

## MODERATING EFFECT OF WORK EXPERIENCE IN THE INFLUENCE OF PROFESSIONALISM, INDEPENDENCE, AND COMPETENCE ON AUDIT QUALITY

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### Abstract

The issue of declining audit quality in Indonesia is now a public concern. The many cases involving public accountants in financial scandals can have a major impact on the economy, public trust, and the reputation of the accounting profession. This study aims to analyze the moderating effect of work experience on the influence of professionalism, independence, and competence on audit quality. Data were collected through a survey involving 42 KAP auditors in the Malang Raya area. Hypothesis testing was conducted using the PLS-SEM method. The results showed that professionalism did not have a significant effect on quality with a p-value of 0.220 audit, independence and competence had a positive and significant effect on audit quality with p-values of 0.047 and 0.083, respectively. Work experience was able to moderate the effect of professionalism on audit quality with a p-value of 0.086, but was unable to moderate the effect of independence and competence on audit quality with p-values of 0.950 and 0.417. These findings indicate that although work experience can increase the impact of professionalism on audit quality, independence and competence factors still require continuous development that does not depend solely on experience.

### INTRODUCTION

The issue of declining audit quality in Indonesia is now a matter of public concern. Audit quality is a crucial aspect in maintaining trust in financial statements, which forms the basis for decision making by various stakeholders. In conducting an audit, auditor professionalism, independence, and competence are recognized as key elements that contribute to audit quality. However, there are variations in the level of audit quality produced by auditors with different work experience backgrounds, so work experience can act as a moderating variable that can strengthen or reduce the impact of these three factors on audit quality.

The number of cases involving public accountants in financial scandals can have a major impact on both the economy, public trust, and the reputation of the accounting profession. In 2008 Century, Bank in Indonesia was involved in a scandal of financial manipulation and alleged money laundering. Independent auditors allegedly gave an unqualified opinion (WTP) on the troubled financial statements which resulted in significant state losses due to the bailout. In 2019-2020 PT Asuransi Jiwasraya (Persero) in Indonesia was involved in an investment management scandal that caused state losses of up to IDR 16 trillion. Independent auditors were allegedly negligent in providing audit opinions on manipulative financial statements. This has led to a decline in public trust in state-owned companies and audit institutions in Indonesia.

Administrative sanctions in the form of suspension of Registered Certificate (STTD) also occurred a lot, including in 2019, OJK imposed administrative sanctions in the form of suspension of Registered Certificate (STTD) for 1 year starting after the determination of the sanction letter against Sherly Jokom as an accountant from a partner at the Public Accounting Firm Purwantono Sungkoro and Surja, a member of Ernst and Young Global Limited, following the case of PT Hanson International Tbk. (MYRX). OJK imposed administrative sanctions on Hanson International with a total value of IDR 5.6 billion, an issuer engaged in the property sector, due to misrepresentation of annual financial statements in the 2016 fiscal year. Based on the results of the examination, Hanson International was proven to have committed violations due to the sale of ready to build lots with a gross value of Rp. 732 billion. Sherly was proven to have violated Article 66 of the Capital Market Law jis. paragraph A 14 of SPAP SA 200 and Section 130 of the Code of Ethics for Public Accountants - Indonesian Institute of Certified Public Accountants. OJK considers that this KAP committed violations because it was not careful and thorough in auditing Hanson International's financial statements for the financial year December 31, 2016.

In the same year, the Minister of Finance imposed sanctions on AP Kasner Sirumapea and KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners, auditors of the Financial Statements of PT Garuda Indonesia (Persero) Tbk. and Subsidiaries for the 2018 Financial Year. The sanctions were imposed after the Ministry of Finance (Kemenkeu) through the Center for Financial Professional Development (PPPK) examined the AP/KAP in relation to problems with Garuda Indonesia's financial statements for the 2018 financial year, specifically revenue recognition for the

cooperation agreement with PT Mahata Aero Teknologi, which was indicated to be not in accordance with accounting standards. The sanctions imposed by the Minister of Finance include a 12-month license suspension (KMK No.312/KM.1/2019 dated 27 June 2019) against AP Kasner Sirumapea for committing serious violations that have the potential to significantly affect the opinion of the Independent Auditor's Report (LAI). Then, a written warning accompanied by an obligation to make improvements to the KAP Quality Control System and a review by BDO International Limited (Letter No.S-210 / MK.1PPPK / 2019 dated June 26, 2019) to KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners.

KAP Satrio, Bing, Eny dan Rekan In 2018, OJK also imposed administrative sanctions in the form of cancellation of registration to Public Accountants (AP) Marlina, AP Merliyana Syamsul and KAP Satrio, Bing, Eny dan Rekan related to the results of the examination of PT Sunprima Nusantara Pembinaan or SNP Finance. KAP Satrio, Bing, Eny and Partners is one of the entities of Deloitte Indonesia, a world-renowned public accounting firm that has been involved in the SNP Finance medium term notes (MTN) interest default case since the beginning. The cancellation of registration of KAP Satrio, Bing, Eny and Partners is effective after the audit of the 2018 Annual Financial Report Audit (LKTA) for clients who still have contracts. KAP Satrio, Bing, Eny is also prohibited from adding new clients. SNP Finance's Annual Financial Statements have been audited by AP from KAP Satrio, Bing, Eny and Partners and received an unqualified opinion. However, based on the results of the OJK examination, SNP Finance is indicated to have presented Financial Statements that are significantly inconsistent with the actual financial condition, causing losses to many parties.

The impact of many cases is that public accountants are considered negligent or not independent, which affects the image of the profession as a whole. These cases are a reminder of the importance of professionalism, independence, competence in the public accounting profession which has an impact on audit quality. Darmawan and Ardini (2021) say that audit quality reflects the conformity of audit results with applicable standards, including the auditor's ability to detect and report material misstatements. The importance of maintaining audit quality lies in its influence on the decisions of users of financial statements, economic stability, and investor confidence. The factors that affect audit quality in this study include professionalism, independence and competence with work experience as a moderating variable that can strengthen or weaken these factors on audit quality results.

Research on audit quality conducted by previous researchers shows inconsistent results. This is indicated by research conducted by Mutmainah (2020) which shows that professionalism has a positive effect on audit quality, which is in line with Oktadelina's research (2021). However, these results contradict the research of Sihombing, et al (2021) and Sangadah (2022) which state that professionalism has a negative effect on audit quality. Independence also shows inconsistent results from previous researchers, where Astrina, et al (2022) and Kurniawan, et al (2024) state that independence has a positive effect on audit quality. This research contradicts Mutmainah, et al (2020) and Septiana,

et al (2021) which show the opposite result. The effect of competence on audit quality also shows different results, where Oktadelina, et al (2021); Terawati, et al (2023) state a positive effect, while Astrina (2022) and Widyawati & Dahlan (2024) state a negative effect.

Attribution theory is an approach that serves to explain the factors that influence the occurrence of an event, as well as providing answers to "why" questions, especially in the context of individual behavior. According to Kelley and Michela (1980), this theory describes the process in which individuals try to understand the cause of an event. Michael and Dixon (2019) mentioned that this theory provides an explanation of how assessments of individuals can vary depending on the meaning given to certain behaviors. Attribution theory is ultimately closely related to the question "how?" and "what?" in the process of individuals understanding information about events experienced, and taking action based on these events.

Audit quality can be understood as the auditor's attitude towards findings found in the field related to violations, especially those that are material, in the preparation of financial statements. In addition, auditor independence in reporting these violations is also an important aspect that affects audit quality (DeAngelo, 1981). Wardani, et al (2022) explain that audit quality can be understood as the ability of a public accountant to identify and report material findings that are classified as violations in the client's accounting system. Therefore, to achieve optimal audit quality, it is important to pay attention to the entire audit process. The selection of auditors responsible for the task must consider the competence, independence and professionalism of each individual involved. From the various definitions that have been conveyed, it can be concluded that the auditor's actions in reporting findings that are material and fall into the category of violations must be improved. This makes it an obligation for every auditor to maintain and maintain the quality of the audit they perform. Audit quality in this study is measured by: a) detecting misstatements, b) reporting client errors, c) conformity of the examination to auditing standards, d) audit report quality (Layli and Arifin, 2020).

Based on agency theory that employees with more work experience tend to have better abilities to identify errors, understand the meaning of errors, and recognize the factors that cause these errors. Extensive work experience can provide a more in-depth picture of the relevant situation, especially in the context of the work of public accountants who demand a high level of professionalism. With increasing experience, the quality of an auditor's work can also be positively affected, as the results of research conducted by Puspita, Rupa & Puspita Rini (2020), Sarca & Rasmini (2019), which show that audit quality is strongly influenced by work experience owned.

Arens (2016) states that professionalism is the responsibility of auditors in carrying out audit tasks, both as individuals and in fulfilling legal and regulatory obligations. Therefore, a professional auditor must carry out his duties in accordance with established professional standards and avoid all forms of error, both large and small.

Independence in auditing refers to the ability to conduct audit testing, evaluate the results, and prepare audit reports without bias (Arens et al., 2011). Auditor independence is the ability to be neutral and not be influenced by the interests of other parties when

providing opinions. Several factors that can affect auditor independence include: a) the duration of the relationship with the client, b) pressure that may come from the client, and c) judgment from fellow auditors (Layli and Arifin, 2020).

Competence is a person's ability or capacity to perform various tasks in a job, where this ability is determined by two factors, namely intellectual ability and physical ability (Cristiawan, 2011). Auditor competence is the knowledge, skills and abilities possessed by auditors to carry out audit tasks effectively and efficiently. The competence of an auditor can be measured through: a) knowledge of accounting principles and auditing standards, b) knowledge of the conditions of client companies, c) formal education that has been taken, d) training and expertise possessed (Layli and Arifin, 2020)

### RESEARCH METHOD

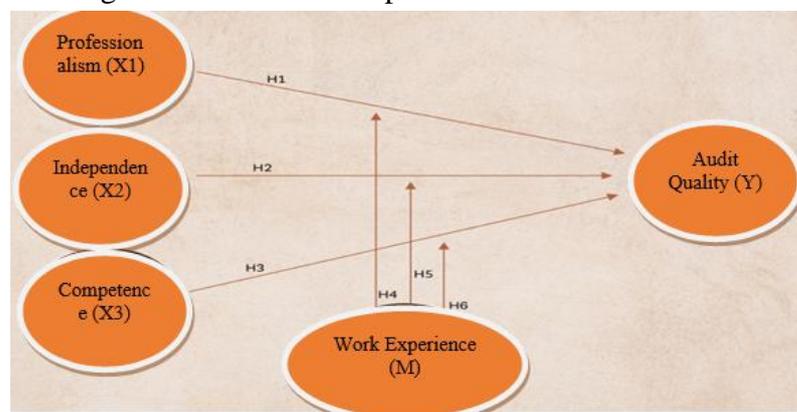
Quantitative methods are used in this study with a census type of research. The variables used include professionalism, independence, competence, work experience and audit quality.

This research focuses on KAP in the Greater Malang area as many as 16 KAPs that have obtained licenses from the OJK and have STT from BPK with 77 auditors. Respondents in this study are active auditors who work at KAP. The sample consists of auditors who are willing to participate in the study, covering various positions such as partners, managers, supervisors (SPV), senior auditors, and junior auditors. The number of returned questionnaires was 55% or 42 people.



**Figure 1.**Percentage of Samples

In conducting data analysis and testing the research hypothesis, researchers used a five-point Likert scale as a tool to answer the questions posed. Data analysis was carried out using SmartPLS software. The PLS-SEM method is used in analyzing the relationship between exogenous and endogenous variables simultaneously (Ghozali & Latan, 2015). The stages of data analysis include item validity test, construct validity test, reliability test and hypothesis testing. The research conceptual framework can be seen in Figure 2 below



**Figure 2.**Conceptual framework

### Hypothesis

#### **The Effect of Professionalism on Audit Quality**

The results of the research show that professionalism has a positive relationship direction effect on audit quality, the increasing professionalism will increase audit quality (Fauzan, et al 2021, Gari & Sudarmadi, 2019, and Haryanto & Susilawati, 2018, Kumalasari, et al 2020). This proves that the conformity of the audit process with audit standards can be carried out if the audit is carried out based on established rules and complies with the code of ethics, namely by making an audit plan. The audited results can be said to have good quality if the auditor provides the audit results in accordance with the facts in the field, is honest and presents the report accurately. Based on the findings of previous studies, the authors put forward a second hypothesis with the following formulation.

H1: Professionalism affects audit quality

#### **The Effect of Independence on Audit Quality**

Attribution theory suggests that in order to achieve quality audit results, internal attribution is required. This internal attribution includes individual attitudes, character, and personality that can affect the quality of audit results. One important aspect of internal attribution is the independence of the auditor. Independence can be interpreted as an attitude that is not influenced by other parties or the auditor's personal interests. By having an independent attitude, auditors will be better able to carry out their duties without being affected by outside intervention. Research conducted research shows that independence has a significant effect on audit quality (Astrina et al 2022, Napitupulu et al 2021, Samosir et al 2022, Rifoaffa & Zaldin 2020, Sihombing et al 2021, Dehilmus 2017). Based on this explanation, we can formulate the following hypothesis:

H2: Independence affects audit quality

#### **The Effect of Competence on Audit Quality**

Auditors who have high competence are very important in the audit process, because they must be able to identify the evidence needed to explain possible financial errors. To produce quality audit reports, auditors need to continuously improve their knowledge and skills through existing seminars and training. The competence of auditors is the main requirement for anyone who wants to work as an auditor, in addition to having an independent and conscientious attitude. With sufficient knowledge, skills and various disciplines, auditors can carry out audits accurately and appropriately. If an auditor has a high level of competence, he will be able to produce better audit quality. Research by Risma (2019), Savira, et al (2021), Marsista, et al (2021) shows that competence has a positive effect on audit quality. From this explanation, the following hypothesis can be prepared:

H3: Competence affects audit quality

#### **The Effect of Professionalism on Audit Quality Moderated by Work Experience**

In attribution theory, professionalism plays an important role for auditors in making decisions based on personal factors, especially commitment to their profession. Auditors

who demonstrate thorough professional behavior in carrying out their duties will be more careful and thoughtful in the audit process. This will allow auditors to produce higher quality audits. The effect of work experience on the relationship between professionalism and audit quality can be seen from the fact that the higher the professionalism of auditors and supported by sufficient work experience, the better the resulting audit quality (Widyawati & Dahlan, 2024). Research by Muslim, et al (2020); Suharti (2018); Nurjanah & Kartika (2016) states that experience has a significant impact on auditor professionalism. From this explanation, the following hypothesis can be formulated:

H4: Work experience is able to moderate the effect of professionalism on audit quality

### **The Effect of Independence on Audit Quality Moderated by Work Experience**

Attribution theory explains that audit quality is influenced by internal attribution, where in this study the internal attribution is referred to as the auditor's work experience. Work experience is a process of learning and developing the skills of an auditor in carrying out his duties. An auditor who has a lot of work experience will be able to detect errors and can maintain independence so that it will result in better audit quality. Research by Dehilmus et al (2017); Londa & Banda (2023) state that work experience moderates the effect of independence on the quality of audit results. From this explanation, the following hypothesis can be formulated:

H5: Work experience is able to moderate the effect of independence on audit quality

### **The Effect of Competence on Audit Quality Moderated by Work Experience**

Experience is a good way of learning for internal auditors to make auditors have many audit techniques. The more experience the auditor has, the more professional the auditor will master his field and the activities he audits. Experience forms auditors to be able to face and solve obstacles and problems in carrying out their duties, as well as being able to control emotional tendencies towards the parties being examined. Apart from knowledge and expertise, auditor experience makes a relevant contribution in increasing auditor competence (Bahri & Imam. 2019). Research by Dehilmus, et al (2017), Terawati & Rachman (2023) and Kurniawan et al (2024) states that work experience is able to moderate the effect of competence on audit quality. From this explanation, the following hypothesis can be prepared:

H6: Work experience is able to moderate the effect of competence on audit quality.

## **RESULT AND DISCUSSION**

Hypothesis testing is done using t-statistics, where the t-value is considered significant if it exceeds the t-table value, which is  $t\text{-value} > 1.96$ . In addition, hypothesis testing can also be done by paying attention to the probability value p, where  $p \leq 0.05$  indicates a significant effect, while  $p \geq 0.05$  indicates an insignificant effect. If the test results show that the model reaches a sufficient level of significance, it can be concluded that there is a significant influence between the latent variables under study (Ghozali, 2014).

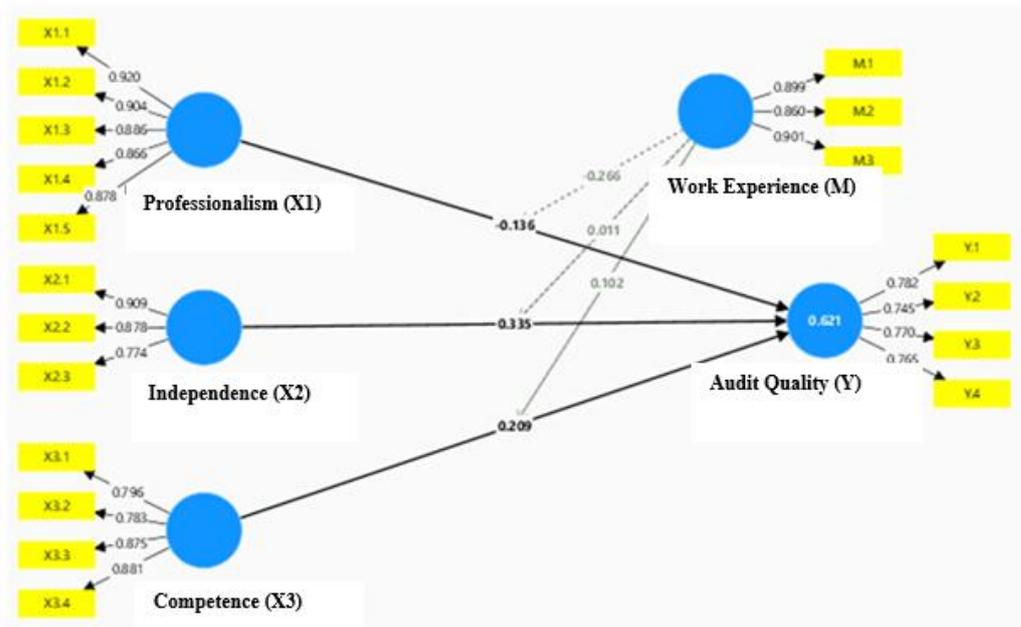


Figure 3. SEM-PLS Results

Table 1. Item Validity Test

Item	Loading Factor	Description
X1.1	0.920	Valid
X1.2	0.904	Valid
X1.3	0.886	Valid
X1.4	0.866	Valid
X1.5	0.878	Valid
X2.1	0.909	Valid
X2.2	0.878	Valid
X2.3	0.774	Valid
X3.1	0.796	Valid
X3.2	0.783	Valid
X3.3	0.875	Valid
X3.4	0.881	Valid
M.1	0.899	Valid
M.2	0.860	Valid
M.3	0.901	Valid
Y.1	0.782	Valid
Y.2	0.745	Valid
Y.3	0.770	Valid

Item	Loading Factor	Description
Y.4	0.765	Valid

**Table 2.**Construct Validity Test

Variable	Average Variance Extracted(AVE)	Description
Professionalism (X1)	0.793	Valid
Independence (X2)	0.732	Valid
Competence (X3)	0.697	Valid
Work Experience (M)	0.787	Valid
Audit Quality (Y)	0.586	Valid

**Table 3.**Reliability Test

Variable	Composite Reliability( $\rho_a$ )	Description
Professionalism (X1)	0.942	Reliable
Independence (X2)	0.849	Reliable
Competence (X3)	0.930	Reliable
Work Experience (M)	0.873	Reliable
Audit Quality (Y)	0.772	Reliable

**Table 4.**Hypothesis Test

Hypothesis	Original Sample(O)	T Statistics ( O/STDEV )	P Values
Professionalism (X1) => Audit Quality (Y)	-0.136	1.226	0.220
Independence (X2) => Audit Quality (Y)	0.335	1.988	0.047
Competence (X3) => Audit Quality (Y)	0.209	1,733	0.083
Work Experience (M) * Professionalism (X1) => Audit Quality (Y)	-0.266	1,716	0.086
Work Experience (M) * Independence (X2) => Audit Quality (Y)	0.011	0.062	0.950
Work Experience (M) * Competence (X3) => Audit Quality (Y)	0.102	0.812	0.417

The item validity test aims to assess whether each item can be considered valid in measuring the latent variable in question (Sugiyono & Lestari, 2021). The criterion used

is the loading factor value which must be greater than 0.7 to be declared valid. Based on the results obtained, it can be seen that all items in table 1 have a loading factor value above 0.7 (Henseler et al., 2015), with the highest value reaching 0.920 (item X1.1) and the lowest value of 0.745 (item Y.2). Therefore, all items in this study can be declared valid in measuring their respective latent variables. The construct validity test aims to assess the convergent validity of each latent variable (Sugiyono & Lestari, 2021). The criterion applied is the Average Variance Extracted (AVE) value which must be greater than 0.5. The results obtained show that all latent variables have an AVE value above 0.5 (Franke & Sarstedt, 2019). Based on table 2, the highest value reaches 0.793 for the professionalism variable (X1) and the lowest value is 0.586 for the audit quality variable (Y). Therefore, all latent variables in this study are considered valid in measuring their respective constructs or latent variables. The reliability test results in table 3, all latent variables show a composite reliability value above 0.7, with the highest value reaching 0.942 for the professionalism variable (X1) and the lowest value of 0.772 for the audit quality variable (Y). The reliability test aims to assess the internal consistency and reliability of latent variable measurements (Sugiyono & Lestari, 2021). The criterion applied is the composite reliability ( $\rho_a$ ) value which must be more than 0.7 (Franke & Sarstedt, 2019). Therefore, it can be concluded that all latent variables in this study, namely professionalism, independence, competence, work experience, and audit quality, have proven to be reliable or consistent in measuring the intended construct. In hypothesis testing, if the t-statistic value exceeds 1.96, it can be concluded that there is a significant influence between the variables studied (Ghozali & Latan, 2018). In table 4, from the p-value results, H1 and H7 are 0.220 and 0.417 and other hypotheses are less than 0.1. In this study, the probability value applied is 0.1 or 10%. If the p-value obtained is less than 0.1, this indicates a significant effect in the relationship between variables (Franke & Sarstedt, 2019).

## Discussion

### The Effect of Professionalism on Audit Quality

The results of the H1 hypothesis test show that the effect of professionalism (X1) on audit quality (Y) has a p-value of  $0.220 > 0.1$ , which means it is not significant. With a t-statistic value of  $1.226 < 1.64$ , it can be concluded that professionalism has no significant effect on audit quality. This study is in line with the findings revealed by Simorangkir (2018) and Sangadah (2022), which show that professionalism has no positive and significant impact on audit quality. In this context, professionalism refers to performing duties in accordance with the field of expertise, and complying with professional standards and ethics. All these aspects must be obeyed by auditors to prevent fraud. Compliance with these rules is very important as evidence of the auditor's credibility. Clients may put pressure on auditors to commit fraudulent acts, such as bribery, which clearly violates the principles of the profession and auditor ethics.

### The Effect of Independence on Audit Quality

The effect of independence (X2) on audit quality (Y) has a p-value of  $0.047 < 0.1$ , which means significant. With a t-statistic value of  $1.988 > 1.64$ , it can be concluded that

independence has a positive and significant effect on audit quality. The results of this study are not in line with research by Ekonomi (2019) which states that independence has no positive and significant effect on audit quality. This finding is in line with research conducted by Sholehah, et al (2020), Laksita & Sukirno (2019), and Kristianto, et al (2020), which confirm that auditor independence has a positive and significant effect on audit quality. This indicates that independence can assist a KAP in maintaining good audit quality, which is based on auditor integrity and impartiality in providing opinions. An auditor who complies with the independence principles stated in the auditor's code of ethics will make decisions and provide opinions to his clients in an objective manner.

### **Effect of Competence on Audit Quality**

The effect of competence (X3) on audit quality (Y) has a p-value of 0.083 <0.1, which means significant. With a t-statistic value of 1.733 > 1.64, it can be concluded that competence has a positive and significant effect on audit quality. The competence of an auditor plays an important role in supporting attribution theory, where competence develops from within along with increasing abilities. This has a direct effect on the quality of the resulting audit. This finding is in line with research conducted by Siahaan & Simanjutak (2019), Evia, et al (2020), Santoso, et al (2020) where auditors who have high competence will be able to carry out their duties more efficiently, while less competent auditors will face various challenges in carrying out their responsibilities.

### **The Effect of Professionalism on Audit Quality Moderated by Work Experience**

The effect of work experience (M) in moderating the relationship between professionalism (X1) on audit quality (Y) has a p-value of 0.086 <0.1, which means significant. With a t-statistic value of 1.716 > 1.64, it can be concluded that work experience is able to moderate the effect of professionalism on audit quality. Auditors with more experience tend to have a deeper understanding of the situations and problems that may arise during the audit process. Work experience increases the auditor's ability to make the right decisions and be responsive to various audit situations. So that professionalism supported by work experience can make audit quality better and timelier.

### **The Effect of Independence on Audit Quality Moderated by Work Experience**

The effect of work experience (M) in moderating the relationship between independence (X2) on audit quality (Y) has a p-value of 0.950 > 0.1, which means it is not significant. With a t-statistic value of 0.062 < 1.64, it can be concluded that work experience is unable to moderate the effect of independence on audit quality. Past work experience is not enough to be able to deal with new and complex situations that require creative thinking and adaptation. Independence will have no effect even though an auditor has work experience without considering changes in regulations and professional standards in overcoming problems that arise in producing better audit quality.

### **The Effect of Competence on Audit Quality Moderated by Work Experience**

The effect of work experience (M) in moderating the relationship between competence (X3) on audit quality (Y) has a p-value of 0.417 > 0.1, which means it is not significant. With a t-statistic value of 0.812 < 1.64, it can be concluded that work experience is unable to moderate the effect of competence on audit quality. Rapid regulatory changes require

UpToDate knowledge and competence from an auditor. Extensive work experience but not relevant to a particular context may not be helpful in improving audit quality. So that auditors are still required to continue to develop their competence, in addition to having work experience that can be used as knowledge in producing high audit quality.

### CONCLUSIONS AND SUGGESTIONS

The professionalism variable has no significant effect on audit quality. So that H1 in this study is rejected. This means that the professionalism of an auditor has no effect on the quality of the resulting audit. The independence variable shows a significant positive effect on audit quality. Therefore, H2 in this study is accepted. This shows that the level of auditor independence has a significant effect on improving audit quality. The higher the level of independence possessed by the auditor, the better and more accountable the audit results will be. The competency variable shows a positive and significant effect on audit quality. So that H3 in this study is accepted. This shows that the higher the level of competence possessed by an auditor, the better the resulting audit quality will be. The work experience variable is able to strengthen the relationship between professionalism and audit quality. Therefore, H4 in this study is accepted. This shows that the higher the work experience of an auditor means the higher his professionalism in carrying out his duties as an auditor. The work experience variable cannot strengthen the relationship between independence and audit quality. Therefore, hypothesis H5 in this study is rejected. This shows that the level of work experiences of the auditor has been unable to strengthen or weaken the relationship between independence and audit quality. The Public Accountant Professional Standards state that independent auditors are not easily influenced. Auditors must also be neutral and have an obligation to be honest. Thus, both junior and senior auditors must understand and apply the main attitude of an auditor, namely independence. The work experience variable cannot strengthen the relationship between competence and audit quality. Therefore, H6 in this study is rejected. This means that an auditor cannot only rely on work experience in making decisions, but must also continue to develop his competence to produce good and accountable audit quality.

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