

The Influence of Experience, Supervision and Auditor Independence on Performance Audit

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ABSTRACT

This study aims to analyze the influence of experience, supervision, and independence of internal auditors on performance audits. Performance audits are systematic evaluations of the effectiveness, efficiency, and economy of an organization in achieving its goals. Internal auditors play an important role in providing added value through quality performance audits. The research method used is a quantitative approach with a descriptive associative research type. The population and this research are 32 universities in Medan City which have 32 internal auditors (LAPM), where the data collection technique is carried out by observation studies, distributing questionnaires to 32 universities in Medan City, and documentation studies. The data analysis technique uses multiple linear regression with the help of SPSS software. The results of the study indicate that the auditor independence variable has a significant effect on performance audits, while experience and supervision do not show a significant effect. This indicates that although experience and supervision are important, the auditor's objectivity and freedom in carrying out tasks are key factors in improving the quality of performance audits. This finding is expected to be an evaluation material for organizational leaders in strengthening the internal audit function through increasing independence and continuous coaching. This research also contributes to the development of performance audit literature, especially in higher education in Medan City.



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1. INTRODUCTION

Audit activities play a very important role in improving the quality and capacity of an organization or institution, where the audits carried out must be based on a high level of professionalism, where the audits carried out must be in accordance with existing standards and conditions (Ramdani, 2021). This audit activity will help an organization or institution to improve the quality and capacity, as well as the performance of the institution or organization it owns, so that it will have a real impact on organizational change in the future, both governance or governance, as well as changes to the operations of an organization or institution, so that the organization or institution can transform into an organization or institution that has good, transparent and accountable management, and works according to existing standards (Yusuf, Yusuf, Nuryadin & and Adi, 2023).

To create a work audit that is able to direct organizations and institutions to become institutions with good management, it must be based on a correct work audit and in accordance with existing standards (Andi Hardianti & and Syamsuddin, 2022). To create a correct and standard performance audit, auditors are needed who have good experience in conducting performance audits and are able to direct organizations or institutions to become institutions that are able to improve the organization's operations and governance in the right direction according to the vision, mission and goals that have been set (Putri, Amelia, Indriani & and Saputra, 2023).

In addition to the experience of auditors who have carried out performance audits well and professionally, auditors are needed who are able to carry out supervision well and correctly and in accordance with the rules and work procedures according to the existing institution or organization, where the supervision process carried out must direct the organization to run well and not deviate from the vision, mission and objectives that have been set, so that it will create correct audit performance and not engineered audit results (Susandya, Anak Agung Putu Gede Bagus Arie and Suryandari, 2021).

The independence factor of the auditor can create better working conditions for performance audits, where an independent auditor will make it easier for the auditor to create a performance audit correctly and in accordance with procedures and existing standards, the auditor will tend to be free in working and not get caught up in a conflict of interest, so that a strong commitment and high integrity are needed from the auditor to be free from interests from parties within the organization or institution, and to avoid bribery that makes the performance audit report not in accordance with the expectations of the organization or institution being handled for the performance audit (Putri, Rr Hanjar Maryanti and Mardijuwono, 2020).

Performance audits can help auditors identify existing risks, where success in identifying risks and optimizing audit quality is greatly influenced by these factors. However, although research on audit performance has been conducted extensively, the influence of these factors in the context of internal auditors is often overlooked, especially in the Indonesian context (Salman, Kautsar Riza and Hatta, 2020).

The research of (Leny Pebriyaningrum, and Ni Made Dwirandra, 2020) explain that insight into how auditors balance their independent duties with the cultural expectations of kinship economy, which can provide new perspectives in considering auditor independence and research (Nikita Sari Wulan & and Budiarta, 2020) which states that there are factors that influence dysfunctional audit behavior, such as professional skills, independence, and auditor work experience, which have strong relevance to the research topic.

Medan is one of the big cities that has around 32 universities, which have 32 internal auditors to carry out performance audits through the LAPM (Quality Assurance Accreditation Institution), where there are 32 LAPMs in each campus. Based on the results of observations, the results obtained below as many as 25 LAPMs have not been able to carry out supervision of several existing faculties, where there are still LAPMs that seem to carry out performance audits not optimally, several LAPMs tend not to have experience in carrying out audits, tend not to have integrity, and are not independent and do not work according to the performance audit standards that should be, so that several campuses that are not worthy of getting accreditation become worthy of getting it, where the audit work that is not optimal actually leads several universities to get less good accreditation, because several LAPMs tend to manipulate data, so that several campuses that have good governance recommendations, even though it should not be said that the governance is good, so that the performance audit report becomes biased and tends not to be independent. This study is important to explore more deeply the influence of experience, supervision, and independence on audit performance. Given the important role of internal audit (LAPM) in preventing irregularities and increasing transparency and accountability of several universities in Medan, a better understanding of the factors that affect internal auditor performance will help organizations improve audit effectiveness.

The purpose of this study is to understand and analyze the influence of auditor experience, supervision and auditor independence at several campuses in Medan City on performance audits at several campuses in Medan City. This research is a novelty of research (Kusuma, Gumulya Sonny Marcel and Kusumawaty, 2022), where this research is an update, when compared to subsequent

this research. Previous research examined audit performance in banking, while this research examines performance audits in universities, previous research has 2 exogenous variables, namely auditor independence and experience, 1 endogenous variable, namely internal audit quality and moderating variables, namely auditor professional ethics and using SEM analysis, while this research has 3 independent variables, namely auditor experience, supervision and auditor independence and one dependent variable, namely performance audit and using multiple linear regression analysis.

To understand the description of the problem and research objectives, you can look at the literature review in the form of theoretical basis as follows, Auditor experience refers to the level of knowledge, skills, and experience an auditor has in conducting the audit process, whether in the financial, operational, or compliance fields (Natsir, 2023). This experience is formed through education, training, and direct involvement in various types of audits (Jamil, Muthyaah Mohd, Abidin, Nor Hafizah Zainal and Alwi, 2022). Auditor Experience Improvement Indicators are length of service as an auditor, namely the number of years or length of service of the auditor in the profession, the longer, the higher the experience, number of Audit assignments, namely the number of audit projects that have been completed by the auditor in various sectors or fields, The variety of types of audits handled, namely experience in financial, operational, compliance, or IT audits, shows the breadth of the auditor's competence, Professional Education and Certification, namely ownership of certifications such as CPA, CIA, CISA, and other professional training that enhances the auditor's technical capabilities, involvement in audits, i.e. having handled audits of high-risk, multinational companies, or government entities indicates a higher level of experience, ability to detect risks and audit findings, where experienced auditors are generally able to identify risks and audit findings more accurately and quickly, participation in audit training or workshops, where auditors who are active in ongoing training demonstrate seriousness in updating audit knowledge and skills, ability to provide Recommendations and Follow-up, where Auditors who are accustomed to providing implementable audit recommendations and seeing the results of follow-up demonstrate depth of experience (Ramdani, 2021).

Supervision in auditing is the process of supervision, direction, and coaching carried out by senior auditors, audit managers, or team leaders to more junior auditors during the audit process. The main purpose of supervision is to ensure that audit work is carried out according to standards, efficiently, and accurately (Quick, Reiner, Sánchez Toledano, Daniel and Sánchez Toledano, 2024). Supervision Indicators in audit are clarity of tasks and instructions, namely the extent to which superiors provide clear work directions to junior auditors, monitoring audit progress regularly, where there is supervision of the progress of audit work in accordance with the schedule or milestones that have been set, availability of feedback and correction, where junior auditors receive constructive feedback and corrections on errors found in their work, assistance in dealing with technical problems, where the superior helps resolve technical audit problems that cannot be resolved by the junior auditor alone, audit working papers examination and review, where there is a systematic examination of audit documentation by the supervisor before the final audit report, guidance in audit decision making, where the Supervisor provides guidance or approval on important issues that require professional judgment, team competency improvement through Supervision, where Supervision also functions as a learning tool so that junior auditors experience increased knowledge and skills, consistency of work standards, where the Supervisor ensures that all audit procedures are carried out according to standards (e.g.: SPAP or ISA) (Natsir, Muhammad, 2021)

Auditor independence is a mental attitude that allows the auditor to conduct an audit objectively and free from the influence of any party, either directly or indirectly. This is a fundamental principle in the audit profession because it maintains credibility, integrity, and public trust in the audit report (Natsir, 2023). Auditor independence indicators in Audit include no financial relationship with client, where the auditor has no investments, receivables, or stock ownership in the audited entity, not involved in client decision making, where the Auditor does not provide management services or is directly involved in the client's operational activities, reasonable assignment period, where the Auditor does not establish an audit relationship for too long (auditor rotation is carried out according to regulations) so that there is no dependency, free from client management pressure, where the Auditor is able to reject client requests that have the potential to reduce the objectivity of the audit

results, implementation of professional skepticism, where the Auditor is always critical and does not immediately believe information from clients without adequate evidence, not accepting gifts or rewards from clients, where the Auditor rejects any form of gratification that could influence audit decisions, audit reports are prepared based on objective evidence, where the Auditor only delivers an opinion based on valid audit evidence, not on the basis of pressure or personal relationships, compliance with the code of professional ethics, where the Auditor follows ethical standards (e.g. SPAP or IFAC Code of Ethics) that emphasize independence as a primary principle (Muslim, 2020).

Performance audit is a type of audit that aims to assess whether an entity has run a program, function, or activity efficiently, effectively, and economically (3E). This audit not only looks at numbers and compliance, but also analyzes the organization's performance in achieving goals (Putri, Amelia, Indriani & Saputra, 2023). Performance audit indicators are program effectiveness, namely the extent to which the results or output achieved are in accordance with the objectives that have been set, resource utilization efficiency, which is the ratio between input (cost, labor, time) and output. The smaller the cost per output, the more efficient, compliance with Standard Operating Procedures (SOP), namely whether activities are carried out in accordance with standard procedures established by the organization, quantity and quality of Output, namely output is not only seen from the quantity, but also the quality of the work or service results, resource utilization level, namely measuring whether human resources, budget, and assets are used optimally, or whether there is waste, Achievement of Performance Targets (KPI), where the set targets are compared with actual realization in a certain period, stakeholder satisfaction level measured from the results of a survey of service users or related stakeholders, impact of the program on the community, where the real effect of the program/activity is on improving the conditions of the community or service users (Kusuma, Gumulya Sonny Marcel and Kusumawaty, 2022).

2. RESEARCH METHOD

The type of research conducted is quantitative descriptive asosiatif research. Quantitative descriptive asosiatif research is a technique that seeks to document the current state as it is and collect continuous factual data. Often, the results are statistical measurements (Earp, Morgan, 2024). The population and sample size are 32 universities in Medan City during the 2024 period. The sampling technique used is purposive sampling, where purposive sampling is drawing samples with a specific purpose (Earp, Morgan, 2024). The requirements for sampling are that the university has an internal auditor (LAPM), and the university tends to have problems in governance or governance in carrying out organizational activities. Data collection techniques are carried out by observation studies, distributing questionnaires with closed interviews, and documentation studies. Data analysis uses multiple linear regression using SPSS.

3. RESULTS AND DISCUSSIONS

Validity and Reliability Test

Validity of Auditor Experience

Table 1. Auditor Experience Validity Value

QX1	Corrected Total Item Correlations	R table value	Information
1	.725	0,287	Valid
2	.517	0,287	Valid
3	.428	0,287	Valid
4	.621	0,287	Valid
5	.717	0,287	Valid
6	.519	0,287	Valid
7	.665	0,287	Valid
8	.528	0,287	Valid

Source : Analysis SPSS, 2025

Based on table, the value of the corrected item correlation is more than the significance of 0.05, so it can be explained that the data spread from the auditor experience variable is clear and valid.

Value Validity of Supervision Variable

Table 2. Validity Value of Supervision

QX2	Corrected Total Item Correlations Value	R table	Explain
1	0.679	0,287	Valid
2	0.603	0,287	Valid
3	0.529	0,287	Valid
4	0.659	0,287	Valid
5	0.649	0,287	Valid
6	0.611	0,287	Valid
7	0.663	0,287	Valid
8	0.524	0,287	Valid

Source : Output from SPSS, 2025

Include the table explained data from the supervisor variable is evenly distributed through a calculated r value of more than 0.05, so it can be stated that the data is validly distributed.

Validity Test Auditor Independence

Table 3. Validity of Auditor Independence

QX2	R Value	R table	Explain
1	0.561	0,287	Valid
2	0.716	0,287	Valid
3	0.666	0,287	Valid
4	0.435	0,287	Valid
5	0.772	0,287	Valid
6	0.613	0,287	Valid
7	0.783	0,287	Valid
8	0.617	0,287	Valid

Source : Value of Analysis from SPSS, 2025

Value r table larger than significant value, so explained spread data variable Auditor Independence clear and valid.

Performance Auditor Validity

Table 4. Performance Auditor Validity Value

QX2	R Value	R table	Explain
1	0.577	0,287	Valid
2	0.670	0,287	Valid
3	0.586	0,287	Valid
4	0.524	0,287	Valid
5	0.643	0,287	Valid
6	0.649	0,287	Valid
7	0.596	0,287	Valid
8	0.649	0,287	Valid

Source : Data from SPSS, 2025

Spread of data that variabel valid, if the table show R value larger than F Value

Test of Reliability

Table 5. Reliability Analysis

Variable	Value of Cronbach Alpha	N	Explain
Auditor Experience (X ₁)	0,721	8 Question	Reliabel
Supervision (X ₂)	0,797	8 Question	Reliabel
Auditor Independence (X ₃)	0,745	8 Question	Reliabel
Performance Auditor (Y)	0,795	8 Question	Reliabel

Source : SPSS of Value, 2025

Based this table all variables have Value Cronbach Alpha larger than 0.6, because this value of data spread reliabel or good.

Clasic Assumption of Test Normality With Kolmogorov-Smirnov

Table 6. Kolmogorov-Smirnov Value Normality Test
One-Sample Kolmogorov-Smirnov Test

N		32
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.95522829
Most Extreme Differences	Absolute	.126
	Positive	.126
	Negative	-.056
Test Statistic		.126
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance

Source: Data form Proced SPSS, 2025

Value of Asymp. Sig. (2-tailed) from all variable 0,200 larger than significant value, because all data show have normality value.

Multikolinearity of Test

Table 7. Multikolearity
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	31.468	14.460		2.176	.038		
	X1	-.151	.218	-.134	-.694	.494	.921	1.086
	X2	-.105	.279	-.070	-.378	.709	.996	1.004
	X3	.142	.288	.095	7.494	.021	.924	1.083

a. Dependent Variable: Y

Source: Proced Data From SPSS, 2025

Based table show tolerance value larger than 0,1 and small than 10. This situation can explain all independent variable not related to each other and the real can't happen multikolinearity.

Heteroskedaticity Value of Test

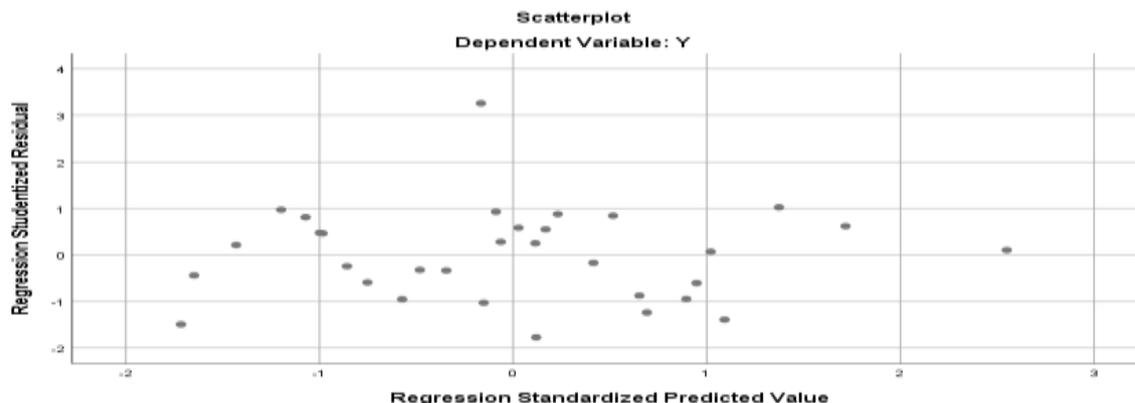


Figure 1. Heteroskedaticity of Test
Source: From SPSS Value, 2025

Based this figure can see all data spread evenly and do not mix with each other. This show every the regression equation of each variable does not show any close relationship with each other, so that heteroscedasticity does not occur.

Multiple Linear Regression of Test

Table 8. Linear Multiple Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	31.468	14.460		2.176	.038		
	X1	-.151	.218	-.134	-.694	.494	.921	1.086
	X2	-.105	.279	-.070	-.378	.709	.996	1.004
	X3	.142	.288	.095	7.494	.021	.924	1.083

a. Dependent Variable: Y
Source: Data to SPSS Analysis, 2025

We have Multiple Linear Regression Equation based on table, show:

$$Y = 31.468 - 0,151X_1 - 0,105X_2 + 0,142X_3$$

Based equation can explained:

1. Constanta value 31.458, this situation of meaning all the independent variables have 0 value, so increase performace audit overall 31.458 or 31.46%
2. Auditor experience variable have value -0.151, this situation that meaning this variable increase will be decrease performance audit 0.151 or 1.51%
3. Value of Supervision have -0.105, so that supervision variable lower in value than performance audit 0.105 or 1.05%
4. If value of independence auditor 0.142. that variable will improve 1%, so will be increase performance audit 1.42%.

Test From Hipotesis

t Test (Partial)

Result of t test can explain that table:

Table 9. t-Test

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients			Tolerance	VIF
		B	Std. Error	Beta	t	Sig.		
1	(Constant)	31.468	14.460		2.176	.038		
	X1	-.151	.218	-.134	-.694	.494	.921	1.086
	X2	-.105	.279	-.070	-.378	.709	.996	1.004
	X3	.142	.288	.095	7.494	.021	.924	1.083

a. Dependent Variable: Y

Source: Data Analysis, 2025

This table explain of t-test as follows:

1. Auditor experience variable t-count -0.694 smaller than table of t 1.701 This is mean auditor experience don't have a significant impact from Performance Audit
2. Supervisor variable don't significant influence from Performance Audit, because the value of variable -0.378 smaller than t-table 1.701.
3. Value of independent about Auditor Independence have impact about performance auditor through the calculated t value of 7.494 which is greater than the value for the t table of 1.701.

Test of F

Table 10. Test of F Value

Model		ANOVA ^a					Sig.
		Sum of Squares	df	Mean Square	F		
1	Regression	10.734	3	3.578	8.370	.002 ^b	
	Residual	270.735	28	9.669			
	Total	281.469	31				

a. Dependent Variable: Y

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

Source: SPSS of Count, 2025

From this table can be explained all independent variable, accept auditor experience, supervision and auditor independence impact from performance auditor. This situation can improve from F count 8.730 larger than table of F 2.71.

Determinant Coefficient Test

Table 11. Test of R²

Model	Model Summary ^b									
	R	R Squ	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change F	df1	df2	Sig. F Change	Durbin-Watson
1	.595 ^a	.538	.665	3.10952	.538	8.370	3	28	.775	2.057

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

Source: From SPSS 22, 2025

Based this table, performance auditor can through 3 independen variable. This situation can see from Adjusted R Square value 66.5%, 33.5% can explain outside this variable can mentioned in this study.

4. DISCUSSION

Influence Auditor Experience of Performance Audit

Based on this explain from this study Auditor Experience not influence from Performance Audit. This is can ses from t-count value -0.694 smaller than table of t 1.701. This is the same as the research from (Andi Hardianti & and Syamsuddin, 2022) which states that even though an auditor has a long working period or a lot of experience, the experience is not always directly proportional to the increase in competence. It could be that the auditor has been working for a long time, but has never received a new challenge or has never handled a complex audit, so it cannot be used as a benchmark that an experienced auditor does not necessarily understand the performance audit of several institutions, organizations and companies that will be carried out by the auditor.

Effect Supervision to Performance Audit

t-count value from result t-test show -0.378 smaller than t-table value 1.701. It means supervision not effect to performance audit. This situation same to research to (Ramdani, 2021) which explains that supervision activities are only carried out as formalities or administratively, for example only checking the completeness of documents without providing substantive direction. This makes the supervision not provide a real contribution to the quality or performance of the audit.

Influence Auditor Independence from Performance Audit

Auditor Independence effect from performance audit. This is can see from result t count 7.494 which is greater than the value for the t table of 1.701. This is means as the same as study (Kusuma, Gumulya Sonny Marcel and Kusumawaty, 2022) which explains that auditor independence is one of the main principles in the audit profession that ensures that auditors can provide opinions and carry out their work objectively, neutrally, and free from external influences. In the context of performance audits, independence is an important foundation for auditors to be able to evaluate the effectiveness, efficiency, and economy of the implementation of organizational activities without any conflict of interest.

Effect Auditor Experience, Supervision and Auditor Independence of Performance Audit

There are influence auditor experience, supervision and auditor independence from audit performance. This situation can see F-test, where F count value 8.730 larger than table of F 2.71.

5. CONCLUSION

Based the research, partialy just audit independence effect to performance audit. Simultaneously there are auditor experience, supervision and auditor independence influence of performance audit. So in the future to other researcher can be inside one variables, like ethics of auditor, whre this variable can strengthen the significant influence of several other variables on performance audits.

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