

The Effect Of Implementing Quality Control Standards (SPM) On Audit Quality At Public Accounting Firms (KAP) In Malang City

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ABSTRACT

The existence of a Quality Control System (SPM) is absolutely necessary for Public Accounting Firms (KAP) in an effort to maintain and control audit quality. There are nine components of Quality Control Standards (SPM) listed in SPAP (2011) SPM section 100 No. 07, including independence, personal assignment, consultation, supervision, hiring, professional growth, promotion, customer acceptance, continuity, and inspection. The goal of this study was to ascertain the impact of implementing the QCS (SPM) elements on audit quality at KAP Public Accounting Firms in Malang City. 13 Public Accounting Companies (KAP) in Malang City that are members of the Indonesian Institute of Certified Public Accountants make up the study's sample (IAPI). Techniques for gathering data include convenience sampling or interviewing people in the population who are receptive to answering questions. The researcher gave 10 questionnaires for each Public Accounting Firm (KAP) in Malang City. Using multiple linear regression analysis, the T-test, the F-test, the validity test, the reliability test, and the classical assumption test when processing data. The study's findings indicate that audit quality is influenced in part by independence, personal assignment, consultation, supervision, advancement, and inspection. Meanwhile, audit quality is not much impacted by employment, professional growth, client acceptance, or sustainability. Independence, freelancing, personal projects, consultancy, oversight, hiring, and career advancement.

Keywords: Quality Control Standards, Audit Quality, Public Accounting Fir

INTRODUCTION

The process of issuing financial statements of public companies involves KAP. In order to strengthen the reliability of financial statements, the hood offers independent assurance for investors that the company's financial reporting has been prepared in accordance with Generally Accepted Principles (PABU), so that the credibility of financial statements increases (Healy & Palepu in Bambang Subroto, 2014: 77). All KAPs are expected to have a quality control system and explain its components and address issues related to the efficient implementation of the system [SPAP (2011) SPM section 100 No.1]. The standards that must be met in individual audit management are referred to as quality control. The quality control process must be carefully designed to ensure that all audits are carried out in accordance with auditing standards (I Gusti Agung Rai, 2008: 74). 1) Independence, 2) Personal Assignment, 3) Consultation, 4) Supervision, 5) Hirting, 6) Professional Development, 7) Promotion, 8) Client Acceptance and Continuation, and 9) Inspection are elements of SPM included in SPAP (2011) SPM section 100 No. 7. In an effort to improve audit quality, this paper discusses the application of SPM at KAP in Malang City. To achieve their objectives, the researchers want to find out how KAP in Malang City is affected by the nine SPM elements listed in SPAP 2011 SPM section 100 no.7.

The following are some previous studies that discuss SPM and audit quality: (1) According to research by Lukito Fuji, Made Sudarma, and M. Achsin (2015), audit quality is influenced by factors of independence, consultation, supervision (supervision) and personal assignments. There is no significant influence between professional development, employment, client acceptance, and sustainability with audit quality. Considerable simultaneous influence of independence, personal assignment, consultation, supervision, hiring, professional development, promotion, client acceptance and sustainability on audit quality. (2) Lia Dahlia and Ellyn Octavianty (2016) found that independence has a significant effect on audit quality. (3) The research findings of the quality control system by Riza Reniawati, Hendra Gunawan, and Pupung Purnamasari (2016) have a significant effect on audit quality. On audit quality, continuous professional development has a significant impact. (4) Galuh and Iman (2017) state that auditor independence has a significant effect on audit quality. (5) Research findings on client acceptance and sustainability by Hendra Singgih and Made Duddy (2018) have a significant effect on audit quality. Meanwhile, audit quality is not affected by resources and monitoring.

THEORETICAL STUDIES

1. Theoretical Foundations

a. Audit

In order to assess and report on the adequacy of information in accordance with established criteria, a competent and impartial person must collect and evaluate material concerning quantifiable information. This procedure is known as an audit. (Arens and Lobbecke in Rahmat and Ratna, 2022: 9)

b. KAP

The term "public accounting firm" also known as "KAP" refers to a business entity established in accordance with the provisions of the prevailing laws and regulations and which is granted a business licence in accordance with Law Number 5 Year 2011 on Public Accountants. If the KAP is organised as a sole proprietorship, it must be named after the public accountant who

created and supervises the KAP. The name of one or more Public Accountants who are Partners in KAP must be used by Public Accountants in a business form not an individual business form. (Rida, Sri and Dyah, 2020: 52).

c. QCS (Quality Control Standard)

The KAP quality assurance standards produced by the Professional Standards Board (DSPAP IAPI) and the Code of Ethics of the Public Accountants Compartment issued by IAPI provide guidance for the kap in implementing quality control services. Each KAP must implement the following aspects of quality control for all types of audit, attestation, and consulting data: (1) independence, (2) personal assignment, (3) consultation, (4) supervision, (5) hiring, (6) professional development, (7) promotion, (8) client acceptance and continuity, and (9) inspection (Rahmat and Ratna, 2020: 113-114).

d. Elements of QCS

1) Independence

The foundation of the auditing profession is independence. This implies that the auditor will not favour the entity and is impartial. Because auditors are impartial and understand their responsibility to be fair, the public can have confidence in the audit function (Boynton William, 2003: 66). An impartial approach when testing, analysing examination findings, and making examination reports is referred to as independence in auditing (Rahima and Haryono, 2021: 36). In conducting tests, assessing examination findings, and preparing audit reports, independence is an objective point of view according to Suhayati in Efrizal 2021: 97.

2) Personal Assignment

Personal assignments are procedural policies and quality controls that provide reasonable assurance that engagements are performed by professionals with the necessary level of training and technical expertise. The nature and extent of supervision should be considered when allocating workers. Direct supervision of assigned workers becomes increasingly unnecessary as they gain experience and more capabilities (SPAP, 2011: 17000.4).

3) Consultation

Consultation is a quality control technique and policy that provides staff members with assurance that staff members and auditors will obtain the information needed from people with an adequate level of expertise, competence, and judgement. The size of the hood and the level of knowledge, competence, and attention possessed by the engagement team are two elements that will determine the type of consultation (SPAP, 2011: 17000.6).

4) Supervision

In order to fulfil the objectives of the inspection, supervision in accordance with auditing standards requires giving orders to the parties involved in the inspection operation and other parties. Providing direction to personnel, keeping them informed of pressing issues, conducting reviews of work performed, and offering fieldwork training are examples of supervisory components (Mutimmah Rustianawati, 2017).

5) Employment

To ensure that hired employees have fixed features that will

enable them to properly fulfil engagements, employment is a policy of procedures and quality control. The honesty, skill, and drive of employees who perform and supervise tasks determine the quality of work. As a result, one of the key factors in maintaining the Public Accounting Firm's ability to perform high quality work is the hood work programme (SPAP, 2011: 17000.0).

6) Professional Development

Professional development is a policy of procedures and quality controls that provide sufficient assurance that staff members have the knowledge to be able to perform their duties. Continuing professional education and training is a way for KAP to provide its employees with the knowledge they need to carry out their duties and grow within the organisation (SPAP, 2011: 17000.14).

7) Promotion

Promotion is a system of rules and sufficient quality assurance that all employees selected for promotion already fulfil the necessary credentials for a higher level of responsibility. The quality of work will improve as a result of the practice of promoting employees (SPAP, 2011: 17000.14).

8)

Client continuity and acceptance is a policy of procedures and quality controls that offers sufficient assurance that agreements with customers will be accepted or discontinued to minimise dealings with clients whose management is not integrity (SPAP, 2011: 17000.16).

9) Inspection

The process and quality control policy called inspection ensures that each component of quality control has been properly implemented. Those acting in the interests of KAP management can create and implement inspection procedures (SPAP, 2011: 17000. 18).

e. Audit Quality

Audit quality is the likelihood that the auditor will not, without exception, issue an audit report with a fair assessment for financial statements containing serious errors (Lee, Liu and Wang in Rahima and Haryono, 2021: 29). The accuracy of the auditor's reported information serves as a barometer of audit quality. The audit's ability to reduce noise and can improve the purity of accounting data determines audit quality (Davidson and Neu in Rahima and Haryono, 2021: 29). When an auditor finds and reveals deficiencies in his client's accounting system, that is what is meant by "audit quality" (De Angelo in Rahima and Haryono, 2021: 29).

1. Literature Review

Penelitian	Judul Penelitian	Hasil Penelitian
Lukito Fuji, Made Sudarma, dan M. Achsin (April, 2015)	Penerapan Sistem Pengendalian Mutu (SPM) Dalam Meningkatkan Kualitas Audit	Independensi, pemugasan personal, konsultasi dan supervisi berpengaruh signifikan secara parsial terhadap kualitas audit. Pemekerjaan, pengembangan profesional dan penerimaan dan keberlanjutan klien tidak berpengaruh signifikan terhadap kualitas audit. Independensi, pemugasan personal, konsultasi, supervisi, pemekerjaan, pengembangan profesional, promosi penerimaan dan keberlanjutan klien berpengaruh signifikan secara simultan terhadap kualitas audit.
Lia Dahlia dan Ellyn Octaviany (2016)	Pengaruh Kompetensi, Independensi, dan Profesional Auditor Terhadap Kualitas Audit	Kompetensi auditor berpengaruh signifikan terhadap kualitas audit. Independensi auditor berpengaruh signifikan terhadap kualitas audit Profesional auditor berpengaruh signifikan terhadap kualitas audit.
Riza Reniawati, Hendra Gunawan dan Pupung Purnamasari (Agustus 2016)	Pengaruh Sistem Pengendalian Mutu dan <i>Continuing Profesional Development</i> Terhadap Kualitas Audit	Sistem pengendalian mutu berpengaruh signifikan secara parsial terhadap kualitas audit. <i>Continuing Professional Development</i> berpengaruh signifikan secara parsial terhadap kualitas audit. Sistem pengendalian mutu dan <i>continuing profesional development</i> berpengaruh signifikan secara simultan terhadap kualitas audit.
Galuh Tresna dan Iman Firmansyah (2017)	Pengaruh Independensi Auditor Terhadap Kualitas Audit	Independensi auditor berpengaruh signifikan terhadap kualitas audit.
Hendra Singgih dan Made Duddy (September 2018)	Pengaruh Unsur-Unsur Sistem Pengendalian Mutu KAP Terhadap Kualitas Audit	Tanggung jawab dan kepemimpinan berpengaruh signifikan terhadap kualitas audit. Ketentuan etika profesi yang berlaku berpengaruh signifikan terhadap kualitas audit. Penerimaan dan keberlanjutan klien berpengaruh signifikan terhadap kualitas audit. Sumber daya tidak berpengaruh signifikan terhadap kualitas audit. Pemantauan tidak berpengaruh signifikan terhadap kualitas audit.

Sumber: Jurnal Akuntansi Multiparadigma 6 (1), 38-52 (2015); Jurnal Ilmiah Akuntansi 2 (1) (2016); Prosiding Akuntansi, 749-755 (2016); Jurnal Akuntansi Riset 9(2), 105-118 (2017); E-Kurnal Akuntansi Universitas Negeri Surabaya 7 (1) (2018) data yang diolah peneliti.

RESEARCH METHODS

1. Objects and Subjects of Research

13 KAP in Malang City registered with IAPI which became the object of research. 60 respondents, consisting of personnel and auditors from 13 KAP became the subject.

2. Research Instrument

The research instrument uses the respondent's answer to the linkert scale questionnaire with a value criteria of 1 to 5.

3. Data Collection Technique

The data collection technique uses convenience sampling techniques and requests information from interested members of the population. Ten

questionnaires were sent by the researchers to each public accounting firm in Malang City. A likert scale with a score range of 1 to 5 was used in the survey.

4. Data Analysis Technique

With the help of IBM SPSS Statistic 25, the analysis method uses validity test, reliability test, classical assumption test including normality test, multicollinearity test, heteroscedity test, multiple linear regression analysis, T test, and F test.

RESULTS AND DISCUSSION

1. Overview of Research Objects and Subjects

The 13 KAPs registered with the Indonesian Institute of Certified Public Accountants (IAPI) in Malang City are the subject of this study. 60 respondents from 13 KAPs in Malang City consisting of staff and auditors became the subject of the study. The table below shows a summary of the number of people who completed the research questionnaire.

List of Questionnaire Respondents

No	KAP	Jumlah Kuesioner
1	KAP Achsin Handoko Tomo (Cabang)	5
2	KAP Benny, Tony, Frans & Daniel (Cabang)	0
3	KAP Doli, Bambang, Sulistyanto, Dadang & Ali (Cabang)	5
4	KAP Drs. Jimmy Andrianus MM., CA., CPA	0
5	KAP Drs. Nasikin	5
6	KAP Dwikora Hari Prianto	6
7	KAP Hari Purnomo dan Jaswadi	5
8	KAP Hendro Busroni Alamsyah	5
9	KAP Made Sudarma, Thomas & Dewi (Pusat)	5
10	KAP Mahsun, Nurdiono, Kukuh & dan rekan (Cabang)	5
11	KAP Sendy Cahyadi & Erry Febrianto Saputra	5
12	KAP Suprihadi & rekan	7
13	KAP Thoufan dan Rosyid (Pusat)	7
Jumlah		60

Source: primary data processed by researchers 2022

JENIS KELAMIN

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	WANITA	37	61.7	61.7	61.7
	PRIA	18	30.0	30.0	91.7
	TIDAK MENYEBUTKAN	5	8.3	8.3	100.0
	Total	60	100.0	100.0	

Sumber: data primer yang di olah peneliti 2022

37 responses, or 61% of the total, were female, according to their gender. Up to 18 responses or 30% of all responses, were male. Additionally, 5 responses or 8.3% of all responses, did not state their gender.

USIA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-25 Tahun	34	56.7	56.7	56.7
	26-30 Tahun	10	16.7	16.7	73.3
	31-35 Tahun	1	1.7	1.7	75.0
	36-40 Tahun	1	1.7	1.7	76.7
	TIDAK MENYEBUTKAN	14	23.3	23.3	100.0
	Total	60	100.0	100.0	

Sumber: data primer yang di olah peneliti 2022

34 respondents, or 56.7% of all respondents, were between 20 and 25 years old. Ten respondents or 16.7% of all respondents were between 26 and 30 years old. One respondent or 1.7% of all respondents, was in the age range of 31 to 35 years

old. There were 14 respondents or 23.3% of all respondents, who did not state

PENDIDIKAN

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	7	11.7	11.7	11.7
	S1	48	80.0	80.0	91.7
	S2	2	3.3	3.3	95.0
	TIDAK MENYEBUTKAN	3	5.0	5.0	100.0
	Total	60	100.0	100.0	

their age.

Sumber: data primer yang di olah peneliti 2022

A total of 7 respondents, or 11.7% of those surveyed, had a D-3 education. A total of 48 participants, or 80% of all respondents, had an undergraduate education. A total of 2 respondents, or 3.3% of all respondents, had a Master's degree. In addition, up to 3 respondents (or 5% of all respondents) did not identify their education level..

JABATAN

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	AUDITOR JUNIOR	35	58.3	58.3	58.3
	AUDITOR SENIOR	14	23.3	23.3	81.7
	SUPERVISOR	2	3.3	3.3	85.0
	ASSOCIATE 1	1	1.7	1.7	86.7
	TIDAK MENYEBUTKAN	8	13.3	13.3	100.0
	Total	60	100.0	100.0	

Sumber: data primer yang di olah peneliti 2022

By job title, there were 35 respondents or 58.3% of all respondents with junior auditor status. A total of 14 respondents, or 23.3% of all respondents, identified as senior auditors. In addition, 1.7% of all respondents, or 1 respondent, had associate 1 position as their job title. There were 8 respondents, or 13.3% of the total respondents, who did not state their position..

LAMA BEKERJA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang dari 1 Tahun	3	5.0	5.0	5.0
	1-2 Tahun	16	26.7	26.7	31.7
	3-4 Tahun	6	10.0	10.0	41.7
	4-6 Tahun	1	1.7	1.7	43.3
	7-8 Tahun	1	1.7	1.7	45.0
	Tidak Menyebutkan	33	55.0	55.0	100.0
	Total	60	100.0	100.0	

Sumber: data primer yang di olah peneliti 2022

3 respondents, or 5% of all responses, had less than one year of experience. 16 respondents or 26.7% of all respondents, had a service history of 1 to 2 years. One respondent or 1.7% of all respondents, had a service history of 4-6 years. One respondent, or 1.7% of all respondents, had a service history of seven to eight years. 33 respondents or 55% of all respondents did not state their working hours.

1. Data Analysis Results

a. Validity Test

The following are the findings of the validity test conducted using IBM SPSS Statistic 25 and the Product Moment Correlation method with the rtabel criterion at a significant level of 0.05:

Hasil Uji Validitas

No Item	Indikator	Variabel	Taraf Signifikan	Nilai Signifikan	Keterangan
1	Lama hubungan dengan klien	Independensi (X_1)	0,05	0,000	Valid
2			0,05	0,000	Valid
3			0,05	0,000	Valid
4			0,05	0,000	Valid
5			0,05	0,000	Valid
6	Ketepatan penugasan personal	Penugasan Personal (X_2)	0,05	0,000	Valid
7			0,05	0,000	Valid
8			0,05	0,000	Valid
9	Ketersediaan sarana dan fasilitas bagi personil untuk berkonsultasi	Konsultasi (X_3)	0,05	0,000	Valid
10			0,05	0,000	Valid
11			0,05	0,000	Valid
12	Kepemimpinan dan monitoring	Supervisi (X_4)	0,05	0,000	Valid
13			0,05	0,000	Valid
14			0,05	0,000	Valid
15			0,05	0,000	Valid
16			0,05	0,000	Valid
17	Kompetensi dan keahlian personil dalam pelaksanaan penugasan	Pemekerjaan (X_5)	0,05	0,000	Valid
18			0,05	0,000	Valid
19			0,05	0,000	Valid
20	Keprofesionalan personil dalam bidang akuntansi dan auditing	Pengembangan Profesional (X_6)	0,05	0,000	Valid
21			0,05	0,000	Valid
22			0,05	0,000	Valid
23			0,05	0,000	Valid
24	Terdapat kualifikasi personil untuk promosi	Promosi (X_7)	0,05	0,000	Valid
25			0,05	0,000	Valid
26	Pemahaman kebutuhan klien	Penerimaan dan Keberlanjutan Klien (X_8)	0,05	0,000	Valid
27			0,05	0,000	Valid
28	Pengalaman melakukan audit	Inspeksi (X_9)	0,05	0,000	Valid
29	Kebijakan prosedur dalam memelihara mutu akuntan		0,05	0,000	Valid
30			0,05	0,000	Valid
31	Komitmen yang kuat terhadap kualitas audit	Kualitas Audit (Y)	0,05	0,000	Valid
32			0,05	0,000	Valid
33			0,05	0,000	Valid
34	Kesesuaian dengan standar	Kualitas Audit (Y)	0,05	0,000	Valid
35	Tidak mudah percaya		0,05	0,000	Valid

Sumber: data primer yang di olah peneliti 2022

b. Reliability Test

The results of the reliability test using Cronbach Alpha with the help of the IBM SPSS Statistical 25 test programme are listed below. The reliability test criteria are as follows: constructions (variables) with $\alpha > 0.60$ are considered reliable, while constructions with $\alpha < 0.60$ are considered unreliable (Ghozali in Muttimmah, 2017).

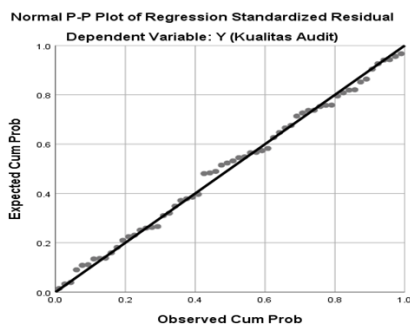
Hasil Uji Reliabilitas

Variabel Independen	Nilai	Crobranch Alpha
Independensi (X_1)	0,910	> 60
Penugasan Personal (X_2)	0,917	> 60
Konsultasi (X_3)	0,899	> 60
Supervisi (X_4)	0,985	> 60
Pemekerjaan (X_5)	0,937	> 60
Pengembangan Profesional (X_6)	0,939	> 60
Promosi (X_7)	0,954	> 60
Penerimaan dan Keberlanjutan Klien (X_8)	0,894	> 60
Inspeksi (X_9)	0,902	> 60
Kualitas Audit (Y)	0,969	> 60

Sumber: data primer yang di olah peneliti 2022

1. Classical Assumption Test Results

a. Normality Test



Sumber: data primer yang di olah peneliti 2022

Based on the findings of the normality test using the probability plot (P-plot), it was determined that the data under study is normally distributed when the points (data) follow the diagonal line.

b. Multicollinearity Test

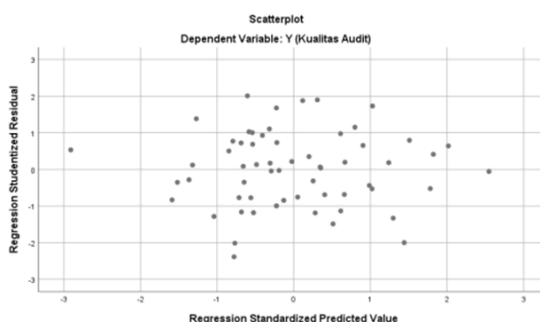
Hasil Uji Multikolinieritas

Variabel Independen	Tolerance	VIF
Independensi (X_1)	0,887	1,127
Penugasan Personal (X_2)	0,839	1,191
Konsultasi (X_3)	0,846	1,182
Supervisi (X_4)	0,883	1,132
Pekerjaan (X_5)	0,865	1,157
Pengembangan Profesional (X_6)	0,884	1,132
Promosi (X_7)	0,924	1,082
Penerimaan dan Keberlanjutan Klien (X_8)	0,866	1,154
Inspeksi (X_9)	0,909	1,100

Sumber: data primer yang di olah peneliti 2022

It can be seen that the independent variables have a VIF value below 10 and a tolerance value above 0.10, so it can be said that there is no multicollinearity between independent variables (independent) based on the c.

Heteroskedity Test



Sumber: data primer yang di olah peneliti 2022

From the findings of the heteroscedity test, it can be said that heterostability does not exist in the multiple regression model because all the points spread randomly forming an unclear or inconsistent pattern, and spread above or below the value of 0 on the Y-axis.

d. Multiple Linear Regression Analysis

Hasil Analisis Regresi Linier Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.397	2.289		-1.484	.144
	X1 (Independensi)	.193	.074	.186	2.618	.012
	X2 (Penugasan Personal)	.651	.216	.360	3.013	.004
	X3 (Konsultasi)	.471	.166	.253	2.838	.007
	X4 (Supervisi)	.195	.087	.241	2.244	.029
	X5 (Pekerjaan)	.181	.244	.082	.742	.461
	X6 (Pengembangan Profesional)	.233	.145	.126	1.601	.116
	X7 (Promosi)	1.265	.284	.508	4.456	.000
	X8 (Penerimaan dan Keberlanjutan Klien)	-.135	.135	-.070	-.996	.324
	X9 (Inspeksi)	-1.320	.289	-.513	-4.568	.000

a. Dependent Variable: Y (Kualitas Audit)

Sumber: data primer yang di olah peneliti 2022

From the results of multiple regression analysis conducted using IBM SPSS Statistics 25, multiple linear regression equations were obtained as follows:

$$Y_{\text{Kualitas Audit}} = -3,397 + 0,193X_1 + 0,651X_2 + 0,471X_3 + 0,195X_4 + 0,181X_5 + 0,233X_6 + 1,265X_7 - 0,135X_8 - 1,320X_9 + e$$

1. Research Results

a. F test

Hasil Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	596.875	9	66.319	41.697	.000 ^b
	Residual	79.525	50	1.590		
	Total	676.400	59			

a. Dependent Variable: Y (Kualitas Audit)

b. Predictors: (Constant), X9 (Inspeksi), X4 (Supervisi), X3 (Konsultasi), X8 (Penerimaan dan Keberlanjutan Klien), X1 (Independensi), X6 (Pengembangan Profesional), X7 (Promosi), X5 (Pekerjaan), X2 (Penugasan Personal)

Sumber: data primer yang di olah peneliti 2022

Fcount of 41.697 above Ftable 2.07 with a significant probability of 0.000, the results of testing f above with IBM SPSS Statistics 25. Thus, it can be concluded that the independent variables of independence, personal assignment, consultation, supervision or supervision, employment, professional development, promotion, client acceptance and continuity, and inspection significantly affect the dependent variable (bound) simultaneously or simultaneously..

b. T Test

Hasil Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.397	2.289		-1.484	.144
	X1 (Independensi)	.193	.074	.186	2.618	.012
	X2 (Penugasan Personal)	.651	.216	.360	3.013	.004
	X3 (Konsultasi)	.471	.166	.253	2.838	.007
	X4 (Supervisi)	.195	.087	.241	2.244	.029
	X5 (Pekerjaan)	.181	.244	.082	.742	.461
	X6 (Pengembangan Profesional)	.233	.145	.126	1.601	.116
	X7 (Promosi)	1.265	.284	.508	4.456	.000
	X8 (Penerimaan dan Keberlanjutan Klien)	-.135	.135	-.070	-.996	.324
	X9 (Inspeksi)	-1.320	.289	-.513	-4.568	.000

a. Dependent Variable: Y (Kualitas Audit)

Sumber: data primer yang di olah peneliti 2022

The significance values of variable independence, personal assignment, consultation, supervision, promotion, and inspection are less than 0.05 (the limit of significance). According to the findings of the t test, and Thitung is greater than 1.676. (Ttable). Therefore, audit quality is significantly influenced individually (partially) by the variables of independence, personal assignment (personal), consultation, supervision (supervision), promotion, and inspection. While employment, professional development, customer acceptance and sustainability have variable significance values greater than 0.05 (significant level), Thitung less than 1.676. (Ttable). As a result, the elements of employment, professional development, client acceptance and sustainability do not have a significant influence individually or partially.

2. Discussion of Research Results

a. The Effect of Independence on Audit Quality

According to the findings of the study, independence practiced at KAP Malang City has a considerable individual (partial) influence on audit quality. The significant value of 0.012 below 0.05 and the value of Thitung 2.618 above 1.676 Ttable is evidence of the effect of independence on audit quality. The T_count value of the independence variable is 2.618 positive, meaning that the independence variable has a positive influence. Therefore, the resulting audit quality will increase as the auditor's attitude towards independence increases.

To ensure that auditors have performed their duties impartially and in accordance with their commitment to produce high quality audit reports, the auditor's independence is very important. Research by Lukito, Made Sudarma, and M. Achsin (2015), Lia Dahlia, Ellyn, Galuh Tresna, and Iman (2016), and M. Achsin, Made Sudarma, and Lukito (2015) support the findings of this study (2017).

b. The Effect of Personal Assignment on Audit Quality

The findings of this study indicate that personnel assignments used at KAP in Malang City have a strong individual (partial) influence on audit quality. The significant value of 0.004 is below 0.05 and the Thitung value of 3.013 above the Ttable 1.676 indicates that personal assignments have a significant effect on audit quality. The positive T_hitung value of 3.013 means that the personal assignment variable has a positive influence, meaning that if the application of personal assignments increases, the audit quality will also increase.

Personal assignments in quality control efforts are very important

because personal assignments will provide confidence that the personnel in carrying out the inspection are professional and have expertise in their fields so that quality inspection results are obtained. Research by Lukito, Made Sudarma, and M. Achsin (2015) which asserts that experienced auditors will apply a more complete, detailed, and coherent analysis in identifying symptoms of error, supports the findings of this study. Auditor expertise will increase their ability to carry out each of their responsibilities with excellent audit quality.

c. The Effect of Consultation on Audit Quality

According to the findings of this study, audit quality has a significant effect individually (partially) with the consultation carried out at KAP Malang City. The effect of the application of consultation on audit quality is indicated by a significance value of 0.007 below 0.05 and a T_{hitung} of 2.838 above 1.676 T_{table} . The positive T_{hitung} value of 2.838 means that the consultation variable has a positive influence. Therefore, when the consultation variable increases, so does audit quality.

The application of consultation at the Public Accounting Firm (KAP) is very important because it can provide confidence to clients if personnel understand and can solve problems with consideration from parties who have an adequate level of knowledge, competence so that high audit quality is produced. Achsin, Lukito, Made Sudarma, and (2015) research, which states that the consultation carried out provides confidence and ability to auditor personnel in carrying out the examination, and that if personnel experience problems with decision making, they can consult with the authorities and have the ability to find solutions to these problems, supports the findings of this study.

d. The Effect of Supervision on Audit Quality

According to the findings of this study, audit quality is individually (partially) significantly influenced by supervision that has been implemented at KAP Malang City. The significant value of 0.029 is below 0.05 and T_{hitung} 2.244 above 1.676 T_{table} indicates that the use of supervision (supervision) has an effect on audit quality. The positive T_{hitung} value of 2.244 means that audit quality is positively influenced by the supervision variable (supervision), so that when supervision increases, so does the effect on audit quality.

Supervision in conducting audits provides direction or instructions to personnel so that the audit runs according to procedures and quality audit results are obtained. According to research findings, the audit quality variable is significantly influenced by the supervision variable. Research by Lukito, Made Sudarma, and M. Achsin (2015) and Mutimmah (2017) supports the findings of this study. In his research, Mutimmah (2017) states that supervision shows the importance of supervisors in managing and supervising subordinates. Made Sudarma and M. Achsin and Lukito (2015) reported in the study that supervision is intended to ensure that the examination is in accordance with procedures that have been determined by material errors as well as a means to improve the ability of staff at all levels of auditors to carry out examinations in order to improve audit quality.

e. The Effect of Hiring on Audit Quality

According to the study findings, recruitment (hiring) has no individual (partial) influence on audit quality. The significance value of 0.461 is above 0.05, and the T_{hitung} is 0.742 less than 1.676 T_{table} supports this conclusion.

Hiring is less applied to the hood in Malang City. In hiring personnel,

KAP in Malang City does not rely on predetermined characteristics. Research by Lukito, Made Sudarma, and M. Achsin (2015) which confirms that hiring does not get a sufficient percentage due to problems with operational costs if using suitable and competent auditors, supports the findings of this study.

f. The Effect of Professional Development on Audit Quality

According to the study findings, professional development has an individual (partial) influence on audit quality. The significant value of 0.116 above 0.05 and Thitung 1.601 less than 1.676 Ttabel prove the lack of effect.

Professional education and training for auditors are less applied at KAP in Malang City. The statement of Lukito, Made Sudarma and M. Achsin (2015), that professional development is relatively less considered due to cost issues supports the results of this study. However, the findings of Riza, Hendra, and Pupung's study, which found that professional development has a significant effect on audit quality, are not in line with the findings of this study.

g. The Effect of Promotion on Audit Quality

According to the findings of this study, the promotion that has been implemented at KAP Malang has a significant effect individually (partially) on audit quality. The significance value of 0.000 below 0.05 and T_hitung 4.456 above 1.676 T_table prove this effect. The positive T_hitung value of 4.456 means that the promotion variable has a positive influence, meaning that audit quality will increase if the promotion variable also increases.

Every Public Accounting Firm auditor selected for promotion signifies that they have achieved the standards required for a greater level of responsibility, ensuring quality financial statement audit results. The findings of this study are not in accordance with previous research, Made Sudarma, Lukito and Achsin (2015) stated that the authority of the KAP leader, not a strict standard or measure to determine whether someone is promoted or not. Instead, they found that this decision is based more on a person's talent and the quantity and quality of work results.

h. The Effect of Client Acceptance and Sustainability on Audit Quality

Based on the results of this study, client acceptance and continuity have no significant effect individually (partially) on audit quality. The significance value of 0.324 above 0.05 and T_hitung 0.966 below 1.676 T_table proves that client acceptance and sustainability have no effect on audit quality.

In accepting and continuing or not with a hood client in Malang City, it does not consider the integrity of client management. The study by Lukito, Made Sudarma, and M. Achsin (2015), which confirms that the acceptance of client continuity has no effect on audit quality due to high client turnover and hood in Malang City ignores the precautionary principle, provides support for this research. This research is not supported by the findings of Hendra and Made Dudy (2018), which suggest that KAP must consider before accepting a sustainability client because there are many risks in providing an opinion of a financial report.

i. The Effect of Inspection on Audit Quality

According to the findings of this study, audit quality is significantly affected individually (partially) by the inspection variable that has been carried out at the Malang City hood. The effect of inspection implementation on audit quality is evidenced by a significance value of 0.000 below 0.05 and a T_count of -4.456 above 1.676 T_table. The negative T_count means that the inspection variable has an unidirectional effect, meaning that when the inspection variable increases, the audit quality will experience the opposite

direction and vice versa if the inspection decreases, the audit quality variable will increase.

Every element of SPM that has been effectively implemented by the personnel in charge of KAP in Malang City when conducting audits will result in a quality audit report. This research is not in line with the research of Achsin, Made Sudarma and Lukito (2015) which states that because it is seen as wasteful and incurs costs, the inspection element is less taken into account.

j. The Effect of Quality Control Standards (QMS) on Audit Quality

Menurut temuan penelitian, faktor independensi, penugasan personel, konsultasi, pengawasan atau supervisi, pemekerjaan, pengembangan profesional, promosi, penerimaan dan keberlanjutan klien, dan inspeksi mempengaruhi kualitas audit secara simultan (bersamaan). Pengaruh tersebut dibuktikan dengan nilai F (F_{hitung}) 41,697 diatas $2,07 F_{tabel}$ dengan probabilitas signifikan 0,000 dibawah 0,05.

CONCLUSIONS

To determine the impact (influence) of the application of independence, personal assignment, consultation, supervision or supervision, employment, professional development, promotion, client acceptance and continuity, and inspection on audit quality at KAP in Malang City is the purpose of this study. The results of this study indicate that independence, personal assignment, consultation, supervision, promotion and inspection have a significant effect individually or partially on audit quality. For elements of hiring, professional development, and client acceptance and continuity have no significant effect individually or partially. This research is limited to a limited scope of research in Malang City so that future researchers are expected to expand the scope of research so that research conclusions can be generalised for KAP and Public Accountants in Indonesia.

The advice given by researchers for KAP in Malang city is that it is necessary to increase the application of the elements of employment, professional development, and client acceptance and sustainability in order to improve audit quality.

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