

LAMPIRAN

LAMPIRAN 1. MAPPING PENELITIAN TERDAHULU

No	Nama Peneliti / Tahun	Judul Penelitian	Variabel Penelitian	Hasil Penelitian	Persamaan dan Perbedaan
1	Kanthana Ditkaew, Muttanachai Suttipun (2023)	<i>The Impact of Audit Data Analytics on Audit Quality and Audit Review Continuity in Thailand</i>	Variabel Bebas: 1. <i>Audit Data Analytics</i> Variabel Moderasi: 1. <i>Cyber Security</i> Variabel Terikat 1. <i>Audit Quality</i> 2. <i>Audit Review Continuity</i>	Menunjukkan bahwa <i>audit data analytics</i> berpengaruh positif dan signifikan terhadap <i>audit quality</i> dan <i>audit review continuity</i> .	Persamaan: 1. Menggunakan variabel <i>audit data analytics</i> sebagai variabel bebas. 2. Menggunakan variabel <i>audit quality</i> sebagai variabel terikat. Perbedaan: 1. Menggunakan variabel lain <i>audit review continuity</i> sebagai variabel terikat. 2. Menggunakan variabel <i>cyber security</i> sebagai variabel moderasi. 3. Menggunakan alat uji AMOS.

2	Norman Syah Putra, Hamzah Ritchi, Adhi Alfian (2023)	Hubungan <i>Big Data Analytics</i> terhadap Kualitas Audit: Penerapan pada Instansi Pemerintah	<p>Variabel Bebas: 1. Pemanfaatan <i>Big Data Analytics</i></p> <p>Variabel Terikat 1. Kualitas Audit</p>	Secara empiris membuktikan bahwa pemanfaatan <i>big data analytics</i> berpengaruh positif dan signifikan terhadap kualitas hasil audit.	<p>Persamaan: 1. Menggunakan variabel <i>big data analytics</i> sebagai variabel bebas. 2. Menggunakan variabel kualitas hasil audit sebagai variabel terikat.</p> <p>Perbedaan: 1. Menggunakan objek penelitian pada instansi pemerintah Badan Pemeriksa Keuangan (BPK). 2. Menggunakan alat uji SPSS.</p>
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3	Risa Sofiyanti, Imelda Dian Rahmawati (2022)	<i>The Effect of Sustainable Professional Education (Ppl) and Auditor's Experience On Audit Expertise On Public Accounting Professions In Surabaya</i>	<p>Variabel Bebas:</p> <p>1) Pendidikan Profesional Berkelanjutan</p> <p>2) Pengalaman Audit</p> <p>Variabel Terikat</p> <p>1) Keahlian Auditor</p>	Menunjukkan bahwa pendidikan profesional berkelanjutan (Ppl) tidak berpengaruh positif terhadap keahlian audit dan pengalaman audit tidak berpengaruh positif terhadap keahlian audit	<p>Persamaan:</p> <p>1. Menggunakan pendidikan profesional berkelanjutan sebagai variabel bebas.</p> <p>2. Menggunakan objek penelitian pada kantor akuntan publik di Kota Surabaya.</p> <p>Perbedaan:</p> <p>1. Menggunakan variabel pengalaman audit sebagai variabel bebas.</p> <p>2. Menggunakan variabel keahlian auditor sebagai variabel terikat.</p>
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4	Setya Aji Pamungkas, Dian Indri Purnamasari, Windyastuti (2022)	Pengaruh Audit Tenure, Fee Audit, Komite Audit, dan Ukuran Perusahaan terhadap Kualitas Audit	<p>Variabel Bebas:</p> <ol style="list-style-type: none"> 1. <i>Audit Tenure</i> 2. <i>Fee Audit</i> 3. Komite Audit 4. Ukuran Perusahaan <p>Variabel Terikat:</p> <ol style="list-style-type: none"> 1. Kualitas Audit 	Menunjukkan bahwa audit tenure berpengaruh terhadap kualitas audit.	<p>Persamaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel <i>audit tenure</i> sebagai variabel bebas. 2. Menggunakan variabel kualitas audit sebagai variabel terikat. <p>Perbedaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel lain <i>fee audit</i>, komite audit, dan ukuran perusahaan. 2. Menggunakan objek penelitian pada perusahaan makanan dan minuman yang terdaftar di BEI.
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5	Hisar Pangaribuan, Jenny Sihombing (2020)	Studi terkait dengan Standar Pengendalian Mutu dan Kualitas Audit	<p>Variabel Bebas: 1. Sistem Pengendalian Mutu</p> <p>Variabel Terikat: 1. Kualitas Audit</p>	Menunjukkan bahwa standar pengendalian mutu berguna untuk memastikan kualitas audit yang dihasilkan dapat memenuhi tujuan dan spesifikasi yang telah ditetapkan sebelumnya.	<p>Persamaan: 1. Menggunakan variabel kualitas audit sebagai variabel terikat. 2. Menggunakan alat uji PLS.</p> <p>Perbedaan: 1. Menggunakan variabel lain standar pengendalian mutu sebagai variabel bebas. 2. Tujuan penelitian untuk memberikan tinjauan literatur mengenai standar pengendalian mutu dan kualitas audit.</p>
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6	Nur Afriani Destyani, Hendang Tanusdjaja (2020)	Pengaruh Standar Auditing, Standar Pengendalian Mutu, dan Kode Etik terhadap Kualitas Jasa Audit.	<p>Variabel Bebas:</p> <ol style="list-style-type: none"> 1. Standar Audit 2. Standar Pengendalian Mutu 3. Kode Etik <p>Variabel Terikat:</p> <ol style="list-style-type: none"> 1. Kualitas Jasa Audit 	Menunjukkan bahwa standar <i>auditing</i> dan kode etik berpengaruh signifikan terhadap kualitas jasa audit, sedangkan standar pengendalian mutu <i>leverage</i> tidak berpengaruh signifikan terhadap kualitas jasa audit.	<p>Persamaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel standar audit sebagai variabel bebas. 2. Menggunakan variabel kualitas jasa audit sebagai variabel terikat. 3. Menggunakan objek penelitian pada kantor akuntan publik. <p>Perbedaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel lain standar pengendalian mutu dan kode etik sebagai variabel bebas. 2. Menggunakan objek penelitian pada KAP di DKI Jakarta. 3. Menggunakan alat uji SPSS.
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7	Angela, Marceline Miharja, Wijantini, Siti Farhana (2019)	Pengaruh <i>Audit Tenure</i> terhadap Kualitas Audit pada Perusahaan Terbuka di Indonesia.	<p>Variabel Bebas: 1. <i>Audit Tenure</i></p> <p>Variabel Terikat: 1. Kualitas Audit</p>	Menunjukkan bahwa <i>audit firm tenure</i> berpengaruh negatif terhadap kualitas audit yang diprosikan dengan <i>absolute discretionary accrual</i> dan <i>audit partner tenure</i> tidak berpengaruh terhadap kualitas audit.	<p>Persamaan: 1. Menggunakan variabel <i>audit tenure</i> sebagai variabel bebas. 2. Menggunakan variabel kualitas audit sebagai variabel terikat.</p> <p>Perbedaan: 1. Menggunakan objek penelitian pada perusahaan yang terdaftar di BEI. 2. Menggunakan alat uji SPSS.</p>
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8	R. Cinta Marito, Eka Rima Prasetya (2019)	Pengaruh Kecakapan Profesional, Pendidikan Berkelanjutan, dan Independensi Pemeriksa terhadap Kualitas Hasil Pemeriksaan	<p>Variabel Bebas:</p> <ol style="list-style-type: none"> 1. Kecakapan Profesional 2. Pendidikan Berkelanjutan 3. Independensi Pemeriksa <p>Variabel Terikat:</p> <ol style="list-style-type: none"> 1. Kualitas Hasil Pemeriksaan 	Menunjukkan bahwa pendidikan berkelanjutan berpengaruh signifikan terhadap kualitas hasil pemeriksaan.	<p>Persamaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel pendidikan berkelanjutan sebagai variabel bebas. 2. Menggunakan variabel kualitas hasil pemeriksaan sebagai variabel terikat. <p>Perbedaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel lain kecakapan profesional dan independensi pemeriksa sebagai variabel terikat. 2. Menggunakan objek penelitian pada BPPT. 3. Menggunakan alat uji SPSS.
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9	Melinda Cahyaning Ratri, Yustrida Bernawati (2018)	Penerapan Standar Profesional Audit Internal dan Kualitas Audit: Sebuah Tinjauan Literatur	<p>Variabel Bebas: 1. Standar Profesional Audit Internal</p> <p>Variabel Terikat: 1. Kualitas Audit</p>	Menunjukkan bahwa kepatuhan terhadap standar dan kode etik profesional internal audit berpengaruh terhadap kualitas hasil audit.	<p>Persamaan: 1. Menggunakan variabel kualitas audit sebagai variabel terikat.</p> <p>Perbedaan: 1. Menggunakan variabel lain standar profesional audit internal sebagai variabel bebas. 2. Tujuan penelitian untuk memberikan tinjauan literatur mengenai pentingnya kepatuhan dalam penerapan standar profesional internasional untuk praktik audit internal.</p>
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10	Anggi Cahyaning Triana (2017)	Pengaruh Independensi, Etika Auditor, Kompetensi, dan Standar Audit terhadap Kualitas Audit	<p>Variabel Bebas:</p> <ol style="list-style-type: none"> 1. Independensi 2. Etika Auditor 3. Kompetensi 4. Standar Audit <p>Variabel Terikat:</p> <ol style="list-style-type: none"> 1. Kualitas Audit 	Menunjukkan bahwa standar audit berpengaruh terhadap kualitas audit.	<p>Persamaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel standar audit sebagai variabel bebas. 2. Menggunakan variabel kualitas audit sebagai variabel terikat. 3. Menggunakan objek penelitian pada kantor akuntan publik. <p>Perbedaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel lain independensi, etika auditor, dan kompetensi sebagai variabel bebas. 2. Menggunakan objek penelitian pada KAP di Jawa Tengah dan Yogyakarta. 3. Menggunakan alat uji SPSS.
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11	Devianti Yunita Harahap, dkk (2017)	Pengaruh Pelaksanaan Standar Audit Berbasis <i>International Standards On Auditing</i> (ISA) terhadap Kualitas Audit	<p>Variabel Bebas:</p> <p>1. Pelaksanaan Standar Audit Berbasis <i>International Standards On Auditing</i> (ISA)</p> <p>Variabel Terikat:</p> <p>1. Kualitas Audit</p>	Menunjukkan bahwa pelaksanaan standar audit berbasis <i>international standards on auditing</i> (ISA) berpengaruh positif terhadap kualitas audit.	<p>Persamaan:</p> <p>1. Menggunakan variabel kualitas audit sebagai variabel terikat.</p> <p>2. Menggunakan objek penelitian pada kantor akuntan publik.</p> <p>Perbedaan:</p> <p>1. Menggunakan variabel lain standar audit berbasis <i>international standards on auditing</i> (ISA).</p> <p>2. Menggunakan objek penelitian pada KAP di Kota Bandung.</p>
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12	Maulina Agustiningsih (2017)	Pengaruh Latar Belakang Pendidikan, Pendidikan Berkelanjutan, Etika Profesi, Budaya Organisasi, dan Pemahaman <i>Good Governance</i> terhadap Hasil Kinerja Auditor Pemerintah.	<p>Variabel Bebas:</p> <ol style="list-style-type: none"> 1. Latar Belakang Pendidikan 2. Pendidikan Berkelanjutan 3. Etika Profesi 4. Budaya Organisasi 5. Pemahaman <i>Good Governance</i> <p>Variabel Terikat:</p> <ol style="list-style-type: none"> 1. Kinerja Auditor Pemerintah 	Menunjukkan bahwa pendidikan berkelanjutan berpengaruh terhadap hasil kinerja auditor pemerintah.	<p>Persamaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel pendidikan berkelanjutan sebagai variabel bebas. <p>Perbedaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel lain latar belakang pendidikan, etika profesi, budaya organisasi, pemahaman <i>good governance</i> sebagai variabel bebas. 2. Menggunakan variabel lain kinerja auditor pemerintah sebagai variabel terikat. 3. Menggunakan objek penelitian pada BPK-RI Perwakilan Provinsi Riau. 4. Menggunakan alat uji SPSS.
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13	Tugiman (2017)	Pengaruh Keahlian Audit, Akuntabilitas, Independensi, Etika dan Standar Audit terhadap Kualitas Audit Auditor Internal Inspektorat Kabupaten Banyumas	<p>Variabel Bebas:</p> <ol style="list-style-type: none"> 1. Keahlian Audit 2. Akuntabilitas 3. Independensi 4. Etika 5. Standar Audit <p>Variabel Terikat:</p> <ol style="list-style-type: none"> 1. Kualitas Audit 	Menunjukkan bahwa keahlian audit, akuntabilitas dan independensi tidak berpengaruh terhadap kualitas audit, sedangkan etika dan standar audit berpengaruh signifikan terhadap kualitas audit.	<p>Persamaan:</p> <ol style="list-style-type: none"> 1. Menggunakan standar audit sebagai variabel bebas. 2. Menggunakan kualitas audit sebagai variabel terikat. <p>Perbedaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel lain keahlian audit, akuntabilitas, independensi, dan etika sebagai variabel bebas. 2. Menggunakan objek penelitian pada auditor internal Inspektorat Kabupaten Banyumas. 3. Menggunakan alat uji SPSS.
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14	Muhammad Iqbal (2015)	Pengaruh Masa Penugasan Audit dan Spesialisasi KAP terhadap Kualitas Audit - Suatu Studi dengan Pendekatan <i>Earnings Surprise Benchmark</i>	<p>Variabel Bebas:</p> <ol style="list-style-type: none"> 1. Masa Penugasan Audit 2. Spesialisasi KAP <p>Variabel Terikat:</p> <ol style="list-style-type: none"> 1. Kualitas Audit 	Menunjukkan bahwa masa penugasan audit berpengaruh signifikan terhadap kualitas audit dengan proksi <i>Earnings Surprise Benchmark</i> .	<p>Persamaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel masa penugasan audit dan spesialisasi KAP sebagai variabel bebas. 2. Menggunakan variabel kualitas audit sebagai variabel terikat. <p>Perbedaan:</p> <ol style="list-style-type: none"> 1. Menggunakan objek penelitian pada perusahaan manufaktur yang terdaftar di BEI. 2. Menggunakan alat uji SPSS.
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15	Muhammad Khadafi (2013)	Pengaruh Independensi, Etika, dan Standar Audit terhadap Kualitas Audit Inspektorat Aceh.	<p>Variabel Bebas:</p> <ol style="list-style-type: none"> 1. Independensi 2. Etika 3. Standar Audit <p>Variabel Terikat:</p> <ol style="list-style-type: none"> 1. Kualitas Audit 	Menunjukkan bahwa Independensi, etika dan standar audit secara bersama-sama berpengaruh terhadap kualitas audit. Standar audit secara parsial berpengaruh terhadap kualitas audit.	<p>Persamaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel standar audit sebagai variabel bebas. 2. Menggunakan variabel kualitas audit sebagai variabel terikat. <p>Perbedaan:</p> <ol style="list-style-type: none"> 1. Menggunakan variabel lain independensi dan etika sebagai variabel bebas. 2. Menggunakan objek penelitian pada Inspektorat Aceh.
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LAMPIRAN 2. SURAT IZIN PENELITIAN



YAYASAN PERGURUAN 17 AGUSTUS 1945 SURABAYA
 UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA
FAKULTAS EKONOMI DAN BISNIS

PROGRAM STUDI MANAJEMEN (S1)
 PROGRAM STUDI AKUNTANSI (S1)
 PROGRAM STUDI EKONOMI PEMBANGUNAN (S1)
 PROGRAM STUDI MAGISTER MANAJEMEN (S2)
 PROGRAM STUDI DOKTOR ILMU EKONOMI (S3)

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Kampus: Jl. Semolowaru 45 Surabaya 60118, Telp (031) 5931800 Ext 140, 141, E-mail: feb@untag-sbv.ac.id.

Nomor : 3326/K/FEB/X/2023
 Lampiran : -
 Perihal : **Permohonan Ijin Untuk
 Mengadakan Penelitian**

Kepada : Yth. Bapak/Ibu Pimpinan Kantor Akuntan Publik (KAP) di Surabaya
 Alamat Terlampir

Dengan hormat,

Sebagai salah satu persyaratan untuk menyelesaikan studi pada Program Strata 1, maka mahasiswa diwajibkan untuk menyusun dan mempertahankan skripsi sebagai hasil penerapan pelajaran teori serta praktek yang diperoleh berdasarkan penelitian. Sehubungan dengan hal tersebut, maka dengan ini kami mohon perkenan Bapak / Ibu untuk memberikan ijin kepada mahasiswa :

Nama : MICHAEL REVELIN ERVAN
 N. P. M : 1222000009
 Fakultas / Program Studi : Ekonomi dan Bisnis / Akuntansi
 Alamat : Puri Surya Jaya Taman Vancouver Blok J12 No. 36
 Telp./HP. 081232087035

Guna melakukan penelitian pada :

AKUNTAN PUBLIK (KAP) DI SURABAYA

untuk memperoleh data sesuai dengan Skripsi yang sedang disusunnya dengan judul "PENGARUH PENDIDIKAN PROFESIONAL BERKELANJUTAN, MASA PENUGASAN AUDITOR, SPESIALISASI INDUSTRI TERHADAP KEPATUHAN STANDAR AUDIT, IMPLEMENTASI TEKNIK DATA ANALYTIC, DAN KUALITAS HASIL AUDIT PADA AUDITOR KANTOR AKUNTANPUBLIK NON-BIG 4 DI KOTA SURABAYA"

Demikian permohonan kami, atas perhatiannya kami sampaikan terima kasih.

Surabaya, 30 Oktober 2023



Prof. Dr. H. Slamet Riyadi, MSi., Ak. CA
 NPP. 20220.93.0319

LAMPIRAN 3. SURAT PERMOHONAN MENJADI RESPONDEN

Yth.

Bapak/Ibu Calon Responden

Di tempat

Dengan hormat,

Saya yang bertanda tangan dibawah ini, mahasiswa program studi akuntansi Universitas 17 Agustus 1945 Surabaya:

Nama : Michael Revelin Ervan Septian

NBI : 1222000009

Peminatan : Audit

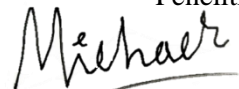
Bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul **“Pengaruh Pendidikan Profesional Berkelanjutan, Masa Penugasan Auditor, Spesialisasi Industri terhadap Kepatuhan Standar Audit, Implementasi Teknik Data *Analytic*, dan Kualitas Hasil Audit pada Auditor Kantor Akuntan Publik *Non-Big 4* di Kota Surabaya”**.

Sehubungan dengan hal tersebut, saya mengharapkan kesediaan bapak/ibu untuk dapat meluangkan waktu menjadi responden dalam penelitian saya ini. Kerahasiaan informasi yang diberikan akan dijaga dan hanya digunakan untuk tujuan penelitian.

Apabila bapak/ibu menyetujui maka dengan ini saya mohon kesediaan responden untuk menandatangani lembar persetujuan dan menjawab pertanyaan-pertanyaan yang tersedia dalam lembar kuesioner. Atas perhatian bapak/ibu sebagai responden, saya ucapkan terimakasih.

Hormat saya,

Peneliti



Michael Revelin Ervan Septian

LAMPIRAN 4. LEMBAR PERSETUJUAN MENJADI RESPONDEN

Saya yang bertanda tangan dibawah ini menyatakan bersedia untuk menjadi responden penelitian yang berjudul **“Pengaruh Pendidikan Profesional Berkelanjutan, Masa Penugasan Auditor, Spesialisasi Industri terhadap Kepatuhan Standar Audit, Implementasi Teknik Data *Analytic*, dan Kualitas Hasil Audit pada Auditor Kantor Akuntan Publik *Non-Big 4* di Kota Surabaya”** dilakukan oleh mahasiswa program studi akuntansi Universitas 17 Agustus 1945 Surabaya:

Nama : Michael Revelin Ervan Septian

NBI : 1222000009

Peminatan : Audit

Saya menyadari bahwa penelitian ini tidak akan menimbulkan dampak negatif bagi saya sehingga jawaban yang diberikan adalah sebenarnya dan akan dirahasiakan. Dengan demikian, saya bersedia menjadi responden dalam penelitian ini tanpa paksaan dari siapapun.

Reponden

LAMPIRAN 5. PROFIL DAN KARAKTERISTIK RESPONDEN

Pada penelitian ini memiliki kriteria sebagai berikut:

1. Kantor akuntan publik di Kota Surabaya yang tidak terafiliasi dengan kantor akuntan publik *big 4* (*PwC, Deloitte, EY, KPMG*).
2. Auditor yang memiliki pengalaman diatas tiga tahun.

KAP :

Jenis Kelamin : Pria Wanita

Pendidikan : D3 S2
 S1 S3

Lama Bekerja : 3 - 5 Tahun > 10 Tahun
 5 - 10 Tahun

Jabatan : Junior Auditor Manager
 Senior Auditor Partner
 Supervisor

Catatan: Kami akan menjaga kerahasiaan data dan jawaban kuisisioner Bapak/Ibu.

Cara Pengisian Kuisisioner

1. Bapak/Ibu cukup memberikan tanda (✓) pada pilihan jawaban yang telah tersedia sesuai dengan pendapat Bapak/Ibu.

Keterangan: SS = Sangat Setuju; S = Setuju; N = Netral; TS = Tidak Setuju;
 STS = Sangat Tidak Setuju

2. Setiap pertanyaan mengharapkan hanya satu jawaban.

LAMPIRAN 6. KUISIONER PENELITIAN

1. Pendidikan Profesional Berkelanjutan

No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
X1.1 : Pendidikan dan pengetahuan dasar audit						
1	Pengetahuan dasar audit yang memadai dapat membantu auditor dalam memahami bisnis <i>auditee</i> .					
2	Pengetahuan dasar audit yang memadai dapat membantu auditor dalam mengidentifikasi risiko audit <i>auditee</i> .					
3	Pengetahuan dasar audit yang memadai dapat membantu auditor dalam menilai ruang lingkup audit <i>auditee</i> .					
X1.2 : Kecakapan profesional						
4	Auditor dituntut selalu menjaga etika profesi selama menjadi auditor.					
5	Auditor dituntut selalu menjaga integritas selama menjadi auditor.					
6	Auditor dituntut selalu menjaga kecakapan profesional dalam menjaga mutu kualitas hasil audit.					
X1.3 : Pendidikan dan pelatihan yang diperoleh auditor selama masa jabatannya sebagai auditor						
7	Pendidikan profesional berkelanjutan membantu auditor dalam memahami bisnis <i>auditee</i> .					
8	Pendidikan profesional berkelanjutan membantu auditor dalam mengidentifikasi risiko audit <i>auditee</i> .					
9	Sertifikasi profesi membantu auditor dalam memperoleh					

	pemahaman yang komprehensif atas perusahaan <i>auditee</i> .					
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Sumber: Penelitian Risa Sofiyanti, dkk (2022)

2. Masa Penugasan Auditor

No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
X2.1 : Masa <i>tenure</i> akuntan publik						
10	Masa <i>tenure</i> (>2 tahun) membantu auditor dalam memahami bisnis <i>auditee</i> secara komprehensif.					
11	Masa <i>tenure</i> (>2 tahun) membantu auditor dalam mengurangi risiko kecurangan bisnis <i>auditee</i> .					
12	Masa <i>tenure</i> (>2 tahun) memengaruhi independensi auditor.					
X2.2 : Masa <i>tenure</i> kantor akuntan publik						
13	Masa <i>tenure</i> (>2 tahun) membantu kantor akuntan publik dalam memahami bisnis <i>auditee</i> secara komprehensif.					
14	Masa <i>tenure</i> (>2 tahun) membantu kantor akuntan publik dalam mengurangi risiko kecurangan bisnis <i>auditee</i> .					

15	Masa <i>tenure</i> (>2 tahun) mempengaruhi independensi kantor akuntan publik.					
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Sumber: Penelitian Johnson, Khurana & Reynolds (2002)

3. Spesialisasi Industri

No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
X3.1 : Jumlah klien yang dominan dalam suatu industri						
16	Auditor yang memiliki jumlah klien yang dominan dalam suatu industri dapat dikatakan sebagai spesialis.					
17	Auditor spesialisasi industri membantu dalam memahami bisnis <i>auditee</i> secara komprehensif.					
X3.2 : Market share						
18	Kantor akuntan publik yang memiliki klien >30% di industri tertentu dapat dikatakan sebagai spesialis.					
19	Kantor akuntan publik tempat saya bekerja adalah spesialis di industri tertentu.					

Sumber: Penelitian Balsam, dkk (2003) dan Gul *et al* (2009)

4. Kepatuhan Standar Audit

No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
Z1.1 : Kepatuhan auditor terhadap standar audit 240						
Sumber: Standar Audit 240						
20	Auditor bertanggungjawab untuk memperoleh keyakinan memadai bahwa laporan keuangan bebas dari kesalahan penyajian material, baik disebabkan kecurangan maupun kesalahan.					
21	Auditor yang tidak dapat menyimpulkan tentang apakah laporan keuangan mengandung kesalahan penyajian material/kecurangan dapat mempengaruhi kualitas hasil audit yang dihasilkan.					
22	Auditor yang telah mengidentifikasi atau menduga adanya suatu kecurangan diharuskan melaporkan kepada otoritas yang tepat di luar entitas.					
Z1.2 : Kepatuhan auditor terhadap standar audit 315						
Sumber: Standar Audit 315						
23	Auditor harus memperoleh suatu pemahaman atas entitas induk dan entitas anak untuk mengidentifikasi dan menilai risiko audit.					
24	Auditor harus memperoleh suatu pemahaman atas pengendalian internal entitas untuk mengidentifikasi dan menilai risiko kesalahan penyajian material.					

25	Auditor harus dapat mengidentifikasi dan menilai risiko kesalahan penyajian material pada tingkat laporan keuangan.					
Z1.3 : Kepatuhan auditor terhadap standar audit 500						
Sumber: Standar Audit 500						
26	Auditor diharuskan memiliki bukti audit yang cukup dan tepat untuk mendukung opini dan laporan auditor.					
27	Bukti audit yang cukup dan tepat dapat menurunkan risiko audit ke level rendah yang dapat diterima.					
28	Tingkat risiko audit dipengaruhi oleh kuantitas dan kualitas bukti audit yang diperoleh auditor.					
Z1.4 : Kepatuhan auditor terhadap standar audit 700						
Sumber: Standar Audit 700						
29	Sebelum merumuskan suatu opini, auditor harus memperoleh keyakinan memadai bahwa laporan keuangan telah bebas dari kesalahan penyajian material.					
30	Sebelum merumuskan suatu opini, auditor harus memperoleh bukti audit yang cukup dan tepat.					
31	Auditor harus mengevaluasi apakah laporan keuangan mengacu secara memadai pada, atau menjelaskan, kerangka pelaporan keuangan yang berlaku.					

Sumber: Penelitian Arens (2014:52)

5. Implementasi Teknik *Data Analytic*

No.	Pertanyaan	Nilai				
		STS	TS	N	S	SS
Z2.1 : Perceived usefulness (manfaat yang dirasakan)						
32	Implementasi teknik <i>data analytic</i> membantu auditor dalam menganalisis bukti audit.					
33	Implementasi teknik <i>data analytic</i> membantu auditor dalam mengurangi risiko audit.					
34	Implementasi teknik <i>data analytic</i> membantu auditor dalam mengurangi kecurangan laporan keuangan.					
Z2.2 : Perceived ease of use (kemudahan penggunaan yang dirasakan)						
35	Implementasi teknik <i>data analytic</i> mudah digunakan selama proses audit.					
36	Saya membutuhkan waktu relatif lebih lama dalam menerapkan implementasi teknik <i>data analytic</i> selama proses audit.					
37	Kemudahan implementasi teknik <i>data analytic</i> mempengaruhi saya dalam menggunakannya di masa mendatang.					

Sumber: Penelitian Bara'ah Al-Ateeq, *et al* (2022)

6. Kualitas Hasil Audit

No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
Y1.1 : Keahlian						
38	Auditor dituntut memiliki keahlian memadai agar dapat menghasilkan laporan hasil audit yang berkualitas.					
39	Keahlian adalah salah satu faktor terpenting yang harus terus ditingkatkan selama menjadi auditor.					
40	Keahlian dapat membantu auditor selama proses audit di lapangan.					
Y1.2 : Pengalaman						
41	Semakin lama saya bekerja sebagai auditor, saya semakin mudah menemukan risiko kecurangan pada laporan keuangan.					
42	Semakin lama saya bekerja sebagai auditor, saya lebih mudah menyelesaikan permasalahan yang muncul selama proses audit.					
43	Semakin lama seorang auditor bekerja, maka akan menghasilkan kualitas audit yang lebih baik.					
Y1.3 : Skeptisme profesional						
44	Auditor dituntut selalu menjaga skeptisme profesional selama menjadi auditor.					

45	Sikap skeptisme diperlukan auditor dalam mengurangi risiko kecurangan pada laporan keuangan.					
46	Sikap skeptisme membantu auditor dalam memvalidasi bukti audit yang diperoleh.					

Sumber: Penelitian Robert Kenechel *et al* (2013)

LAMPIRAN 7. SURAT KETERANGAN PENELITIAN**SURAT KETERANGAN PENELITIAN**

Dengan ini menerangkan bahwa mahasiswa dengan identitas :

Nama : Michael Revelin Ervan Septian

NBI : 1222000009

Fakultas : Ekonomi dan Bisnis

Program studi : Akuntansi

Universitas : Universitas 17 Agustus 1945 Surabaya

Telah melakukan penelitian di Kantor Akuntan Publik Gideon Adi dan Rekan Cabang Surabaya guna menyusun skripsi dengan judul **“Pengaruh Pendidikan Profesional Berkelanjutan, Masa Penugasan Auditor, Spesialisasi Industri terhadap Kepatuhan Standar Audit, Implementasi Teknik Data *Analytic*, dan Kualitas Hasil Audit pada Auditor Kantor Akuntan Publik *Non-Big 4* di Kota Surabaya”**

Demikian surat pernyataan ini dibuat untuk dapat digunakan sebagaimana mestinya.

Surabaya, 06 November 2023

**Kantor Akuntan Publik
Gideon Adi dan Rekan Cabang Surabaya**



Izin Kantor Akuntan Publik No. 551/KM.1/2016

LAMPIRAN 8. HASIL TABULASI JAWABAN KUESIONER

PENDIDIKAN PROFESIONAL BERKELANJUTAN (X1)									TOTAL
X1.1			X1.2			X1.3			
X1.1.1	X1.1.2	X1.1.3	X1.2.1	X1.2.2	X1.2.3	X1.3.1	X1.3.2	X1.3.3	
5	5	5	5	5	5	5	4	5	44
4	4	5	4	5	4	4	4	5	39
5	5	4	4	4	5	4	4	4	39
4	4	4	3	4	4	4	4	5	36
5	4	4	3	5	4	3	5	4	37
4	4	4	3	5	4	3	4	4	35
5	4	4	3	4	4	4	4	5	37
4	4	4	4	4	4	4	4	4	36
3	4	4	3	4	3	3	4	3	31
3	3	4	3	3	3	3	4	4	30
3	3	4	3	4	3	4	3	3	30
3	4	3	4	4	3	3	3	4	31
4	4	4	4	4	4	4	4	4	36
4	4	4	4	4	4	4	4	4	36
1	1	1	1	1	1	1	1	1	9
4	5	5	4	5	4	3	4	4	38
4	4	5	4	4	4	3	5	4	37
4	4	4	4	4	4	4	4	3	35
4	4	4	5	5	4	4	5	4	39

5	5	5	5	5	5	5	5	5	45
5	5	5	5	5	5	4	4	4	42
5	5	5	4	4	4	3	4	4	38
5	5	5	3	4	4	2	4	4	36
4	4	5	4	4	5	3	4	4	37
4	4	4	3	5	4	3	4	4	35
4	4	4	3	5	4	3	4	4	35
4	4	5	4	5	4	4	4	5	39
4	4	4	4	4	4	3	3	4	34
4	4	4	4	4	4	4	4	4	36
4	4	5	4	4	4	5	5	4	39
4	4	4	4	4	4	4	4	4	36
4	4	5	4	5	4	4	4	5	39
4	4	4	5	5	5	5	5	4	41
4	4	5	4	5	5	4	3	3	37
4	4	4	4	4	4	4	4	4	36
4	4	4	4	4	4	4	4	4	36
4	4	4	5	5	5	4	4	4	39
4	4	4	4	4	4	4	4	4	36
4	4	4	4	4	4	4	4	4	36
4	4	4	4	4	4	5	4	4	37
4	4	4	4	4	4	5	4	4	37
4	4	5	4	5	4	4	4	5	39

4	5	4	4	4	4	4	4	4	37
5	5	5	5	5	5	5	5	5	45
5	5	5	5	5	5	5	5	5	45
5	5	5	5	5	5	5	4	5	44
4	4	5	4	5	4	4	4	5	39
5	4	5	4	4	4	5	5	5	41
5	5	5	5	5	5	4	4	4	42
5	5	5	5	5	5	4	5	4	43
5	5	4	4	4	5	4	4	4	39
4	4	4	3	4	4	4	4	5	36
4	4	4	4	4	4	5	4	4	37
3	4	3	4	4	3	4	4	3	32
3	3	3	3	3	3	5	5	5	33
5	5	5	5	5	5	5	4	5	44
4	4	4	4	4	4	4	4	4	36
5	3	4	4	4	3	4	4	4	35
4	3	4	3	4	3	4	4	5	34
5	3	4	3	5	3	3	5	4	35

MASA PENUGASAN AUDITOR (X2)						TOTAL
X2.1			X2.2			
X2.1.1	X2.1.2	X2.1.3	X2.2.1	X2.2.2	X2.2.3	

2	2	1	2	2	2	11
2	1	1	2	1	2	9
5	5	1	4	4	1	20
4	4	1	4	4	1	18
5	4	1	4	5	1	20
4	4	1	4	4	1	18
5	3	1	5	3	1	18
4	4	4	4	4	4	24
3	4	3	4	4	3	21
3	4	3	3	4	3	20
3	3	4	3	3	4	20
3	4	3	3	3	4	20
3	3	4	4	3	4	21
4	4	4	4	4	4	24
4	4	4	4	4	4	24
2	3	3	4	3	4	19
4	4	4	4	4	4	24
3	3	3	3	3	3	18
5	4	4	4	5	4	26
3	3	3	3	3	3	18
5	5	5	4	4	4	27
4	3	3	4	4	4	22
4	4	1	4	4	1	18

4	4	1	4	4	1	18
4	4	1	3	3	1	16
5	5	1	4	4	1	20
2	1	1	2	1	2	9
4	4	4	4	4	4	24
4	4	4	4	4	4	24
4	4	4	4	4	4	24
5	5	1	4	4	1	20
2	1	1	2	1	2	9
4	4	4	4	4	4	24
3	4	4	4	3	4	22
4	4	4	4	4	4	24
4	4	4	4	4	4	24
3	3	3	4	4	4	21
4	4	4	4	4	4	24
4	4	4	4	4	4	24
4	3	3	4	3	3	20
4	3	3	4	3	3	20
2	1	1	2	1	2	9
4	4	4	4	4	4	24
4	4	4	4	4	4	24
5	5	5	5	5	5	30
2	2	1	2	2	2	11

2	1	1	2	1	2	9
5	4	4	4	5	4	26
3	4	4	5	5	4	25
4	4	5	4	5	4	26
5	5	1	4	4	1	20
4	4	1	4	4	1	18
4	4	4	4	4	4	24
3	4	3	4	4	4	22
5	5	5	5	5	5	30
2	2	1	2	2	2	11
3	3	3	3	3	3	18
5	5	2	4	4	1	21
4	4	2	3	4	1	18
5	4	2	4	5	1	21

SPESIALISASI INDUSTRI (X3)				TOTAL
X3.1		X3.2		
X3.1.1	X3.1.2	X3.2.1	X3.2.2	
4	4	4	3	15
4	5	4	2	15
3	4	4	4	15
3	5	4	4	16

5	4	4	4	17
3	4	4	4	15
5	4	3	4	16
4	4	4	4	16
4	3	4	3	14
3	3	4	4	14
4	3	4	3	14
3	3	4	3	13
3	4	3	2	12
4	4	3	2	13
3	4	2	5	14
4	4	3	2	13
4	4	4	2	14
3	3	3	3	12
5	4	4	4	17
3	3	3	2	11
5	4	2	1	12
2	4	2	3	11
4	5	4	3	16
4	5	4	4	17
4	4	4	4	16
4	4	4	4	16
4	5	4	2	15

2	3	3	2	10
3	4	3	3	13
4	4	4	4	16
3	4	3	3	13
4	5	4	2	15
3	4	3	3	13
5	5	4	3	17
4	4	4	4	16
4	4	3	3	14
3	3	3	2	11
4	4	4	3	15
4	4	4	3	15
3	3	3	3	12
3	3	3	3	12
4	5	4	4	17
4	4	4	3	15
4	4	4	4	16
5	5	4	3	17
4	4	4	4	16
4	5	4	4	17
4	5	4	4	17
4	4	4	4	16
4	4	4	4	16

3	4	4	4	15
3	5	4	4	16
4	4	3	4	15
4	3	4	4	15
5	5	5	5	20
4	4	4	3	15
4	3	3	3	13
3	4	4	4	15
3	5	4	4	16
5	4	4	4	17

KEPATUHAN STANDAR AUDIT (Z1)					
Z1.1			Z1.2		
Z1.1.1	Z1.1.2	Z1.1.3	Z1.2.1	Z1.2.2	Z1.2.3
4	4	3	5	5	5
5	4	2	4	4	5
4	4	4	4	4	4
4	4	4	4	5	5
4	4	4	5	4	4
5	5	5	4	4	4
4	4	4	4	4	4

3	3	3	4	4	3
3	4	3	4	3	4
3	4	3	4	3	4
4	4	4	3	3	4
3	3	4	3	3	4
4	4	4	4	4	4
4	4	4	4	4	4
5	5	5	5	4	3
3	5	3	4	4	4
4	4	4	5	4	4
4	4	4	4	4	4
5	4	4	5	4	4
5	5	5	5	5	5
4	5	4	4	4	4
4	4	4	4	4	4
4	4	4	4	4	4
4	4	4	4	4	4
4	5	4	4	5	5
4	4	3	4	4	4
5	5	5	4	4	4
5	4	2	4	4	5
4	2	3	4	4	4
4	4	4	4	4	4
5	4	4	4	4	4

5	4	2	4	4	5
5	4	2	4	4	5
4	4	4	4	4	4
3	4	5	3	3	4
4	4	4	4	4	4
4	4	4	4	4	4
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4	4	4	4	4	4
4	4	4	4	4	4
4	3	3	4	4	4
4	3	3	4	4	4
5	4	4	4	4	5
5	1	4	4	4	4
4	1	4	4	4	4
5	1	5	5	5	5
4	4	3	5	5	5
5	4	2	4	4	5
4	5	5	5	4	4
4	5	4	4	5	5
4	4	4	4	4	4
4	4	4	4	4	4
4	4	4	4	5	5
4	4	4	5	4	4

4	4	4	3	4	3
5	5	5	5	5	4
4	4	3	5	3	5
4	4	4	4	4	4
4	4	4	4	4	4
4	4	4	4	5	5
4	4	4	5	4	4

KEPATUHAN STANDAR AUDIT (Z1)						TOTAL
Z1.3			Z1.4			
Z1.3.1	Z1.3.2	Z1.3.3	Z1.4.1	Z1.4.2	Z1.4.3	
4	3	4	5	5	4	37
5	4	5	4	4	5	38
4	4	3	5	5	5	35
5	5	4	5	4	4	40
5	4	2	5	5	4	36
5	4	2	4	4	4	38
4	4	5	5	4	4	37
3	3	4	3	4	3	30
4	3	3	3	3	3	31
4	3	3	4	3	3	31
3	4	3	4	3	4	32

3	3	4	3	4	3	30
4	4	4	4	4	4	36
4	4	4	4	4	4	36
5	5	5	5	5	5	42
4	4	4	4	4	4	35
5	4	4	4	4	4	38
4	4	4	4	4	4	36
5	4	4	5	5	4	39
5	5	5	5	5	5	45
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4	4	4	4	4	4	36
4	4	4	4	4	4	36
5	5	2	5	4	4	39
4	4	3	4	4	4	34
5	5	2	5	5	4	39
5	4	5	4	4	5	38
4	4	4	5	5	4	33
4	4	4	4	4	4	36
5	4	4	5	5	4	38
5	4	5	4	4	5	38
5	4	5	4	4	5	38
4	3	4	4	4	4	35
5	4	3	3	4	5	34

4	4	4	4	4	4	36
4	4	4	4	4	4	36
4	4	4	4	4	4	36
4	4	4	4	4	4	36
4	4	4	4	4	4	36
4	4	4	4	4	4	34
4	4	4	4	4	4	34
5	4	5	4	4	5	40
4	5	4	4	4	4	35
5	5	5	5	5	5	36
5	5	5	5	5	5	41
4	3	4	5	5	4	37
5	4	5	4	4	5	38
4	5	5	4	4	4	41
4	4	4	5	4	4	39
4	4	4	5	5	4	36
4	4	3	5	5	5	35
5	5	4	5	4	4	40
4	4	4	4	4	4	37
4	4	4	4	3	4	34
4	4	4	4	4	4	41
4	3	4	3	5	4	35
4	4	4	4	4	4	36

4	4	3	5	5	5	35
5	5	4	5	4	4	40
5	4	2	5	5	4	36

IMPLEMENTASI TEKNIK DATA ANALYTIC (Z2)						TOTAL
Z2.1			Z2.2			
Z2.1.1	Z2.1.2	Z2.1.3	Z2.2.1	Z2.2.2	Z2.2.3	
4	4	2	4	2	4	20
5	4	1	5	1	5	21
4	4	4	5	2	5	24
3	3	3	4	4	4	21
4	4	4	4	4	4	24
3	3	3	3	3	3	18
4	4	4	3	4	5	24
4	3	4	4	3	4	22
4	3	4	3	4	3	21
3	4	3	4	3	4	21
3	4	3	3	4	3	20
3	3	4	3	4	3	20
4	4	4	4	3	3	22
4	4	4	4	4	4	24
3	3	3	3	3	3	18

4	4	4	3	3	3	21
4	4	4	4	2	4	22
3	3	3	3	3	3	18
4	4	5	4	4	4	25
4	4	4	3	3	4	22
5	5	5	4	4	5	28
4	4	4	4	3	4	23
5	5	5	4	1	4	24
4	4	4	4	1	5	22
4	4	4	2	2	2	18
4	4	3	3	2	5	21
5	4	1	5	1	5	21
4	4	4	4	4	4	24
4	4	4	4	2	4	22
4	4	4	3	3	4	22
4	4	2	4	2	4	20
5	4	1	5	1	5	21
4	4	4	4	3	4	23
3	4	5	4	3	4	23
4	4	4	4	4	4	24
3	4	5	4	3	4	23
4	4	4	4	4	4	24
4	4	4	4	3	4	23

4	4	4	4	3	4	23
4	3	4	3	3	3	20
4	3	4	3	3	3	20
5	4	1	5	1	5	21
4	4	4	4	4	3	23
4	4	4	4	2	4	22
5	5	5	5	4	3	27
4	4	2	4	2	4	20
5	4	1	5	1	5	21
5	5	5	4	4	4	27
4	4	4	5	4	4	25
4	5	5	4	4	5	27
4	4	4	5	2	5	24
3	3	3	4	4	4	21
4	3	3	3	3	4	20
3	4	4	4	3	4	22
5	5	4	4	4	4	26
4	4	2	4	2	4	20
3	3	3	3	3	3	18
4	4	4	5	2	5	24
3	3	3	4	4	4	21
4	4	4	4	4	4	24

KUALITAS HASIL AUDIT (Y)									TOTAL
Y1.1			Y1.2			Y1.3			
Y1.1.1	Y1.1.2	Y1.1.3	Y1.2.1	Y1.2.2	Y2.2.3	Y1.3.1	Y1.3.2	Y1.3.3	
5	5	5	4	5	5	4	4	4	41
4	5	4	5	4	4	5	4	5	40
4	4	5	4	4	4	5	5	5	40
5	3	4	3	4	2	4	4	4	33
5	4	5	4	4	2	4	4	4	36
4	4	4	3	5	4	5	5	5	39
5	5	5	4	3	4	4	4	5	39
4	3	4	3	3	4	3	4	3	31
4	3	3	4	3	4	3	4	3	31
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5	3	4	3	4	2	4	4	4	33
5	4	5	4	4	2	4	4	4	36

LAMPIRAN 9. HASIL PENELITIAN

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Implementasi Teknik Data Analytic	1,000	1,000	1,000	1,000
Kepatuhan Standar Audit	0,712	0,713	0,839	0,634
Kualitas Hasil Audit	0,598	0,621	0,831	0,711
Masa Penugasan Auditor	0,838	0,838	0,925	0,861
Pendidikan Profesional Berkelanjutan	0,637	0,634	0,805	0,580
Spesialisasi Industri	1,000	1,000	1,000	1,000

	Implementasi Teknik Data Analytic	Kepatuhan Standar Audit	Kualitas Hasil Audit	Masa Penugasan Auditor	Pendidikan Profesional Berkelanjutan	Spesialisasi Industri
BA		0,771				
KA			0,568			
KD						0,911
KP					0,831	
MS						-0,562
OA		0,752				
PA			0,829			
PD					0,779	
PE	0,625					
PP					0,673	
PU	0,944					
SK		0,648				
SL		0,755				
SP			0,775			
TA				0,925		
TK				0,930		

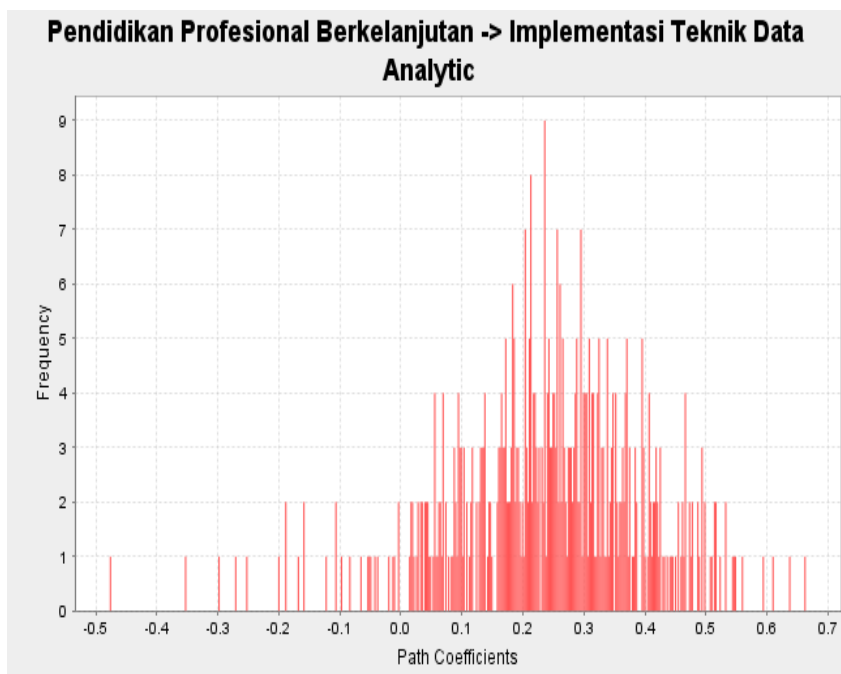
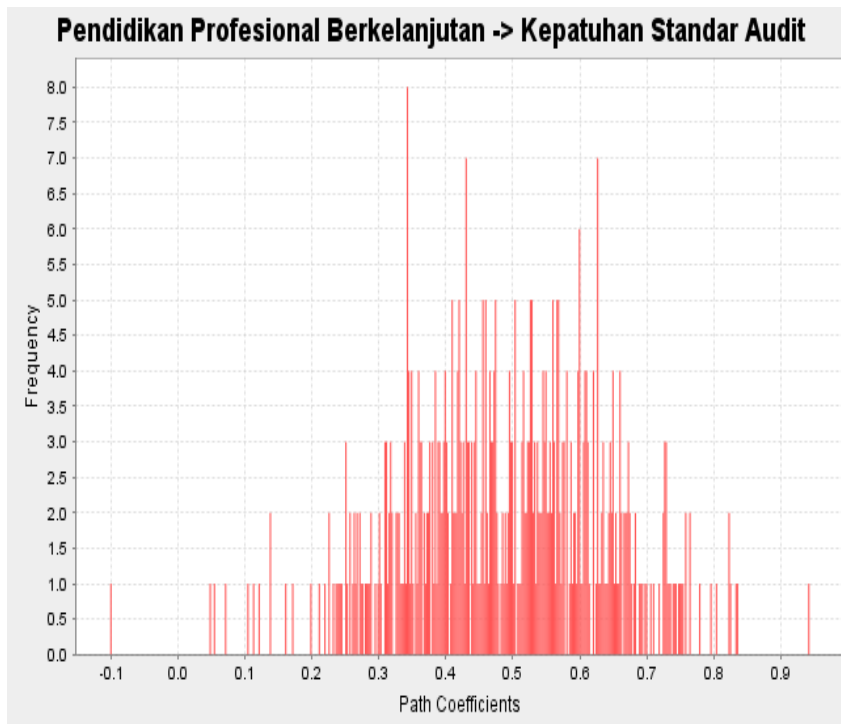
	Implementasi Teknik Data Analytic	Kepatuhan Standar Audit	Kualitas Hasil Audit	Masa Penugasan Auditor	Pendidikan Profesional Berkelanjutan	Spesialisasi Industri
BA		0,808				
KD						1,000
KP					0,830	
OA		0,782				
PA			0,883			
PD					0,737	
PP					0,713	
PU	1,000					
SL		0,799				
SP			0,801			
TA				0,929		
TK				0,927		

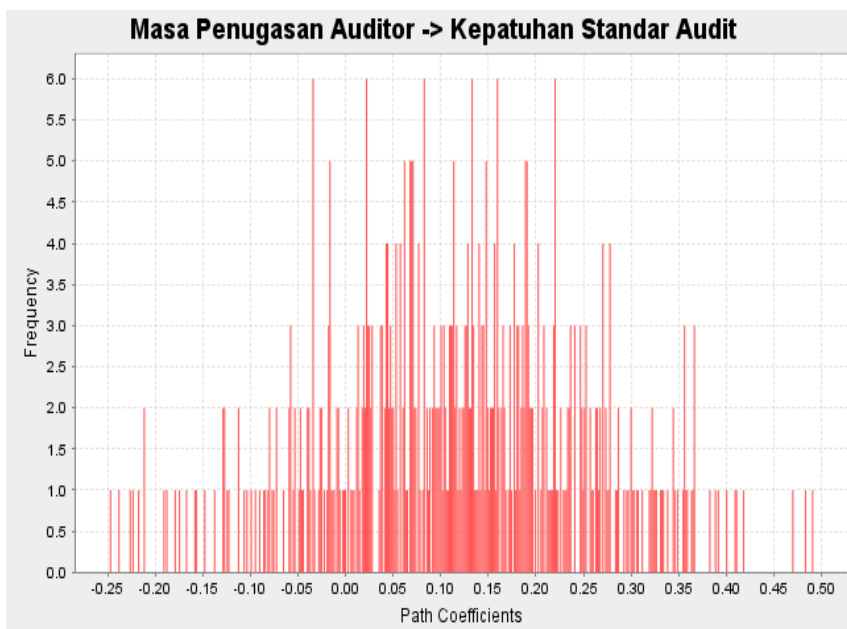
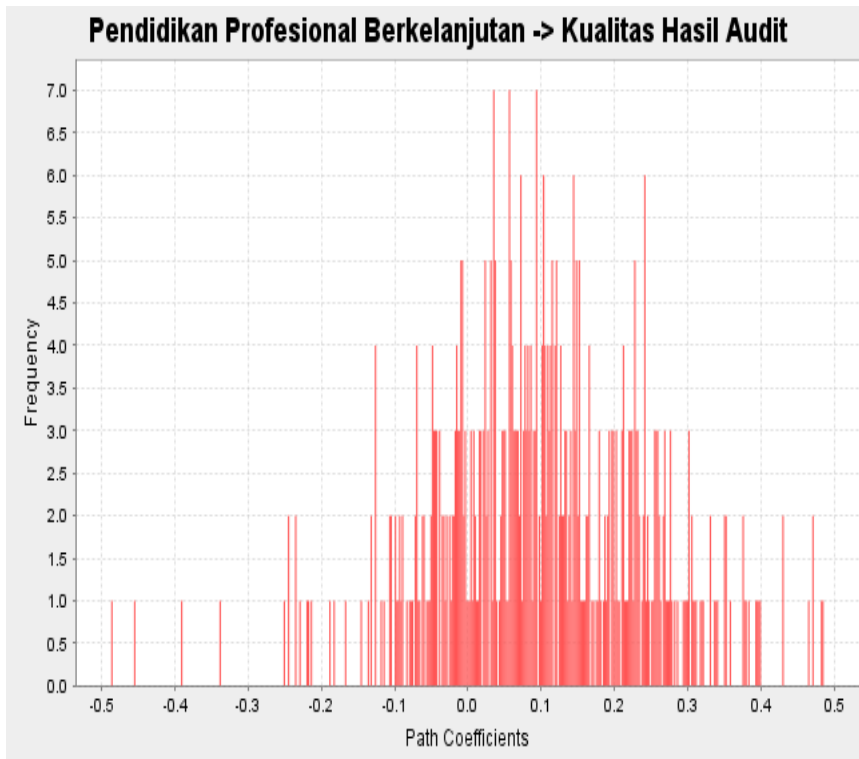
	Implementasi Teknik Data Analytic	Kepatuhan Standar Audit	Kualitas Hasil Audit	Masa Penugasan Auditor	Pendidikan Profesional Berkelanjutan	Spesialisasi Industri
BA	0,171	0,808	0,367	0,111	0,513	0,331
KD	0,017	0,346	0,375	0,114	0,339	1,000
KP	0,120	0,483	0,292	0,245	0,830	0,480
OA	0,357	0,782	0,406	0,217	0,423	0,267
PA	0,602	0,479	0,883	0,297	0,271	0,289
PD	0,041	0,447	0,317	0,293	0,737	0,348
PP	0,446	0,381	0,345	0,153	0,713	-0,014
PU	1,000	0,376	0,585	0,347	0,286	0,017
SL	0,381	0,799	0,354	0,325	0,428	0,223
SP	0,360	0,298	0,801	0,257	0,466	0,354
TA	0,375	0,256	0,251	0,929	0,274	0,115
TK	0,268	0,244	0,362	0,927	0,278	0,097

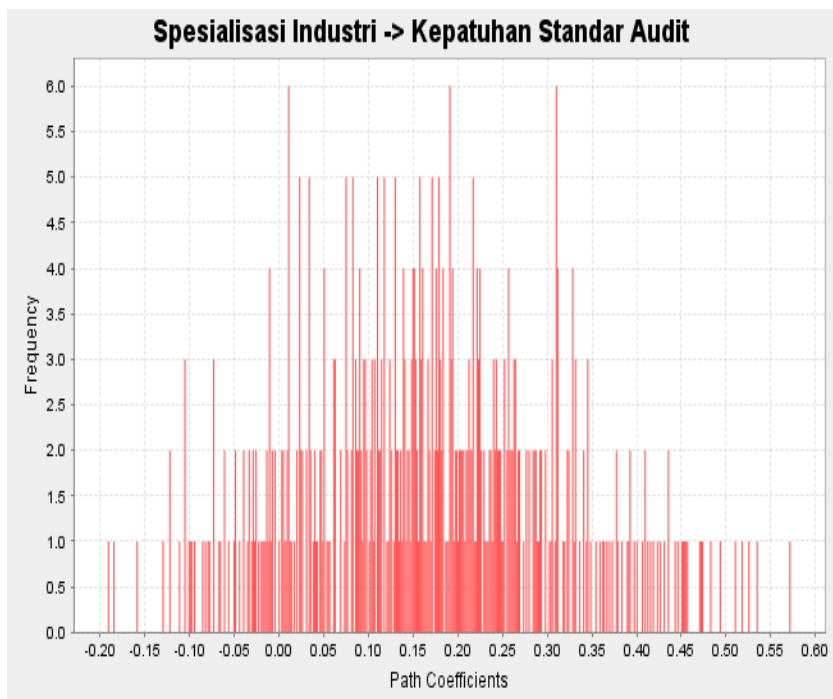
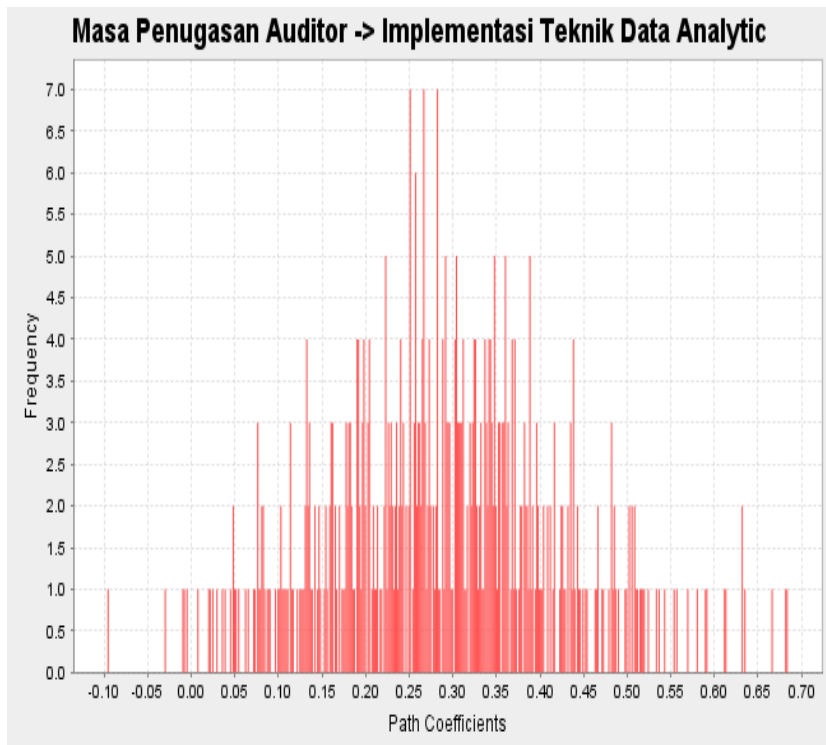
	R Square	R Square Adjusted
Implementasi Teknik Data Analytic	0,165	0,120
Kepatuhan Standar Audit	0,365	0,331
Kualitas Hasil Audit	0,510	0,464

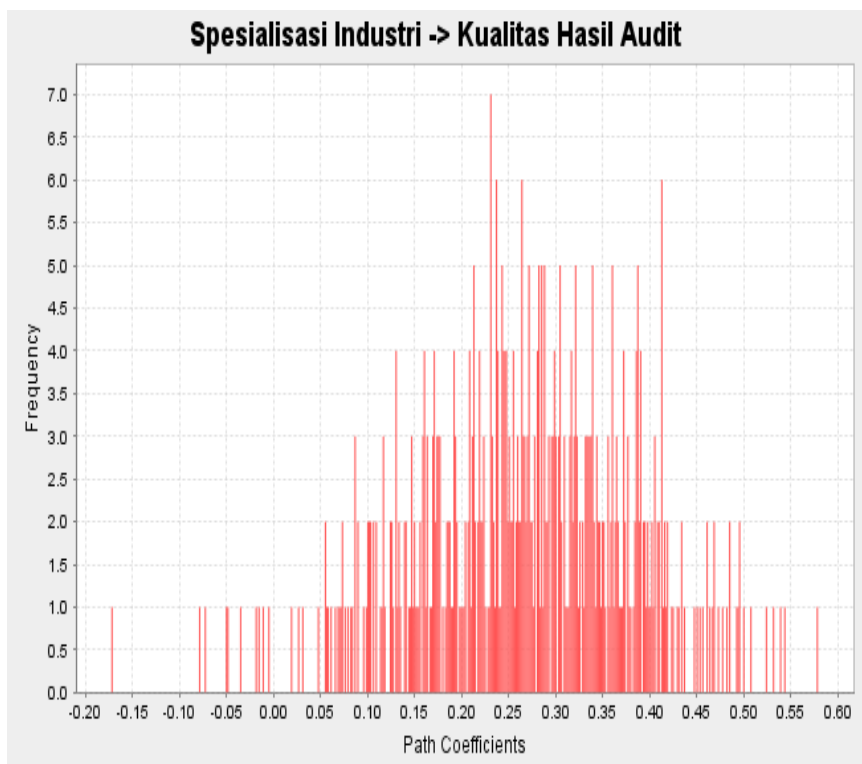
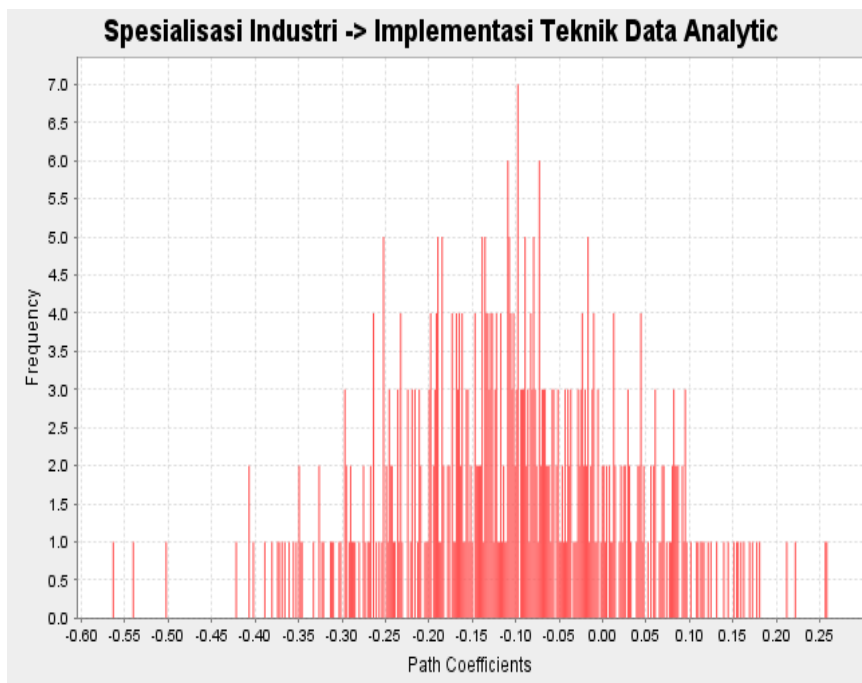
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Implementasi Teknik Data Analytic -> Kualitas Hasil Audit	0,485	0,475	0,120	4,055	0,000
Kepatuhan Standar Audit -> Kualitas Hasil Audit	0,115	0,136	0,129	0,893	0,372
Masa Penugasan Auditor -> Implementasi Teknik Data Analytic	0,289	0,287	0,129	2,233	0,026
Masa Penugasan Auditor -> Kepatuhan Standar Audit	0,106	0,117	0,131	0,809	0,419
Masa Penugasan Auditor -> Kualitas Hasil Audit	0,069	0,069	0,113	0,607	0,544
Pendidikan Profesional Berkelanjutan -> Implementasi Teknik Data Analytic	0,232	0,240	0,155	1,504	0,133
Pendidikan Profesional Berkelanjutan -> Kepatuhan Standar Audit	0,484	0,487	0,148	3,266	0,001
Pendidikan Profesional Berkelanjutan -> Kualitas Hasil Audit	0,099	0,097	0,142	0,700	0,484
Spesialisasi Industri -> Implementasi Teknik Data Analytic	-0,095	-0,104	0,128	0,743	0,458
Spesialisasi Industri -> Kepatuhan Standar Audit	0,170	0,166	0,138	1,237	0,217
Spesialisasi Industri -> Kualitas Hasil Audit	0,286	0,266	0,114	2,505	0,013

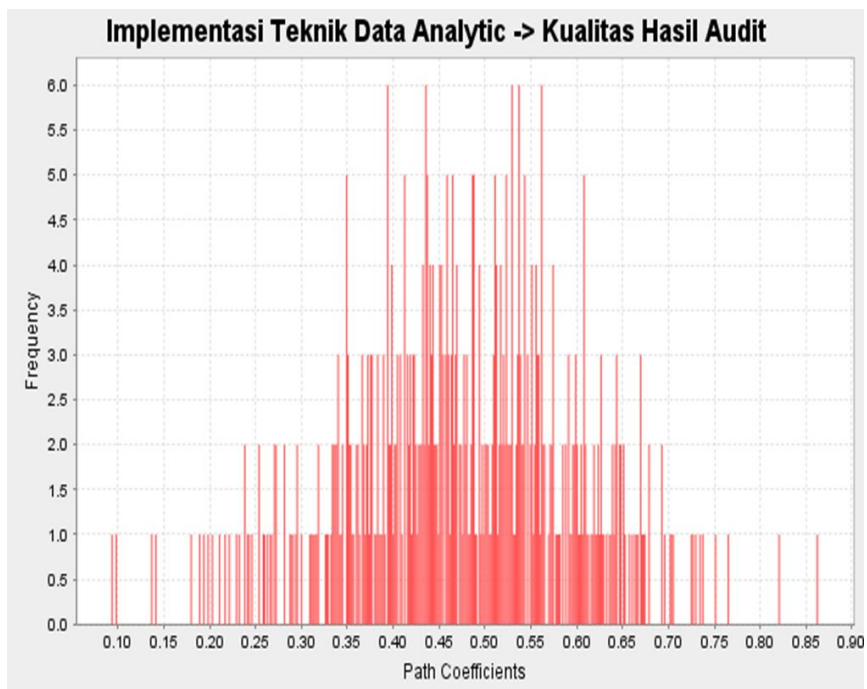
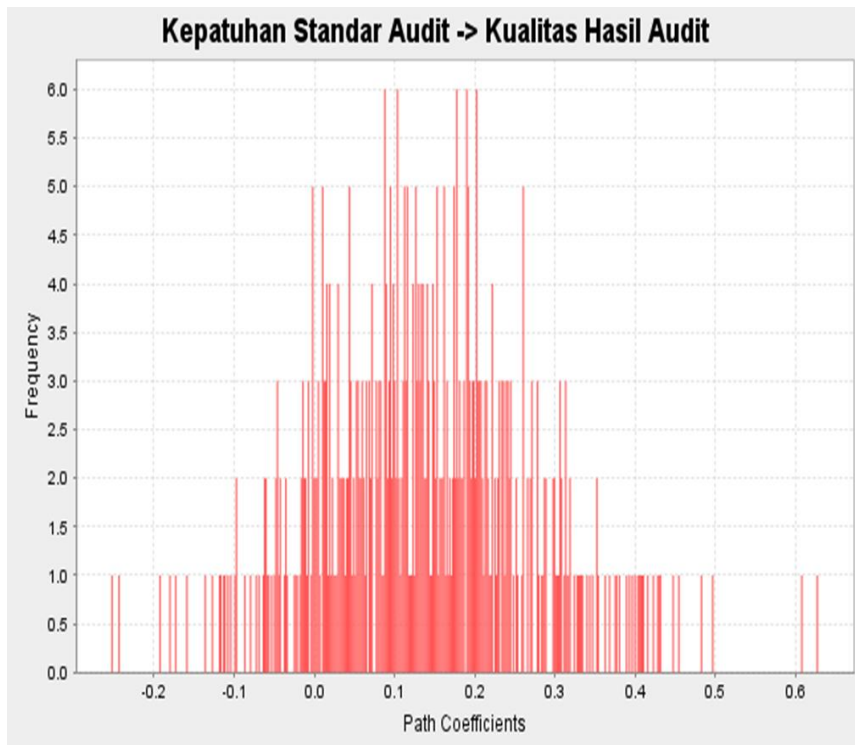
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Masa Penugasan Auditor -> Implementasi Teknik Data Analytic -> Kualitas Hasil Audit	0,140	0,140	0,081	1,724	0,085
Pendidikan Profesional Berkelanjutan -> Implementasi Teknik Data Analytic -> Kualitas Hasil Audit	0,113	0,116	0,083	1,351	0,177
Spesialisasi Industri -> Implementasi Teknik Data Analytic -> Kualitas Hasil Audit	-0,046	-0,047	0,064	0,723	0,470
Masa Penugasan Auditor -> Kepatuhan Standar Audit -> Kualitas Hasil Audit	0,012	0,018	0,033	0,374	0,708
Pendidikan Profesional Berkelanjutan -> Kepatuhan Standar Audit -> Kualitas Hasil Audit	0,056	0,061	0,064	0,871	0,384
Spesialisasi Industri -> Kepatuhan Standar Audit -> Kualitas Hasil Audit	0,020	0,025	0,039	0,500	0,618











LAMPIRAN 10. LoA (LETTER OF ACCEPTANCE)

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Universitas 17 Agustus 1945 Surabaya**

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SURAT KETERANGAN

No. 03/JEA-17/XII/2023

Yang Bertanda tangan di bawah ini:

Nama : Hwihanus
NIDN : 0705036901
Jabatan : Editor in Chief

Menerangkan dengan sesungguhnya bahwa artike berikut ini

Judul Artikel : The Influence of Continuing Professional Education, Auditor Assignment Period, Industry Specialization on Compliance With Audit Standards, Implementation of Data Analytic Techniques, and Quality of Audit Results in Auditors of Non-Big 4 Public Accounting Firms in The City of Surabaya

Author : Michael Revelin Ervan Septian; Tri Ratnawati

Telah disubmit pada JEA 17: Jurnal Ekonomi Akuntansi e-issn: 2527-3264 dan saat ini dalam proses editing. Artikel tersebut telah disetujui untuk diterbitkan pada JEA 17 Vol. 9, No. 2 (2023): Desember

Demikian surat ini diterbitkan sebagaimana mestinya

Surabaya, 15 Desember 2023

Hormat kami
Editor in Chief

Hwihanus

LAMPIRAN 11. ARTIKEL**THE INFLUENCE OF CONTINUING PROFESSIONAL EDUCATION,
AUDITOR ASSIGNMENT PERIOD, INDUSTRY SPECIALIZATION
ON COMPLIANCE WITH AUDIT STANDARDS, IMPLEMENTATION
OF DATA ANALYTIC TECHNIQUES, AND QUALITY OF AUDIT
RESULTS IN AUDITORS OF NON-BIG 4 PUBLIC ACCOUNTING
FIRMS IN THE CITY OF SURABAYA**

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ABSTRACT

The aim of this research is to examine and analyze the influence of Continuing Professional Education, Auditor Assignment Period, Industry Specialization on Compliance with Audit Standards, Implementation of *Data Analytic Techniques* , and Quality of Audit Results. This research took respondents from auditors from *non- big 4* public accounting firms in the city of Surabaya from *junior* auditor to *partner level* , with a total sample of 60 people. Hypothesis testing in this research uses analysis with the *SmartPLS application* by testing *the outer* model and *inner* model. The research results show that continuing professional education has a significant effect on compliance with audit standards, the auditor's assignment period has a significant effect on the implementation of *data analytic techniques* , *industry specialization has a significant effect on the quality of audit results*, *implementation of data analytic techniques* has a significant effect on the quality of audit results.

***Keywords : Continuing Professional Education, Auditor Assignment Period ,
Specialization Industry, Audit Standards Compliance, Implementation
of Data Analytic Techniques, Quality of Audit Results.***

INTRODUCTION

Current developments in the business world have made it clear that a good company needs to be audited by a public accounting firm because ownership of a company can be owned by various parties so that company management in preparing financial reports is required to be able to convey information accurately and as it is, both to shareholders and to interested parties.

The financial report will later be used by *stakeholders* as a basis for making decisions. *Stakeholder* decisions can be taken appropriately if the financial reports issued by company management have been audited by a competent and independent auditor.

This is in line with the role of public accounting firms as gatekeepers *who* can provide assurance *regarding* the quality of public company financial reporting that does not harm *stakeholders*. (Ronen and Yaari , 2008., Levitt , 1998). Currently, there are still many problems faced from the low quality of audit results, for example, audit opinions issued by public accounting firms are reasonable without modification, problems are still found that are detrimental to *stakeholders*

big 4 public accounting firms and *non- big 4* public accounting firms. This is because *big 4* public accounting firms have more experience and case studies, so they can produce higher quality audit results. Good.

In Indonesia itself, public accounting firms have been criticized by various parties for failing to protect the interests *of stakeholders* , especially in cases of manipulation of PT financial reports. Garuda Indonesia Tbk which has violated audit standards and decreased the quality control system of public accounting firms (Financial Professional Development Center, 2019). Apart from that, there are many cases of manipulation of financial reports involving several *non- big 4* public accounting firms such as KAP Purwanto, Sungkoro , and Surja, KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners, KAP Amir Abadi Jusuf, Aryanto, Mawar, and colleagues at 2016 – 2023 will make the public increasingly skeptical of the public accounting profession in providing audit and *assurance* services to clients.

The credibility of auditors has also become a concern following the imposition of many administrative sanctions on public accountants and public accounting firms for being proven to have violated and not complied with regulations regarding public accountants, including: maintaining competence through continuing professional education, good behavior, integrity , responsibility , complying with and implementing standards professional public

accountant, and submit to the Minister a business activity report or annual program realization report .

Based on data from the financial development and professional development center, it was found that several public accountants were subject to sanctions admin si either in the form of recommendations to carry out certain obligations, written warnings, restrictions on providing services to certain types of entities, restrictions on providing certain services, freezing permits, revoking permits, and/or fines.

Table 1. 1
List of Administrative Sanctions for Public Accounting Firms

No	Types of Sanctions	Number of public accounting firms subject to sanctions
1	Recommendation	3
2	Warning	8
3	Entity restrictions	2
4	Service restrictions	2
5	License suspension	5

Source: Center for Financial Professional Development (2019)

Table 1. 2
Administrative Sanctions for Public Accountants

No	Types of Sanctions	Type of Violation	Number of public accountants subject to sanctions
1	Recommendation	continuing professional education reports	41
		Unfulfilled participatory credit units _ _	37
		S professional standards for public accountants	9
2	Warning	Not following continuing professional education	18
3	License suspension	S professional standards for public accountants	1
4	Administrative fines	Delay in reporting continuing professional	28

	education	
Amount s anctions issued		134

Source: Center for Accountant Development and Appraisal Services (2015)

So, based on the above data for 2015 - 2019, both public accounting firms and public accountants were subject to administrative sanctions due to several customers, such as delays in reporting continuing professional education, not meeting the specified number of participatory credit units , violations of public accounting professional standards and other administrative provisions.

Research on audit quality in Indonesia, whether directly or indirectly, mostly uses public accounting firms affiliated with *the big 4* (Siregar and Utama, 2006, Permatasari, 2005, Sanjaya, 2008). *Big 4* public accounting firms are often associated with better quality audit results compared to *non- big 4* public accounting firms. This is because *big 4* public accounting firms have more *intense* insight , experience, capacity and reputation compared to *non-big 4 public accounting firms*. - *big 4* (Becker *et al* , 1998).

At present, the quality of audit results is not only based on the auditor's competence alone , but is also aligned with technological developments and has entered a new era that integrates technology such as *artificial intelligence* , *machine learning* , *data analytics* , and *blockchain* which have the potential and capability to transform the audit process.

Based on the explanation that has been presented, it is important to know how much influence continuous professional education , auditor assignment period, industry specialization has on compliance with audit standards, implementation of *data analytic techniques* , and the quality of audit results on auditors of *non- big 4* public accounting firms in the city of Surabaya .

LITERATURE REVIEW

Auditing

Aren *et al* . (2010) states the definition of audit as follows "*The accumulation and evaluation of evidence about information to determine and reports on the degrees of correspondence between the information and established criteria . Auditing should be done by a competent , independent person*"

Continuing Professional Education

The Indonesian Association of Accountants (2007) stated the definition of continuing professional education as " Continuous learning activities *learning*) that must be taken by professional accountants so that they can always maintain, improve and develop their professional competence ." This is in line with what Amir Abadi Jusuf (2017:42) said that competency is a must for auditors which can be obtained from formal audit and accounting education, sufficient practical experience, as well as continuing professional education. It is hoped that after participating in this continuing professional education, auditors can gain sufficient understanding of the *auditee company* .

Auditor Assignment Period

Auditor assignment period (*a audit t enure*) is the audit engagement period between a public accounting firm and the same *auditee* .

Industry Specialization

Solomon *et al* (1999) said that auditors who have industry specialization have a deeper understanding than auditors who do not have industry specialization because auditors have more experience in that industry so they can offer high quality audit and *non-* audit services or reduce audit costs which provides economic benefits. (Hogan , 1999).

Auditing Standards

Audit standards are a measure of the implementation of actions that serve as general guidelines for auditors in carrying out audits (Mulyadi, 2002). This is similar to SA 200 (revised 2021) regarding the overall objectives of independent auditors and the implementation of audits based on audit standards which states that (a) auditors must comply with all audit standards relevant to the audit, (b) auditors are not permitted to state their compliance with audit standards in auditor's report unless the auditor has complied with the provisions of this audit standard and all other audit standards relevant to the audit. The emphasis on standards is closely related to criteria or measures of the quality of performance of the action to achieve the objectives of using the procedure.

Data Analytics

Data *Analytics* is an activity of examining, cleaning, transforming and modeling available *big* data to obtain conclusions using algorithms (Cao *et al* , 2015). The Indonesian Institute of Accountants (2023) defines data *analytics* as a new approach used for fraud prevention and detection involving processing and examining patterns in actual data.

RESEARCH HYPOTHESIS

H1: Continuing professional education has a significant effect on audit standard compliance.

H2: Continuous professional education has a significant effect on the implementation of data *analytic techniques* .

H 3 : Continuous professional education has a significant effect on the quality of audit results.

H 4 : The auditor's assignment period has a significant effect on compliance with audit standards.

H 5 : The auditor's assignment period has a significant effect on the implementation of data *analytic techniques* .

H 6 : The auditor's assignment period has a significant effect on the quality of audit results.

H 7 : Industry specialization has a significant effect on audit standard compliance.

H 8 : Industry specialization has a significant effect on the implementation of data *analytic techniques* .

H 9 : Industry specialization has a significant effect on the quality of audit results.

H 10 : Compliance with audit standards has a significant effect on the quality of audit results.

H 11 : Implementation of data *analytic techniques* has a significant effect on the quality of audit results.

RESEARCH METHODS

This type of research uses a quantitative approach with correlational methods to test the influence of independent variables, namely continuing professional education, auditor assignment period, industry specialization, intervening variables , namely compliance with audit standards, implementation of data *analytic techniques*. on the dependent variable, namely the quality of audit results. The population of this study is office a kantan public in the city of Surabaya which is not affiliated with the office a kantan p public big 4 (PwC , Delloite , EY , KPMG) . Sample determination was carried out using a *purposive sampling method* , where samples were taken based on the needs/criteria determined by the researcher .

RESULTS AND DISCUSSION

Instrument Testing

Data processing uses SmartPLS 3.0 validity and reliability testing which can be presented in 3 types, namely *Cronbach's Alpha* , ρ_A ,

Composite Reliability , *Average Variance Extracted* (AVE). The data is presented in table 4.4 as follows:

Table 4.10
Validity and Reliability Testing

	<i>Cronbach's Alpha</i>	<i>rho_A</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>
Continuing Professional Education (X1)	0.637	0.634	0.805	0.580
Auditor Assignment Period (X2)	0.838	0.838	0.925	0.861
Industry Specialization (X3)	1,000	1,000	1,000	1,000
Implementation of Data Analytic Techniques (Z2)	1,000	1,000	1,000	1,000
Audit Standards Compliance (Z1)	0.712	0.713	0.839	0.634
Quality of Audit Results (Y)	0.598	0.621	0.831	0.711

Source: Data processed by SmartPLS , 2023

Hypothesis test

Hypothesis testing in this research was carried out by looking at the *T- Statistics values* and *P- Values* . The research hypothesis is declared accepted if the *P- Value is* <0.05 . The following are the results of hypothesis testing obtained in this research:

Table 4.18
Outer Loading After Elimination

Hypothesis	Information	<i>Original Samples</i>	<i>T- Statistics</i>	<i>P- Values</i>	Results
H1	Continuing Professional Education -> Audit Standards Compliance	0.484	3,266	0.001	H1 Accepted (Significant)
H2	Continuing Professional Education -> Implementation of Data <i>Analytic Techniques</i>	0.232	1,504	0.133	H2 Rejected (Not significant)
H3	Continuing Professional Education -> Quality of Audit Results	0.099	0.700	0.484	H3 Rejected (Not Significant)
H4	Auditor Assignment Period -> Audit Standards Compliance	0.106	0.809	0.419	H4 Rejected (Not Significant)
H5	Auditor Assignment Period -> Implementation	0.289	2,233	0.026	H5 Accepted (Significant)

	of Data <i>Analytic Techniques</i>				
H6	Auditor Assignment Period ->	0.069	0.607	0.544	H6 Rejected (Not Significant)
H7	Industry Specialization - > Audit Standards Compliance	0.170	1,237	0.217	H7 Rejected (Not Significant)
H8	Industry Specialization - > Implementation of Data <i>Analytic Techniques</i>	-0.095	0.743	0.458	H8 Rejected (Not Significant)
H9	Industry Specialization - > Quality of Audit Results	0.286	2,505	0.013	H9 Accepted (Significant)
H10	Audit Standards Compliance -> Quality of Audit Results	0.115	0.893	0.372	H10 Rejected (Not Significant)
H11	Implementation of Data <i>Analytic Techniques</i> -> Quality of Audit Results	0.485	4,055	0,000	H11 Accepted (Significant)

Source: Data processed by SmartPLS , 2023

Based on table 4.18 above , it can be seen that of the 11 hypotheses proposed in this research, 4 hypotheses were accepted because they had an influence shown to have a P-Value < 0.05, while 7 hypotheses were rejected

because they had an influence shown to have a P-Value > 0.05 so it can be stated that 4 hypotheses were accepted and 7 hypotheses were rejected.

Direct Analysis Effect

Testing the significance of the influence path between variables in accordance with the research hypothesis using *software SmartPLS* is carried out using a *path table coefficient of bootstrapping* results. The results of the *bootstrapping* test can be seen in Figure 4.7 above. The results of *bootstrapping* result in testing the significance of each path. In testing, the hypothesis can be accepted if the calculated t value (T - *statistic*) is > 1.96 or P- *Values* smaller than the error rate (α) 5%. The results of hypothesis testing using PLS *bootstrapping results* in accordance with table 4.18 above can be explained as follows:

1. Continuing professional education has a significant effect on audit standard compliance

Based on table 4.18 above, it can be seen that the coefficient value of the influence of continuing professional education on compliance with audit standards is 0.484 (positive) with the T - *statistic* of 3.266 (> 1.96) and P- *Values* 0.001 ($< \alpha = 5\%$), so it was decided that **continuing professional education had a significant effect on compliance with audit standards**. Based on these results, the first hypothesis which states that continuing professional education has an effect on compliance with audit standards, can be accepted (H1 is accepted). This supports research by Tambunan, Baktiar (2022) which states that continuing professional education influences compliance with audit standards.

2. Continuing professional education does not have a significant effect on the implementation of data analytic techniques

Based on table 4.18 above, it can be seen that the coefficient value of the influence of continuing professional education on the implementation of data *analytic techniques* is 0.232 (close to zero) with the T - *statistic* of 1.504 (< 1.96) and P- *Values* 0.133 ($> \alpha = 5\%$), so it was decided that **continuing professional education had no significant effect on the implementation of data analytic techniques**. Based on these results, the second hypothesis which states that continuing professional education has an effect on the implementation of data *analytic techniques*, cannot be accepted (H2 is rejected). This does not support research by Experis Finance (2016) which states that in the audit process, data *analytics* is able to help an auditor to find additional risks, understand

existing risks better, provide more in-depth assurance, and provide a point of view to management.

3. Continuing professional education does not have a significant effect on the quality of audit results

Based on table 4.18 above , it can be seen that the coefficient value of the influence of continuing professional education on the quality of audit results is 0.099 (close to zero) with the T - *statistic* of 0.700 (< 1.96) and P- *Values* 0.484 ($> \alpha=5\%$), so it was decided that **continuing professional education had no significant effect on the quality of audit results**. Based on these results, the third hypothesis which states that continuing professional education has an effect on the quality of audit results, cannot be accepted (H3 is rejected). This does not support Adityasih's (2010) research which states that continuing professional education has a positive effect on the quality of audit results.

4. The auditor's assignment period does not have a significant effect on compliance with audit standards

Based on table 4.18 above , it can be seen that the coefficient value of the auditor's assignment period on compliance with audit standards is 0.106 (close to zero) with the T - *statistic* of 0.809 (< 1.96) and P- *Values* 0.419 ($> \alpha=5\%$), so it was decided that **the auditor's assignment period had no significant effect on compliance with audit standards**. Based on these results, the fourth hypothesis which states that the auditor's assignment period has an effect on compliance with audit standards, cannot be accepted (H4 is rejected).

5. The auditor's assignment period has a significant effect on the implementation of data *analytic techniques*

Based on table 4.18 above , it can be seen that the coefficient value of the influence of the auditor's assignment period on the implementation of data *analytic techniques* is 0.289 (positive) with the T - *statistic* of 2.233 (> 1.96) and P- *Values* 0.026 ($< \alpha=5\%$), so it was decided that **the auditor's assignment period had a significant effect on the implementation of data *analytic techniques*** . Based on these results, the fifth hypothesis, which states that the auditor's assignment period influences the implementation of data *analytic techniques* , can be accepted (H5 is accepted).

6. The auditor's assignment period does not have a significant effect on the quality of the audit results

Based on table 4.18 above , it can be seen that the coefficient value of the auditor's assignment period on the quality of audit results is 0.069 (close to zero) with the T - *statistic* of 0.607 (< 1.96) and P- *Values* 0.544 ($> \alpha=5\%$), so it was decided that **the auditor's assignment period had no significant effect on the quality of the audit results**. Based on these results, the sixth hypothesis which states that the auditor's assignment period influences the quality of audit results, cannot be accepted (H6 is rejected). This does not support Myers' research *et al* (2003) which states that the quality of audit results increases according to the increase in the auditor's assignment period.

7. Industry specialization does not have a significant effect on audit standard compliance

Based on table 4.18 above , it can be seen that the coefficient value of industry specialization on audit standard compliance is 0.170 (close to zero) with the T - *statistic* of 1.237 (< 1.96) and P- *Values* 0.217 ($> \alpha=5\%$), so it was decided that **industry specialization has no significant effect on audit standards compliance**. Based on these results, the seventh hypothesis which states that industry specialization has an effect on audit standards compliance, cannot be accepted (H7 is rejected).

8. Industry specialization does not have a significant effect on the implementation of data analytic techniques

Based on table 4.18 above , it can be seen that the industrial specialization coefficient value for the implementation of data *analytic techniques* is -0.095 (below zero) with the T - *statistic* of 0.743 (< 1.96) and P- *Values* 0.458 ($> \alpha=5\%$), so it was decided that **industry specialization had no significant effect on the implementation of data analytic techniques** . Based on these results, the eighth hypothesis which states that industrial specialization influences the implementation of data *analytic techniques* , cannot be accepted (H8 is rejected).

9. Industry specialization has a significant effect on the quality of audit results

Based on table 4.18 above , it can be seen that the coefficient value of industry specialization on the quality of audit results is 0.286 (positive) with the T - *statistic* of 2.505 (> 1.96) and P- *Values* 0.013 ($< \alpha=5\%$), so it was decided that **industry specialization had a significant effect on the**

quality of audit results. Based on these results, the ninth hypothesis which states that industry specialization influences the quality of audit results, can be accepted (H9 is accepted). This supports the research of Solomon *et al* (1999) which states that auditors who have industry specialization have deeper experience than auditors who do not have industry specialization.

10. Compliance with audit standards does not have a significant effect on the quality of audit results

Based on table 4.18 above, it can be seen that the coefficient value of compliance with audit standards on the quality of audit results is 0.115 (close to zero) with the T - *statistic* of 0.893 (< 1.96) and P- *Values* 0.372 ($> \alpha=5\%$), so it was decided that **compliance with audit standards had no significant effect on the quality of audit results.** Based on these results, the tenth hypothesis which states that compliance with audit standards affects the quality of audit results, cannot be accepted (H10 is rejected). This does not support research by Devianti *et al* (2017) which states that the implementation of ISA-based audits has a significant effect on the quality of audit results.

11. Implementation of data *analytic techniques* has a significant effect on the quality of audit results

Based on table 4.18 above, it can be seen that the coefficient value for implementing data *analytic techniques* is 0.485 (positive) with the T - *statistic* of 4.055 (> 1.96) and P- *Values* 0.000 ($< \alpha=5\%$), so it was decided that **the implementation of data *analytic techniques* had a significant effect on the quality of audit results.** Based on these results, the eleventh hypothesis which states that the implementation of data *analytic techniques* has an effect on the quality of audit results, can be accepted (H11 is accepted). This supports Newman's research *et al* (2021) which states that data *analytic techniques* have a positive effect on the collection of audit evidence and Le *et al* (2022) which states that information support has a positive and significant effect on the quality of audit results.

Final Result Analysis

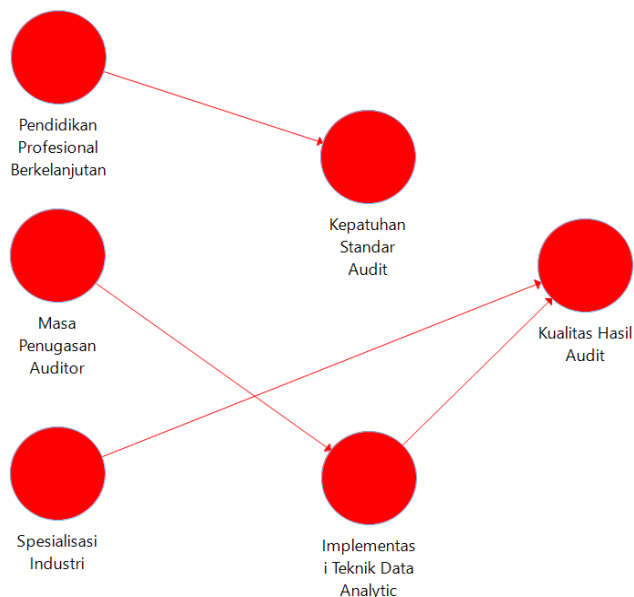


Figure 4.8

Final Analysis Results

direct results analysis effect and indirect effect above , it can be concluded that the quality of audit results is influenced by the auditor's assignment period through the implementation of data *analytic techniques* , the quality of audit results is influenced by industry specialization, and compliance with audit standards is influenced by continuing professional education.

CONCLUSION

Based on the research results and discussion of hypotheses that have been carried out previously and taking into account the stated research objectives, this research has the following conclusions,

1. This research shows that continuing professional education has a significant effect on audit standard compliance.
2. This research shows that continuing professional education does not have a significant effect on the implementation of data *analytic techniques* .
3. This research shows that continuing professional education does not have a significant effect on the quality of audit results.

4. This research shows that the auditor's assignment period does not have a significant effect on audit standard compliance.
5. This research shows that the auditor's assignment period has a significant effect on the implementation of data *analytic techniques*
6. This research shows that the auditor's assignment period does not have a significant effect on the quality of audit results.
7. This research shows that industry specialization does not have a significant effect on audit standards compliance
8. This research shows that industry specialization does not have a significant effect on the implementation of data *analytic techniques* .
9. This research shows that industry specialization has a significant effect on the quality of audit results.
10. This research shows that compliance with audit standards does not have a significant effect on the quality of audit results
11. This research shows that the implementation of data *analytic techniques* has a significant effect on the quality of audit results.

SUGGESTION

Based on the results of the analysis and discussion in this research, several parties related to this research conveyed the following suggestions,

1. It is better to expand respondents in future research and increase the number of samples in the research, not only from the scope of auditors in the city of Surabaya so that the results can represent the situation in each province and increase and expand the scope of the position of auditors who fill out the questionnaire.
2. This research was carried out during busy *periods season*) for auditors so that it influences the number of questionnaires distributed which is not optimal due to the large number of external auditors who go to the field at the end of the year, so the research suggests that distribution of questionnaires should not be carried out in the months when auditors are busy (*peak*) . *seasons*).
3. Variables in further research can be added with other variables because there are still many variables that can influence the quality of audit results which are not discussed in this research.

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IMPLEMENTASI TEKNIK DATA ANALYTIC DAN KUALITAS HASIL AUDIT PADA AUDITOR KAPNOM
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