

FACTORS AFFECTING THE QUALITY OF THE AUDIT REPORT

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Abstract- This study aims to determine the factors that affect the quality of the audit report results. Independence, objectivity, and work experience are part of the factors that affect the quality of the audit report results. Data collection using a questionnaire.

The population in this study were final year students of the Indonesian School of Economics who took the audit concentration. The sample selection technique in this study used probability sampling with the type of simple random sampling or simple sampling technique and obtained 219 respondents who fit the criteria. This study uses multiple linear analysis with SPSS version 24 and the classical assumption test for data analysis.

The research results prove that independence, objectivity, and work experience have an effect on audit quality.

Keywords: Independence, Objectivity, Work Experience, Audit Quality.

1. INTRODUCTION

Audit is a systematic process for obtaining and evaluating evidence objectively about questions about economic activities and events, with the aim of determining the level of conformity between these questions and predetermined criteria, as well as communicating the results to interested users (Mulyadi, 2014). Auditing has the ultimate goal of producing an audit report. This audit report will later be used by the auditor to convey his statement or opinion on financial statements to users of financial statements so that it can be used as a reference for users of financial statements in reading financial statements.

In Indonesia, the process of supervision and examination of the management of state finances is carried out by government auditors, namely: Provincial Inspectorate (Itwilprop), Inspectorate General of Ministry, Internal Supervisory Unit (SPI) within State institutions and BUMN / BUMD, District / City Inspectorate (Itwilkab / Itwilkot), the Financial and Development Supervisory Agency (BPKP) and the Supreme Audit Agency (BPK), which are independent external auditors.

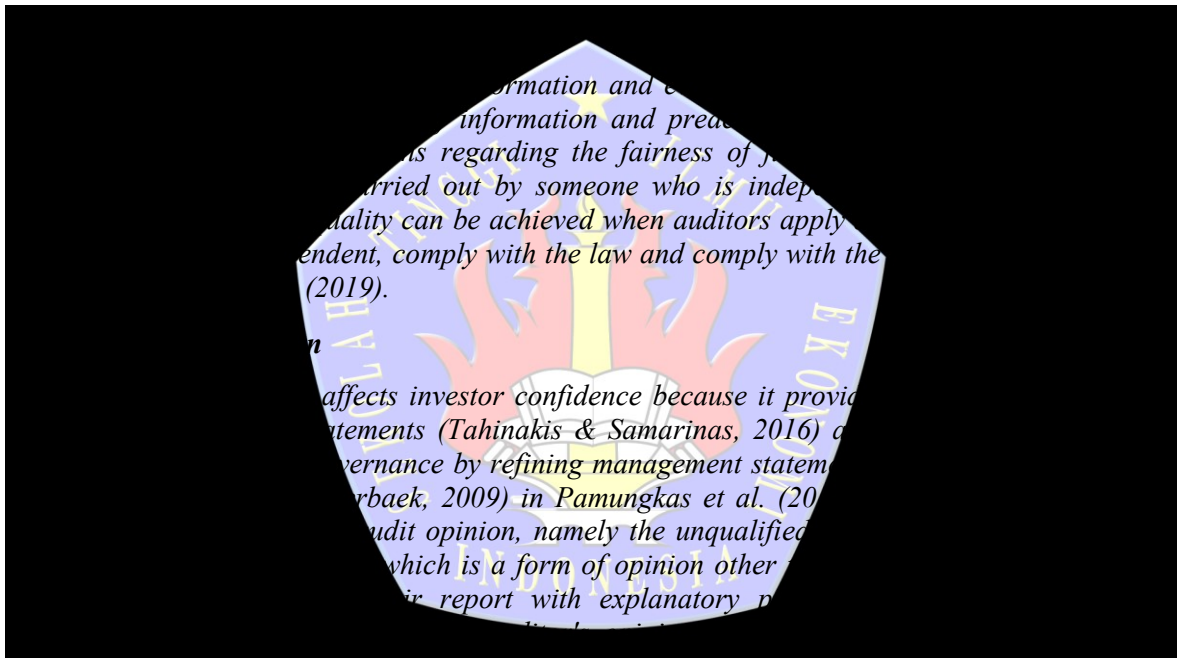
Auditor behavior that should maintain public trust but misuse it is an irregular attitude. For a concrete example, through the page www.news.detik.com there is a West Java State Audit Board (BPK) as a government auditor and working on behalf of the

Indonesian people who have sold buy opinions from Bekasi City Government officials in 2010. This official has received a total of Rp. 400 million from the Bekasi City Government to provide an Unqualified (WTP) assessment of the financial statements of Bekasi City. In 2016, the credibility of the BPK auditors was again questioned because they had provided the Unqualified (WTP) audit results for the 2016 Central Government Financial Report (LKPP). Echelon 1 BPK officials so that the audit at the Ministry of Village (Kemdes) PDT and Transmigration (PDTT) becomes WTP and the results of the 2016 LKPP audit also still leave many problems making the credibility of BPK questionable. BPK auditors as representatives of the Indonesian people should conduct audits with full independence and objectivity as well as qualified work experience.

Several factors such as independence, objectivity, and work experience can influence the results of audit options, so it is necessary to examine them to find out how influential these factors are.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Theoretical Basic



include an introductory paragraph that states management's responsibility for the financial statements and the appropriate audit opinion throughout the financial statements based on circumstances (Siegel & Akel, 1989) in Pamungkas et al. (2018).

2.1.3. Quality of Audit

Ferdiansyah (2016) conducted research on four things considered to have a relationship with audit quality at KAP, namely (1) the length of time the auditor has examined a company (tenure), the longer an auditor has audited the same client, the higher the quality of the audit. the lower the result, (2) the number of clients, the more the number of clients, the better the audit quality because the auditor with a large number of clients will try to maintain his reputation, (3) the financial health of the client, the healthier the client's financial condition, there will be a tendency for clients This is to pressure the auditor not to follow the standard, and (4) review by a third party, the quality of the audit will improve if the auditor finds out that the results of his work will be reviewed by a third party. The Indonesian Institute of Accountants (IAI) states that audits conducted by auditors are said to be of quality, if they meet auditing standards and quality control

standards.

2.1.4. Independence

Independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there is honesty in an auditor in considering facts and there is an objective, impartial (neutral) consideration within the auditor in formulating his / her opinion. Michael said that what can affect the provision of audit opinion is the ability of auditors to be independent despite pressure from their superiors. Meanwhile, the reporting of violations depends on the auditor's motivation to disclose the violation (Imansari et al, 2015).

2.1.5. Objectivity

The objectivity for public sector auditors is regulated in the APIP code of ethics contained in the Regulation of the State Minister for State Apparatus Empowerment (Permenpan) No.PER / 05 / M.PAN / 03/2008 concerning the APIP Code of Ethics. Objectivity is part of the principles of behavior that the auditor must comply with. The principle of objectivity behavior reads: "Auditors must uphold professional impartiality in collecting, evaluating, and processing auditee data / information. APIP auditors make a balanced assessment of all relevant situations and are not influenced by their own or other people's interests in making decisions "(Ferdiansyah, 2016).

2.1.6. Experience

Wiratama and Budiarta (2015) state that experience is the combined accumulation of all that is obtained through repeated encounters and interactions with other natural objects, circumstances, ideas, and senses. In the Journal of Maksi Vol 1 (2002: 5) in Wiratama and Budiarta (2015), it is stated that the experience of auditors (more than 2 years) can determine independence, performance of commitment to the organization, and quality of auditors through the knowledge they get from experience in auditing. To make an audit judgment, experience is an important component of audit expertise and is a very vital factor and affects a complex judgment. Inexperienced auditors will attribute greater errors than experienced auditors, which can affect audit quality (Wiratama, and Budiarta, 2015).

2.2. Hypothesis Development

2.2.1 The Effect of Independence on the Quality of Audit Report Results

The relationship between independence is in line with the implementation of audit quality, which means that the better the independence of an auditor, the better the audit quality (Wiratama and Budiarta, 2015).

Based on the theory above, the relationship between Independence and Quality of Audit Report Results can be made the first hypothesis as follows:

H1 = Independence affects the Quality of Audit Report Results.

2.2.2. The Effect of Objectivity on the Quality of Audit Report Results

Auditors who maintain objectivity will act fairly, without bias or pressure from requests from certain parties or personal interests, so that the higher the level of objectivity of the auditor, the better the quality of the resulting audit (Ferdiansyah, 2016).

Based on the theory above, the relationship between objectivity and quality of audit report results can be used as the second hypothesis as follows:

H2 = Objectivity affects the Quality of Audit Report Results.

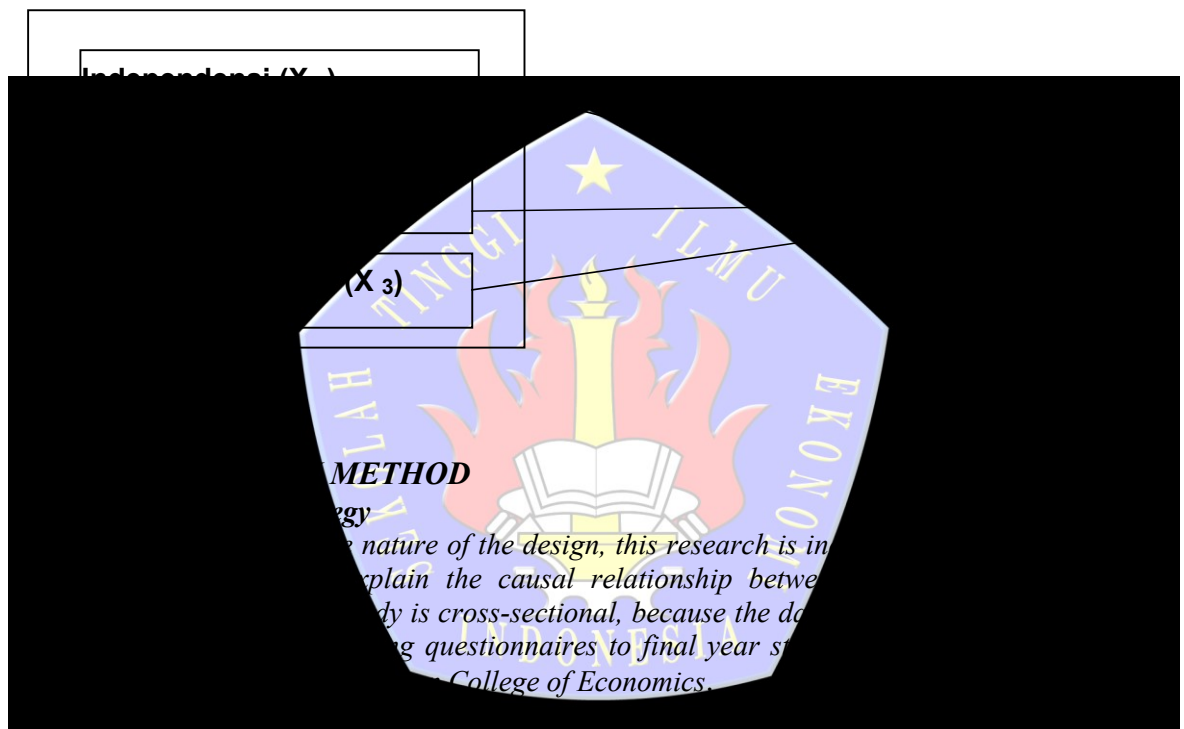
2.2.3. The Effect of Work Experience on the Quality of Audit Report Results

Experienced auditors can detect fraud in financial reports. Experience can also influence every decision making in audit activities so that auditors are expected to make the right decisions (Wardhani et al, 2014) in (Octaviani and Puspitasari, 2019).

Based on the theory above, the relationship between work experience and the quality of the audit report results can be made the third hypothesis as follows:

H3 = Work Experience affects the Quality of Audit Report Results.

2.3. Research Conceptual Framework



3.2. Population and Sample

Population is all the characteristics that are the object of research, where these characteristics relate to all groups of people, events or objects that are the center of attention for researchers (Cooper and Schindler, 2014: 141). In accordance with the focus of this research are all final year students who take audit specializations at the Indonesian School of Economics, totaling 480 people.

In this study, the sampling technique used was probability sampling with the type of simple random sampling or simple sampling technique.

3.3. Data and Research Data Methods

Sources of data used in this study used two kinds of data collection techniques according to the classification of types and primary data sources. In this study, researchers obtained primary data by distributing numbers or questionnaires to be filled in by respondents.

Distribution of this questionnaire using a Likert scale measurement technique.

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Likert scale is a form of scale that will indicate the answers of the respondents agree or disagree on statements about an object.

3.4. Operational Variables

Tabel 3.3.

Operationalization of Research Variables

Variabel	Definisi	Dimensi	Indikator	No. Item
Quality of Audit Results (Y)	Audit quality is the probability that an auditor finds and reports about a violation in the client's accounting system. The probability of finding a violation depends on the auditor's technical ability and the auditor's independence. De Angelo in Ferdiansyah (2016).	<p>Compliance of Examinations with Audit Standards. Conformity is meant by the auditors to conduct checks and carry out their duties according to auditing standards which are general guidelines for the auditors themselves.</p> <p>1. Quality of Audit Report</p> <p>The quality of the audit report is a description of the practice and results of the audit based on auditing standards and quality control standards which serve as a measure of the implementation of the duties and responsibilities of an auditor's profession.</p>	a. The ability of the auditor to determine the objectives, scope, and methodology of the examination.	1
			b. b. Audit results are based on the maximum collection and testing process.	2
			c. c. The auditor is in compliance with the code of conduct when conducting an audit.	3
			d. d. The ability of the auditor to plan materiality for the financial statements in accordance with audit standards.	4
			a. a. The audit report must be complete and accurate.	5
			b. b. Presenting an explanation or response from the official / the audit object regarding the audit results.	6
			c. c. Disclose unresolved problems.	7
<hr/> Sekolah Tinggi Ilmu Ekonomi Indonesia 2020				5

Independence (X1)	Independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means the existence of honesty within the auditor in considering facts	1. Auditor independence.	a. The ability to find findings that do not match what is actually in the field.	8
			b. The ability to come up with creative ideas during the audit process when the audit team is finding problems.	9
			a. Freedom to consider the facts used as a basis for expressing opinions.	10
				
		2. Independence in fact (independence in fact). Independence in reality exists when the public accountant manages to maintain an unbiased attitude during the audit.	b. personal r clients.	11
			c. or desig exami inter	12
			d. i	13
		3. Independence in appearance (independence in appearance). Independence in appearance is the result of other parties' perceptions of the independence of public accountants.	a. Freedom in the preparation of an audit program without any intervention from the leadership regarding the procedures made by the auditor	14
			b. Free in the preparation of an audit program without intervention from the efforts of other parties to determine the subject of examination.	15
				16

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			a. a. Freedom from audit reporting without the obligation of other parties to influence the facts reported.	17
			b. b. Freedom from audit reporting without any particular party's attempt to influence the examiner's judgment on the content of the audit report	18
Objectivity (X2)	Pusdiklatwas BPKP (2005) in Winarna and Mabururi (2015), states that objectivity is the freedom of a person from the influence of the subjective views of other interested parties, so that they can present opinions according to what they are.	4. Independence in the audit program.	a. a. Acting fairly without being influenced by pressure or requests from certain interested parties on the results of the examination.	19
		Independence in the audit program, namely the auditor's freedom in controlling the choice of audit techniques and procedures and extending the auditors' application, they have the independence to develop their program from the agreement letter.	b. b. Refusing an audit assignment if at the same time having a cooperative relationship with the party being examined.	20
			a. a. Not influenced by the subjective views of other interested parties, so that they can express their opinions as they are.	21
			b. b. Disclose audit findings based on actual facts and information in the field.	22
Experience (X3)	Experience is the combined accumulation of all that is obtained through repeatedly encountering and interacting with fellow natural objects, circumstances, ideas, and senses.	5. Independence in reporting. Independence in reporting is the auditor's freedom to control in submitting a statement in accordance with the results of his examination and expressing it in a recommendation or opinion as a result of the auditor's examination.	a. a. The auditor increasingly understands how to deal with an object of examination in obtaining the required data and information.	23
		1. Free from conflicts of interest.	b. b. The auditor is increasingly aware of relevant information to take considerations in making decisions.	24

	Loehoer (2002) in Jeferson and Ketut (2015).		c. c. The auditor is increasingly able to detect errors made by the object of examination	25
			d. d. It is easier for the auditor to find the causes of errors and can provide recommendations to eliminate / minimize these causes.	26
		Conflict of interest is a condition in which personal considerations affect and / or can eliminate the	e. e. Carefulness and accuracy in completing the examination.	27
			g. learn I successes experienc	28
			h. comple there i tasks	29
		od INDONESIA used in this study is to		30

trial, the data on the respondents' answers were first tested for validity and reality. Then after the data is declared valid and reality, realistic with descriptive statistical tests and classical assumptions consisting of normality test, multicollinearity test, and autocorrelation test. If the classical assumption test is fulfilled, a multiple linear regression and coefficient test is performed.

4. DISCUSSION

4.1. Description of Research Objects

4.1.1. Description of BPK RI

Based on the mandate of the 1945 Constitution, Government Decree No.11 / OEM was issued on December 28, 1946 concerning the establishment of the Supreme Audit Agency, on January 1, 1947, which had temporary domicile in the city of Magelang. At that time, the Supreme Audit Agency only had 9 employees and the first head of the Supreme Audit Agency was R. Soerasno. To begin its duties, the Supreme Audit Agency with its letter dated April 12, 1947 No. 94-1 has announced to all agencies in the Territory of the

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Republic of Indonesia regarding their duties and obligations in examining responsibilities regarding State Finance, while still using the prevailing laws and regulations. for the implementation of the duties of Algemene Rekenkamer (the Netherlands Indies Audit Board), namely ICW and IAR.

4.1.2. Description of Research Respondents

Respondents who were sampled in this study were students of the Indonesian School of Economics (STEI) in the final semester who took the audit construction. Data collection was carried out by distributing questionnaires online via Google Form by distributing via what's app. The distribution of this questionnaire starts from 1 July 2020 to 20 July 2020.

Table 4.1
Respondent Data Based on Gender

No	Gender	Total	Prsentation
1	Men	120	54,8%
2	Wowan	99	45,2%
Total		219	100%

Source: Processed Data SPSS 24 (2020)

Based on table 4.1, it shows that the number of respondents who are male is 120 people or 54.8%. While the number of respondents who were female were 99 people or 45.2%.

Table 4.2
Respondent Data Based Age

No	Age	Total	Persentase
1	18 - 20 Tahun	4	1,8%
2	21 - 23 Tahun	145	66,2%
3	24 - 26 Tahun	65	29,7%
4	27 - 29 Tahun	0	0%
5	> 29 Tahun	5	2,3%
Total		219	100%

Source: Processed Data SPSS 24 (2020)

Berdasarkan tabel 4.2, menunjukkan bahwa responden dengan umur 18 – 20 tahun sebanyak 4 orang atau sebesar 1,8%, responden dengan umur 21 – 23 tahun sebanyak 145 orang atau sebesar 66,2%, responden dengan umur 24 – 26 tahun sebanyak 56 orang atau sebesar 29,7%, responden dengan umur 27 – 29 tahun tidak ada, dan reponden dengan umur diatas 29 tahun sebnyak 5 orang atau sebesar 2,3%.

4.2. Data Quality Test Results

4.1. Validity Test Results

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. So validity wants to measure whether the questions in the questionnaire that we have created can actually measure what we have to measure (Ghozali, 2016). The validity test used is the Pearson Correlation. A

model that is said to be valid, the visit has a significance value <0.05 , so the evidence of the question can be said to be valid. The following table shows the results of the validity test of several variables including independence, objectivity, work experience, and audit quality with the number of respondents ($n = 219$ respondents and r -table of 0.138 (can be seen in table r).

Table 4.3
Results of the Validity of the Independent Variable (X1)

Question	R _{hitung}	r _{tabel}	Explanation
IN1	0,711	0,138	Valid
IN2	0,458	0,138	Valid
IN3	0,568	0,138	Valid
IN4	0,590	0,138	Valid
IN5	0,495	0,138	Valid
IN6	0,543	0,138	Valid
IN7	0,504	0,138	Valid

Processed Data SPSS 24 (2020)

Based on table 4.3 above, the results obtained for the independence variable (x1) which has 7 questions, it is known that the r table value (0.138). So it can be declared valid.

Table 4.4
Results of the Validity Test of the Obejectivity Variable (X3)

Question	R _{hitung}	r _{tabel}	Explanation
OB1	0,659	0,138	Valid
OB2	0,659	0,138	Valid
OB3	0,659	0,138	Valid
OB4	0,764	0,138	Valid

Source: Processed Data SPSS 24 (2020)

Based on table 4.4 above, the results obtained for the objectivity variable (x2) which has 4 questions, it is known that the r table value (0.138). So it can be denied that the 4 questions are declared valid.

Table 4.5
Results of Work Experience Variable Validity Test (X3)

Question	R _{hitung}	r _{tabel}	Explanation
KA1	0,653	0,138	Valid
KA2	0,387	0,138	Valid
KA3	0,571	0,138	Valid
KA4	0,510	0,138	Valid
KA5	0,432	0,138	Valid

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KA6	0,556	0,138	Valid
KA7	0,615	0,138	Valid

Source: Processed Data SPSS 24 (2020)

Based on the table 4.5 above, the results obtained for the work experience variable (x2) which has 8 questions, it is known that the rtable value (0.138). So it can be denied that the 8 questions are declared valid.

Table 4.6
Results of the Validity Test of the Audit Quality Variable (Y)

Question	R _{hitung}	r _{tabel}	Explanation
KA1	0,653	0,138	Valid
KA2	0,387	0,138	Valid
KA3	0,571	0,138	Valid
KA4	0,510	0,138	Valid
KA5	0,432	0,138	Valid
KA6	0,556	0,138	Valid
KA7	0,615	0,138	Valid

Source: Processed Data SPSS 24 (2020)

Based on table 4.6 above, the results obtained for the audit quality variable (Y) which has 7 questions, it is known that the rtable value (0.138). So it can be denied that the 7 questions are declared valid.

4.2. Reliability Test Results

The reliability test in the study used the Cronbach alpha method to determine whether each instrument was reliable or not. Reliability test is seen from the alpha cronbanch coefficient on the basis of decision making is if alpha cronbanch > 0.70 it can be accepted or trusted and vice versa if alpha cronbanch < 0.70 then it cannot be accepted or not trusted. The results of the reliability test can be seen in the following table.

Table 4.7
Reliability Test Results

Variabel	Cronbach's Alpha	Kesimpulan
Independensi	0,793	Reliabel
Objektivitas	0,822	Reliabel
Pengalaman Kerja	0,827	Reliabel
Kualitas Audit	0,782	Reliabel

Source: Processed Data SPSS 24 (2020)

Based on the results of the reliability test in Table 4.7 above, the Cronbach alpha value on each of the independence, objectivity, work experience, and audit quality variables is greater than 0.70, so it can show that all variables are reliable because they meet the minimum requirements of the Cronbach alpha reliability coefficient. > 0.70.

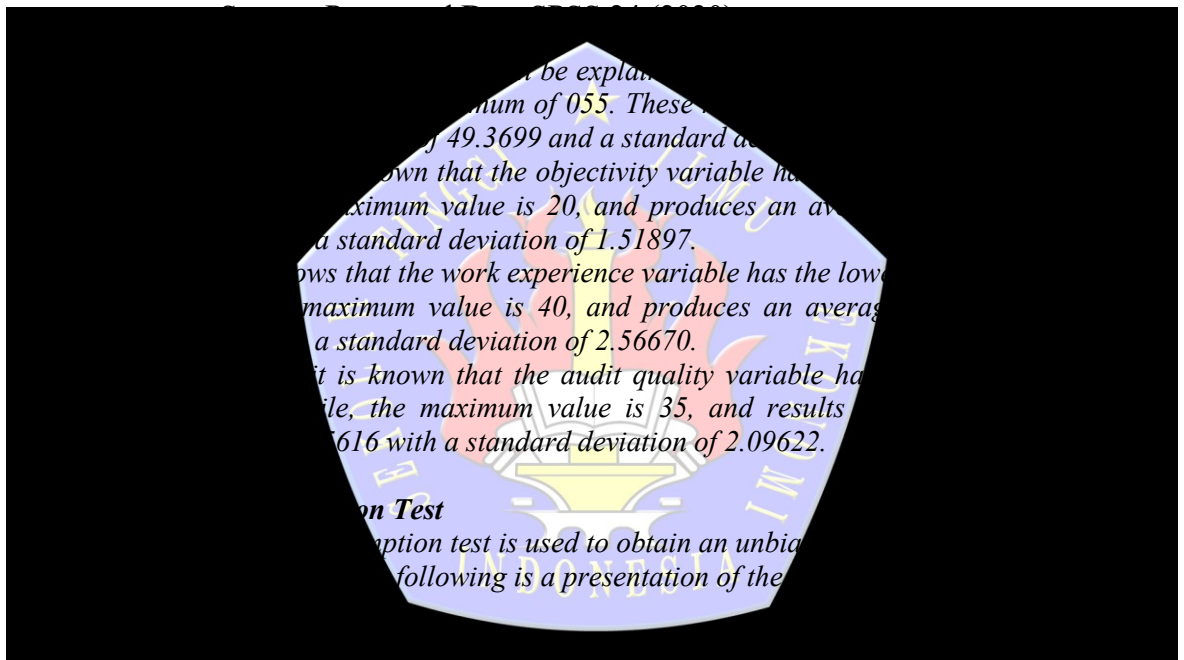
4.3. Descriptive Statistical Test Results

The variables used in this study include independence, objectivity, and work experience on audit quality. These variables will be tested statistically descriptively as in

Table 4.8. The following descriptive statistical test shows a description of a data seen from the number of respondents (N), minimum, maximum, average value (mean), and standard deviation.

Table 4.8
Descriptive Statistical Test Results

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
Idependensi	219	22.00	55.00	49.3699	3.62904
Objektivitas	219	8.00	20.00	17.9041	1.51897
Experience	219	16.00	40.00	35.9087	2.56670
Kualitas Audit	219	14.00	35.00	31.5616	2.09622



Data normality testing in this study will be carried out by the Kolmogorov-Smirnov test. The normality test aims to test whether in the regression model the confounding or residual variables have a normal distribution. Decision making on the Kolmogorov-Smirnov test gets the Sig. The Kolmogorov-Smirnov test, where if the value is sig. greater (>) 0.05, the data distribution is declared normal (Ghozali, 2013: 165). The test results can be based on the following table 4.9.

Table 4.9
Normality Test Results
One-Sampel Kolmogorov-Smirnov Test

		Unstandardized Residual
N		219
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.14556967
	Absolute	.134

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Most Extreme Differences	Positive	.134
	Negative	-.118
Test Statistic		.134
Asymp. Sig. (2-tailed)		.124 ^c

Source: Processed Data SPSS 24 (2020)

Based on the results of the normality test in the table above 4.9, it is known that the significance value is 0.124. The significance value obtained is greater than 0.05. So it can be said that the data in the regression model is normally distributed.

4.4.2. Multicolnearity Test Results

Multicollinearity test is conducted to see whether or not the variable is definite between the independent variables in a linear multiple regression model. The regression model should not occur among independent variables. According to Ghozali, 2013: 106 the basis for decision making of a model has multicollinearity, namely:

- If the Variance Inflation factor (VIF) value is ≤ 10 and the tolerance value is > 0.1 then there is no multicollinearity between the independent variables in the model.

- If the Variance Inflation factor (VIF) value is > 10 and the tolerance value is < 0.1 then there is multicollinearity between the independent variables in the model.

The multicollinearity test results can be based on the following Table 4:10.

Table 4.10
Multicolnearity Test Results

Variabel	Tolerance	VIF
Independensi	0,408	2,448
Objektivitas	0,193	5,169
Pengalaman Kerja	0,147	6,822

Source: Processed Data SPSS 24 (2020)

Based on the multicollinearity test results above, it can be seen that the three independent variables, namely the independent, obtain a tolerance value of 0.408, objectivity of 0.193, and leadership style of 0.147. The third variable has a tolerance value > 0.10 .

Meanwhile, the VIF value for the three variables is independent, namely independent of 2,448, objectivity of 5,169, and work experience of 6,882. The third variable has a VIF value < 10 . Thus the results of this test indicate that independence, objectivity, and work experience are not correlated or multicollinearity does not occur in the regression model.

4.4.3. Heteroscedasticity Test Results

Heteroscedasticity test which aims to test the regression regression model dissatisfaction from the remainder of one observation to another. If the variance from one remaining observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that is homoscedastic or does not occur heteroscedasticity (Ghozali, 2013: 139).

The statistical test used is the Glacier test for accurate results. From the test results, a decision will be made, if the significance value is > 0.05 at the 95% confidence level, then heteroscedasticity will not occur (Ghozali, 2013: 143). The results of the heteroscedasticity test can be based on the following Table 4.6.

Table 4.11
Heteroscedasticity Test Results

No	Variabel	Sig.	Kesimpulan
1	Independensi	0,129	Tidak Terjadi Heteroskedasititas
2	Objektivitas	0,116	Tidak Terjadi Heteroskedasititas
3	Pengalaman Kerja	0,087	Tidak Terjadi Heteroskedasititas

Source: Processed Data SPSS 24 (2020)

Based on Table 4:11 above, the results of the heteroscedasticity test show that the three variables are free from heteroscedasticity problems, this is indicated by the significant value obtained by the independent variables, objectivity, and work experience greater than 0.05.

4.5. Regression Analysis Result

Regression analysis in this study aims to analyze the effect of the Independence, objectivity, and Experience variables on audit quality. The results of multiple regression testing can be explained based on Table 4:12 below:

Table 4.12
Multiple Regression Analysis Coefficients^a

	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	.677	.147	
R_IN	.261	.047	.289
R_OB	.202	.059	.257
R_PK	.794	.081	.853

Source: Processed Data SPSS 24 (2020)

Based on the above, a regression equation can be made as follows: $Y = 0.677 + 0.261 IN + 0.202 OB + 0.794 PK$

- Constant value (a) = 0.677; which states that if the existence of Independence, objectivity, and Experience does not exist or has a value of 0, then the audit quality is worth 0.677.
- Independence (IN) = 0.261; which means that if there is an increase in the Independence variable for units, then the audit quality will increase by 0.261.
- Objectivity (OB) = 0.202; which means that if there is an increase in the unit objectivity variable, the audit quality will increase by 0.202.

4.6. Hypothesis Test Results

Table 4.13
Result of Hypothesis Test

No	Nama Uji	Nilai		Ket
1	t test	X ₁	5,560	Take effect
		X ₂	3,402	Take effect
		X ₃	9,825	Take effect
2	F test	X	0,000	Effect simultaneously
3	Determination Coefficient Test	0,759		24,1% dipengaruhi oleh variabel lain

Source: Processed Data SPSS 24 (2020)

4.6.1. Partial Test Results for Regression Coefficients (t Statistical Test)

Based on the results of the calculation of the test individually (partially), the Independence variable shows the t value of 5.560 with a significance level of 0.000. The significance value is less than $\alpha = 0.05$, it means that partially Independence has an influence on audit quality. The objectivity variable shows the t value of 3.402 with a significance level of 0.001. This significant value is less than $\alpha = 0.05$, it means that individually (partially) the objectivity variable has an influence on audit quality. And finally, in the partial test calculation results, the Experience auditor variable shows the t value of 9.925 with a significant level of 0.000. The significance value is less than $\alpha = 0.05$, it means that individually (partially) the Experience auditor variable has an influence on audit quality.

4.6.2. Result of F

Based on the output above, it is known that the significance value for Independence (X1), objectivity (X2), Experience (X3) simultaneously on the audit quality variable (Y) is equal to 0.000 < 0.05 and F count 19.491. So it can be concluded that H4 is accepted, which means that there is a simultaneous influence on the variable Independence (X1), objectivity (X2), Experience (X3) on audit quality (Y).

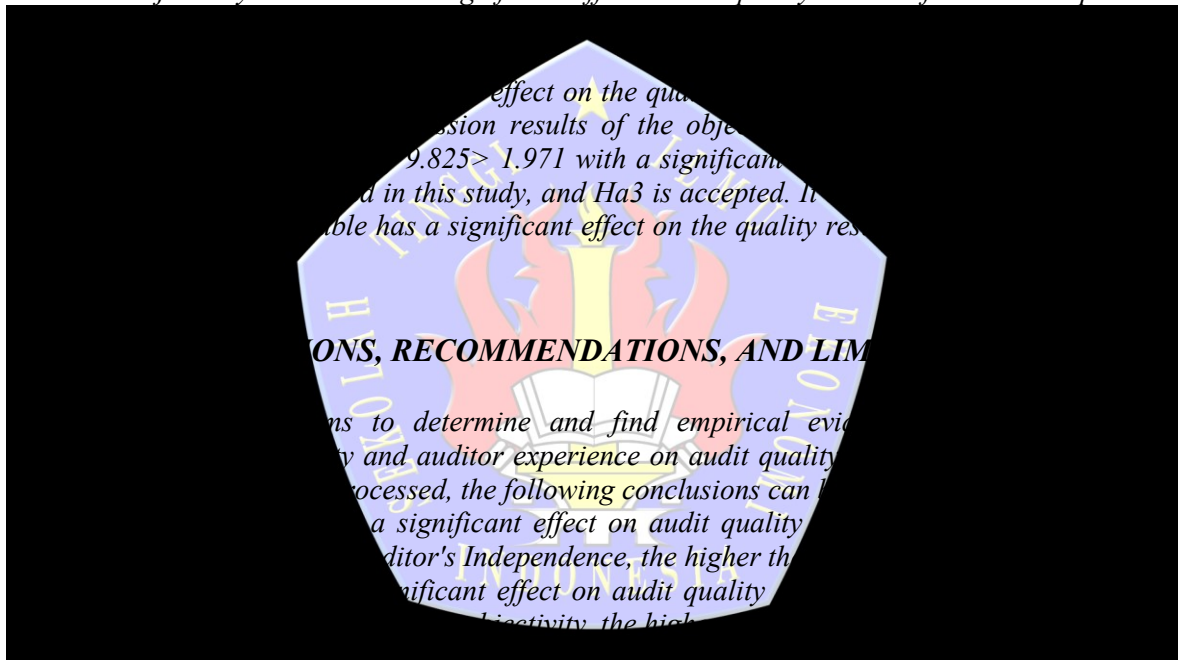
4.6.3. Result of Determination Coefficient Test

Based on the results of the table above, the Adjusted R-Square value is 0.759 or 75.9%. This means that the variables Independence, objectivity and experience together contribute 75.9% to the quality of the audit report results. While the remaining 24.1% is influenced by other variables outside the research model.

4.6.4. Discussion of Research Results

Based on the results of hypothesis testing, several research conclusions were obtained as follows:

- 1) Independence has a significant effect on the quality of the audit report results. Based on Table 4.12, the regression results of the Independence variable on audit quality resulted in a t count of $5.560 > 1.971$ with a significant value (sig.) Of $0.000 < 0.05$. Thus H_01 is rejected in this study, and H_{a1} is accepted. It can be concluded that the Independence variable has a significant effect on the quality results of the audit report results.
- 2) Objectivity has a significant effect on the quality of the audit report results. Based on Table 4.12, the regression results of the objectivity variable on audit quality resulted in a t count of $3.402 > 1.971$ with a significant value (sig.) Of $0.000 < 0.05$. Thus H_02 is rejected in this study, and H_{a2} is accepted. It can be concluded that the objectivity variable has a significant effect on the quality results of the audit report



CONCLUSIONS, RECOMMENDATIONS, AND LIMITATIONS

3) Experience has a significant effect on audit quality (it is accepted). This shows that the longer the auditor's experience is, the higher the audit quality.

5.2. Recommendations

Based on the conclusions of the research that has been done, the suggestions that the researchers can give are as follows:

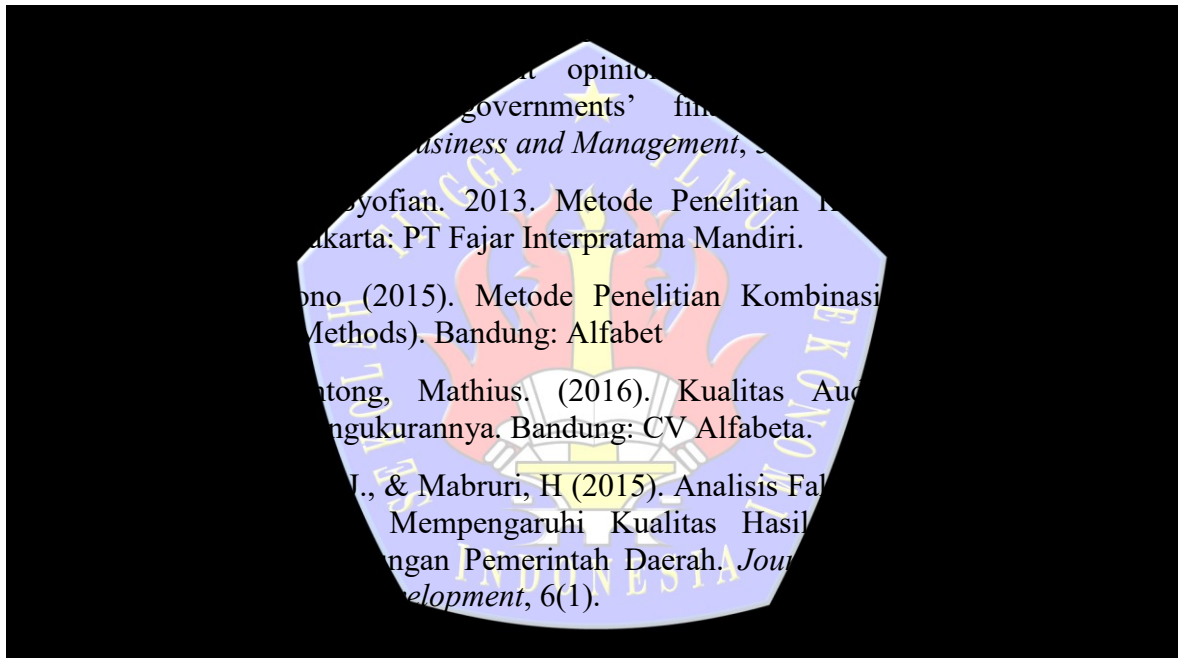
1. For the CPC that is the subject of research. Based on the research results, it shows that there is a significant effect of the Independence, objectivity and auditor experience variables on audit quality. Based on these results, it is expected that auditors at BPK can maintain independence, objectivity and experience so that they can support the resulting audit quality.
2. For further researchers, it is recommended that further research in obtaining data can use the interview method, direct observation to respondents and add other variables and the number of samples studied and expand the research location so that it is expected that the generalization level of the analysis can be more accurate and the questionnaire statement items are made more from one on each of the

indicator points used so that the analysis results are more valid.

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