards, as well as assessing the efficiency and effectiveness of the use of the budget. The responsible party is the entity or agency that manages public funds and is obliged to provide reports and accountability related to the use of finances. Meanwhile, users of the Audit Results Report (*LHP*), such as the legislature, executive, and the public, use the audit results as a basis for decision-making and supervision of the state budget. These three parties play an important role in maintaining a transparent and accountable state financial management cycle, as well as preventing potential irregularities that can harm public finances.

BPK, through the results of its audit, succeeded in contributing to saving money and state assets to the state treasury worth IDR 19.2 trillion in the period 2020 to the first semester of 2023. This figure is part of the rescue of state money and assets to the state treasury since 2005, which has a total value of IDR 132.69 trillion (MetroTVNews.com, 2023). This

achievement reflects the important role of *BPK* as a state institution tasked with overseeing the management of state finances, ensuring that such management is carried out in accordance with the principles of accountability and transparency. According to the *BPK IHPS* report, many findings related to ineffective budget management, errors in asset management, and violations in procurement procedures for goods and services have been corrected thanks to the recommendations of the *BPK* audit results (BPK, 2023). This shows that the audit conducted by *BPK* not only has an impact on saving state assets and money but also encourages improved governance in various government agencies. However, various cases that have arisen related to the abuse of authority by the financial audit institution have eroded public trust, so that the quality of the current audit or audit of the *BPK* is very doubtful.

Over the past five years, *BPK* has been involved in several major corruption cases, especially related to alleged bribery to obtain a *WTP* opinion on the agency's financial statements. *BPK* auditors allegedly requested funds of Rp12 billion from the Ministry of Agriculture in exchange for providing a *WTP* opinion. This case emerged in the trial of the former Minister of Agriculture, Syahrul Yasin Limpo (*SYL*) (cnbcindonesia.com, 2024). In addition, in 2022, Bogor Regent Ade Yasin allegedly bribed West Java *BPK* auditors IDR 1.93 billion to regulate the *WTP* opinion on Bogor Regency's financial statements. Several *BPK* inspectors were also arrested in the Corruption Eradication Commission (*KPK*) arrest operation (Tempo.co, 2022). According to Agus Pambagio, the *BPK*'s opinion can no longer be used as a reference for whether regional financial management is correct or not. It is said that the examination by individuals was misguided, even though the governance was clear, but the writing was distorted (Tempo.co, 2024).

The quality of audits is very important in maintaining accountability and transparency in state financial management. Quality audits ensure that financial statements comply with applicable accounting standards and are free from manipulation and fraud. According to Ahmadi & Prabowo (2021), good audit quality can increase public trust in government agencies, while inaccurate audits can open up space for corruption and manipulation. In addition, the role of independent and competent auditors is also very important to detect irregularities and minimize the risk of abuse of authority. Without quality audits, as reflected in some cases involving the *BPK*, effective financial management efforts will be hampered and public trust in state institutions may decline.

Based on the previous description, the researcher was encouraged to conduct an empirical study to analyze the extent of the influence of independence, competence, and work experience on audit quality. Considering the importance of these three factors in determining reliable and quality audit results, this study is titled "The Influence of Independence, Competence, and Work Experience of Auditors on Audit Quality at the Inspectorate of the Audit Board of the Republic of Indonesia".

Previous research has explored factors like independence, competence, and work experience in influencing audit quality. For instance, Aziz et al. (2021) found these factors significantly impact audit quality in regional inspectorates, while Franco & Mulya (2022) highlighted their importance in sector-specific audits. However, these studies often focus on local or private-sector contexts, leaving a gap in understanding their combined effects within

national institutions like *BPK RI*. This study addresses this gap by examining these factors specifically at the *BPK RI*'s Inspectorate General, where the stakes are higher due to its role in overseeing state finances.

The novelty of this research lies in its focus on *BPK RI*, a national institution with unique regulatory challenges, and its use of recent empirical data to assess audit quality amid growing public scrutiny. By analyzing how independence, competence, and work experience collectively influence audit outcomes, this study provides timely insights for *BPK RI* to restore public trust and improve audit practices. The urgency of this research is underscored by high-profile corruption cases, which highlight the need for stronger audit frameworks to prevent misconduct and ensure accountability.

Based on the formulation of the existing problem, the purpose of this study is as follows: to see the effect of independence on audit quality; to see the influence of competency on audit quality; and to see the influence of work experience on audit quality. This research is expected to make a useful contribution both to the Financial Audit Agency and to future researchers. The results of this study are expected to broaden insight and understanding of the factors that affect audit quality and become additional empirical evidence in this field. The specific benefits of this study are as follows: for the Financial Audit Agency, this study is expected to provide additional information on the extent to which the independence, competence, and work experience of auditors affect audit quality, especially within the scope of the *BPK* Inspectorate General; and for future researchers, this research is expected to be a useful reference in enriching the academic literature related to audit quality, as well as a basis for consideration in the development of research in similar fields in the future.

RESEARCH METHOD

This study uses a causal research design because it aims to examine the influence of auditor independence, competence, and work experience on audit quality at the Inspectorate General of *BPK*. The causal research design was selected to identify the cause-and-effect relationship between the independent variables (independence, competence, and work experience) and the dependent variable (audit quality) based on relevant theories. The research sample consists of all examiners at the Inspectorate General of *BPK*, totaling 86 auditors, selected using a non-probability saturated sampling method. This approach ensures that the research results accurately reflect the actual conditions within the Inspectorate General.

Data collection was conducted using a questionnaire with a Likert scale distributed via *Google Forms*, allowing for quantitative measurement of the studied variables. The collected primary data were analyzed using multiple linear regression analysis to assess the influence of auditor independence, competence, and work experience on audit quality. Statistical tests such as the t-test and F-test were used to measure the significance of each independent variable's effect on the dependent variable, while classical assumption tests—including normality, multicollinearity, and heteroscedasticity tests—were performed to ensure the validity of the regression model.

With this research design, it is expected that a deeper understanding of the factors affecting audit quality at the Inspectorate General of *BPK* will be achieved. The results are

anticipated to provide both theoretical contributions and practical implications for improving audit quality within the institution. The use of saturated sampling in this study aims to obtain comprehensive and accurate data regarding the factors influencing audit quality.

RESULT AND DISCUSSION

1. Multiple Linear Regression Analysis

After all classical assumption tests are met, multiple linear regression analysis is carried out. The results of the multiple linear regression equation to see the influence of independence, competence, and work experience on audit quality are shown by the results of regression calculations as shown in the table below:

Table 1. Multiple Linear Regression Test Results

Model	Coefficients ^a		t	Itsel f.
	Unstandardized Coefficients B	Std. Error		
(Constant)	3.677	7.202	.510	.611
Total X1	.427	.122	3.506	.001
Total X2	.339	.091	3.729	.000
Total X3	.205	.099	2.072	.041

a. Dependent Variable: Total Y

Source : Data processed at SPSS in 2025

Based on the table above, the following regression equation is obtained:

$$Y = 3.677 + 0.427X1 + 0.339X2 + 0.205X3$$

Based on the results of multiple linear regression analysis, it is known that the value of the constant in the model is 3.677. This value indicates that if all independent variables, namely independence, competence, and work experience, are at zero or have not changed, then the audit quality remains at 3.677.

The independence variable showed a regression coefficient of 0.427, with a positive relationship direction. This means that if the independence variable increases by one unit, then the audit quality is predicted to increase by 0.427 units, assuming that the competency and work experience variables do not change. These results indicate that independence has a considerable contribution to the model and has a significant influence on the improvement of audit quality.

Furthermore, the competency variable also showed a positive influence on audit quality with a regression coefficient value of 0.339. This shows that any one unit increase in auditor competence will be followed by an improvement in audit quality by 0.339 units, assuming that the variables of independence and work experience remain constant. This coefficient value places competence as the second variable that exerts a strong influence after independence.

Meanwhile, the work experience variable had a regression coefficient of 0.205, which also indicates a positive relationship direction. This means that a one-unit increase in work experience will lead to an improvement in audit quality by 0.205 units, noting that the variables of independence and competence remain unchanged. Although the coefficient value is smaller than the other two variables, work experience still makes a positive contribution to the model.

Overall, the results of this analysis show that the three independent variables of independence, competence, and work experience each have a positive influence on the dependent variable, namely audit quality. Each variable contributes to improving audit quality, albeit with varying degrees of influence, where independence provides the most dominant influence over competence and work experience.

2. Coefficient Determination Test

The determination coefficient (R²) of the regression results shows how much the dependent variables can be explained by their independent variables. The following are the results of the determination coefficient test:

Table 2. Determination Coefficient Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.621 ^a	.386	.363	3.95192

a. Predictors: (Constant), Total X3, Total X1, Total X2

b. Dependent Variable: Total Y

Source : Data processed at SPSS in 2025

Based on the table above, it shows that the magnitude of the determination coefficient is 0.386. This means that the contribution of the variables of independence, competence, and work experience is 38.6%, while the remaining 61.4% is explained by others who were not disclosed in this study.

3. Test F

The statistical test F is used to measure the influence of independent variables simultaneously on dependent variables. If the significance value < 0.05, then H₀ is rejected and H_a is accepted, which means that there is a simultaneous influence between independent variables on dependent variables. The results of the F test are shown in the following table:

Table 3. F Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Itself
1	Regression	800.083	3	266.694	17.021	.000 ^b
	Residual	1284.848	82	15.669		
	Total	2084.930	85			

a. Dependent Variable: Total Y

b. Predictors: (Constant), Total X3, Total X2, Total X1

Source : Data processed at SPSS in 2025

Based on the table above, it shows that the independent variable has a significant value of 0.000, where this probability value is less than 0.05. Thus, in accordance with the provisions in the testing criteria, if the significant value is below 0.05, it can be concluded that the variables of independence, competence and work experience together have a significant effect on the quality of the audit.

4. T Test

The t-statistical test aims to find out the extent of the influence of each independent variable individually in explaining the dependent variable. This test is carried out partially using significance values as the basis for decision-making.

Table 4. Results of the t test

Model	Coefficients ^a		Standardized Coefficients Beta	t	Itsel f.
	Unstandardized Coefficients B	Std. Error			
1 (Constant)	3.677	7.202		.510	.611
Total X1	.427	.122	.325	3.506	.001
Total X2	.339	.091	.349	3.729	.000
Total X3	.205	.099	.184	2.072	.041

Source : Data processed at SPSS in 2025

Based on the data in the table above, the independence variable shows a significance value of 0.001, which is smaller than 0.05. This indicates that independence has a significant influence on audit quality. According to the test criteria, a significance value of < 0.05 means that H_0 is rejected and H_1 is accepted, so it can be concluded that independence has a significant effect on audit quality.

Furthermore, the competency variable has a significance value of 0.000, which is also smaller than 0.05. Thus, H_0 is rejected and H_2 is accepted, which indicates that competence has a significant effect on audit quality.

The work experience variable showed a significance value of 0.041, which is still below the threshold of 0.05. Based on the test criteria, this means that H_0 is rejected and H_3 is accepted, so it can be concluded that work experience also has a significant effect on audit quality.

The Influence of Independence on Audit Quality at the Inspectorate General of BPK RI

The results of the t-statistical test showed that the independence variable had a significant effect on audit quality. This is evidenced by a significance value of 0.001 which is smaller than the significance limit of 0.05. The positive regression coefficient of 0.427 also strengthens the finding that the higher the level of independence of the examiner, the higher the quality of the audit produced. Thus, it can be concluded that independence has a positive and significant influence on the quality of audits at the BPK Inspectorate General (Priadana & Sunarsi, 2021; Puspita et al., 2020; Putri & Mardijuwono, 2020; Suhitha et al., 2022).

Theoretically, these findings are in line with the basic concept of independence in auditing which emphasizes the importance of auditors' objective attitude in conducting audits. According to Pinatik, (2021) independence is one of the key elements in the ethics of the audit profession which guarantees that auditors can provide assessments freely without any influence from any party. Independence allows the auditor to carry out his or her duties impartially, thereby increasing confidence in the results of the audit produced.

These results are also consistent with several previous studies that support the importance of the role of independence in improving audit quality. Research by Aziz et al. (2021) shows that independence has a partial and significant effect on audit quality, with a very

large simultaneous influence reaching 82.5%. This shows that auditors who are free from external pressure and personal interests are better able to produce objective and quality audits.

Similar findings were put forward by Franco & Mulya (2022), who stated that the independence of internal auditors has a positive impact on audit quality. Auditors who can keep their distance from the influence of organizations or related parties are better able to identify irregularities and provide accurate recommendations. Lestari et al. (2024) also corroborate this result, stating that the independent attitude of auditors is the main requirement in creating reliable audit results that are trusted by stakeholders.

The context in the BPK Inspectorate General also strengthens the importance of independence, considering that this institution has a great responsibility in ensuring transparent and accountable state financial management (Hutagaol & Rahayu, 2022; Kusuma & Damayanthi, 2020; Muslim et al., 2020). When the examiner in this environment is able to maintain his independence from political, bureaucratic, or personal pressure, the results of the examination will be more credible and can be used as a basis for appropriate decision-making (Kusuma, 2021; Hardani et al., 2020; Nurbaiti & Prakasa, 2022).

Thus, based on the theory and support from previous research, it can be affirmed that independence is one of the fundamental factors that contribute to improving audit quality (IAI, 2022; Kusuma, 2021; Nurbaiti & Prakasa, 2022). Auditors who have independence and maintain their professional independence will be more effective in carrying out audit tasks, so that they are able to produce quality audit reports (Kusuma & Damayanthi, 2020; Hutagaol & Rahayu, 2022; Hardani et al., 2020).

The Effect of Competency on Audit Quality at the Inspectorate General of BPK RI

Based on the results of the t-test, it is known that the competency variable has a significance value of 0.000 which is smaller than the significance level of 0.05. This shows that the competence of the auditor has a significant effect on the quality of the audit. A positive regression coefficient of 0.339 indicates that any improvement in auditor competence will be followed by an improvement in the quality of the audit conducted. Thus, it can be concluded that competence has a positive and significant influence on the quality of audits at the BPK Inspectorate General.

Theoretically, these findings are in line with the views of Evia et al., (2022) who stated that competence is an important prerequisite for auditors in carrying out the audit process. Competencies include technical knowledge, professional skills, and adequate experience in the field of auditing. A competent auditor will be able to apply audit procedures appropriately, carefully evaluate audit risks, and compile valid and trustworthy reports.

These findings are supported by various previous studies. Research by Aziz et al. (2021) shows that auditor competence has a positive and significant influence on audit quality both partially and simultaneously. This confirms that auditors who have a high level of competence are better able to carry out the audit process effectively and efficiently. Similarly, Nugraha & Syafidinal (2021) confirm that competence is one of the main factors that determine the success of audits, as competent auditors can understand and adapt audit procedures to the complexity of the audit environment at hand.

Similar results were also revealed by Luter et al., (2021) who found that the competence of internal auditors contributes significantly to audit quality. The auditor's knowledge and skills are proven to play a central role in detecting material errors, identifying potential fraud, and providing appropriate improvement recommendations. The research of Lestari et al. (2024) also strengthens this evidence by stating that competence has a strong and significant influence on audit quality partially.

In the context of the BPK Inspectorate General, the competence of auditors is very crucial given the complexity of audit tasks and the high demands on public financial accountability (Fauziah & Yanthi, 2021; Eksellen et al., 2022; Fadilla et al., 2022). Auditors who have in-depth knowledge of regulations, internal control systems, and audit standards will be better able to conduct in-depth and thorough audits (Amruddin et al., 2022; Amin et al., 2023; Fauziah & Yanthi, 2021).

Thus, based on the results of research and the support of relevant literature, it can be concluded that competence is an important factor in improving audit quality (Amin et al., 2023; Fadilla et al., 2022). A competent auditor is not only able to carry out audit procedures correctly, but also able to provide reliable audit results in decision-making by interested parties (Danar et al., 2021; Fauziah & Yanthi, 2021; Eksellen et al., 2022).

The Effect of Auditors' Work Experience on Audit Quality at the Inspectorate General of BPK RI

The results of the t-test showed that the work experience variable had a significance value of 0.041, which was below the threshold of 0.05. This indicates that work experience has a significant effect on audit quality. A positive regression coefficient of 0.205 indicates that any improvement in work experience will be followed by an improvement in the quality of the audit performed. Thus, it can be concluded that work experience has a positive and significant influence on the quality of audits at the BPK Inspectorate General.

Work experience is often associated with increased effectiveness and efficiency in the execution of audits. Auditors with more experience tend to have a better understanding of the complexity of the audit process, are able to identify risks more accurately, and have professional intuition formed from various audit situations they have encountered. This is in line with what is stated by Lestari et al. (2024), where one's knowledge and skills develop through the accumulation of hands-on experience in complex work situations.

Some previous research supports that work experience has a positive effect on audit quality. Research by Aziz et al. (2021) concluded that work experience has a significant influence on audit quality both partially and simultaneously. More experienced auditors tend to be more confident in implementing audit procedures and more sensitive to indications of irregularities in financial statements.

Research by Evia et al. (2022) also confirms that work experience is one of the factors that support improving audit quality. In his research, it was found that work experience, along with other factors such as independence, integrity, and competence, contributed positively to audit quality. Auditors with longer experience tend to be able to develop strong professional judgment in dealing with complex and dynamic audit situations. In the context of the BPK

Inspectorate General, work experience is an important element that supports improving audit quality.

CONCLUSION

The results of this study indicate that independence, competence, and work experience each have a significant positive effect on audit quality at the Inspectorate General of *BPK RI*, with all hypotheses (H1, H2, and H3) accepted. Auditors who maintain independence are able to provide objective and trustworthy assessments, while high competence ensures that audits are conducted with proper procedures and in-depth analysis. Additionally, extensive work experience enhances auditors' ability to identify risks and make informed decisions, further improving audit quality. Collectively, these findings highlight that audit quality is shaped by a combination of professional attitude, technical ability, and practical experience, emphasizing the importance of effective human resource management for auditors. For future research, it is suggested to explore additional factors such as organizational culture, leadership style, or the impact of digital audit tools to gain a more comprehensive understanding of determinants influencing audit quality.

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