Factors Affecting the Accuracy of Providing an Audit Opinion

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ARTICLE INFO	ABSTRACT
	The study aimed to identify factors affect the accuracy of the audit opinion in partial and together. The method used in this study is multiple linear regression with a accidental sampling method with a sample of 68 respondents. The variables used in this research was the accuracy of the audit opinion as, dependent variable of audit evidence, experience an auditor, audit situation as the independent variable. The data used in this study was the primary data, which are questionnaires distributed at 17 public accounting firms located in South Jakarta. The results showed that partially the competence of the auditor had a positive and significant effect, audit evidence had a positive and significant effect, the auditor's experience had a positive and significant effect, audits of the situation had no effect on accuracy of the provision of an audit opinion *This is an open access article under the CC BY-NC license.*

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1. INTRODUCTION

The audit function for companies is to find, prevent and minimize fraud. By conducting an audit, the company can convince stakeholders of the transparency and correctness of the company's financial statements that can be used for decision-making (Purba & Umar, 2021; Zamzami & Faiz, 2018). The auditor plays a role in assessing the company by providing an opinion on the financial statements audited. The auditor carries out the audit process of financial statements through four main stages: planning, understanding, testing the internal control structure, and issuing audit reports (Anjani et al., 2018; Arief, 2016; Haryono, 2014). The auditor performs the audit process by assessing the financial statements' fairness and tracing transactions and evidence (Ramadhany et al., 2021). In contrast to the accounting process, accountants prepare financial reports starting from evidence and recording transactions to produce financial reports. The auditor's task is not only limited to technically understanding the audit, but the auditor needs to master the field supported by non-technical factors.

The auditor, as the party responsible for the implementation of the audit and the opinion given, must carry out a quality audit, which is carried out based on auditing standards and quality control (Agusti & Pertiwi, 2013; Arum Ardianingsih, 2021; Tjun et al., 2012; Yusuf et al., 2022). Financial statements significantly influence the company because they are tools used to describe performance. Many companies commit fraud or manipulate others to show good performance to stakeholders. Several scandals involving financial manipulation cases involving public accounting firms that occurred in several countries, including Indonesia, have made public trust, especially users of audited financial statements, begin to decline, such as the case of a violation of the audit of financial statements at PT Garuda Indonesia (Persero) Tbk which occurred in 2019 on the audit of

financial statements for the 2018 financial year. Public Accountants Kasner Sirumapea and KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners audited financial statements. In the financial report, Garuda Indonesia Group recorded a net profit after making a loss in the previous quarter; this caused a polemic for PT Garuda Indonesia, the commissioner of Garuda Indonesia, who considers that Garuda Indonesia's 2018 financial statements are not following the Statement of Financial Accounting Standards (PSAK). This case resulted in sanctions for PT Garuda Indonesia (Persero) Tbk and the Public Accountants and Public Accounting Firms.

Related to the polemic of the case above, the question arises how high is the level of accuracy in giving audit opinions generated by public accountants and public accounting firms? Appropriateness in giving the auditor's opinion is an opinion that meets the criteria in the applicable Public Accountant Professional Standards and must be supported by competent evidence and prepared with reporting standards in the Public Accountant Professional Standards (SPAP).

The auditor needs to provide an opinion following the conditions of the company because it relates to the independence and integrity of the auditor. Competence is one of the criteria that makes the auditor give the correct opinion. The results of research conducted by Pahlavi (2015) stated that good competence and integrity simultaneously and partially had a significant effect on giving opinions.

Auditors have a big responsibility; it is essential for auditors who work in public accounting firms to have high competence. In SA Section 200, paragraph A24 (Perumusan Suatu Opini Dan Pelaporan Atas Laporan Keuangan. Jakarta: Institut Akuntan Publik Indonesia, 2013) states that the professional judgment expected of an auditor is a judgment made by an auditor such as training, knowledge, and experience that has helped develop the competencies needed to reach the reasonable judgments he makes. The auditor must have the qualifications to understand the criteria used and be competent in knowing the type and amount of evidence to be collected to reach the correct conclusion after examining that evidence (Ningtyas & Aris, 2018).

In SA section 500 paragraph 05 (Ikatan Akuntan Indonesia, 2013), Audit evidence is the information used by the auditor in concluding a basis for the auditor's opinion. Audit evidence includes the information in the accounting records on which the financial statements are based and other information. The quality of audit evidence can measure the appropriateness of audit evidence. Audit evidence is considered qualified if it is relevant and reliable in supporting the conclusions based on the auditor's opinion. The quantity of audit evidence can measure the adequacy of audit evidence. The quantity of audit evidence required is affected by the auditor's assessment of the risks of material misstatement and the quality of the audit evidence.

Competence consists of two factors, namely, knowledge and experience (Anugerah & Akbar, 2014; Kurnia et al., 2014). Auditors who have experience carrying out their duties as an auditor, both the length of assignment and the number of assignments, can influence the giving of opinion. The more assignments carry out audits, the more diverse findings of fraudulent financial statements will be obtained, which can be used as a reference for new or subsequent assignments. An auditor with long work experience in the field of auditing, plus extensive knowledge and insight in the field of auditing, is more up to his job and has various findings in each of his examinations so that he can influence decision-making to give the correct opinion. So that experience must be accompanied by knowledge and expertise in auditing, which can affect giving opinions, such as research conducted by Kiswanti & Hanah (2021)which concluded that auditing expertise, professional ethics, and auditor experience simultaneously have a significant effect on the accuracy of giving opinions.

In carrying out an audit, an auditor is often faced with a variety of audit situations; one example is the existence of a friendly relationship between the auditor and the auditee who has strong power or authority in the company being audited; this is likely to influence the auditor to give an opinion on the financial statements. An auditor must maintain a professional attitude required to give an opinion on financial reports.

Research on the accuracy of giving auditor opinions has been carried out several times, including by Ramadhani and Dewi (2018), Gusti & Ali (2008), Dwi Siregar et al.(2019), Laila and Novita (2019), and Reschiwati and Maria (2019). Some of the studies carried out have concluded that the results are different, so further research is needed to determine whether there is an effect of each variable that has been used in previous studies, and researchers will examine auditor

competence which is thought to hurt the accuracy of giving an audit opinion. The researcher wants to conduct research on this matter because of the importance of the accuracy of giving an audit opinion by the auditor; then, the researcher adds audit evidence variables that have not been studied before. Quality audit evidence can support the conclusions based on the auditor's opinion.

This research was conducted because the results of the variables used by previous researchers needed to be more consistent. For this reason, these variables can be applied in general to further research. While the contribution of the results of this study is to provide uniformity so that variables that are not consistent can be applied in general to be consistent for future researchers.

2. RESEARCH METHOD

This study uses a comparative causal research method. There are five variables, namely the accuracy of giving an opinion as the affected variable, while the auditor's competency, audit evidence, auditor's experience, and audit situation are the influencing variables. Data analysis used in this research is quantitative data with descriptive and verification analysis methods with survey research (Sugiyono, 2016; Suherman et al., 2022).

The population used in this study are auditors who work at Public Accounting Firms (KAP) in South Jakarta, namely 87 Public Accounting Firms (KAP), based on data from the Directorate of the Indonesian Institute of Public Accountants in 2019. The sampling technique used in this study This is a nonprobability sampling technique. The characteristics and considerations possessed in selecting the sample used in this study are:

1. Auditors who work for Public Accounting Firms (KAP) in the South Jakarta area that are registered in the Directory of the Indonesian Institute of Certified Public Accountants (IAPI)
2. Auditors who work at Public Accountant Offices (KAP), which researchers can access due to limited pandemic conditions in Indonesia, available costs, and time.
3. Auditors who work at Public Accounting Firms (KAP) who are willing to accept questionnaires.

In this study, the data collection technique used was primary data, the source of research data obtained directly from the source. Data collection was carried out through a survey method using a questionnaire. The way to measure the questionnaire used in this study was a Likert scale using five points, namely: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, (5) agree.

The dependent variable in this study is the appropriateness of giving an audit opinion. To measure the variable accuracy of giving an audit opinion, three indicators are used according to Yulianto (2010), namely a. audit evidence, b. misstatements, and c. materiality with a total of 8 statements.

1. Auditor competence in this study is measured using four indicators referring to Siregar's research et al. (2019): a. knowledge of accounting principles and auditing standards, b. knowledge of the type of client's industry, and c. formal education that has been taken, d. training, courses, and special skills possessed with a total of 6 statements
2. Audit evidence in this study is measured using four indicators referred to in SA section 500 paragraph A31 stating that the reliability of information used as audit evidence, and therefore audit evidence itself, is influenced by: a. Independence of the informant, b. The effectiveness of the client's internal control, c. Level of objectivity, d. Timeliness with a total of 7 statements
3. Auditor experience in this study was measured using two indicators referring to Faisal et al.'s research. (2018), namely: a. The number of audit cases that have been handled by the auditor b. The time auditor has worked with a total of 8 statements.
4. The audit situation in this study was measured using five indicators referring to the research by Gusti and Ali (2008), namely: a. Related party transactions, b. Close friendship relationship between auditor and client, c. The quality of communication between the client and the auditor, d. Clients who are being audited for the first time, e. Indication of a problematic client with a total of 8 statements

Data analysis techniques in this study used statistical calculations, namely the application of Statistical Product and Services Solutions (SPSS) for Windows 25.0. After the data is collected, the next step is to conduct data analysis consisting of a descriptive analysis test, data quality test, classic assumption test, and hypothesis test.

The model formulated to test the hypothesis related to auditor competence, audit evidence, auditor experience, and audit situation on the accuracy of giving an opinion is as follows:

$$KPOA = \alpha + \text{ß}1KA + \text{ß}2BA + \text{ß}3PA + \text{ß}4SA + \varepsilon$$

KPOA	: Accuracy in Giving Audit Opinion
A	: Constant Value
ß1 ß2 ß3 ß4	: Regression coefficient
KA	: Auditor Competency
BA	: Audit Evidence
PA	: Auditor Experience
SA	: Audit Situation
ε	: error

3.   RESULTS AND DISCUSSIONS
a. Respondent Characteristics
A total of 80 questionnaires were distributed to 17 KAPs in the South Jakarta area; the number of questionnaires that could be processed was 68, or 85%. The following is a description of each respondent's identity:
  1) Characteristics of respondents based on gender From this data, it is known that the number of male respondents was 42 or 61.8%, while the number of female respondents was 26 or 38.2%.
  2) Characteristics of respondents based on recent education. From this data, it is known that three respondents, or 4.4% of respondents, with a Diploma Three (D3) education, 46 respondents with a Bachelor's degree (S1) education, or 67.6%, 15 respondents with a Bachelor's degree (S2) education or 22.1% and Strata Three (S3) as many as four respondents or 5.9%
  3) Characteristics of respondents based on the last position. From this data, it is known that respondents who served as junior auditors were 40 respondents or 58.8%, respondents as senior auditors were 24 respondents or 35.3%, respondents as managers, three respondents or 4.4%, and respondents as partners one respondent or 1.5%.
  4) Characteristics of respondents based on length of work. From this data, it is known that as many as 18 respondents, or 26.5% worked for less than one year, as many as 35 respondents, or 51.5%, had worked for 1-5 years, and as many as 11 respondents, or 16.2%, had worked for 6-10 years, and as many as four respondents or 5.9% have worked for more than ten years.

b. Descriptive Statistics
Table 1. Descriptive Statistical Test Results

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
KPOA	68	21	38	32.09	4.651
KA	68	12	28	23.13	3.640
BA	68	17	32	26.01	3.923
PA	68	20	36	30.22	4.207
SA	68	20	37	30.84	4.830

Based on the descriptive statistical test presented in Table 1, the accuracy variable in giving audit opinion consists of 8 statement items resulting in an average value of 32.09, indicating that respondents tend to choose answers close to the value 4 with the agreed category. The minimum score of 21 indicates that the respondent tends to choose an answer close to 3 with a neutral category. While the maximum value of 38 indicates that respondents tend to choose answers close to 5 in the strongly agree category.

The auditor competency variable consists of 6 statement items producing an average value of 23.13, indicating that respondents tend to choose answers close to a value of 4 in the agreed category. The minimum value of 12 indicates that respondents choose answers close to 2 in the disagree category. While the maximum value of 28 indicates that respondents tend to choose answers close to 5 in the category of strongly agree.

The audit evidence variable consists of 7 statement items yielding an average value of 26.03, indicating that respondents tend to choose an answer close to 4 in the agreed category. The minimum value of 17 indicates that respondents choose answers close to 2 in the disagree category. While the maximum value of 32 indicates that respondents tend to choose answers close to 5 in the category of strongly agree.

The auditor's experience variable consists of 8 statement items yielding an average value of 30.22, indicating that respondents tend to choose answers close to a value of 4 in the agreed category. The minimum value of 20 indicates that respondents choose answers close to 2 in the disagree category. While the maximum value of 36 indicates that respondents tend to choose answers close to 4 in the agreed category.

The audit situation variable consists of 8 statement items producing an average value of 30.84, indicating that respondents tend to choose an answer close to a value of 3 with a neutral category. The minimum value of 20 indicates that respondents choose answers close to 2 in the disagree category. While the maximum value of 37 indicates that respondents tend to choose answers close to 5 in the category of strongly agree

c. Validity and Reliability test

The test uses Corrected Item - Total Correlation, where if Tcount > Tbael and the value is positive, the statement or indicator item is declared valid. The criteria used to determine whether the statements in this study are valid or not are as follows: 95% confidence level (Alpha 5%), degrees of freedom (df) = n - 2, then (df) = 68 – 2 = 66, so that the obtained Ttable = 0.2387. The results of testing the validity of each instrument are shown in the following table:

Table 2. Validity Test Results for the Accuracy of Giving Audit Opinion Variables

ITEM	R_{Count}	R_{Table}	Info
KPCA.1	0,786	0,2387	Valid
KPCA.1	0,321	0,2387	Valid
KPCA.1	0,550	0,2387	Valid
KPCA.1	0,743	0,2387	Valid
KPCA.1	0,777	0,2387	Valid
KPCA.1	0,805	0,2387	Valid
KPCA.1	0,787	0,2387	Valid
KPCA.1	0,800	0,2387	Valid

Table 2 shows that the variable accuracy of giving an audit opinion has valid criteria for all statement items with a significant value for each statement item in the questionnaire in question, where the value of Tcount > Ttable.

Table 3. Auditor Competency Variable Validity Test Results

ITEM	R_{Count}	R_{Table}	Info
KA.1	0,265	0,2387	Valid
KA.2	0,759	0,2387	Valid
KA.3	0,629	0,2387	Valid
KA.4	0,762	0,2387	Valid
KA.5	0,778	0,2387	Valid
KA.6	0,415	0,2387	Valid

Source: SPSS 24, 2023

Table 3 shows that the auditor's competency variable has valid criteria for all statement items with a significant value for each statement item in the questionnaire concerned, where the value of Tcount > Ttable.

Table 4. Audit Evidence Variable Validity Test Results

ITEM	R_{Count}	R_{Table}	Info
BA.1	0,453	0,2387	Valid
BA.2	0,713	0,2387	Valid
BA.3	0,854	0,2387	Valid
BA.4	0,552	0,2387	Valid

Source: SPSS 24, 2023

Table 4 shows that the audit evidence variable has valid criteria for all statement items with a significant value for each statement item in the questionnaire concerned, where the value of Tcount > Ttable.

Table 5. Test Results for the Validity of Auditor Experience Variables

ITEM	R_{Count}	R_{Table}	Info
PA.1	0,439	0,2387	Valid
PA.2	0,374	0,2387	Valid
PA.3	0,247	0,2387	Valid
PA.4	0,592	0,2387	Valid
PA.5	0,372	0,2387	Valid
PA.6	0,691	0,2387	Valid
PA.7	0,625	0,2387	Valid
PA.8	0,671	0,2387	Valid

Source: SPSS 24, 2023

Table 5 shows that the auditor's experience variable has valid criteria for all statement items with a significant value for each statement item in the questionnaire concerned, where Tcount > Ttable.

Table 6. Audit Situation Variable Validity Test Results

ITEM	R_{Count}	R_{Table}	Info
SA.1	0,725	0,2387	Valid
SA.2	0,485	0,2387	Valid
SA.3	0,776	0,2387	Valid
SA.4	0,534	0,2387	Valid
SA.5	0,448	0,2387	Valid
SA.6	0,689	0,2387	Valid
SA.7	0,532	0,2387	Valid
SA.8	0,714	0,2387	Valid

Source: SPSS 24, 2023

Table 6 shows that the audit situation variable has valid criteria for all statement items with a significant value for each statement item in the questionnaire concerned, where Tcount > Ttable.

Table 7 Reliability Test Results

Variable	Cronbach Alpha	Info
Accuracy	0,904	Reliable
Auditor Competency	0,818	Reliable
Audit Evidence	0,762	Reliable
Auditor Experience	0,787	Reliable
Audit Situation	0, 877	Reliable

Source: SPSS 24, 2023

Based on the results of data processing with SPSS, all variables are reliable because the Cronbach alpha value is more than 0.6.

b. Classic Assumption Test
1). Normality Test

Table 8. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		68
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.84176280
Most Extreme Differences	Absolute	.097
	Positive	.049
	Negative	-.097
Kolmogorov-Smirnov Z		.097
Asymp. Sig. (2-tailed)		.189

a. Test distribution is Normal.
b. Calculated from data.
Source: SPSS 24, 2023

From the normality test, it was found that the data was normal because the results obtained were 0.189 or above the minimum result limit, which was 0.005, which means that the data obtained from the results of the questionnaire distribution was normal.

2). Multicollinearity Test

Table 9. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Auditor_Competency	.494	2.024
	Audit_Evidence	.205	4.882
	Auditor_Experience	.552	1.812
	Audit_Situation	.167	5.980

Source: SPSS 24, 2023

The results of the multicollinearity test showed that there was no multicollinearity. The reason for this can be seen from the test results which are above the tolerance number which is above 0.10 and or the results of the VIF number which are above the limit.
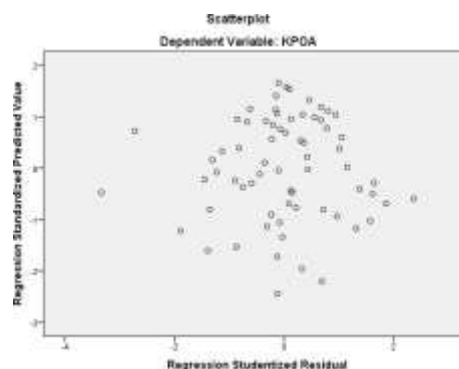
3). Heteroscedasticity Test

Figure 1. Heteroscedasticity Test Results

From the scatterplot above, it can be seen that the points spread randomly and are spread both above and below the number 0 on the Y axis. This means that there is no heteroscedasticity in the regression model, so the regression model is feasible to use in conducting tests.

c. Multiple Regression Testing

Table 10. Multiple Regression Testing

Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	-4.667	2.296	-2.033	.046
	Auditor_Competency	.320	.132	2.426	.018
	Audit_Evidence	.501	.195	2.574	.012
	Auditor_Experience	.689	.104	6.621	.000
	Audit_Situation	-.173	.169	-1.025	.309
	a. Dependent Variable: KPOA				
	b. Predictors: (Constant), Auditor_Competency, Audit_Evidence, Auditor_Experience, Audit_Situation				

Source: SPSS 24, 2023

The results of the multiple linear regression equation can be explained as follows:

1. A constant of -4.667 means that if the competence of the auditor (X1), audit evidence (X2), auditor experience (X3), and audit situation (X4) is equal to 0 (zero), then the value of Y (Accuracy in Giving Audit Opinion) will indicate the level or of -4.667 or in another sense if there is no auditor competence, audit evidence, auditor experience and audit situation of -4.667 points.

2. The coefficient value of 0.320 indicates that the auditor's competency variable has a positive regression direction, which means that there is a positive relationship between the auditor's competence and the accuracy of giving an audit opinion, the higher the auditor's competency; the better the accuracy of giving an audit opinion, where every 1 (one) point increases in competence auditor, the accuracy of giving an audit opinion will increase by 0.320 points.

3. The coefficient value of 0.501 indicates that the audit evidence variable has a positive regression direction, which means that there is a positive relationship between audit evidence and the accuracy of giving an audit opinion; the higher the audit evidence, the better the accuracy of giving an audit opinion, where every 1 (one) point increase in evidence audit, the accuracy of giving an audit opinion will increase by 0.501 points.

4. The coefficient value of 0.689 indicates that the auditor's experience variable has a positive regression direction, which means that there is a positive relationship between the auditor's experience and the accuracy of giving an audit opinion, the higher the auditor's experience; the better the accuracy of giving an audit opinion, where every 1 (one) point increase in experience auditor, the accuracy of giving an audit opinion will increase by 0.689 points.

5. The coefficient value of -0.173 indicates that the audit situation variable has a negative regression direction, which means that there is a negative relationship between the audit situation and the accuracy of giving an audit opinion; the higher the audit situation, the lower the accuracy of giving audit opinion, where every increase of 1 (one) point in an audit situation, the accuracy of giving an audit opinion will increase by 0.173 points.

Based on Table 10, the interpretation of the results of calculating the Tcount value and the significance value of the independent variables are as follows:

1. The Influence of Auditor Competence on the Accuracy of Providing Audit Opinions. The results of the calculation of the auditor's competency show that the significance value is less than 0.05 (0.018 <0.05). The calculated t value is more significant than the t table (2.426 > 1.9983), so it can be concluded that H1 is rejected, meaning that the auditor's competency variable partially has a positive and significant effect on the accuracy of giving an audit opinion.

2. The Effect of Audit Evidence on the Accuracy of Giving Audit Opinion The audit evidence calculations show that the significance value is less than 0.05 (0.012 <0.05). The calculated t value is more significant than the t table (2.574 > 1.9983), so it can be concluded that H2 is accepted, meaning that the audit evidence variable partially has a positive and significant effect on the accuracy of giving an audit opinion.

3. The Effect of Auditor Experience on the Accuracy of Providing Audit Opinions. The auditor's experience calculation results show that the significance value is less than 0.05 (0.000 <0.05).

The calculated t value is greater than the t table (6.621 > 1.9983), so it can be concluded that H3 is accepted, meaning that the auditor's experience variable partially has a positive and significant effect on the accuracy of giving an audit opinion.

4. The Influence of the Audit Situation on the Accuracy of Providing Audit Opinions The results of calculating the audit situation shows that the significance value is more significant than 0.05 (0.309 > 0.05). The calculated t value is smaller than the t table (-1.025 < 1.9983), so it can be concluded that H4 is rejected, meaning that the audit situation variable partially has a negative but not significant effect on the accuracy of giving an audit opinion.

Table 11. Simultaneous Hypothesis Testing (F Test)

ANOVAª

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1500,987	4	375,247	43.693	.000ᵇ
	Residual	541,066	63	8.588		
	Total	2042,053	67			
a. Dependent Variable: KPOA						
b. Predictors: (Constant), Auditor_Competency, Audit_Evidence, Auditor_Experience, Audit_Situation						

Source: SPSS 24, 2023

From the results of the F test calculation above, it can be seen that the absolute value of Fcount is 43.693 while the Ftable value is 2.52 with the numbers df = 4 and df2 = 63, so that Fcount (43.693) > Ftable (2.52) and a significance value of 0.000 which indicates that the significant number is less than 0.05 (0.000 <0.05). It can be concluded that H0 is rejected and Ha is accepted, which means that the regression model is feasible for research.

d. Discussion

The study's results proved that the auditor's competency variable positively and significantly affected the accuracy of giving an audit opinion; this shows that H1 is accepted. This study supports the attribution theory, which describes that a person's behavior is determined by a combination of internal forces, namely factors originating from within a person, such as ability or effort, nature, character, attitude, and external forces, namely factors that come from outside, for example, the pressure of certain situations or circumstances that will influence individual behavior. Competence is the professional expertise of an auditor obtained through formal education, professional examinations, and participation in training, seminars, symposiums, and others, and how an auditor socializes in the work environment or surroundings so that it is easy to obtain audit evidence to strengthen the accuracy of giving an audit opinion. This research is not in line with the research conducted by Siregar et al. (2019), but this research is in line with research conducted by Pahlivi et al. (2015), Merici et al. (2016)

Testing on audit evidence proves that audit evidence has a positive and significant effect on the accuracy of giving an audit opinion; this shows that H2 is accepted, which means that audit evidence is one of the auditor's considerations in issuing an audit opinion. This study supports the theory of auditing, which describes that an audit aims to evaluate and provide an opinion regarding the fairness of financial statements based on the evidence obtained. It can be concluded that audit evidence helps the auditor produce audit results free from deviations and comply with established auditing standards. The more reliable the audit evidence collected, the more appropriate the resulting audit opinion will be. This research is in line with research conducted by Achmat Badjuri (2011)

Tests on the auditor's experience prove that the auditor's experience has a positive and significant effect on the accuracy of giving an audit opinion; this shows that H3 is accepted, which means that the longer the experience the auditor has, the better the level of accuracy in giving the audit opinion given. This research is not in line with research conducted by Puspaningsih and Fadlilah (2017) but in line with research conducted by Faisal et al. (2018), Ramadhani and Dewi (2018), Reschiwati and Meo (2019).

The audit situation variable is proven to have no significant effect on the accuracy of giving an audit opinion; this indicates that H4 is rejected because the audit situation only serves as a support

for the auditor in carrying out the audit process and does not affect the auditor in giving an audit opinion. There needs to be good cooperation between the auditor and the client. If the audit situation is good, the auditor will quickly complete the process. Vice versa, if the audit situation could be better, then the audit completion time required by the auditor will also be extended. This research is in line with research conducted by Laila and Novita (2019) but is outside the scope of research conducted by Faisal et al. (2018) and Gusti and Ali (2008).

4. CONCLUSION

After conducting the research, several conclusions were obtained. Namely, auditor competence has a positive and significant effect on the accuracy of giving audit opinions at the Public Accounting Firm in South Jakarta. Audit evidence has a positive and significant effect on the accuracy of giving an audit opinion at the Public Accounting Firm in South Jakarta. Auditor experience has a positive and significant effect on the accuracy of giving an audit opinion at the Public Accounting Firm in South Jakarta. The audit situation does not affect the accuracy of giving an audit opinion at the Public Accounting Firm in South Jakarta.

The implications of the research results for the regulator of the Public Accountant Profession, namely the results of this research, are expected to be input for the regulator of the public accounting profession in supervising the practice of public accountants, given the many cases related to giving audit opinions that are inappropriate and misleading stakeholders. Regulators must facilitate public accountants/auditors by holding seminars, workshops, or other relevant training to improve integrity, ethics, and understanding of auditing standards.

For Public Accounting Firms (KAP) and Auditors, it is hoped that the Public Accounting Firm (KAP) can maintain and improve the quality of the resulting audits so that the credibility of audit results in the eyes of users of financial statement information can be maintained. Improving the performance of auditors in public accounting firms can provide training and educational development that can add experience and knowledge in carrying out their profession as auditors. For the auditor, it is necessary to increase additional knowledge that can support the auditor's consideration in giving the correct opinion. Relationships with clients need to be improved to establish good communication so that audit situations are not highly risky. Due to a good audit situation, the auditor will quickly complete the audit process. Meanwhile, the implications for academics, the results of this study provide a reference for research in the field of accounting, especially auditing, where students are instilled with an understanding of competency, experience, situation, and audit evidence in carrying out the audit process later and find out what influences the accuracy of giving an audit opinion.

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