

The Effect of Audit Tenure, Firm Size, Level of Audit Fees, Independence, and Competence on Audit Quality at the North Sumatra Provincial BPKP

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ABSTRACT

This study aims to examine the influence of audit tenure, company size, level of audit fees, independence, and auditor competence on audit quality at the North Sumatra Financial and Development Supervisory Agency (BPKP), both partially and simultaneously, as well as provide recommendations in the context of improving financial supervision standards. This study uses a quantitative approach with a survey method, where data is obtained through the distribution of questionnaires to North Sumatra BPKP auditors as research respondents. The analysis techniques used include statistical analysis, validity and reliability tests, classical assumption tests (normality, multicollinearity, and heteroscedasticity), determination coefficient (R^2) tests, F tests, and t tests. The results of the study provide strategic implications for BPKP North Sumatra in improving the quality of financial supervision through strengthening human resources.

INTRODUCTION

The Financial and Development Supervisory Agency (BPKP) is an institution that has a strategic role in supervising state financial management and the implementation of national development. These functions are carried out through various activities, such as audits, evaluations, consultations, the eradication of Corruption, Collusion, and Nepotism (KKN), as well as the development of human resources in the field of auditing in accordance with applicable regulations. The results of the supervision carried out by BPKP are an important reference for local governments, especially in North Sumatra Province which has a high level of complexity of infrastructure projects, in improving accountability and performance of public financial management (Yuridis et al., 2024)

As the government's internal supervisory apparatus, BPKP emphasizes a preventive approach through strengthening the system and increasing financial accountability. In carrying out its role as a managerial partner for ministries, institutions, and local governments, BPKP focuses on improving the system rather than simply detecting errors. Independently, BPKP develops the Government Internal Control System (SPIP), risk management, and governance through audit, mentoring, and consulting activities. This approach aims to encourage the creation of good, clean, and results-oriented governance, while enabling knowledge transfer without taking over managerial authority. SPIP itself aims to provide adequate confidence although not absolute that organizational goals can be achieved effectively, efficiently, and in accordance with regulations through five main components, namely the control environment, risk assessment, control activities, information and communication, and monitoring. In this case, BPKP plays a role in assisting agencies in evaluating and strengthening SPIP to minimize risks and detect potential errors early (Indriani & Siswantoro, 2023).

The quality of audits at BPKP North Sumatra is generally measured through indicators such as the timeliness of reporting, the level of findings of financial irregularities, and the implementation of recommendations by the auditors. Based on the BPKP annual report for the 2022–2024 period, there was an increase in findings of budget non-compliance in the North Sumatra regional government by 15–20% compared to the previous year, which shows the challenges in maintaining the quality of audits and public accountability. In relation to the research variables, auditor independence has been shown to play a role in improving audit quality by minimizing bias, while auditor competence through experience and education increases the accuracy of findings. On the other hand, audits that are too long have the potential to pose familiarity threats, large entity sizes require more resources, affecting efficiency, and low audit fees can limit investment in auditor training which has an impact on declining audit quality (Muhidin & Arigawati, 2023).

However, the effectiveness of BPKP supervision in the regions still faces various obstacles, especially related to the imbalance of internal audit factors such as auditor independence, adequacy of the supervisory budget, and technical capacity in dealing with the complexity of large-scale entities. These conditions collectively have the potential to lower audit quality and increase the risk of financial irregularities, especially in areas with high-value infrastructure projects such as North Sumatra Province. Therefore, a systematic empirical study is needed to identify causal relationships between variables that affect the quality of supervision (Internal Audit Quality in North Sumatra Government, 2023).

This phenomenon is further strengthened by the corruption case of road projects at the North Sumatra PUPR Office worth IDR 231.8 billion in 2025. This case revealed weaknesses in the audit process, where the arrest operation (OTT) by the KPK against the Head of the Service showed the receipt of commitment fee funds of Rp2 billion, with evidence of Rp231 million. This condition is allegedly related to long tenure audits that reduce independence, as well as low audit fees that limit the improvement of auditor competence. As a result, the practice of manipulation through e-catalogs was not detected, even though there was synergy between BPKP and KPK post-OTT. In addition, the North Sumatra BPKP performance report for 2024 shows an achievement of 104.57% of the target, but there are still four main performance indicators of delayed preventive supervision and gaps in SPI Level 3 in BLU/D, which have the potential to hinder the realization of good governance (Handoko & Sukristyanto, 2025).

In terms of previous research, Dibiyani's study (2025) is still limited to analyzing the quality of BPKP audits nationally without highlighting the regional context of North Sumatra. Meanwhile, Iyasy's (2025) research focuses more on the Fraud Theory approach without examining the mediating role between independence and competence after the implementation of SPI 2025. In addition, there has been no research that has developed a simultaneous model that integrates five main variables, namely audit tenure, company size, audit fees, independence, and auditor competence in the context of BPKP North Sumatra, so that it becomes a novelty in this study.

This study develops a simultaneous model post-2025 by integrating the Fraud Triangle Theory (Situmeang & Susanto, 2024) and IA-CM BPKP (2024) to empirically test the interaction of these five variables in the context of North Sumatra BPKP. This model is expected to be able to overcome the limitations of previous research and produce practical recommendations in the form of strengthening risk-based supervision and optimizing auditor rotation towards APIP Level 3, with a target of 120% achievement in certain BUMDs/BLUs. This approach is also supported by Agency Theory (Jensen & Meckling, 2025) which explains that long tenure audits can trigger familiarity threats, low audit fees create financial pressure, and low auditor competence can facilitate the rationalization of fraud, as reflected in the cases that occur. Through this background, the title of this research is the Influence of Audit Tenure, Company

Size, Level of Audit Fees, Independence and Competence on Audit Quality at BPKP North Sumatra Province

LITERATURE REVIEW

The Effect of Tenure Audits on Audi's Quality

Audit tenure refers to the length of the audit assignment period for an entity's financial statements in a given financial year (Sigolgi & Djamil, 2024). The duration of this relationship between the auditor and the client has the potential to affect the quality of the audit, especially in terms of the auditor's independence during the audit process. Relationships that are too long can reduce the level of professionalism of auditors in revealing audit evidence objectively (Mahdalena & Lilianti, 2023). In carrying out their duties, auditors are required to always maintain independence and objectivity. However, interactions that take place over a long period of time can create an emotional closeness between the auditor and the client, potentially reducing an independent and objective attitude in the audit process.

The Effect of Company Size on Audit Quality

Companies with large total assets generally have a higher level of liquidity, so they are considered better able to deal with financial pressure. This is supported by the existence of a more structured and effective internal control system (Pamungkas et al., 2022). A good internal control system in large-scale companies also contributes to improving audit quality, as it makes it easier for auditors to obtain and access relevant information during the audit process.

The Effect of Audit Fees on the Quality of Audits

Audit fees or audit fees have a positive and significant influence on audit quality, as they allow auditors to carry out audit procedures in a more in-depth and comprehensive manner. Pertiwi's research (2024) revealed that a higher audit fee provides room for auditors to allocate resources adequately, thereby increasing the effectiveness and accuracy of the audit process, especially for large-scale companies that tend to be willing to pay higher audit costs. Therefore, audit fees can be used as an important indicator in ensuring optimal audit quality in the financial supervision system.

The Influence of Independence on Audit Quality

Auditor independence is an important factor in the audit process to ensure the quality of good audit results. The audit opinion produced aims to increase the level of confidence in the financial statements presented. The results of the study show that the level of auditor independence has an influence on audit quality (Munawarah, 2022; Saputri et al., 2022).

The Influence of Competency on Audit Quality

The competence of auditors has been proven to have a positive and significant influence on audit quality, because auditors who have an adequate level of knowledge, skills, and experience are able to carry out audit procedures more effectively and accurately. Ayustine's research (2024) also shows that competence is a key factor in determining the success of audits in producing reliable financial reports. Therefore, auditor competence is a very important aspect in maintaining audit quality, especially in a financial supervision environment such as the BPKP of North Sumatra Province.

The Influence of Audit Tenure, Company Size, Audit Level of Fees, Auditor Independence and Competence on Audit Quality

The right audit assignment period allows the auditor to understand the company's business characteristics more deeply, while the size of the company also affects the level of complexity in the audit process. In addition, adequate audit fees provide sufficient resource support for auditors to carry out their duties optimally. The independence of the auditor is an important factor in maintaining objectivity during the audit process, while technical competence ensures that audit procedures are carried out accurately and according to standards. Simultaneously, these five factors contribute to increasing the level of confidence in the financial statements produced (Muhidin & Arigawati, 2023).

Conceptual Framework

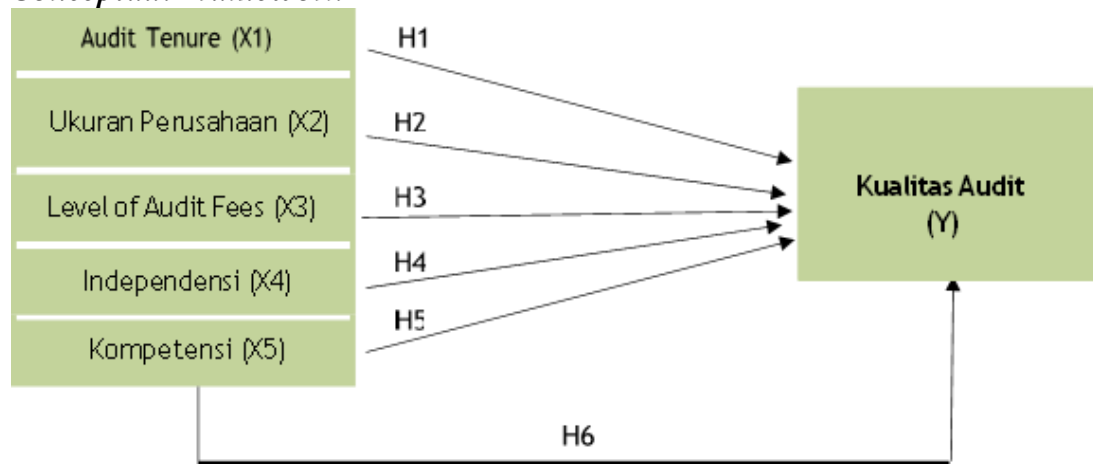


Figure 1. Conceptual Framework

Research Hypothesis

H1: Tenure Audit Affects the Quality of Audit at BPKP North Sumatra Province

H2: Company Size Affects the Quality of Audits at BPKP North Sumatra Province

H3: The Level of Audit Fees affects the quality of audits at the BPKP of North Sumatra Province.

H4: Independence affects the quality of audits at BPKP North Sumatra Province.

H5: Competence affects the quality of audits at the North Sumatra Provincial BPKP.

H6: Audit Tenure, Company Measurement, Level of Audit Fees and Independence and Competence Affect the Quality of Audit in the City of Medan

METHODOLOGY

The research method used in this study is a quantitative approach. According to Kittur (2023), quantitative research is an investigation process that is carried out systematically by collecting measurable data to be analyzed using mathematical and statistical methods. This approach aims to measure various aspects, such as attitudes, beliefs, and behaviors, so that conclusions can be drawn objectively.

RESEARCH RESULT

Descriptive Statistical Analysis

Table 1. Descriptive Statistical Results
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Tenure	73	18.00	43.00	31.0685	4.48865
Ukuran Perusahaan	73	17.00	38.00	32.3425	4.15404
Level of Audit Fees	73	12.00	39.00	30.0137	5.64578
Independensi	73	14.00	45.00	36.4110	3.79267
Kompetensi	73	16.00	44.00	36.6575	3.93425
Kualitas Audit	73	32.00	44.00	38.2740	2.99657
Valid N (listwise)	73				

Source: Processed Data (2026)

1. The Audit Tenure variable has 73 data that has a range of values between the minimum and maximum of 18 and 43, and has a Middle value of 31.0685 which is slightly higher than other variables. The standard deviation of 4.48865 indicates considerable variation in the data.
2. The Company Size variable consists of 73 data, with the lowest number 17, the highest number 38 and the mean 32.3425. The standard deviation of 4.15404 indicates considerable variation between respondents in terms of the size of the Company.
3. The Level Of Audit Fees variable consists of 73 data, with a value range of 12 to 39 with an average of 30.0137. The standard deviation of 5.64578 indicates a greater variation than the other variables.
4. The Independence variable consists of 73 data, with a low of 14 and a high of 45, and an average of 36.4110. A standard deviation of 3.79267 indicates a relatively high level of auditor competence with moderate variation.
5. The audit quality variable consists of 73 data, with a minimum value of 32 and a maximum value of 44 and an average of 38.2740. The standard deviation is 2.99657, describing stable and consistent audit quality.

Validity Test

The questionnaire will be considered valid if the count is greater than the rtable and the significance value is less than 0.05. The criteria for its testing are

1. If $r \text{ counts} > r \text{ of the table}$, then the statement is declared valid.
2. If $r \text{ counts} < r \text{ table}$ then the statement is declared invalid.
3. The calculated r value can be seen in the corrected item total correlation column.

Table 2. Validity Test Results

Variabel	Questions	Validity Value
Audit Tenure	X1.1	0,626
	X1.2	0,692
	X1.3	0,578
	X1.4	0,456
	X1.5	0,669
	X1.6	0,775
	X1.7	0,480
	X1.8	0,596
	X1.9	0,455
Company Size	X2.1	0,474
	X2.2	0,747
	X2.3	0,643
	X2.4	0,626
	X2.5	0,669
	X2.6	0,775
	X2.7	0,480
	X2.8	0,596
	X2.9	0,445
Level Of Audit Fees	X3.1	0,666
	X3.2	0,801
	X3.3	0,714
	X3.4	0,674
	X3.5	0,683
	X3.6	0,704
	X3.7	0,668
	X3.8	0,401
	X3.9	0,439
Independence	X4.1	0,672
	X4.2	0,709
	X4.3	0,666
	X4.4	0,715
	X4.5	0,697
	X4.6	0,747
	X4.7	0,819
	X4.8	0,793
	X4.9	0,616
Competencies	X5.1	0,758
	X5.2	0,526
	X5.3	0,760
	X5.4	0,836
	X5.5	0,702
	X5.6	0,727
	X5.7	0,657

Audit Quality	X5.8	0,621
	X5.9	0,586
	Y.1	0,604
	Y.2	0,477
	Y.3	0,535
	Y.4	0,691
	Y.5	0,662
	Y.6	0,560
	Y.7	0,544
	Y.8	0,765
	Y.9	0,765

This study examines several variables, namely Audit Tenure, Company Size, Level of Audit Fees, Independence, and Competence. Based on the results of the validity test, all statement items have a significance value below 0.05 and a calculated r value that exceeds the table r of 0.2957. Therefore, all research instruments are declared valid and can be used to measure the variables studied.

Reliability Test

According to Sugiyono (2022:121), the reliability test is used to assess the consistency of a questionnaire that functions as an indicator of research variables. A questionnaire is declared reliable if the respondent's answers to the questions given show stability over time. Reliability testing is generally performed using Cronbach's Alpha method, where an alpha value of > 0.6 or 0.7 indicates that the instrument has a good level of reliability.

Table 3. Reliability Test Results

Variabel	Cronbach' Alpha
Audit Tenure (X1)	0,763
Company Size (X2)	0,784
Level of Audit Fees (X3)	0,824
Independence (X4)	0,878
Competencies (X5)	0,860
Audit Quality (Y)	0,805

Source : Data Processed (2026)

In accordance with the results of the data evaluation that has been carried out, it is proven to have good reliability and is suitable for more in-depth evaluation because each statement of the variables Audit Tenure (X1), Company Size (X2), Level of Audit Fees (X3), Independence (X4), Competency (X5) and Audit Quality (Y) obtained Cronbach's Alpha > 0.7 .

Residual Normality Test

Figure 2 shows that the distribution of data points is around a diagonal line and follows the distribution pattern on the Normal P-P Plot graph. This condition shows that the residual is normally distributed, so the regression model can be said to meet the assumption of normality and is suitable for use in the prediction analysis of independent variables.

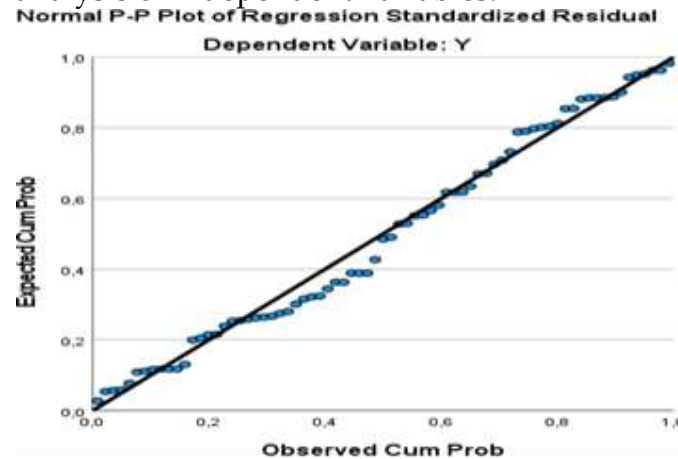


Figure 2. Residual Normality Results

Source : Data Processed (2026)

The normality test results on the P-P Plot Normal Chart show data points located on diagonal lines, indicating a proportional regression model. Additional validation was carried out using the One Sample Kolmogorov Smirnov test, with the results presented in the following table:

Table 4. Significance Value Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		73
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,53768967
Most Extreme Differences	Absolute	,095
	Positive	,095
	Negative	-,070
Test Statistic		,095
Asymp. Sig. (2-tailed) ^c		,168
Monte Carlo Sig. (2-tailed) ^d	Sig.	,108
	99% Confidence Interval	Lower Bound
		Upper Bound

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source : Data Processed (2026)

Based on the table above, the significance value (Asymp. Sig. 2-tailed) on the residual data is 0.1 which is greater than 0.05. This shows that the residual data is normally distributed. In addition, the results of the normality test are also supported by a histogram graph that forms a pattern resembling a bell curve, thus further confirming that the data has met the normality assumption:

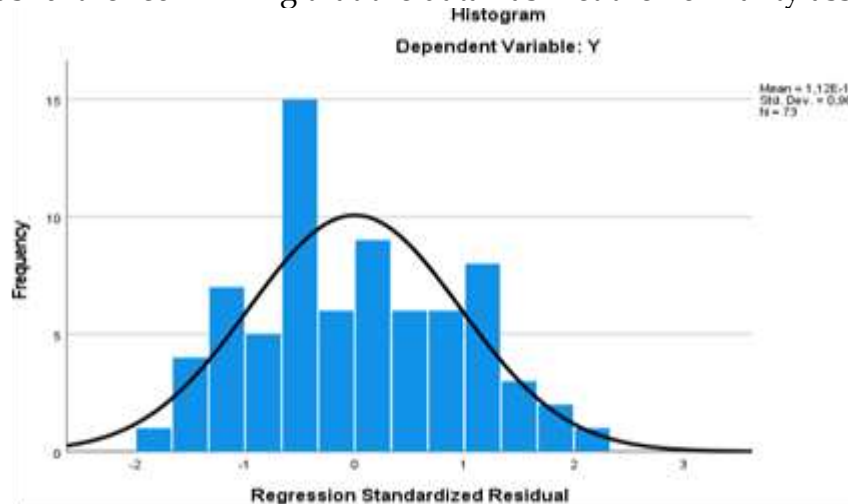


Figure 3. Histogram Curve Diagram

Source : Data Processed (2026)

According to the results of the image above that the regression coefficient meets the assumption of normality, it can be seen that the histogram curve is in the shape of a bell curve.

Multicollinearity Test

The results of the multicollinearity test in table 3.5 show that there is no indication of multicollinearity. This can be seen from the VIF value on the five independent variables < 10 and the Tolerance value > 0.100 .

Table 5. Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	26,383	3,459	7,628	<,001		
	X1	-,191	,103	-,287	,067	,450	2,220
	X2	,066	,114	,092	,582	,432	2,314
	X3	,082	,074	,154	,108	,555	1,801
	X4	,043	,141	,054	,302	,335	2,983
	X5	,319	,117	,419	,008	,450	2,221

a. Dependent Variable: Y

Source : Processed Data (2026))

Based on the table above, it is known that:

1. VIF Audit Tenure (X1) value of 2.220 (<10) with a tolerance of 0.450 (>0.100)
2. The VIF value of Company Size (X2) is 2.314 (< 10) with a tolerance of 0.432
3. (>0.100)
4. VIF Level of Audit Fees (X3) value of 1.801 (< 10) with a tolerance of 0.555 (> 0.100)
5. VIF Independence (X4) of 2.983 (< 10) with a tolerance of 0.335 (> 0.100)
6. VIF Competency (X5) is 2.221 (< 10) with a tolerance of 0.450 (> 0.100).

Thus, there is no multicollinearity in the regression model.

Heteroscedasticity Test

The image below shows a heteroscedasticity test graph, which looks like

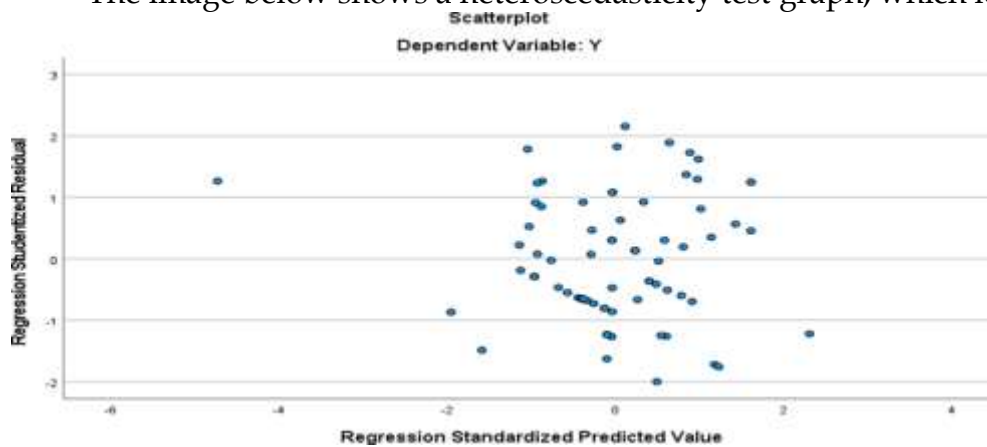


Figure 4. Heteroscedasticity Test

Source : Data Processed (2026)

Table 6. Coefficient Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.800	1.806		.443	.659
X1	-.017	.054	-.055	-.308	.759
X2	-.010	.059	-.032	-.175	.861
X3	.034	.038	.140	.875	.385
X4	-.055	.074	-.154	-.746	.459
X5	.086	.061	.251	1.410	.163

a. Dependent Variable: ABS_RES

Based on the guidelines of the Glejser Test, the regression model is considered unaffected by heteroscedasticity if the significance for each independent variable exceeds 0.05. The test results indicated that the Audit Tenure variable (X1) showed a significance value of 0.759, Company Size (X2) of 0.861, Level of Audit Fees (X3) of 0.385, Independence (X4) of 0.459, and Competency (X5) of 0.163. All of these significance values were more than 0.05, so it can be concluded that the regression model in this study showed no signs of heteroscedasticity.

R2 Determination Test

The value of the correlation coefficient is calculated using the SPSS 26.0 program as shown in table 7.

Table 7. R2 Determination Test Results

Model Summary ^b									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.532 ^a	.283	.229	2,631	.283	5,284	5	67	<.001

a. Predictors: (Constant), X5, X1, X3, X2, X4
b. Dependent Variable: Y

Source : Data Processed (2026)

The Adjusted R Square value of 0.229 indicates that 22.9% of the audit quality variation can be explained by audit tenure variables, company size, audit cost level, independence, and competence. While the remaining 77.1% is explained by other factors outside this research model.

Simultaneous Significant Test (F Test)

Simultaneous testing (F test) aims to analyze the influence of the independent variable as a whole on the dependent variable. The results of the F test were obtained through data processing using SPSS 26.0 and are displayed in the ANOVA table. The basis for decision-making in this test refers to the significance value (Sig.) resulting from the analysis output.

1. If the Sig. value < 0.05, then the hypothesis is acceptable. This shows that Audit tenure (X1), company size (X2), audit cost level (X3), independence (X4), and competence (X5) collectively affect AUDIT QUALITY (Y).
2. If the value of Sig. > 0.05, then the hypothesis will be rejected. This indicates that Audit tenure (X1), Company size (X2), audit cost level (X3), independence (X4), and competency (X5) simultaneously have no impact on audit quality (Y).

Table 8. F Test Results
ANOVA^a

		Sum of Model Squa res	df	Mean Square	F	Sig.
1	Regression	182,850	5	36,570	5,284	<0,001
	Residual	463,671	67	6,920		
	Total	646,521	72			

a. Dependent Variable: Y

b. Predictors: (Constant), X5, X1, X3, X2, X4

Source : Data Processed (2026)

Table 8 above is the result of the f test, where the variables Audit Tenure (X1), Company Size (X2), Level of Audit Fees (X3), Independence (X4), Competency (X5) simultaneously affect Y, because the significant value is < 0.001.

T Test

Based on calculations made using the SPSS 26.0 program. The results of the t-test in this study are shown in table 9 below:

Table 9. T Test Results

Coefficients^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	26,383	3,459		7,628	<,001
	X1	-,191	,103	-,287	-1,859	,067
	X2	,066	,114	,092	,582	,563
	X3	,082	,074	,154	1,108	,272
	X4	,043	,141	,054	,302	,764
	X5	,319	,117	,419	2,717	,008

a. Dependent Variable: Y

Source : Data Processed (2026)

T Test Results**Table 10. Variable**

Variabel	T hitung	T tabel	Nilai sig
Audit Tenure	-1,859	1,99601	0,067
Company Size	,582	1,99601	0,563
Level of Audit Fees	1,108	1,99601	0,272
Independence	,302	1,99601	0,764
Competencies	2,717	1,99601	0,008

Source : Data Processed (2026)

1. Tenure Audit: T-calculated value = -1.859 < t-table (1.99601) and sig = 0.067
0.05. No significant effect.
2. Company Size: t-calculated value = 0.582 < t-table (1.99601) and sig = 0.563
0.05. No significant effect.
3. Level of Audit Fees: T-calculated value = 1.108 < t-table (1.99601) and sig = 0.272
0.05. No significant effect.
4. Independence: t-calculated value = 0.302 < t-table (1.99601) and sig = 0.764
0.05. No significant effect.
5. Competency: T-calculated value = 2.717 > t-table (1.99601) and sig = 0.008
< 0.05. Have a significant effect.

DISCUSSION**H1: The Effect of Audit Tenure (X1) on Audit Quality**

The results of the hypothesis test showed that the t-calculated value of -1.859 was smaller than the t-table value of 1.99601 at a significance level of 5% (df accordingly). In addition, a significance value (p-value) of 0.067 which is greater than 0.05 indicates that the Audit Tenure variable does not have a significant effect on the dependent variable studied. These findings are not in line with the research of Aisyah et al. (2021), Salman and Setyaningrum (2023), and Sari et al. (2019) who stated that tenure audits can improve audit quality because auditors have a deeper understanding of clients. However, the results of this study are consistent with the findings of Sari and Rahmi (2021) and Azmiawan and Srimindarti (2024) who concluded that tenure audits do not have a significant relationship with audit quality.

H2: *The Effect of Company Size (X2) on Audit Quality*

The t-value of 0.582 was smaller than the t-table of 1.99601 at a significance level of 5% (bidirectional), and the p-value of 0.563 (>0.05), indicating that the company size variable had no significant effect on audit quality. This indicates the absence of a meaningful linear relationship between company size (as measured by the natural logarithm of total assets) and audit quality. These findings are in line with Yulaeli's (2022) research which states that company size does not have a significant effect on audit quality.

H3: *The Effect of Level of Audit Fees (X3) on Audit Quality*

Based on the results of the statistical test on the Level of Audit Fees variable, a t-calculated value of 1.108 was obtained which was smaller than the t-table value of 1.99601 at a significance level of 0.05. In addition, a significance value (p-value) of 0.272 which is greater than 0.05 indicates that the alternative hypothesis is rejected. Thus, it can be concluded that the level of audit fees does not have a significant effect on the quality of audits in this study. These results show that there is no strong linear relationship between the audit fees variable as an independent variable and audit quality as a dependent variable.

H4: *The Effect of Independence (X4) on Audit Quality*

A low t-count value of 0.302 indicates that the regression coefficient (β) in the auditor's independence variable is close to zero, while the standard error value is relatively large, so it is not in the critical region when compared to the t-table value of 1.99601 at a significance level of 0.05 (bidirectional, specific df). In addition, a significance value (p-value) of 0.764 greater than 0.05 indicates that the null hypothesis ($H_0: \beta = 0$) cannot be rejected. This means that there is no statistically significant relationship between auditor independence, which is generally measured through the proportion of auditor ownership, non-audit service ratio, or indicators of long assignment periods and audit quality, such as WTP opinion and audit report lag.

H5: *The Effect of Competency on Audit Quality*

Based on the results of the statistical test on the Competency variable, a t-calculated value of 2.717 was obtained, which was greater than the t-table value of 1.99601 at a significance level of 0.05. In addition, a significance value (p-value) of 0.008 which is smaller than 0.05 indicates that an alternative hypothesis is accepted. Thus, it can be concluded that competence has a significant effect on the quality of audit in this study. These results indicate a strong linear relationship between competency variables as independent variables and audit quality as dependent variables.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of data analysis and discussion on the influence of Audit Tenure, Company Size, Audit Cost Level, Independence, and Competence on Audit Quality, the following conclusions were drawn:

1. The tenure audit had no significant effect on the quality of the audit, so the first hypothesis (H1) was rejected.
2. The size of the company had no significant effect on the quality of the audit, so the second hypothesis (H2) was rejected.
3. The level of audit costs had no significant effect on audit quality, so the third hypothesis (H3) was rejected.
4. Independence does not have a significant effect on the quality of audits at the North Sumatra Provincial BPKP, so the fourth hypothesis (H4) is rejected.
5. Competence has a significant and positive effect on audit quality, so the fifth hypothesis (H5) is accepted.

Simultaneously, Audit Tenure, Company Size, Audit Cost Level, Independence, and Competency affect the Quality of the Audit. This is evidenced by the significance value of the F test indicating a Sig. < 0.001, which is smaller than the significance limit of 0.05. However, the Adjusted R Square value of 0.229 showed that these variables were only able to explain 22.9% of the audit quality variation, while the rest were influenced by other factors that were not included in the study model.

Based on the conclusions that have been obtained, the author gives the following suggestions: It is recommended to improve the ability of auditors through continuous training, professional certification, and more audit experience, because these skills are proven to directly affect audit quality.

ADVANCED RESEARCH

For further research, it is recommended to add other variables that may affect audit quality, such as auditor ethics, audit time pressure, auditor experience, size of public accounting firm, or industry specialty, as well as increase the number of samples and the duration of the study to make the results more complete and measurable.

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