The Influence of Job Rotation, Competency, and Audit Tenure on The Quality of Audit Results Through the Independence of the Auditors of PT Difaya Terampil Mandiri

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Abstract
This research aims to analyze the influence of work rotation, competency, and audit tenure on the quality of audit results through auditor independence. The quality of the results is an important result for stakeholders and companies that have carried out inspections. This research method involves quantitative analysis to understand the basic concept of audit result quality. Furthermore, this research will conduct a case study analysis of work rotation, competency, audit tenure, auditor independence, and the quality of audit results. The data obtained will be analyzed using path analysis. It is hoped that the research results will provide an in-depth understanding of how work rotation, competency, and audit tenure influence the quality of audit results through auditor independence. These findings can be a basis for recommending more effective implementation strategies in realizing good-quality audit results. The findings in this research are that work rotation does not have a significant effect on auditor independence and also the quality of audit results, competency, and audit tenure have a significant effect on auditor independence and the quality of audit results, auditor independence as a mediating variable can only mediate audit tenure on the quality of audit results.

Keywords: Job Rotation, Competency, Audit Tenure, Auditor Independence, Quality of Audit Results

1. Introduction
Law No. 13 of 2003 concerning Employment regulates various aspects related to employment in Indonesia. In the context of competency and performance, this law sets standards and regulations related to the rights, obligations, and protection of workers and employers. Auditor competency is the ability and qualifications that an auditor must have to carry out an audit well and effectively. This includes a deep understanding of audit standards, and accounting principles, as well as technical expertise in auditing various types of financial reports.

The quality of audit results is very dependent on the competence of the auditor conducting the audit. An auditor who has good competence will be able to carry out audits carefully, thoroughly, and independently following applicable audit standards. Law no. 13 of 2003 with the competence and performance of auditors is that this law creates a work environment that requires a skilled and qualified workforce, including auditors, which in turn will influence the quality of audit results.

Government Regulation (PP) no. 23 of 2004 concerning the National Professional Certification Agency (BNSP) regulates the competency certification process for various professions in Indonesia. BNSP is tasked with developing competency standards, and certification procedures, and supervising certification institutions in Indonesia. In the context of auditor competency, PP No. 23 of 2004 is important because BNSP is responsible for setting competency standards for auditors. This competency standard covers the knowledge, skills, and attitudes that an auditor must have to carry out their duties well.

With the competency standards set by BNSP, auditors can follow the certification process to ensure that they have competency following the standards that have been set. This helps ensure that auditors have sufficient capabilities to perform audits with a high level of quality.

The quality of audit results is greatly influenced by the auditor's competency. Auditors who have been certified by BNSP with high competency standards tend to be able to carry out audits better, more thoroughly, and more professionally. Therefore, the relationship between PP No. 23 of 2004 concerning BNSP with auditor competency and the quality of audit results is that through establishing competency standards, BNSP helps ensure that auditors have the capabilities needed to produce quality audits.

Travel fraud that occurs in Indonesia, especially Umrah and Hajj travel, which fails to send pilgrims, and much of the money from the congregation is lost or taken by the travel owner, one of the PT Naila Syafaah travel cases regarding travel fraud, where the traveler has obtained permission from the ministry of religion and also from the
certification body, inspections carried out by the ministry of religion and also the certification body as a benchmark for a company to fulfill its permit.

The importance of the quality of audit results as a monitoring tool for the reliability of company information is becoming increasingly significant along with increasing business complexity and regulatory demands. One factor that can influence the quality of audit results is auditor independence, which is a key element in maintaining the integrity and objectivity of the audit process. Therefore, this research aims to investigate the influence of several key factors, namely work rotation, auditor competency, and audit tenure, on the quality of audit results through the dimension of auditor independence.

Job rotation is a common phenomenon in audit practice, where auditors are moved to different projects or assignments to increase their experience and knowledge. However, the impact of work rotation on auditor independence and the quality of audit results still requires a deeper understanding. In addition, auditor competency as a critical factor in ensuring audit quality needs to be further disclosed, considering the increasing complexity of audit tasks.

Audit tenure, namely the length of time an auditor is on duty for a particular client, is also the focus of research because it can affect auditor independence. While some literature shows that long audit tenure can reduce auditor independence, others argue that moderate audit tenure can increase the auditor's understanding of the client's business, thereby improving the quality of audit results.

2. Literature Review

2.1. Job Rotation

Job rotation is a mechanism for moving employees to provide a place that suits their abilities, and providing job variety to improve performance. If there are employees who are less than optimal in their work, it would be wise if the company does not immediately punish them for this condition. It is necessary to evaluate and look for the cause so that the solution given is appropriate to the situation that is occurring (Yunus et al., 2023). Job rotation is moving employees to the right position and appropriate job so that their work enthusiasm and productivity increase. In implementing work rotation, the organization should first determine a basis for consideration that can be used as a guideline for selecting employees who will be rotated.

S. Hermawan et al., (2020) Job rotation in Law no. 13 of 2003, concerning employment, which contains work agreement regulations, Article 55 of the Manpower Law confirms that work agreements that have been made cannot be changed or withdrawn without the consent of both parties. This has significant implications, especially in the context of employee rotation within a company. Audit rotation is a change in the use of auditor services that needs to be carried out within a certain period to provide accurate, independent, and relevant information. Juliantari and Rasmini (2013) in measuring work rotation for auditors, the following indicators are used:

1. Periodic auditor rotation level mechanism. This is a change of auditor or KAP carried out by the client company. This can be caused by client factors and auditor factors.
2. The length of time the auditor carries out an audit of a client is the period during which an audit firm is tasked with auditing a particular business entity. It is important to carefully consider how the length of time an auditor conducts an audit of a client can affect audit dynamics, auditor independence, and ultimately the quality of audit results. This is important in designing effective audit practices and maintaining the integrity of the audit process.
3. The type of company being audited, and the size of the client company is a parameter that categorizes the size of the company, especially related to the company's finances. The size of the company must be in line with the size of the client company. A mismatch in dimensions between a large client company being audited by a relatively small audit firm can result in the end of the audit engagement.

2.2. Competence

Competence is an individual's ability to carry out a job correctly and have excellence based on matters relating to knowledge, skills, and attitude. (Edison et al., 2016). Regulation of the head of the Financial and Development Supervisory Agency No.PER-211/K/JF/2010, Competence is the ability and characteristics possessed by an employee in the form of knowledge, skills, and behavioral attitudes required in carrying out their position duties.

Tourism ministry regulations, Guidelines for the Deputy for Industry and Investment No. PDM/1/11.00.00/D4/2023, competency is a set of knowledge, skills, and behavior that must be possessed, internalized, and mastered by workers to develop work professionalism, while auditor competency is competency based on the field or type of tourism business owned-by the auditor.

Competencies are personal characteristics that can be demonstrated such as knowledge, skills, and personal behavior such as leadership. (Dessler & Gary, 2017). Auditors who have competence can be called superior human resources, in the competency tree model for superior human resource development is as follows. (Bomer Pasaribu, 2021).
a. The root of the tree. As the root of the TACIT tree, there are several parts, namely, integrity, trust, truth, and accountability.

b. Tree trunk. Tree trunks as a support for achieving explicit competency through continuous training.

c. Branch. As a branch of a tree of passion with indicators that never stop improving competence, explicit knowledge (knowledge, skill, attitude) skills are divided into two, namely soft skills and hard skills.

d. Tree Fruit. The fruit of the tree is the result of explicit competence producing fruit, namely centrality of productivity, the competency tree model is related to dynamic excellence, namely creating human resources who have superior competence with high productivity, as well as auditors, auditors who have competence and have high honesty, can produce high quality. Auditor competency shows the level of knowledge, expertise, and experience that the auditor has. Indicators for measuring auditor competency variables are adopted from research (Said and Munandar, 2018), namely general knowledge, special skills, and auditor experience. Auditor competency shows the level of knowledge, expertise, and experience that the auditor has. The indicators for measuring auditor competency variables are adopted from research (Said and Munandar, 2018), namely:

1. General Knowledge. General knowledge can be in the form of an understanding of applicable standards and analysis reviews. Apart from that, auditors need to understand the knowledge gained while undergoing education as an auditor.

2. Special skills and experience of the auditor. Specific skills that an auditor should have include the ability to read and create statistics, skills in operating a computer, and the ability to write and present reports well. Experience refers to knowledge or skills related to something that is obtained through events that have been experienced, lived, and felt over a certain period.

2.3. Tenure Audit

Audit tenure is the amount of time required for a public accountant to follow up on audit activities. Working time is calculated in years, months, and days. KAP is considered successful if it takes longer to audit the client's company, but if it takes too long, it will develop an emotional attachment with the client. (Arens et al., 2011). Geiger and Raghunandan, (2002) define audit tenure as the length of the relationship between the auditor and the client. Apart from that, (Geiger and Raghunandan, 2002) argue that audit tenure also has indicators, namely:

1. Length of work. The auditor's engagement period with the client is the agreed duration for providing audit services.

2. Frequency of audit work that has been carried out, length of relationship between the auditor and the client.

2.4. Auditor Independence

Auditor independence is a mental attitude of not taking sides with anyone in any condition or situation. The auditor's objective mental attitude, the perception by a reasonable observer that the auditor does not have a relationship with the audit client would give rise to a conflict of interest. (Nur Alimin Azis, 2021)

Auditor independence is an unprejudiced and impartial view in audit tests, evaluation of results, and issuance of reports. (Hadi et al., 2019). According to Tjun et al (2012), indicators of auditor independence are the length of relationship with clients, pressure from clients, and provision of non-audit services.

In the Minister of Religion Decree No. 1251 of 2021, the Indonesian Ministry of Religion supervises auditors with audit witnesses to monitor the audit process and auditor assessment so that auditors maintain their independence during the audit process.

Independence is one of the most important characteristics of auditors and is the basis of the principles of integrity and objectivity. According to (Tjun et al, 2012) indicators of auditor independence are as follows:

1. Length of relationship with the client. Limiting the auditor's working period. This limitation is intended so that the auditor is not too close to the client to prevent accounting scandals from occurring.

2. Pressure from clients and auditors is often involved in conflicts of interest with company management. To achieve certain goals, company management sometimes puts pressure on auditors so that the audit financial reports produced follow the client's wishes. However, if the auditor follows the client's wishes, this may violate professional standards. This creates a dilemma in which auditors must maintain their independence and adhere to the ethical principles of the audit profession.

3. Providing non-audit services, and providing services other than auditing indicates the auditor's involvement in client management activities. If, when carrying out tests on clients, errors are found related to the services provided by the auditor, this can have serious consequences.

2.5. Quality of Audit Results

Audit quality is the probability of an auditor finding and reporting a client error (Syofyan, 2022). Audit quality is a combination of a good systematic audit process, which follows generally accepted standards, with high-quality...
auditor’s judgment (skepticism and professional consideration), which is used by competent and independent auditors, in implementing the audit process to produce a good audit. high quality. (A. Hermawan & Damayanti, 2018)

Audit quality is the quality of the auditor's work as demonstrated by reliable audit results reports based on established standards. The quality of the audit results itself can be measured, one of which is by using several indicators, (Sudrajat et al., 2019), the accuracy of the audit findings, the clarity of the report, the benefits of the audit, and the follow-up to the audit results.

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Audit quality is the quality of the auditor's work as demonstrated by reliable audit results reports based on established standards. The quality of the audit results itself can be measured using several indicators, (Sudrajat et al., 2019)

1. Accuracy of audit findings. The benefits derived from inspection work do not depend solely on the findings reported or recommendations made. Moreover, the true benefit lies in the extent to which the audited entity can carry out the resolution steps effectively.
2. Clarity of the report. Management of the entity being examined is responsible for following up on recommendations. They must also create and maintain a process and information system to monitor the status of follow-up to inspection recommendations.
3. Benefits of examination. Continuous monitoring of significant inspection findings and recommendations can help auditors ensure that the expected benefits of the inspections are achieved.
4. Follow up on examination results. As part of their duties, auditors must recommend that management monitor the status of implementation of follow-up actions on inspection recommendations.

3. Research Methods
3.1. Research Design
Based on the research objectives, this research is explanatory through hypothesis testing to test the causal relationship between the variables of job rotation, competency, audit tenure auditor independence, and the quality of audit results. The data used in this research is primary data by surveying by distributing questionnaires to auditors at PT Difaya Terampil Mandiri. The data analysis method used is the descriptive analysis method and path analysis. Descriptive analysis is used to analyze data by describing or illustrating the data that has been collected as it is without intending to make general conclusions or generalizations as well as knowing the description of each respondent's statement based on each indicator on each variable studied, while path analysis is used to test hypothesis to obtain a causal relationship, both direct and indirect, between work rotation, competency, audit tenure and auditor independence and the quality of audit results.

3.2. Population and Sample
In this study, the population taken as auditors in the tourism sector of hotel, restaurant, BPW, PPIU, and PIHK schemes, totaled 37 people. (Nurdin et al., 2019) said the sample was a small part taken from members of the population based on predetermined procedures so that can be used to represent the population. Because there are only 37 populations, I used the entire population to be used as a saturated sample research sample.

3.3. Research Instrument
This research uses a type of research with a closed questionnaire. In closed questionnaires, questions or statements have alternative answers that the respondent just has to choose (Sudaryono et al, 2013:32). In this research, the research instrument that will be carried out by the researcher is the questionnaire method, namely that data is collected using a list of questions in the form of statements regarding the identity of the respondent and the variables studied as the research instrument. The research instruments for each variable, namely work rotation, competency, audit tenure, auditor independence, and quality of audit results, consist of various indicators.

3.4. Analysis Model
According to (Ghozali, 2018) descriptive analysis provides an overview or description of the data collected. The data that has been collected is then edited, coded, and tabulated to explain the characteristics of the variables studied in descriptive analysis in the form of a frequency table.

Path Analysis is a technique for analyzing cause and effect relationships that occur in multiple regression if the independent variable influences the dependent variable not only directly but also indirectly. (Duryadi, 2021). In this study, to test the influence of mediating variables using path analysis. The objectives of using path analysis include the following:
a. Seeing the relationship between variables
b. Explain why variables are correlated using a sequential model
c. Describe and test a mathematical model using the underlying equations
d. Identify the path that causes a particular variable to other variables that influences
e. Calculating the magnitude of the influence of an independent variable on other dependent variables.

4. Research Results and Discussion

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<th>Mediation</th>
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<td>-0.021 x 0.908 = -0.019</td>
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<td>Auditor Independence</td>
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<td>0.908</td>
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<td>0.523 + 0.528 = 1.051</td>
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**Figure 1. Path Analysis**
Hypothesis 1 shows that competency and audit tenure have a positive and significant value on auditor independence, while work rotation has a negative value of -0.021, so it can be concluded that work rotation has no significant effect on auditor independence. This is not in line with research (Junaidi et al., 2016) and (Hutapea et al., 2022) that audit rotation has a significant effect on auditor independence. The coefficient values for both competency (0.707) and audit tenure (0.582) have positive values, so it can be said that empirically and theoretically, competency and audit tenure have a significant and significant effect on auditor independence. This is in line with research (Arfiangga and Kristianto, 2014) and (Chesoli, 2020) that competency and audit tenure have a significant effect on auditor independence.

Hypothesis 2 shows that competency and audit tenure have a positive and significant value on the quality of audit results. The coefficient value is good for competency (0.763) and audit tenure (0.523), so it can be said that empirically and theoretically, competency and audit tenure have a significant and influential effect on the quality of audit results. Meanwhile, the work rotation coefficient is -0.160, which means that work rotation has no significant effect on the quality of audit results. This is in line with research (Putri and Pohan, 2022). That audit rotation does not have a significant influence on the quality of audit results, but this is not in line with research (Hutapea et al., 2022) that audit rotation has a significant effect on the quality of audit results.

Hypothesis 3 states that auditor independence has a positive and significant value on the quality of audit results. With the auditor independence coefficient value (0.908), it can be said that empirically and theoretically, auditor independence has a positive and significant effect on the quality of audit results. This is in line with research (Sangadah, 2022) and (Chesoli, 2020) that auditor independence influences the quality of audit results.

Hypothesis 4 states that audit tenure has a positive and significant influence on the quality of audit results through auditor independence. The influence of the coefficient value on the audit tenure variable on auditor independence and the influence of the auditor independence variable on the quality of audit results can be seen based on the coefficients of direct, indirect, and total influence, so it can be said that empirically and theoretically, audit tenure has a positive and significant effect on quality. audit results through auditor independence. If we refer to the hypothesis table, it can be seen that the magnitude of the indirect effect (0.528) is greater than the direct effect (0.523). It can be said that the intervening variable of auditor independence functions on the audit tenure variable on the quality of audit results. Meanwhile, independence cannot mediate work rotation and competency in the quality of audit results, where it was found that the direct influence was greater than the indirect influence.

5. Discussion

1. The effect of work rotation, competency, and audit tenure on auditor independence

Job rotation, competency, and tenure audits encourage increased independence of PT Difaya Skilled Independent auditors with the following explanation.

a. Job rotation. The mechanism for the level of periodic auditor rotation, the length of time the auditor conducts an audit of a client, and the type of company being audited are indicators of formwork rotation. The length of time the auditor conducts an audit of a client does not affect the auditor's independence, because the auditor's independence is created by itself, not only because of company policies or regulations to control auditor independence.

b. Competence. The auditor's general knowledge, special skills, and experience are indicators that form competency. The auditor's general knowledge must be improved properly so that the auditor's independence increases. The auditor must have a deep understanding of the client's generally accepted business processes so that they are not influenced by the client so that the auditor's independence increases.

c. Tenure audits. The length of work and the frequency of audit work that has been carried out are indicators that form audit tenure. The frequency of audit work that has been carried out must be properly regulated by scheduling audit times so that auditor independence increases. Auditors feel there needs to be a limit on the number of audits carried out each year so that auditor independence increases.

2. The Effect of job rotation, competency, and audit tenure on the quality of audit results.

Job rotation, competency, and tenure audits encourage improvements in the quality of PT Difaya's independent skilled audit results with the following explanation.
a. Job rotation. The mechanism for the periodic auditor rotation level, the length of time the auditor conducts an audit of a client, and the type of company being audited are indicators that form work rotation. The length of time the auditor conducts an audit of a client must be properly regulated so that the quality of the audit results increases. In this research, it was found that whether there is work rotation or not, the quality of audit results can still be maintained, for the reason that if an auditor is rotated too quickly, the auditor's understanding of the client's business will not be in-depth and the inspections carried out may be inaccurate.

b. Competence. The auditor's general knowledge, special skills, and experience are indicators that form competency. The auditor's general knowledge must be improved properly so that the quality of audit results increases. Auditors must have a deep understanding of the client's generally accepted business processes so that errors do not occur in the audit so that the quality of the audit results increases.

c. Tenure audits. The length of work and the frequency of audit work that has been carried out are indicators that form audit tenure. The frequency of audit work that has been carried out must be properly regulated by scheduling audit times so that the quality of audit results increases. Auditors feel that there needs to be a limit on the number of audits carried out each year to maintain the quality of audit results.

3. The effect of auditor independence on the quality of audit results
Auditor independence encourages improvements in the quality of PT Difaya Terampil Mandiri's audit results with the following explanation. Auditor Independence. The length of the relationship with the client, pressure from the client, and the provision of non-audit services are indicators that establish auditor independence. Pressure from the client must be overcome by the auditor so that the quality of audit results increases. Provide full support to maintain auditor independence despite pressure from clients so that the quality of audit results.

4. The effect of work rotation, competency, and audit tenure on the quality of audit results through auditor independence
a. Job rotation. The mechanism for the level of periodic auditor rotation, the length of time the auditor conducts an audit of a client, and the type of company being audited are indicators of formwork rotation. In this study, it was found that the presence or absence of work rotation cannot influence the quality of audit results through auditor independence, because independence Auditors have been created not because of the company's policy of controlling their independence, auditors will examine objectively using the experience they have gained, even if they are rotated too quickly, the results of the examination could be inaccurate.

b. Competence. The auditor's general knowledge, special skills, and experience are indicators that form competency. The auditor's general knowledge must be improved properly so that the auditor's independence increases. The auditor must have a deep understanding of the client's generally accepted business processes so that they are not influenced by the client the auditor's independence increases when the auditor understands general knowledge about the client's business processes, then the client cannot influence objectivity in the assessment and the auditor can still maintain his independence during the audit so that the quality of audit results increases.

c. Tenure audits. The length of work and the frequency of audit work that has been carried out are indicators that form audit tenure. The frequency of audit work that has been carried out must be properly regulated by scheduling audit times so that auditor independence increases. Auditors feel that there needs to be a limit on the number of audits carried out each year, so that auditor independence increases when auditors carry out audits over a period that is not too long, and relationships with clients can be limited, then pressure from clients can be reduced when clients cannot put pressure on auditors, then independence can increase and audits can be more objective so that the quality of audit results increases.

Theoretically, this would be unusual. This is related to indicators in the work rotation and competency variables such as the length of time the auditor has audited a client, the mechanism for the level of regular auditor rotation, the auditor's special skills and experience, which logically can be used as material for consideration and strategy for an auditor independence variable. in achieving quality audit results. These inconsistent research results are influenced by several factors, for example, determining the insufficient number of indicators for work rotation and competency variables, determining the method or number of samples used, the consistency of respondents who fill out questionnaires, the capacity of respondents in filling out questionnaires, and other factors. In the results of this research, auditor independence can only mediate audit tenure on the quality of audit results, which has an indirect influence value greater than the direct influence.

6. Conclusion
Based on the results of research regarding the influence of work rotation, competency, and audit tenure on the quality of audit results with auditor independence as an intermediate variable, the following conclusions can be drawn:
1. Based on the results of descriptive analysis, it is found that:

Deby Cahya Purnama, IJSRM Volume 12 Issue 03 March 2024 EM-2024-6200
a. Job rotation variable. Indicators: The mechanism for the level of periodic auditor rotation, the length of time the auditor conducts an audit of a client, and the type of company being audited forms work rotation, and the biggest indicator is the length of time the auditor conducts an audit of a client.
b. Competency variable. Indicators of general knowledge, special skills, and auditor experience form the competency variable, and the largest indicator is general knowledge.
c. Audit tenure variable. Indicators of length of work, and frequency of audit work that has been carried out form the audit tenure variable, and the biggest indicator is the frequency of audit work that has been carried out.
d. Auditor independence variable. Indicators of length of relationship with clients, pressure from clients, and provision of non-audit services form the auditor independence variable, and the biggest indicator is pressure from clients.
e. Variable quality of audit results. Indicators of the accuracy of audit findings, clarity of reports, benefits of audits, and follow-up to audit results form audit result quality variables and the biggest indicator is clarity of reports.

2. Based on path analysis, it is found that:
   a. Competency and audit tenure support increasing auditor independence, while job rotation does not support increasing auditor independence.
   b. Competency and audit tenure support increasing the quality of audit results, while work rotation does not support increasing the quality of audit results.
   c. Independence supports improving the quality of audit results.
   d. Job rotation and competency do not support the quality of audit results through auditor independence, while audit tenure supports the quality of audit results through auditor independence.

7. Suggestion
Based on the results of research regarding the influence of work rotation, competency, and audit tenure on the quality of audit results through auditor independence as an intermediate variable, several suggestions can be made as follows.

   The job rotation variable, especially the indicator of the type of company being audited, has the lowest value for the formation of the job rotation variable. This can be done by approaching the auditor to create quality audit results based on the auditor's abilities and various other factors.

   Regarding competency variables, especially indicators of special skills and experience of auditors which have the lowest value in the formation of competency variables, this can be overcome by conducting training and training assessments for auditors. The audit tenure variable, especially the length of work indicator, which has the lowest value in forming the audit tenure variable, can be overcome by adjusting schedules or adjusting auditor assignments.

   The auditor independence variable, especially the indicator of the length of the relationship with the client, has the lowest value in forming the auditor independence variable. This can be circumvented by managing the time during the audit, and supervision can be carried out or sending observers to see directly whether the auditor continues to maintain his independence. when the relationship with the client is too close. The audit result quality variable, especially the audit result follow-up indicator, has the lowest value for the formation of the audit result quality variable. It can provide suggestions for good communication with clients to complete the audit result follow-up.

   For further research, it is hoped that this research can be developed further, namely those related to work rotation, competency, and audit tenure on the quality of audit results through auditor independence as a mediating variable, to examine other indicators and other regulations that have not been examined in this research.

References


27. Peraturan kementerian pariwisata No.18 tahun 2021, Kementerian pariwisata Republik Indonesia.


