

Auditor Experience as a Moderation of the Effect of Audit Fees, Audit Tenure, and Task Complexity on Audit Quality

Setiyo Hadi Santoso¹, Umi Muawanah², Oyong Lisa³

^{1*,2,3}Master of Accounting Universitas Gajayana Malang, Indonesia

*Email : setiyosh99@gmail.com, umimuawanah@unigamalang.ac.id, oyong.lisa68@gmail.com

ARTICLE INFO	ABSTRACT
<p>Keywords: Audit quality, auditor experience, audit fee, audit tenure, task complexity.</p>	<p>Audit quality is the ability to obtain good quality or not the examination that has been carried out through the auditor. The study was conducted because there are cases of audit failure related to audit quality which are suspected to be due to audit fees, audit tenure, task complexity and auditor experience due to inconsistency of the influence of previous analysis. The research was conducted to find out the empirical evidence of the auditor's experience as moderating variables of audit fees, audit tenure and task complexity regarding audit quality. The method of analysis is a quantitative approach, applying a survey process through a questionnaire (question list). The population in the analysis, namely auditors as respondents at 70 East Java Regional Public Accounting Firms, has been recorded in the IAPI 2021 Directory. In evaluating the suitability of the method in the analysis, validity, reliability and descriptive statistics are carried out. Statistical research technique using multiple linear analysis using SPSS 26. Auditor experience is able to strengthen the interaction between audit fee factors, audit tenure, and task complexity on audit quality.</p>

INTRODUCTION

Auditors who have professional characteristics are expected to have the courage to reject something that is contrary to the professionalism of accountants and must be able to carry out work that is in line with personal morality as an accountant. The capacity of an auditor in auditing financial statements greatly ensures the quality of audits of the completed financial statements. Audit Standard (SA) 500 issued by the Indonesian Institute of Public Accountants (IAPI) states that auditors must achieve sufficient audit evidence as a basis for issuing an audit opinion. Auditors in carrying out their audit duties are required to meet 6 Audit Standards, namely General Principles and Responsibilities, Risk Assessment and Response to Assessed Risks, collect Audit Evidence, Use of Other Parties' Work, Audit and Reporting Conclusions, and Special Areas (IAPI, 2016) and uphold their independence.

It is known that many cases in accounting scandals that have occurred so far have to do with auditor failures during auditing client financial statements. The following is the case of PT Garuda Indonesia (Persero) related to the "engineering" of the issuer's financial statements. The Minister of Finance explained the negligence of the Public Accountant (AP) when auditing PT Garuda Indonesia's financial results. Tbk in 2018. The decision can be fined from the Center for Financial Professional Development (PPPK). The financial statements were audited by AP Kasner Sirumapea from Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang, and Rekan. Garuda Indonesia's financial statements experienced cross-opinions due to the refusal of two Garuda Indonesia commissioners, Chairal Tanjung and Dony Oskaria to sign an agreement on the results of the 2018 financial statements. Both have disagreements due to the recording of transactions with Mahata worth US \$ 239.94 million in revenue items. The reason is that no payment has been received from Mahata until the end of 2018.

The Public Accountant has not fully obtained sufficient audit evidence to assess the accounting treatment in accordance with the mass of the transaction agreement and thus violates SA 500. The Public Accountant also cannot monitor the facts after the date of the financial statements as a basis for acts imposed in accounting, in

violation of SA 560. KAP Kasner was asked to pay attention to KAP quality control standards. KAP that audits Garuda Indonesia's financial statements is also subject to written warnings and obligations to realize improvements to the KAP Quality Control System and re-examination by BDO International Limited to KAP Tanubrata, Sutanto, Fahmi, Bambang Rekan (<https://www.cnnindonesia.com/>)

From this case, it can be confirmed that the actual affairs that occur related to audit quality will reduce public confidence in audit quality, but for decision makers to become distorted information. Financial statements that have been audited by an independent section are expected to provide a period of time to find the company to be able to go public. Every auditor should follow the procedures that have been carried out at SPAP to ensure the quality of the audit (Wisanggeni & Ghozali, 2017). Audit quality really matters when auditing practices are perfect. The quality of the KAP can influence the audited company to comply with the mandatory disclosure provisions.

The reason why researchers choose the first variable audit fee is related to employee benefit factors, difficulties in the presentation given, the quality of performance needed to produce the best business services, the related KAP tariff booking program and professional judgment to assess audit quality, according to Sukrisno (Sukrisno, 2012). (Pratistha & Widhiyani, 2014) Have the thought that the possibility of audit costs being financed in large amounts can cause the auditor's personality to meet client requests and affect the quality of the audit produced. The reason for choosing the second variable, namely audit tenure, is the length of time the auditor is close to providing services to clients. The tenure of KAP in providing audit services to its clients is similar, to the type and size of the company. Obtaining the results of previous analyses that have been carried out by; Nurintiati and Purwanto, (2017); and (Buchori & Budiantoro, 2019) Explaining the results of audit tenure factors on audit quality has a negative and significant influence. The reason for choosing the third variable is that the complexity of the task must be a variable to detect audit quality difficulties. In relation to audit work practices, various kinds of work difficulties and facing responsibilities will cause too complicated forms as a result of which can affect the quality of audit results. Research results from (Ahmad et al., 2020) dan (Ariestanti & Latrini, 2019) Stating the assumption of the results of the complexity of the task on the quality of the audit has a negative influence. The auditor's experience affects audit costs, audit tenure, and the complexity of tasks that can be performed. The ability of auditor experience during work will vary from one auditor to another, of course, showing different attitudes and behaviors from each auditor. The purpose of the analysis carried out is to justify and ensure that the auditor's experience is able to moderate the relationship between audit fees, audit tenure, task complexity and audit quality. The benefits can increase insight and studies in the field of auditing.

Attribution Theory

Using attribution theory, actually revealing the quality of an audit conducted through an auditor is strongly influenced by internal factors or external factors, this work deals with personal social understanding. In attribution theory, the auditor's personal characteristics are one of the determinants of the quality of the audit results to be carried out because it is an internal factor that drives someone. Therefore, in every action or desire that will be carried out by someone in work activities is certainly influenced by internal factors and external factors of the individual. Attribution theory is more concerned with the matter of obtaining results. Opinion (YUSRIANTI, n.d.), elements of the main controlling factors. Attribution is skill, strength, task difficulty, and success. Attribution theorists assume that humans are rational and are encouraged to identify and understand the causal structure of their environment. This is what underlies the characteristics of attribution theory of good quality.

Compliance Theory

The theory of obedience was put forward by Stanley (Jaarvis, 2021). Obedience is the willingness of individuals, groups or institutions to do or not do something with a predetermined and determined order. The theory of compliance becomes a gradual indicator of personal behavior in terms of meeting generally accepted provisions. So far, obedience theory asserts that enough socialization policies are beneficial in binding one's personality obedience behavior.

Quality of Financial Statement Audit

According to (Wooten, 2003), Audit quality depends on the ability and obligation of the auditor until the financial statements do not produce major errors or fraud. Audit quality is part of what matters, because high quality can produce trustworthy financial statements as a start for decision making. Audit quality is all opportunities for auditors to work when auditing client financial statements can find a violation contained in the client's financial statements and report in the form of audited financial statements, and during carrying out the work the auditor is guided by auditing standards and the code of ethics of public accountants. Furthermore, every auditor must believe in working not deviating in the examination process. A quality audit shows. The reasons

include agreeing with the Indonesian Institute of Accountants (I. A. I. K. A. Publik, 2001) (S. P. A. Publik, 2011), Public Accountant Professional Standards (SPAP) and State Inspection Standards (SPKN) which describe audit examinations carried out by auditors are called quality as long as they apply auditing standards and quality control standards. Auditing standards include general standards, standards for the implementation of field work, and reporting standards.

Fee Audit

Audit fee is a budget amount that depends on the period of time based on the risk of the work, the difficulty of the service financed, the mastery ability that will be needed to provide this service, the KAP budget program that handles and other professional considerations (Sukrisno, 2012). In completing the audit, the auditor needs competence and experience to understand the condition of the auditee's financial statements, in SPAP (SA Section 150, 2011) the third general standard states that an auditor in carrying out an audit and preparing reports, the auditor must use his professional skills carefully and thoroughly.

Tenure Audit

Audit tenure is the point where the audit relationship realized between the auditor of the KAP office and the audit client remains the same. Audit agreement regarding the period between the auditor and the client or the time limit for the auditor to handle the audit work written on the letter of engagement. A letter of assignment is an agreement between two parties to enter into a binding agreement. The agreed agreement period together, will continue together the connection will determine for the special relationship with the client, This action is classified as greatly affecting the quality of the audit. The term of the audit agreement or with the client who requires auditing services to continue the agreement with the auditor and aims to guarantee the quality of responsibilities as an auditor.

Task Complexity

The complexity of the task is based on an individual's understanding with regard to the level of complexity of the audit work; this understanding increases the likelihood that the audit load is difficult for the auditor. Just one but it can always be easy for others. This problem has been described in research (Khadilah et al., 2015). Thought-provoking (FRIYANTO, 2023) The more difficulties will affect the understanding of financial statements, which means also the higher the prospect of inaccuracy in the use of financial statements as a basis for decision making. The end result is the complexity of the accounting discipline and aspects of preparing financial statements in general. The complexity of the audit task is based on the individual's perception of the difficulty of the audit task. Auditing will also become more difficult when the level of difficulty (task difficulty) and task variability of the audit is increasingly excessive (Gupta et al, 1999). Furthermore, task complexity will also be affected as a result of controlled performance, e.g. auditors dominate when performance skills are still small, task complexity will increase.

Auditor Experience

Auditor experience is determined by good learning ability for auditors to make auditors rich in audit techniques. With longer experience, auditors are able to form abilities and proficiency for auditors to master their own work even though they are busy with audited practices, auditors are also better able to provide reasonable explanations for errors in financial statements and can classify errors based on audit objectives and accounting system structure which is fundamental (Agoes & Trisnawati, 2017). Experience is also able to make auditors able to face and resolve obstacles and difficulties during the completion of their duties, then able to control the expectations of emotional thoughts to the party being examined. In addition to knowledge, and expertise, auditor experience supports the provision of quality that is important in producing auditor audit competence and quality.

Experience will have an impact on audit quality, with more experience meaning auditors will have higher ability to perform auditing. The influence of the auditor's experience in the workplace is also seen as part of the main factor in measuring the level of auditor ability on the quality of the audit he produces. Improved auditor experience will be able to gain higher quality capacity resulting in more difficult work, including in proving fraud, the desire to detect fraud, the ability to understand fraud and the ability to find the cause of fraud.

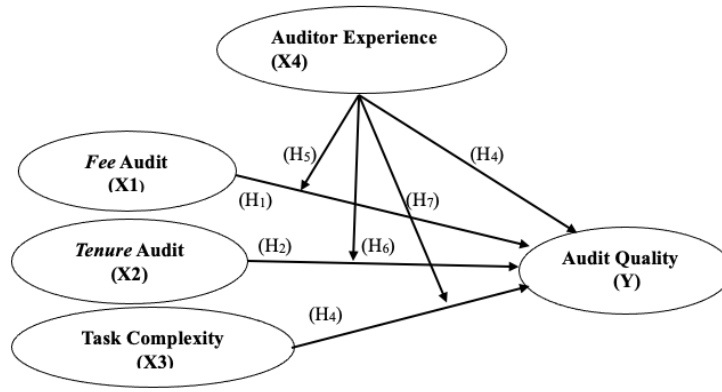


Figure 1. Research Concept Framework

Based on the description of the research concept framework, this research hypothesis can be proposed as follows:

- H1: Audit Fee affects audit quality, built from his research Permatasari & Astut (2018) and Purba (2017)
- H2: Audit tenure affects audit quality, built from his research Aqmarina, (2018)
- H3: The complexity of the task affects the quality of the audit, built from his research Wijaya, (2017).
- H4: Auditor experience affects audit quality, built from his research Haeridistia & Fadjarenie, (2019).
- H5: Auditor experience moderates the relationship between audit fees and audit quality, built from his research Kuntari et al., (2017).
- H6: The auditor's experience moderates the relationship between audit tenure and audit quality, built from his research Wahyu, (2020).
- H7: Auditor experience moderates the relationship between task complexity and audit quality, built from his research Setyorini, (2015).

METHOD

The studies conducted are designed for the purpose of understanding the causal relationship needed in analyzing the effect of independent variables namely audit cost, audit service life, complexity of tasks with the auditor's experience as moderation with the dependent variable i.e. audit quality. Auditors working at the East Java Public Accounting Firm were used as the population in this study. Associative research as a form of analysis carried out, namely research that aims to explain the relationship between one factor and other factors (Ulum and Juanda, 2016). In the observations made, it is classified as a quantitative research category because the evidence found is in the form of numbers.

The targets needed in the study are auditors who have position levels including managers, supervisors, senior auditors and junior auditors with work practices at the East Java Region Public Accounting Firm (KAP) and are listed in the IAPI 2021 Directory. This is interesting and representative to be used as an object of research. Researchers also intend to get more respondents. Hopefully this research produces the right results and can realize the reason auditors are generally focused on about the causes that affect audit quality. The total population is 70 KAP, consisting of 1 KAP in Gresik, 14 KAP in Malang, 6 KAP in Sidoarjo and 49 KAP in Surabaya.

Simple random sampling is the sampling of population components that is carried out independently regardless of the level in the population using the research sample selection method. In this analysis, respondents were auditors of Public Accounting Firms conducted through questionnaires as a method of data collection in this study. Data analysis methods include descriptive statistical analysis, data quality test, classical assumption test, multiple linear regression analysis. The use of Moderated Regression Analysis (MRA) in this study is part of the multiple linear regression analysis equation as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_1 * X_4 + \beta_6 X_2 * X_4 + \beta_7 X_3 * X_4 + e$$

Information:

- Y = Audit Quality
- A = Konstanta
- β_1 β_7 = Regression Coefficient of X1..... X3*X4
- X1 = Audit Fee

- X2 = Audit Tenure
- X3 = Task Complexity
- X4 = Auditor Experience
- X1X4 = Interaction of audit fees moderated with auditor experience
- X2X4 = Audit tenure interaction moderated with auditor experience
- X3X4 = Interaction of moderated task complexity with auditor experience
- E = Other variables not included in the model

RESULTS AND DISCUSSION

Validity Test Results

The results of the validity test use the pearson relationship model with SPSS. The results confirmed the relationship between the score interval of each indicator with a total score of less than 0.05. The test results of each variable audit cost, audit service life, task complexity, auditor experience and audit quality showed results below 0.05. So that the collected data shows valid.

Reliability Test Results

The reliability test analysis in table 1 of this study uses the Cronbach's Alpha statistical test, when stating evidence of Cronbach's Alpha value of > 0.60 to explain alpha reliability standards (Ghozali, 2013), Because it looks at the results of reliability tests. Test guarantee for consistent answers. With the conclusion that the question used is reliable with proof of Cronbach's Alpha value of > 0.60 as a convincing result.

Classical Assumption Test Results Multicollinearity

In connection with the acquisition of the classical assumption test of multicollinearity using the VIF approach. The results of the classical multicollinearity assumption test show a tolerance value of > 0.10 and a VIF value of < 10, from this view it can be concluded that the proposed regression model does not occur multicollinearity.

Test Results of Classical Heteroscedasticity Assumption

Concerned with the acquisition of the classical assumption of heteroscedasticity through scatter plot design, it is described as shown in Figure 1. The explanation shows that scatter plot images show images that do not embody a certain pattern or show irregular images. This explains the evidence without establishing heteroscedasticity.

Classical Assumption Test Results of Normality

With regard to obtaining the normality test using Kolmogorov-Smirnov, it can be seen in table 3. The table shows that the normality test with the Kolmogorov-Smirnov approach shows that each factor has an Asymp Sig. (2- tailed) value with a value greater than 5% (0.05). This is explained by the evidence that the data from the study was carried out in a normal distribution.

Data Analysis Results

Table 4. Summary of Moderation Regression Analysis Results

Information	Moderation regression coefficient (Beta)	Value of t-test Mark	Conclusion
Variable X1 = <i>audit fee</i>	0,322	0.000 < 0.05	Influential
Variable X2 = <i>audit tenure</i>	0,195	0.000 < 0.05	Influential
Variable X3 = <i>task complexity</i>	0,170	0.000 < 0.05	Influential
Variable X4 = <i>auditor experience</i>	0,132	0.000 < 0.05	Influential
X1 interacts with X4(X1*X4)	0,213	0.000 < 0.05	strengthen
X2 interacts with X4(X2*X4)	0,222	0.000 < 0.05	strengthen
X3 interacts with X4(X3*X4)	0.212	0.000 < 0.05	strengthen
R-squared value	0,790		

With regard to the results in table 4, it can be explained that the moderation regression coefficient X1 = 0.322 is positive. If the existence of audit fee indicators is improved, the quality of audits will also increase. The moderation regression coefficient X2 = 0.195 is positive. If the audit tenure indicator is continued, the quality of audit results will also always improve. The moderation regression coefficient X3 = 0.170 is positive. If the indicator

of the complexity of the task increases, then the quality of the audit will also increase. The coefficient $X4 = 0.132$ is positive. If the auditor's experience indicators are improved, the quality of the audit will also improve. The moderation regression coefficient $X1$ interacts with $X4$ ($X1 \times X4$) = 0.213 which is positive. If the audit fee indicator is strengthened by the auditor's experience indicator, the audit quality will also improve. The moderation regression coefficient $X2$ interacts with $X4$ ($X2 \times X4$) = 0.222, which is positive. If audit tenure indicators are strengthened by auditor experience indicators, audit quality will also improve. The moderation regression coefficient $X3$ interacting with $X4$ ($X3 \times X4$) = 0.212 is positive. If the indicators of the complexity of the task are strengthened with the indicators of the auditor's experience, the quality of the audit will also improve. The R-square of 0.790, meaning that changes or fluctuations in audit quality of 79.0% are influenced by changes or fluctuations in audit fees, audit tenure, task complexity, and audit experience. The remaining 21.0% is motivated by factors that have not been studied.

Discussion

The analysis has been used to examine the risk of audit costs, audit service life, as well as the complexity of tasks in audit quality, in addition to testing moderation with auditor experience variables to strengthen the relationship between each independent factor including audit fees, audit tenure as well as task complexity in audit quality with totality. Regarding testing the hypothesis as a whole using Moderated Regression Analysis (MRA), it is explained as in table 5 below:

Table 5. Summary of Hypothesis Test Results

Code	Hypothesis	Result
H1	<i>Audit Fee</i> affects audit quality	Accepted
H2	<i>Audit Tenure</i> affects audit quality	Accepted
H3	The complexity of the task affects the quality of the audit	Accepted
H4	The auditor's experience affects the quality of the audit	Accepted
H5	Auditor experience can improve the close relationship between <i>audit fees</i> and audit quality variables	Accepted
H6	Auditor experience can improve the close relationship between <i>audit tenure</i> and audit quality variables	Accepted
H7	Auditor experience can improve the close relationship between task complexity and audit quality variables	Accepted

1. Audit Fee (X1) affects Audit Quality (Y)

Related to this analysis confirms the results of research that has been done by Rahmina and (Rahmina & Agoes, 2014), Dewi (2016), and Susmiyanti (2016) explained that audit fees affect audit quality. This study successfully proved the effect of audit fees on audit quality. This explains that the description of the results of the first hypothesis (H1) is accepted. From the audit fee, the client's needs indicator affects the quality of the audit. If the audit fee is increased, the quality of the audit will also increase. This variable can be related to the attribution theory used, this explains that audit fees can affect audit quality, because audit fees can be determined through provisions that include wages in assignments, the complexity of services provided, and the quality of abilities.

Therefore, commissions, difficulties, and auditors' abilities can affect the determination of audit fees The reason for the analysis carried out is supported by the results of research conducted by Cahyani & Zulvia (2019), Thanh et al., (2019), Haeridistia & Fadjarenie (2019). However, if the client is unable to settle the claim, the auditor will face possible sanctions from the client with termination of employment. The most important behavior that needs to be present in financial statements is: relevant and reliable. Because all these characteristics are difficult to assess, some report users require the services of a third party, namely an independent auditor to provide confidence that the financial statements are relevant and reliable, as a result the auditor is required to be able to realize quality audit evidence.

2. Audit Tenure (X2) affects Audit Quality (Y)

Related to this analysis, it confirms the results of research that has been conducted by Hasanah & Putri (2018) and Nugroho (2018) which explain that tenure audits affect audit quality. The analysis conducted successfully proved the effect of audit tenure on audit quality. This explains that the description of the results of the second hypothesis (H2) is accepted. From the audit tenure, the indicator of the length of auditing clients affects the quality of the audit. If audit tenure is improved, the quality of audits will also improve. This variable can be related to the attribution theory used, this explains that the working period of the audit can affect the quality of the audit, because the longer the audit engagement period with the client can increase the auditor's

knowledge of the capacity of the client company causing the quality of the audit to increase according to research by Gosh and Moon (2005).

The results of the hypothesis test show that audit tenure can improve audit quality. Attribution theory supports the assumption that audit tenure is an external factor that will improve auditor behavior. This step shows that auditors who have relationships with clients for a long period of time are able to increase the level of auditor knowledge about the capacity of the client company as a result of maximizing audit quality. The discussion of these results is supported by previous analyses that have been carried out by (Adna, 2019), (Sulfati, 2016) With the results proving that audit tenure can improve audit quality. There is a limit on the audit engagement period, auditor competence is still being improved, independence must be guaranteed to be consistent to be able to produce quality audits.

3. Task Complexity (X3) affects Audit Quality (Y)

In connection with the analysis confirms the results of research that has been carried out by Fitria Magdalena (Suprpto & Nugroho, 2020) which proves that the complexity of the task affects the quality of the audit. The hypothesis reinforces the results of previous analyses that have been carried out by (Sari et al., n.d.). While the link between work stress and external LOC has been proven in research (Karimi et al., 2011) About Reduce Job stress in Organizations: Role of Locus of Control, it has been explained that job stress can dominate external LOCs This explains that the picture of the results of the third hypothesis (H3) is accepted. This variable can be related to the attribution theory used, this explains that the complexity of the task can affect the quality of the audit, because auditors who have an internal locus of control will have a higher ability due to being able to realize higher quality audit results. This opinion according to research (Siddiqi, 2017). The relationship of internal reciprocal locus of control (LOC) with work stress, the attribution theory of success and failure can be analyzed using three characteristics, namely that the controlled part can consistently make changes to its own personality with the intention to do so.

The higher the auditor's ability to learn to cope with his behavior, the stress undergoes changes forming meaningful positive stress (eustress) which also controls the LOC internally. Part of the success or failure of using attribution theory will be realized by having beliefs held in each individual. So that auditors who control internal LOC want to realize high self-confidence and self-control so that employees are able to control work stress. Individuals with internally directed control believe that control actions directly affect outcomes. This opinion is evidence that shows the variable complexity of the task has an influence on audit quality. Therefore, with the difficulty of the task at hand, it is important to hire workers as auditors and have a personal locus of control (LOC) internally, there is a strong suspicion that strong self-confidence and self-control cause auditors to already have a strong internal locus of control (LOC). Higher employees are better able to control work stress so that audit quality improves, with reference to (Khadilah et al., 2015) Explaining that the complexity of the task is based on an individual's assessment of the difficulty of the work in carrying out the audit, this opinion triggers the possibility of difficulty of the audit task for one person, but it can also be easier for another.

4. Auditor Experience (X4) affects Audit Quality (Y)

In relation to this analysis, it corroborates the results of research that has been conducted by Sulastri Sihombing, Mega Octaviani Simanjuntak, Rifka Sinaga, Bayu Wulandari (2021). This study successfully proved the influence of auditor experience on audit quality. Research (Wiratama & Budiarta, 2015) Explaining that auditor experience has a positive effect on audit quality This means having a unidirectional order between auditor experience in carrying out audit quality, the important thing is that the more experience the auditor has, the better the audit quality. This explains that the outcome picture of the fourth hypothesis (H4) is accepted. This variable can be attributed to attribution theory, that is, an intellectual who has been put forward by behavioral professionals who try to determine and measure the qualities of individuals in order to survive and thrive in adverse circumstances and determine the ability of the personal to recover from stressful situations.

It can be explained, with the experience that auditors have, it can be realized that auditors have an increased understanding of the standards of the public accounting profession. As a result, it can affect the auditor's attitude in doing work, with a view to realizing better audit quality results. All the skills that have been obtained will be used properly by the auditor to complete the next task, it is expected that the audit results will be of higher quality than the previous work. This opinion serves as evidence to ensure that auditor experience variables affect audit quality. Therefore, the experience of the auditor when solving the task of solving various problems while carrying out tasks, hopefully the quality of the audit increases, with reference to (Agoes & Trisnawati, 2017) which states that "Auditors who have a better understanding are able to provide

reasonable explanations for errors in financial statements and can classify errors based on audit objectives and the underlying structure of the accounting system".

5. Auditor Experience (X4) moderates the relationship between Audit Fee (X1) and Audit Quality (Y)

Based on the results of the moderation regression analysis, the t-test results prove that the auditor's experience as a moderation variable with an audit fee (*moderasi_x1*) has a calculated value of 3.261 with a significance level of 0.000 ($0.000 < 0.05$), meaning that it shows that the fifth hypothesis statement (H5) is accepted. This explains that the relationship between audit fees and auditor experience is a moderation variable to strengthen audit quality in the East Java Region Public Accounting Firm. The results of this analysis are able to provide evidence that auditor experience is able to strengthen the influence of audit fee variables on audit quality, sourced from the acquisition of descriptive statistics as evidence that most respondents' answers based on auditor experience obtained good results (3.98). It was concluded that most informants were auditors who had qualified experience completing their work.

The acquisition from the analysis supports attribution theory in which a person's personality activity in acting is influenced by internal and external factors. Audit fees will be influenced by the experience of each auditor. Auditors with longer work experience will have higher work professionalism, so the amount of audit fees will also follow. The longer the tenure of the auditor's experience, the higher the quality of the audit produced. High audit quality will also require greater audit costs, because to get good results, of course, the process must also be good and require greater costs because the reliability of audit results will be more convincing. Using attribution theory, the acquisition of evidence obtained in this analysis can be concluded that the professional experience of auditors increases the variable of combined audit costs with audit quality.

6. Auditor Experience (X4) moderates the relationship between Audit Tenure (X2) and Audit Quality (Y)

Based on the results of moderation regression analysis, the t-test results prove that the auditor's experience as a moderation variable with an audit period (*moderasi_x2*) has an at-count result of 3.355 with a significance level of 0.000 ($0.000 < 0.05$), meaning that it shows that the sixth hypothesis statement (H6) is accepted. This explains that the relationship between audit fees and auditor experience is a moderation variable to strengthen audit quality in the East Java Region Public Accounting Firm. The results of this analysis are able to provide evidence that auditor experience is able to strengthen the influence of audit tenure variables on audit quality, sourced from the acquisition of descriptive statistics as evidence that most respondents' answers based on auditor experience obtained good results (3.98).

It was concluded that most informants were auditors who had qualified experience in carrying out their work. The acquisition of the analysis supports attribution theory where a person's personality activity in acting is influenced by internal and external factors, because the results obtained can explain the auditor's experience variables to be part of external elements. The experience of qualified auditors makes them feel more comfortable in completing the audit process, more vigilant and reliable audit work will lead to appropriate and significant audit quality and audit service life. Using attribution theory, the acquisition of evidence obtained in this analysis can be concluded that the auditor's professional experience increases the relationship between audit tenure variables and audit quality.

7. Auditor Experience (X4) moderates the relationship between Task Complexity (X3) and Audit Quality (Y)

Judging from the results of moderation regression analysis, the acquisition of the t test proves that the auditor's experience as a moderation variable with task complexity (*moderation_x3*) has an at-count result of 3.248 with a significance level of 0.000 ($0.000 < 0.05$), meaning that it shows that the seventh hypothesis statement (H7) is accepted. This shows that the relationship between task complexity and auditor experience moderation variables strengthens audit quality at Public Accounting Firms in East Java Region. The results of this study are able to provide evidence that auditor experience is able to strengthen the influence of variables of task complexity and audit quality. Based on the results of descriptive statistics, it is proven that the average respondents' answers in the auditor's experience show good (3.98). It can be concluded that the majority of respondents are auditors who have qualified experience in carrying out their work. The acquisition from the analysis supports attribution theory in which a person's personality activity in acting is influenced by internal and external factors. More auditor experience will also affect the high and low complexity of a task.

Someone who still lacks experience will certainly respond more to a problem that is being experienced in a more complex way so that he will experience individual stress. Auditors need to apply their knowledge and skills in order to carry out their work properly and concretely. Related to the implementation of audit duties, many audit difficulties can cause auditors to behave dysfunctionally resulting in a decrease in audit

quality. The complexity with others associated with multiple and interrelated audit tasks is actually a perception that varies between individuals. More professional auditors are mostly more fluent in finding fraud. Using attribution theory, the evidence obtained in this analysis can be concluded that the professional experience of auditors increases the relationship between task complexity variables and audit quality.

CONCLUSION

Obtained from the results in the study prove that the Audit Fee variable (X1) gets significant and positive results on Audit Quality (Y). This means that the acquisition of moderation regression tests that have been carried out concludes that if the audit fee is increased, the quality of audits at East Java Public Accounting will increase. Obtained from the results in the study proved that the Tenure Audit variable (X2) received significant and positive results on Audit Quality (Y). This means that the acquisition of moderation regression tests that have been carried out concludes that if audit tenure is improved, the quality of audits in East Java Public Accountants will increase. Obtained from the results in the study prove that the Task Complexity variable (X3) gets significant and positive results on Audit Quality (Y). This means that the acquisition of moderation regression tests that have been carried out concludes that if the complexity of the task is increased, the quality of audits in East Java Public Accounting will increase.

Obtained from the results in the study proved that the Auditor Experience variable (X4) got significant and positive results on Audit Quality (Y). This means that the acquisition of moderation regression tests that have been carried out concludes that if the auditor's experience is improved, the quality of audits at East Java Public Accounting will increase. Obtained from the results in the study proved that the variable Auditor Experience (X4) is able to moderate the relationship between Audit Fee (X1) and Audit Quality (Y). That is, auditor experience can strengthen the relationship between audit fee variables and audit quality. The results prove that the Auditor Experience variable has the ability to link Audit Fees with Audit Quality in East Java Public Accountants.

Obtained from the results in the study proved that the variable Auditor Experience (X4) is able to moderate the relationship between Audit Tenure (X2) and Audit Quality (Y). That is, auditor experience can strengthen the relationship between audit tenure variables and audit quality. The results prove that the Auditor Experience variable has the ability to link Audit Tenure with Audit Quality in East Java Public Accountant. Obtained from the results in the study proved that the variables Auditor Experience (X4) are able to moderate Task Complexity (X3) and Audit Quality (Y). That is, that is, the auditor's experience can strengthen the relationship between the variables of task complexity and audit quality. The results proved that the Auditor Experience variable has the ability to link the Complexity of the Task with Audit Quality in East Java Public Accountant.

Public Accounting Firms must be able to increase the auditor's understanding with auditor experience to strengthen the influence of audit fees, audit tenure, task complexity and audit quality. With auditors who have experience with higher quality in work will get a greater audit fee because the reliability of the audit results will be more guaranteed, as well as more increased vigilance and reliability in work making more comfortable completing the audit process will aim for audit tenure appropriately and significantly, even The complexity of the tasks carried out needs to be with auditors who have an internal locus of control (LOC) tend to have high self-confidence and self-control so that auditors who have a high internal locus of control (LOC) are more able to control work stress so that the quality of their audit increases.

REFERENCES

- Adna, D. T. (2019). *Pengaruh Profitabilitas Dan Ukuran Perusahaan Terhadap Audit Report Lag Dengan Audit Tenure Sebagai Variabel Moderasi*. Skripsi, Universitas Muhammadiyah Magelang.
- Agoes, S., & Trisnawati, E. (2017). *Praktikum Audit: Berbasis SAK ETAP*. Edisi.
- Ahmad, H., Hajering, H., Muslim, M., & Pratiwi, A. (2020). Pengaruh Tekanan Anggaran Waktu Dan Fee Audit Terhadap Kualitas Audit Dimoderasi Kecerdasan Emosional. *Widya Akuntansi Dan Keuangan*, 2(2), 87–101.
- Ariestanti, N. L. D., & Latrini, M. Y. (2019). Pengaruh Kompleksitas tugas, tekanan anggaran waktu dan pengalaman auditor terhadap kualitas audit. *E-Jurnal Akuntansi*, 27(2), 1231–1262.
- Buchori, A., & Budiantoro, H. (2019). Pengaruh Ukuran Perusahaan Klien, Audit Tenure, dan Spesialisasi Auditor Terhadap Kualitas Audit. *Jurnal Pajak, Akuntansi, Sistem Informasi, Dan Auditing (PAKSI)*, 1(1), 22–39.
- FRIYANTO, F. (2023). RASIO KEUANGAN PENGARUHNYA TERHADAP PERTUMBUHAN LABA–STUDI PADA PERUSAHAAN FOOD AND BEVERAGE YANG TERDAFTAR DI BURSA EFEK INDONESIA. *INSPIRASI: JURNAL ILMU-ILMU SOSIAL*, 20(1), 835–845.
- Ghozali, I. (2013). Aplikasi Analisis Multivariate dengan Program IBM SPSS 19, Badan Penerbit Universitas

- Diponegoro, Semarang. *Badan Penerbit Universitas Diponegoro*.
- Jaarvis, M. (2021). *Psikologi Sosial: Seri Teori Psikologi*. Nusamedia.
- Karimi, R., Malik, M. I., & Hussain, S. (2011). Examining the relationship of performance appraisal system and employee satisfaction. *International Journal of Business and Social Science*, 2(22).
- Khadilah, R. R., Purnamasari, P., & Gunawan, H. (2015). Pengaruh Time Budget Pressure, Pengalaman Auditor, Etika Auditor, dan Kompleksitas Audit Terhadap Kualitas Audit. *Prosiding Akuntansi*, 236–243.
- Pratistha, K. D., & Widhiyani, N. L. S. (2014). Pengaruh independensi auditor dan besaran fee audit terhadap kualitas proses audit. *E-Jurnal Akuntansi Universitas Udayana*, 6(3), 419–428.
- Publik, I. A. I. K. A. (2001). *Standar Profesional Akuntan Publik*. Jakarta: Salemba Empat.
- Publik, S. P. A. (2011). *Institut Akuntan Publik Indonesia*. Jakarta: Salemba Empat.
- Rahmina, L. Y., & Agoes, S. (2014). Influence of auditor independence, audit tenure, and audit fee on audit quality of members of capital market accountant forum in Indonesia. *Procedia-Social and Behavioral Sciences*, 164, 324–331.
- Sari, C. K., Wirawati, N. G. P., Putra, I. W. G. Y. D., Ariyanto, D., JW, K. A. S., Dewi, G. A. P., Sari, M. M. R., Putri, N. M. D. R., Dewi, M. S., & Suaryana, I. G. N. A. (n.d.). *E-Jurnal Akuntansi Universitas Udayana* 13.1 (2015): 50-67.
- Siddiqi, M. (2017). *Pengaruh tingkat pendidikan, kompetensi, motivasi, fee, profesionalisme dan pengalaman audit terhadap kualitas audit: Studi empiris pada kantor akuntan publik di Malang*. Universitas Islam Negeri Maulana Malik Ibrahim.
- Sukrisno, A. (2012). *Auditing petunjuk praktis pemeriksaan akuntan oleh akuntan publik. Edisi Keempat. Salemba Empat: Jakarta*.
- Sulfati, A. (2016). *Pengaruh fee dan tenure audit terhadap kualitas audit pada kantor akuntan publik*.
- Suprpto, F. M., & Nugroho, W. C. (2020). Analisis Keputusan Auditor Switching Voluntary Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2015-2017. *Jesya (Jurnal Ekonomi Dan Ekonomi Syariah)*, 3(2), 198–207.
- Wiratama, W. J., & Budiarta, K. (2015). Pengaruh Independensi, Pengalaman Kerja, Due Professional Care dan Akuntabilitas Terhadap Kualitas Audit. *E-Jurnal Akuntansi Universitas Udayana*, 10(1), 91–106.
- Wisanggeni, A. A., & Ghozali, I. (2017). Pengaruh Auditor Relationships terhadap Kualitas Audit pada Perusahaan Manufaktur di Indonesia (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar pada Bursa Efek Indonesia Tahun 2011). *Diponegoro Journal of Accounting*, 6(1), 1–14.
- Wooten, T. G. (2003). It is Impossible to Know The Number of Poor-Quality Audits that simply go undetected and unpublicized. *The CPA Journal*, 1(4), 48–51.
- YUSRIANTI, H. (n.d.). *MULTI-PERSPECTIVE FRAUD MODEL*.