

CHAPTER V

CONCLUSION, LIMITATION, AND RECOMMENDATION

5.1 CONCLUSION

This study aims to determine the effect of competence, audit tenure, time budget pressure, and task complexity on audit quality conducted by auditors. Based on the results of the study, conclusions can be taken as follows

1. There is significant influence between auditor competencies on audit quality. From the results of the analysis obtained a regression coefficient which indicates that auditor competence has a positive influence toward audit quality. This means that the better the competency of an auditor will improve audit quality and the improvement is real. The results that are aligned with attribution theory if the internal factor such as competencies and experience will affect positively to their behavior in conduct the task.
2. There is significant influence between the lengths of the relationship with the client on audit quality. From the results of the analysis also obtained a regression coefficient which indicates that the length of the relationship has a negative influence on audit quality. It is that the length of the relationship between an auditor and the client can reduce audit quality and the decline is real. In accordance with definition of attribution theory here that external factor can affect a person's behavior and audit tenure here is the one of the external factors that can influence the quality of audit.

3. Time budget pressure has a significant effect on audit quality. The regression coefficient results show that the time budget pressure experienced by auditors has a positive influence. This means that an increase in the time budget pressure does not always have an impact on the low quality of the audit because with the time budget pressure on the auditor will increase auditor's discipline and responsibility to complete their duties properly in line with the goal setting theory if the auditor know their main objective they will have a big motivation to finished their task well.
4. Task complexity variables have a significant effect on audit quality. The results of the analysis of this study produce regression coefficients which indicate that task complexity has a negative influence on audit quality. This means that the diversity of tasks and task difficulties will make the audit process very complex so that it will affect audit quality, in line with definition of the attribution theory that external factor can influence the human behavior.

5.2 Limitation

The limitation of this study is that some auditors have left to carry out audits in their respective areas. Therefore, not all auditors in the Supreme Audit Board can be involved in this research.

5.3 Recommendation

Supreme audit boards as government external auditors must provide audit results that are objective, credible, and unbiased so that they will affect audit quality. Therefore, the supreme audit board should always conduct auditor switching to avoid influences from other parties who have known before and should put the auditors who truly understand the problem and provide appropriate education and training to the team that will conduct the audit.

For further researchers, it is recommended to use multiple other factors to be tested; something the researcher cannot do because of the limited time to conduct research. The more factors tested that can be used as references to improve audit quality so that they can avoid reports on unclear and inaccurate audit results. The next researcher also can use another variable as their research such as; the number of audited budgets, the number of team personnel, and the number of audit budgets.