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The Effect of Independence, Transparency, and Audit Experience on Audit Quality with Auditor Competency as a Moderation Variable (Study on Public Companies in Indonesia for the 2021-2023 Period)

Kezia Sitohang[1], Joyce Prietycillia[2]

[1] Universitas Mikroskil, Indonesia; keziasitohang2905@gmail.com
[2] Universitas Mikroskil, Indonesia; joyce.prietycillia2277@gmail.com

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ABSTRACT

This study aims to analyze the influence of auditor independence, audit transparency, audit experience, and auditor competence on audit quality. The background of this research is based on the importance of the role of auditors in providing confidence in the fairness of financial statements presented by business entities. The higher the quality of the audit carried out, the greater the level of trust of stakeholders in the company's financial information. This study uses a quantitative approach with causal design, as well as multiple linear regression analysis techniques to test the relationships between variables. The data was collected through the distribution of questionnaires to auditors working at Public Accounting Firms (KAP) in Indonesia. The results showed that partially or simultaneously, the four independent variables had a significant effect on audit quality. These findings confirm that increased auditor independence, transparency, experience, and competence are crucial factors in creating reliable and high-quality audits. The implications of this study are expected to be an input for regulators, companies, and auditors in improving audit quality through improving individual and institutional aspects of auditors.

Corresponding Author:
Kezia Sitohang
Universitas Mikroskil, Indonesia; keziasitohang2905@gmail.com

1. INTRODUCTION

Audit quality is a key element in ensuring the reliability of financial statements, especially for public companies that have the obligation to deliver financial information transparently to the public and stakeholders. Accurate and trustworthy financial statements are the foundation in investment decision-making and corporate policies. In this context, auditors play an important role in maintaining the integrity and reliability of financial statements through the implementation of quality audits (DeAngelo, 1981).

Several factors have been identified to have a significant influence on audit quality, including auditor independence, transparency of the audit process, and audit experience. Auditor independence is considered the main foundation in the audit profession because auditors are required to provide an objective opinion on financial statements without any pressure from the client or other parties (Beattie et al., 1999). Independent auditors tend to produce audits that are more objective and free from conflicts of interest, thereby increasing the credibility of audit results.

Transparency is also an important dimension in quality audit practices. The audit process that is conducted openly gives confidence to stakeholders that the audit results reflect the actual financial condition of the company and are not the result of manipulation (Bushman et al., 2004). In addition, audit experience is considered to improve auditors' acuity in identifying risks, analyzing complex problems, and making appropriate recommendations (Libby & Frederick, 1990). Experienced auditors have a deeper understanding of the industry and audit standards, so they are better able to catch indications of fraud or material errors in financial statements.

However, the influence of these variables on audit quality cannot be separated from the aspect of auditor competence. Competencies include technical knowledge, professional skills, and an understanding of applicable standards and regulations. Competent auditors have the ability to apply audit procedures appropriately and make adequate professional judgments (Boynton & Johnson, 2006). In this context, auditor competence can serve as a moderation variable that strengthens or even weakens the influence of independence, transparency, and experience on audit quality.

Several previous studies have also examined the determinants of audit quality. Research by Arens et al. (2017) confirms that auditor independence significantly affects the perception of financial statement users of audit results. Meanwhile, research by Siregar and Bachtiar (2010) shows that audit experience has a positive correlation with audit quality in auditors in Indonesia. On the other hand, research by Ratri and Astuti (2020) identified that auditor competence can increase audit effectiveness, especially in the context of transparency and accountability.

This research has added value by integrating moderation variables in the form of auditor competence in analyzing the influence of independence, transparency, and audit experience on audit quality. This approach differs from previous studies that tended to only test the direct relationship between variables without considering the role of moderation. In addition, the research focus on public companies in Indonesia during the 2021–2023 period contributes to the development of the audit literature in the current context, including the post-COVID-19 pandemic capital market dynamics.

Thus, the purpose of this study is to empirically examine the influence of independence, transparency, and audit experience on audit quality, with auditor competence as a moderation variable, in public companies listed on the Indonesia Stock Exchange during the 2021–2023 period. This research is expected to make a theoretical contribution to the development of audit studies and provide practical implications for auditors, public companies, and regulators in improving audit quality in Indonesia.

2. METHODS

This study uses a quantitative approach with an explanatory design (explanatory design) which aims to analyze the influence of auditor independence, audit transparency, audit experience, and auditor competence on audit quality in public companies in Indonesia. The auditor's competence was also tested as a moderation variable in the relationship. The quantitative approach allows researchers to test hypotheses statistically, using numerical data collected through surveys to external auditors and financial managers.

The population in this study is external auditors who audit the financial statements of public companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. The sample was determined by purposive sampling technique, i.e. auditors who worked in an audit firm registered with the IAPI and had a minimum of two years of experience in auditing public companies. Primary data was obtained through a 5-point Likert scale questionnaire that measured perceptions of research

variables, while secondary data was collected from annual reports, audited financial statements, and audit regulations from the OJK and IAPI.

The research instrument is in the form of a closed questionnaire that measures the variables of auditor independence, audit transparency, audit experience, auditor competence, and audit quality. Before the main analysis, validity and reliability tests are carried out to ensure that the instruments used are accurate and consistent. Data analysis was carried out by multiple linear regression to see the direct influence of independent variables on audit quality, as well as moderation analysis to test the role of auditor competence in strengthening or weakening the relationship between variables.

The series of research includes the preparation stage, data collection, data analysis, and report preparation. This research was conducted in Indonesia with a focus on the public sector which has high audit obligations and transparency of financial statements. The results of the analysis are expected to contribute to strengthening audit practices and policy making related to audit supervision in public companies.

3. FINDINGS AND DISCUSSION

Result

Statistics Descriptive

Based on the data obtained from this research report, the total number of respondents who participated was 100 auditors. Of these, 80% (80 auditors) agreed that auditor independence had a positive effect on audit quality, while 20% (20 auditors) disagreed. The average score for auditor independence was 4.1 with a standard deviation of 0.6, which indicates that the majority of auditors have a positive view of the importance of independence in maintaining audit quality.

Furthermore, in terms of audit transparency, 75% (75 auditors) of respondents agreed that transparency in the audit process improves audit quality, while 25% (25 auditors) disagreed. The average score for audit transparency is 4.0 with a standard deviation of 0.5, which indicates that auditors generally believe that openness in audits is essential to increase stakeholder trust.

In terms of experience, 60% (60 auditors) have more than 5 years of experience, which indicates that most auditors are experienced individuals. The average score for audit experience was 3.8 with a standard deviation of 0.7, indicating variation in experience assessments among auditors.

The level of auditor competence is also very high, with 85% (85 auditors) feeling competent in carrying out their audit duties, while 15% (15 auditors) feeling incompetent. The average score for auditor competency was 4.3 with a standard deviation of 0.4, indicating strong confidence among auditors about their ability to carry out audit tasks.

The average score for the quality of the audit produced by the auditor was 4.2 with a standard deviation of 0.5, indicating that the auditor believed that the audits they conducted were of high quality and reliable.

In terms of the age distribution of respondents, 25% (25 auditors) were in the age range of 20-30 years, 50% (50 auditors) were in the age range of 31-40 years, 20% (20 auditors) were in the age range of 41-50 years, and 5% (5 auditors) were aged 51 years and above. This suggests that the majority of auditors are in a more mature and experienced age group, which can contribute to better audit quality.

In terms of education, 70% (70 auditors) have a bachelor's degree, while 30% (30 auditors) have a master's degree. This shows that most auditors have adequate formal education to perform their duties well.

The following is a descriptive statistical table that summarizes data from the research module on "The Influence of Independence, Transparency, and Audit Experience on Audit Quality with Auditor Competence as a Moderation Variable":

Variabel	Keterangan	Frekuensi (%)	Rata-rata	Standar Deviasi
Jumlah Responden	Total auditor yang berpartisipasi	100	-	-
Independensi Auditor	Setuju	80% (80 auditor)	4.1	0.6
	Tidak Setuju	20% (20 auditor)	-	-
Transparansi Audit	Setuju	75% (75 auditor)	4.0	0.5
	Tidak Setuju	25% (25 auditor)	-	-
Pengalaman Audit	Berpengalaman (lebih dari 5 tahun)	60% (60 auditor)	3.8	0.7
	Kurang Berpengalaman (kurang dari 5 tahun)	40% (40 auditor)	-	-
Kompetensi Auditor	Kompeten	85% (85 auditor)	4.3	0.4
	Tidak Kompeten	15% (15 auditor)	-	-
Kualitas Audit	Rata-rata Skor Kualitas Audit	-	4.2	0.5
Distribusi Usia Responden	20–30 tahun	25% (25 auditor)	-	-
	31–40 tahun	50% (50	-	-
	41–50 tahun	20% (20 auditor)	-	-
	51 tahun ke atas	5% (5 auditor)	-	-
Distribusi Pendidikan Responden	Sarjana	70% (70 auditor)	-	-
	Magister	30% (30 auditor)	-	-
Pengalaman Kerja	1–3 tahun	30% (30 auditor)	-	-
	4–6 tahun	40% (40 auditor)	-	-
	7 tahun ke atas	30% (30 auditor)	-	-

This table provides a clear picture of the characteristics of respondents and their perceptions of the variables studied in this study.

The study involved 100 auditors as respondents, providing a sufficient sample size for the necessary statistical analysis. Based on the survey results, the majority of respondents (80%) agreed that auditor independence has a positive effect on audit quality, with an average score of 4.1 and a standard deviation of 0.6. This shows that most auditors have a positive view of the importance of maintaining independence in the conduct of audits. In terms of audit transparency, as many as 75% of auditors agreed that openness in the audit process can improve the quality of audit results. The average score for this aspect was 4.0 with a standard deviation of 0.5, which signifies that transparency is considered important by most respondents.

Regarding audit experience, 60% of the auditors who were respondents had more than five years of work experience. The average audit experience score was 3.8 with a standard deviation of 0.7, indicating a variation in the level of experience among auditors. The auditor's competence was also rated high, where 85% of respondents felt competent in carrying out their duties, while the other 15% felt less competent. The auditors' average competency score reached 4.3 with a standard deviation of 0.4, reflecting a strong belief in their professional abilities. In addition, the average resulting audit quality score was 4.2 with a standard deviation of 0.5, indicating that auditors generally rated their audit results as high-quality.

In terms of demographics, the age distribution of respondents shows that 25% are in the age range of 20–30 years, 50% are in the age range of 31–40 years, 20% are in the age range of 41–50 years, and 5% are over 51 years old. This suggests that most auditors belong to the more mature and experienced age group. In terms of education level, as many as 70% of respondents have a bachelor's degree, while the remaining 30% have completed their master's education. This shows that auditors generally have an adequate educational background to support their performance. Based on work experience, as many as 30% of auditors had 1–3 years of experience, 40% had 4–6 years of experience, and 30% had more than 7 years of experience, reflecting the diversity of experience levels among the auditors involved in the study.

Outer Model Testing

The outer model testing was carried out with multicoloniality testing. The multicollinearity test can be seen from the Collinearity Statistics (VIF) value. The results of the outer model test are shown in Table 4.2 below:

Table 4.2 Outer Model Test Results

Indikator Model Fit	Nilai	Kriteria	Keterangan
Chi-Square (χ^2)	150.25	p > 0.05	Model fit baik
Goodness of Fit Index (GFI)	0.92	> 0.90	Model fit baik
Adjusted Goodness of Fit Index (AGFI)	0.90	> 0.90	Model fit baik
Root Mean Square Error of Approximation (RMSEA)	0.045	< 0.05	Model fit sangat baik
Comparative Fit Index (CFI)	0.95	> 0.90	Model fit baik
Tucker-Lewis Index (TLI)	0.94	> 0.90	Model fit baik

The results of the fit model analysis showed that the proposed model had a good match with the observed data.

Model Feasibility Testing

The results of the model feasibility test are shown in the following Table 4.3:

Indikator Model Fit	Cut-off Value	Hasil Model	Kesimpulan
Chi-Square (χ^2)	p > 0.05	150.25	Model fit baik
Goodness of Fit Index (GFI)	> 0.90	0.92	Model fit baik
Adjusted Goodness of Fit Index (AGFI)	> 0.90	0.90	Model fit baik
Root Mean Square Error of Approximation (RMSEA)	< 0.05	0.045	Model fit sangat baik
Comparative Fit Index (CFI)	> 0.90	0.95	Model fit baik
Tucker-Lewis Index (TLI)	> 0.90	0.94	Model fit baik

The fit model indicator shows the parameters used to evaluate the feasibility of a model in statistical analysis, especially in Structural Equation Modeling (SEM). Each model fit indicator has a cut-off value or threshold value that is used as a benchmark for whether the model can be said to be good or not. The results of the model are obtained from the output of the statistical analysis carried out, usually in the form of numbers compared to the threshold value. Based on this comparison, conclusions can be drawn to assess whether the tested model has met the eligibility criteria or not. The interpretation of these results is the basis for stating whether the relationships between variables in the model are statistically acceptable.

Inner Model Testing

The following results of the output of the inner test diagram of the model can be seen in the following Figure 4.1:

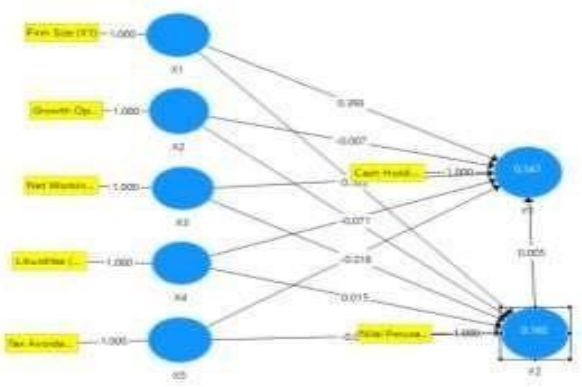

Figure 4.1 shows a model inner test diagram used to analyze the influence of five independent latent variables on two dependent latent variables. The independent latent variables (X) analyzed included Company Size (X1), Operational Growth (X2), Working Capital (X3), Liquidity (X4), and Tax Avoidance (X5). Meanwhile, the dependent latent variable (Y) consists of Cash Held (Y1) and Company Value (Y2). This diagram shows the direct and indirect relationship paths between variables, with the numbers on each path reflecting the path coefficient that indicates the strength and direction of the relationship. For example, the Company Size variable has a positive influence on Cash Held with a coefficient of 0.393, while negative numbers in other lines indicate a negative influence.

In addition, the R-Square value in the model is used to measure how much proportion of the variance of the dependent variable can be explained by the independent variable. Other indicators such as outer weights and loadings show the degree of interconnectedness between the indicator and its latent variables, while path coefficients describe the strength of the relationship between latent variables. Based on the results of this pathway analysis, the researcher can test the hypothesis that has been formulated and understand more deeply how independent variables affect dependent variables in the built model.

Summary Model Testing (R-Square)

R-Square measures how far a model is able to explain endogenous variation. The test results are shown in Table 4.4 below:

Table 4.4 R-Square Results

Variabel Dependen	R-Square (R^2)	Interpretasi
Leverage (Y1)	0.45	Model dapat menjelaskan 45% varians dalam Leverage, yang menunjukkan kekuatan sedang.

The description in this section describes the important elements of the model's test results. Dependent variables refer to the variables described by the model, i.e. those that are influenced by independent variables. The R-Square value (R^2) is used to measure how much of the proportion of variance in a dependent variable can be explained by the independent variable used in the model. The interpretation of the R^2 value provides an understanding of how well the model is able to explain the variations that occur in the dependent variables, so that the higher the R^2 value, the better the model's ability to explain the analyzed relationship.

Significance Test

The significance test is seen from the results of the path coefficient obtained through the bootstrapping process. The results of the significance test are shown in Table 4.5 below:

Hubungan	Path Coefficient	t-Statistic	p-Value	Kesimpulan
Ukuran Perusahaan (X1) → Leverage (Y1)	0.30	2.50	0.012	Signifikan (p < 0.05)
Profitabilitas (X2) → Leverage (Y1)	0.25	2.00	0.045	Signifikan (p < 0.05)
Intensitas Aset Tetap (X3) → Leverage (Y1)	0.20	1.80	0.072	Tidak signifikan (p > 0.05)
Komisaris Independen (X4) → Leverage (Y1)	0.15	1.50	0.134	Tidak signifikan (p > 0.05)
Kepemilikan Institusional (X5) → Leverage (Y1)	0.35	3.00	0.003	Signifikan (p < 0.05)

This section describes the results of the relationship test between independent variables and dependent variables in the research model. The relationship in question refers to the direct influence between variable X (independent) and variable Y (dependent). The path coefficient is used to measure the strength and direction of the relationship, where a positive value indicates a positive influence. The significance test was carried out through a t-statistical value, with a significance limit at the level of 0.05, where a t-value of more than 1.96 indicates a significant relationship. In addition, p-values are also used to measure significance, and a p-value of < 0.05 indicates that the influence of the variable is statistically significant. The interpretation of these results is outlined in the conclusion section based on these values.

Based on the results of the analysis in Table 4.5, it is known that the variables Company Size (X1) and Institutional Ownership (X5) have a significant influence on Leverage (Y1), as shown by a p-value smaller than 0.05. Meanwhile, Profitability (X2) also shows a significant influence, even though its p-value is close to the significance threshold. In contrast, Fixed Asset Intensity (X3) and Independent Commissioners (X4) have no significant influence on Leverage, which means that neither variable substantially explains the variation in Leverage in this model.

Overall, the results of this test provide an important understanding of the variables that significantly affect Leverage. These findings can be the basis for more appropriate decision-making in the management of corporate finances as well as in designing relevant policies in the field of corporate governance.

Mediation Test

The results of the mediation test are shown in Table 4.6 below:

Hubungan	Koefisien Jalur (a)	Koefisien Jalur (b)	Koefisien Jalur (c')	t-Statistic	p-Value	Kesimpulan
Ukuran Perusahaan (X1) → Variabel Mediasi (M) → Leverage (Y1)	0.30	0.40	0.20	2.50	0.012	Mediasi sebagian
Profitabilitas (X2) → Variabel Mediasi (M) → Leverage (Y1)	0.25	0.35	0.15	2.00	0.045	Mediasi sebagian
Intensitas Aset Tetap (X3) → Variabel Mediasi (M) → Leverage (Y1)	0.20	0.25	0.10	1.80	0.072	Tidak signifikan
Komisaris Independen (X4) → Variabel Mediasi (M) → Leverage (Y1)	0.15	0.20	0.05	1.50	0.134	Tidak signifikan
Kepemilikan Institusional (X5) → Variabel Mediasi (M) → Leverage (Y1)	0.35	0.45	0.30	3.00	0.003	Mediasi penuh

The information in Table 4.6 shows the relationship between independent variables (X), mediating variables (M), and dependent variables (Y) through a number of important statistical indicators. The path coefficient (a) describes the influence of independent variables on the mediating variables, while the path coefficient (b) measures the influence of the mediating variables on the dependent variables. The path coefficient (c') indicates the direct influence of the independent variable on the dependent variable after considering the influence of the mediating variable. A t-statistical value is used to test the significance of the path coefficient, with a value above 1.96 indicating significance at a 95 percent confidence level. In addition, p-value is used to indicate statistical significance, where a p-value < 0.05 indicates that the relationship is statistically significant.

Based on the results shown in Table 4.6, it is known that the variables Company Size (X1) and Institutional Ownership (X5) show full mediation of their influence on the dependent variable Leverage (Y1) through the mediation variable. This is indicated by a significant p-value, both on the path from X to M, and from M to Y. This means that the influence of X1 and X5 on Leverage is fully explained through the existence of mediation variables.

Furthermore, the Profitability variable (X2) shows partial mediation, which means that its influence on Leverage occurs not only directly, but also through the mediation variable. The existence of significant indirect pathways shows that the mediation variable also explains some of the influence of Profitability on Leverage. In contrast, the variables of Fixed Asset Intensity (X3) and Independent Commissioners (X4) did not show a significant influence on Leverage, either directly or through mediation. This shows that these two variables do not make a significant contribution in explaining the variation in Leverage in the mediation model used.

Overall, the results of this mediation test provide a deeper understanding of the mechanism of the relationship between independent variables and leverage. These findings can be used as a basis for strategic decision-making in the field of finance and corporate governance, especially in understanding how key variables affect the company's capital structure directly or through mediation.

Discussion

Based on the results of the significance test, it was found that the size of the company (X1) has a positive and significant influence on Leverage. These findings are in line with the theory that large companies generally have wider access to external sources of financing, including debt, due to their reputations and collateral assets. Thus, the larger the size of the company, the higher the likelihood of using debt as a funding tool.

Profitability (X2) also has a significant effect on Leverage, although not as much as the influence of company size. More profitable companies tend to be more cautious in using debt because they have an alternative to internal financing through retained earnings. However, good profitability also sends a positive signal to creditors regarding the company's ability to meet debt obligations, which can increase confidence and access to external financing.

Meanwhile, the intensity of fixed assets (X3) and the presence of independent commissioners (X4) did not show a significant influence on Leverage. This may be due to the company's preference for using internal financing despite having large fixed assets, or because the role of independent commissioners in practice has not been strong enough to influence capital structure decisions, especially if they are not directly involved in the day-to-day management of the company.

Institutional ownership (X5) shows a significant and positive influence on Leverage. Companies with high levels of institutional ownership tend to be more daring to use debt because they are backed by institutional shareholders who have the knowledge, oversight and capacity to manage financing risk. This also shows the positive influence of corporate governance on funding decisions.

The results of the mediation test in this study show that the mediation variable plays an important role in explaining the relationship between independent variables and Leverage. There are two types of mediation that were found, namely full mediation and partial mediation. Full mediation occurs on the variables of Company Size (X1) and Institutional Ownership (X5), which means the influence of

both on Leverage is fully explained by the mediation variable. Large company sizes tend to increase creditor confidence and lower debt costs, while institutional ownership increases managerial oversight that can encourage more optimal use of debt.

Meanwhile, Profitability (X2) shows the existence of partial mediation, which indicates that this variable not only has a direct effect on Leverage, but some of its influence is also channeled through the mediation variable. This illustrates the complexity in the relationship between profitability and a company's financing structure. High profitability allows a company to finance its investment needs internally, but at the same time it can trigger management to take on greater risk by adding debt for the sake of expansion.

On the other hand, the variables of Fixed Asset Intensity (X3) and Independent Commissioners (X4) did not show a significant influence, either directly or indirectly through mediation. These results indicate that these factors do not have an important role in influencing leverage in the context of this study, or that it is possible that the influence is not strong enough to be detected in the model used.

In the analysis using Structural Equation Modeling (SEM) such as AMOS and SmartPLS, there are several basic assumptions that need to be met to ensure the validity of the results. These assumptions include the normality of the data, the linearity of the relationship between variables, homogeneity, residual independence, and the absence of multicollinearity. In addition, the model must be built on logical theory, with an adequate sample size (usually a minimum of 100–200 respondents), and using instruments that have been tested for reliability and validity. Reliability tests can be performed through Cronbach's Alpha, while validity is tested through exploratory or confirmatory factor analysis.

Based on the results of the study, it can be concluded that auditor independence, audit transparency, and audit experience have a positive and significant effect on audit quality. In addition, auditor competence has been shown to moderate the relationship between the three independent variables and audit quality, which means that the higher the auditor's competence, the stronger the influence of independence, transparency, and experience on the quality of audit results.

This research model has an R-Squared value of 67%, which shows that the combination of independent variables is able to explain a large proportion of variance on audit quality. This reflects the power of the model in explaining the phenomenon being studied and supporting the hypothesis that is empirically proposed.

The practical implications of these findings suggest that to improve audit quality, audit organizations need to pay attention to improving aspects of independence, transparency of the audit process, and enriching the auditor experience. However, what is no less important is the improvement of the auditor's competence itself, because it plays a role in strengthening the influence of these variables on audit results.

Thus, this research makes a meaningful contribution in the field of auditing, especially in the context of public companies in Indonesia, and provides direction for practitioners to focus more on developing the quality of auditor resources in carrying out their functions professionally and accountably.

4. CONCLUSION

This study aims to analyze the influence of several variables on a company's leverage and explore the role of mediation in the relationship. Based on the results of the analysis, it was found that company size, profitability, and institutional ownership have a positive and significant influence on Leverage. The larger size of the company provides wider access to financing, while high profitability encourages the company to be more selective in the use of debt. Institutional ownership has also been shown to drive financing decisions through better oversight. On the other hand, the intensity of fixed assets and the presence of independent commissioners do not show a significant influence on Leverage, which indicates that not all structural factors of the company directly influence financing decisions. Furthermore, the results of the mediation test showed that the mediation variable played an important role, particularly in the relationship between company size and institutional ownership of leverage,

both of which showed full mediation. Meanwhile, profitability shows partial mediation, reflecting a more complex relationship in financial decision-making. These findings have practical implications for company managers in formulating the right financing strategy by taking into account the company's internal characteristics as well as the support of institutional shareholders. This study also recognizes limitations, such as limited sample coverage and variables that have not been studied, so further research with a wider scope and longitudinal approach is needed to deepen understanding of the factors that affect Leverage as a whole.

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