

Influence Disclosure, Tenure Audit, Audit Judgment and Lowballing on the Accuracy of Giving Audit Opinions to Hoods in Makassar

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Abstract. This study aims to examine the effect of disclosure, audit tenure, audit judgment and lowballing on the accuracy of providing audit opinion in KAP in Makassar. Data in this study were obtained from each KAP in Makassar City who were willing to become respondents. This research uses primary data by conducting research directly in the field by giving questionnaires / question sheets to 41 respondents. The data analysis method used is multiple linear regression analysis. The results showed that: partially, the Disclosure variable had a positive and significant effect on the Accuracy of Audit Opinion, the Tenure Audit variable had a positive and significant effect on the Accuracy of Audit Opinion, Audit Judgment Positive and significantly affected the Accuracy of Audit Opinion and Lowballing. on the Accuracy of Providing Audit Opinions.

1. INTRODUCTION

One of the efforts made by a company to demonstrate its capacity and capability is to present appropriate financial information to interested parties to assist users of financial reports in making decisions . Financial reports are prepared based on accounting records as the source. According to the FASB, the two most important characteristics that must be present in financial reports are relevance and reliability . These two characteristics are very difficult to measure, so information users need the services of a third party, namely an independent auditor, to provide guarantees that the financial reports are relevant and reliable, so as to increase the trust of all parties with an interest in the company. (Singgih, 2010) . The preparation of financial reports is intended to provide information about the company's business results and financial position to internal and external parties. Internal parties as users of financial reports include company management, employees, company owners. Meanwhile, external parties include shareholders/investors, creditors, government, society. According to Financial Accounting Standards (SAK) 1 revision 2013 which came into effect on January 1 2015 (Indonesian Accountants Association, 2014) a complete financial report consists of :

Statement of financial position at the end of the period;

1. Statement of profit or loss and other comprehensive income for the period;
2. Report on changes in equity during the period;
3. Cash flow report for the period;
4. Notes to financial statements, containing a summary of significant accounting policies and other explanatory information.
5. comparative information regarding the nearest previous period as specified in paragraphs 38 and 38A; And
6. statement of financial position at the beginning of the immediately preceding period when the entity applies an accounting policy retrospectively or makes a restatement of financial statement items, or when the entity reclassifies items in its financial statements in accordance with paragraphs 40A-40D.

So that the information in the financial reports that have been prepared by company management can be increasingly trusted by the public, the financial reports should be audited first. (Sukrisno, 1996) Audit is an examination carried out critically & systematically, by an independent party, of financial reports that have been prepared by management along with bookkeeping records and supporting evidence, which aims to provide an opinion regarding the fairness of the report. the financial report.

The Public Accounting Firm (KAP) provides services including, audit of financial reports, review of financial reports and other attestation services. The results of the audit services carried out by the Public Accounting Firm (KAP) are contained in the opinion (Putra, Anwar, & Nur, 2017) . The opinion given is based on the fairness of the financial statements which have been prepared in accordance with generally accepted accounting principles. According to the Professional Standards for Public Accountants (SPAP) (2011), there are 5 types of opinions, namely unqualified opinion, explanatory language added to the standard form auditor's report, qualified opinion, unqualified opinion, statement of no opinion.

In providing audit opinions (Suputra, 2017) explains that the auditor expresses his opinion regarding the fairness of the audited financial statements, in all material respects, based on the conformity of the preparation of the financial statements with generally accepted accounting principles. Audited companies expect that the financial reports they prepare will receive an unqualified opinion. A financial report with an unqualified opinion indicates that the information in the financial report has been presented fairly, so that it can be used by users of the report finance as a basis for decision making (Rahim, Ahmad, Nurwakia, Nurfadila, & Muslim, 2020) . It is stated to be reasonable if all material matters, financial position, business results, changes in equity and cash flows of an entity are in accordance with applicable Financial Accounting Standards (SAK). (Verdiana & Utama, 2013) . Errors in providing audit opinions can lead to wrong decision making by users of financial statements. So the accuracy of providing an audit opinion is important for the company. Auditor errors in providing audit opinions cause the public to doubt the level of capacity possessed by auditors which can have an impact on public doubts about the results of the auditor's opinion. (Januarti, 2009)

Cases that occurred in the business world regarding auditors' failure to detect fraud were proven by the scandal of Olympus Corp, a camera manufacturer from Japan. Olympus Corp. admitted that it had hidden investment losses in securities companies for decades or since the 1980s. This case emerged after the dismissal of Olympus CEO Michael Woodford. Woodford asked the company to explain suspicious transactions amounting to US \$ 1.3 billion. After this was carried out, the company's internal investigation found a number of suspicious funds related to the acquisition with Gyrus, a British medical equipment manufacturer (Aliya, 2011). Financial Times in October 2011 reported that there was something odd about KPMG's opinion regarding Olympus' accounting. No dispute between KPMG and Olympus was revealed to the public, but it was later revealed in a 4 November 2011 article in the Daily Telegraph . Likewise, Ernst & Young's opinion did not reveal any problems (Yanti, Yulianti, & Amilin, 2016) . Based on these findings, it can be seen that not only Arthur Andersen, but also KPMG and Ernst & Young can still make mistakes in providing opinions in audit reports. Due to failure to detect or disclose fraud in their financial reports.

Based on these case examples, it can be explained that there are still violations committed by auditors and the causes of errors in giving audit opinions by auditors. Many companies experience downturns and cannot maintain their survival because they provide inaccurate information. Disclosure is disclosure or explanation, the provision of positive or negative information by a company that influences a stakeholder 's decision to invest in the company. Conceptually, disclosure is an integral part of financial reporting. Technically, disclosure is the final step in the accounting process, namely presenting information in the form of a full set of financial statements. The higher the disclosure level a company has, the more information there is. The more extensive financial information disclosed by companies experiencing poor financial conditions (Rahim, 2017) , the easier it will be for auditors to find evidence in assessing the company's business continuity (Nugroho, Nurrohmah, & Anasta, 2018).

In Research (Elmawati & Yuyetta, 2014) disclosure has a significant influence on audit opinion. This shows that companies that receive audit opinions lead to greater disclosure. This can be because companies that receive opinions sometimes have to report the condition of the company more broadly to provide an overview of the condition of the company (Bazarova & Choi, 2014 ; Rahim, 2017) . This can be used as an effort to minimize the risk of shares acquired by the company and illustrates several efforts made by company management. The results of this research are supported by

research conducted by (Kurniawati, 2015) which states that disclosure in companies that obtain this opinion is broad because management is required to provide mitigating evidence related to the company's financial condition.

The number of years that a public accountant or auditor carries out audit engagements at the same company is called Audit Tenure . The longer the tenure of an external auditor means increasing the auditor's competence because the auditor is more familiar with the ins and outs of the client's business, so the audit process becomes more efficient. On the other hand , audit tenure may damage auditor independence as a long period fosters closeness between management and auditors (Elmawati & Yuyetta, 2014) . Audit tenure research on audit opinions has been carried out, among others, by (Arsianto & Rahardjo, 2009) which proves that audit tenure influences the provision of audit opinions. This research is in line with that conducted by (Anthusian Indra Kurniawan, 2015) who stated that companies that never changing auditors since being listed on Bursa Malaysia, there is a tendency to receive a higher unqualified opinion even though the company is experiencing financial problems.

Along with the engagement between the auditor and the client there is a certain consideration called Audit Judgment . Auditor judgment is required at four stages in the audit process of financial statements, namely acceptance of the engagement, audit planning, implementation of audit tests , and audit reporting (Praditaningrum & Januarti, 2012) . Audit judgment is needed because audits are not carried out on all evidence. This evidence is used to express opinions on audited financial reports, so it can be said that audit judgment also determines the results of the audit (Praditaningrum, 2012) . In previous studies, audit judgment was always placed as the dependent variable. Only research conducted by (Rahman & Siregar, 2012) has tried to raise audit judgment as an independent variable and test its influence on audit opinion considerations. The results of research (Siregar, 2012) show that there is an influence of audit judgment on the consideration of giving an opinion. Auditors must continue to hone their judgment . Whether or not the auditor's judgment is correct will greatly determine the quality of the audit results and also the opinion that will be issued by the auditor .

From audits Judgment: There is a bond between the company and KAP which is called lowballing. Lowballing has the impact of increasing income by the KAP during the client's next engagement period. Research conducted by (Yanti et al., 2016) shows that lowballing has a significant effect on providing audit opinions. Lowballing encourages auditors to make opinions that provide benefits to clients at the beginning of the period and this condition is used by auditors to obtain income in the hope that clients will carry out audit engagements in the following period . Lowballing provides evidence on this issue by examining the degree to which auditors and their clients will render judgments in controlled experiments as to both the existence of lowballing and which party chooses the auditor (i.e., clients or investors (Kanodia & Mukherji, 1994) . Furthermore, this research measured from auditors' interpretations of audit test results under different settings. This research is the first study to incorporate auditor retention concerns in which the presence of lowballing in each auditor's relationship with clients is controlled for by experimental conditions. It is examined dynamically in a setting that includes the role of outside investors, facilitates a direct look at the causes and effects of the relationship between lowballing and its consequences for auditors and their clients (Yanti et al., 2016 ; Rahim et al., 2020) .

Public Accounting Firms (KAP) are also required to be able to maintain the trust of clients and users of financial reports outside the company, so that they can produce appropriate auditor opinions that can be trusted by users of financial reports. Providing an appropriate opinion for a company's financial statements is supported by factors such as: disclosure, audit tenure, audit judgment and lowballing in disclosing the materiality of audit results. This research was appointed because we saw various researchers' references that needed a deeper review related to the variables studied. What differentiates this research is the object and subject as well as the addition of variables from various references. Research related to Audit Tenure and Lowballing on audit opinions has been carried out by (Yanti et al., 2016) but looking at the indications that occur within the auditor's scope, the author added several variables as a problem which is an interesting research topic to address.

Based on the descriptions in the background, it is stated that the title of this research is "The Influence of Disclosure, Audit Tenure, Audit Judgment and Lowballing on the Accuracy of Giving Audit Opinions to KAPs in Makassar". The formulation of the problem in this research is whether Disclosure has a Positive and Significant influence on the Accuracy of giving Audit Opinions to KAPs in Makassar, Does Audit Tenure have a Positive and Significant Influence on the Accuracy of Giving Audit Opinions to KAPs in Makassar, Does Audit Judgment have a Positive and Significant Effect on the Accuracy of Giving Audit opinion on KAP in Makassar, does lowballing have a positive and significant effect on the accuracy of giving an audit opinion to KAP in Makassar.

The aim of this research is to find out whether Disclosure has a positive and significant effect on the accuracy of providing audit opinions to KAP in Makassar., To find out whether Audit Tenure has a positive and significant effect on the accuracy of providing audit opinions to KAP in Makassar, to find out whether Audit Judgment has a positive and significant effect on the accuracy of providing audit opinions to KAP in Makassar, to find out whether lowballing has a positive and significant effect on the accuracy of providing audit opinions to KAP in Makassar.

Literature Review

Disclosure regarding the accuracy of providing an audit opinion

According to (Elmawati & Yuyetta, 2014 in Hendriksen (2002) disclosure of financial reports (disclosure) is a way to convey information contained in a company's financial reports. Disclosure as an attachment to the financial report can be seen in the form footnotes or additions . Disclosure of information can be used to help provide a clearer picture of the actual condition of the company. The higher the disclosure level a company has, the more information there is. The more extensive the financial information disclosed by companies experiencing poor financial conditions, the easier it will be for auditors to find evidence in assessing the company's business continuity (Kurniawati, 2015 in Junaidi and Hartono, 2010) . (Praptitorini & Januarti, 2011; Lennox, 2000) states that company leaders often do not disclose bad news information about the company, when auditors provide an unqualified opinion. (Praptitorini & Januarti, 2011 in Krishnan and Zhang, 2005) argue that adequate disclosure of financial report information can reduce ligation risk. In their research, they found evidence that companies that disclose according to disclosure standards tend to receive clean opinions. The existence of sufficient disclosure will indicate that the company's survival conditions are in good condition so that the auditor will not provide an audit opinion on the company. Based on this description , the relationship between disclosure and the accuracy of providing an audit opinion can be formulated in the following hypothesis:

H 1 : Disclosure has a significant positive effect on the accuracy of providing an audit opinion.

Audit Tenure on the accuracy of providing audit opinions

Tenure is the length of the auditor's relationship with the client, measured by the number of years . A long audit tenure can increase the auditor's competency because the auditor is more familiar with the ins and outs of the client's business, so that the audit process becomes more efficient. On the other hand , audit tenure may damage auditor independence as long periods foster closeness between management and auditors . (Margaret & Raharja, 2014) stated that the factor related to the relationship between the accounting profession and the business world is that almost all of the accountant's income comes from business companies. The clients who support an accounting firm can be detailed as follows: Financial dependence, There is a confidential relationship between the auditor and the client.

The relationship that guarantees this profession is as if the auditor will cover up the client's bad deeds. And strong pressure to serve management. Auditor independence can be lost because auditors are involved in personal relationships with clients, this can affect their mental attitudes and opinions. Research conducted by (Shafie, 2009) stated that companies that have never changed auditors since being listed on Bursa Malaysia, have a tendency to receive higher unqualified opinions even though the company is experiencing financial problems. However, on the other hand, an auditor must be familiar with his client. Because with familiarity, auditors can understand clients well enough to plan



and carry out an effective and efficient audit process (AICPA Professional Standards, AU 311). According to (Al, 2002) these regulations give rise to conflicts that occur, among others:

1. The need for auditors to become more familiar with clients in order to carry out appropriate, appropriate and faster audit processes;
2. The threat to the auditor's objectivity from the familiarity of the client, which leads to criticism stating that it is impossible to expect the auditor to make an objective and unbiased assessment.

H2: Audit Teure has a significant positive influence on the accuracy of providing an audit opinion.

Audit Judgment Regarding the accuracy of providing an audit opinion

Audit judgment is needed because audits are not carried out on all evidence. This evidence is used to express opinions on audited financial reports, so it can be said that audit judgment also determines the results of the audit. Auditors must use their professional judgment to determine matters related to the audit carried out, both in financial audits, performance audits, and audits with specific objectives. These professional considerations include those related to interference with independence, consideration of the results of previous audits and follow-up to recommendations related to the objectives of the audit being carried out, professional considerations regarding audit procedures designed to assess material misstatements and considering the internal control of the entity being audited (Praditaningrum , 2012)

Research conducted by Siregar (Siregar, 2012) states that there is an influence of audit judgment on the consideration of giving an opinion. The results of this research are consistent with the results of research conducted by (Permendikbud, 2016) which states that there is the influence of professional judgment in audit opinions. Using professional judgment in carrying out audit tasks is mandatory for auditors. With professional judgment , the auditor will avoid errors in issuing an opinion on the audited financial statements because he has examined the evidence that the company management has provided to the auditor. Expressing an incorrect opinion on financial statements can result in loss of reputation, litigation and financial losses for the audit company (Public Accounting Firm). Based on the results of this research, the relationship between audit judgment and the accuracy of providing an audit opinion can be formulated in the following hypothesis:

H3: Audit judgment has a significant positive influence on the accuracy of providing an audit opinion.

Lowballing on the Accuracy of Providing Audit Opinions

Public accounting firms (KAP) in today's increasingly tight business competition require them to consider the sustainability of their business. With this, KAP carried out one of the business innovations by reducing the audit fee (Lowballing) with the provisions given by IAPI, namely that it cannot be below Rp. 25,000,000 with audit quality remaining in accordance with applicable standards (Yanti et al., 2016) observed that when there is lowballing , managers will accept engagements with KAP with the hope that the auditor will reveal a higher asset value so that investors will trust it. Lowballing encourages auditors to make opinions that provide benefits to clients at the beginning of the period and this condition is used by auditors to obtain income in the hope that clients will carry out audit engagements in the following period. Based on the theoretical framework and previous research, the research hypothesis is formulated as follows:

H4: Lowballing has a significant positive effect on the accuracy of providing an audit opinion.

2. METHODS

Population is a generalized area consisting of objects/subjects that have certain qualities and characteristics which are applied by researchers to study and then draw conclusions (Sugiyono, 2014) The population in this study includes the entire number of auditors in KAPs in Makassar City who are registered with IAPI. In this research there were 7 KAPs spread across the city of Makassar but only 6 were willing to be respondents. In this study, samples were taken using census sampling techniques, according to (Sunyoto, 2011) if the population is less than 100 people, then the total number of samples is taken as a whole, but if the population is more than 100 people then 10-15% or 20-25% can be taken. of its population which is where the researcher takes all samples in the population. As

for the type of data used in study This is quantitative data in the form of mark or score on the answer given by respondents to questions that _ There is in questionnaire. The data source used in this research is primary data. Primary data is data obtained from the first source, namely from the results of filling out a questionnaire. The statistical method used to test the hypothesis is to use multiple linear regression.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Information :

- Y : Accuracy of Providing Audit Opinions
 α : Constant
 β x : Regression coefficient
X 1 : Disclosure
X 2 : Tenure Audit
X 3 : Audit Judgment
X 4 : Lowbelling
 ε : Error

Variable Definition

a. Audit Opinion

opinion is (Tobing, 2004) a report provided by a registered auditor stating that the audit has been carried out in accordance with the norms or rules of accountant audits accompanied by an opinion regarding the fairness of the financial statements being audited. This variable instrument consists of indicators in the form of statements that are answered using a 1 to 5 point Likert scale. This research has been developed by (Zaila, 2013) to determine the influence of each variable on the accuracy of providing an audit opinion. The dependent variable in this research is the accuracy of providing an opinion.

b. Disclosure

Disclosure is the disclosure or provision of information by a company, both positive and negative, which will influence an investment decision (Astuti, 2012). This variable instrument consists of indicators in the form of statements that are answered using a 1 to 5 point Likert scale. Respondents' answers are used to determine the level of company information, a low level of disclosure for low scale answers and conversely a high level of disclosure for high scale answers.

c. Tenure Audit

Audit tenure is the length of time an auditor carries out consecutive audit work on a client which is measured based on the number of years. A long audit tenure can increase the auditor's competency because the auditor is more familiar with the ins and outs of the client's business, so that the audit process becomes more efficient . Tenure audits measured by a questionnaire and this variable instrument consists of indicators in the form of statements that are answered using a 1 to 5 point Likert scale.

d. Audit judgment

Audit judgment is an auditor's personal consideration or perspective in responding to information that influences the documentation of evidence and the decision making of an auditor's opinion on an entity's financial statements. According to Siregar (2012), audit judgment is the auditor's policy in determining an opinion regarding the results of the audit which refers to the formation of an idea, opinion or estimate about an object, event, status or other type of event. This variable instrument consists of indicators in the form of statements that are answered using a 1 to 5 point Likert scale.

e. Lowballing

Lowballing is an offer of a lower fee by a new auditor without expecting much benefit in the first year of the audit assignment, however, the auditor expects a higher fee in the following year. Lowballing refers to the discount given at the time of the first assignment by an external

auditor when they have the potential to carry out a long-term engagement with the client company (Lee and Gu, 1998). With this, KAP carried out one of the business innovations by reducing the audit fee (Lowballing) with the provisions given by IAPI, namely that it cannot be below Rp. 25,000,000 with audit quality that remains in accordance with applicable standards . In the current era, many auditors take advantage of situations where they use time as a benchmark to become their income. Competition between KAPs is getting bigger because KAPs are increasing in number, while company growth is not comparable to KAP growth. This variable instrument consists of indicators in the form of statements that are answered using a 1 to 5 point Likert scale

3. RESULTS AND DISCUSSION

Respondent Demographics

Data collection was carried out by distributing questionnaires directly to respondents in the Makassar area. Of the 7 KAPs that distributed questionnaires, namely 41 questionnaires, only 6 KAPs were willing to be respondents, namely 34 questionnaires that were returned.

Table 1 Gender of Respondents

No	Gender	Amount	Percentage
1	Man	20	58.8 %
2	Woman	14	41.2 %
	Amount	34	100%

Source: Processed primary data, 20 23

Based on table 1, 3 4 respondents who are auditors from 7 Public Accounting Firms in Makassar consist of 20 auditors or 58.8 % are male, while there are 14 auditors or 41.2 % female.

Table 2 education

No	Level of education	Amount	Percentage
1	D3	0	0%
2	S1	24	70.6 %
3	S2	10	29.4 %
4	S3	0	0%
	Amount	34	100%

Source: Processed primary data, 2023

Based on Table 2, it shows that the majority of auditors at Public Accounting Firms who were respondents in this research were dominated by bachelor's education levels, 24 auditors or 70.6 % of the total number of respondents. There are 10 auditors with Master's level education or 29.4 %.

Table 3 . Position in KAP

No	Position	Amount	Percentage
1	Junior Auditor	18	52.94 %
2	Senior Auditor	16	47.05 %
3	Manager	0	0%
4	Partners	0	0%
5	Supervision	0	0%
	Amount	34	100%

Source: Processed primary data, 20 23

Based on Table 3, it shows that 18 or 52.94 % of the 3 4 auditors who work at 6 public accounting firms in Makassar are junior auditors. Meanwhile, 16 or 47.05 % of auditors are senior auditors

Table 4 . Respondent's work period

No	Length of work	Amount	Percentage
1	< 3 Years	19	55.8 %
2	3-5 years old	4	11.8 %
3	5-10 Years	9	26.5 %
4	>20 Years	2	5.9
	Amount	34	100%

Source: Processed primary data, 20 23

Based on Table 4, it shows that the majority of auditors have worked for <3 years, namely 19 auditors or 5.8 % of the total number of respondents . Meanwhile, those who worked for 3 < 5 years were 4 auditors or 11.8 % , those who worked for 5-10 years were 9 auditors or 26.5 % and those who worked for >20 years were 2 auditors or 5.9% .

Data analysis

Descriptive Statistics

The variables used in this research are disclosure, audit tenure, audit judgment, lowballing and accuracy in providing audit opinions. These variables will be tested with descriptive statistics.

Table 5 . Descriptive Statistical Analysis

Descriptive Statistics						
Variable	N	Minimum	Maximum	Mean	Std. Deviation	
Disclosure	34	17.00	25.00	20.5588	1.70900	
Tenure Audit	34	20.00	34.00	26.2059	2.87918	
Audit Judgment	34	22.00	30.00	24.6176	2.18833	
Lowballing	34	14.00	25.00	21.2941	2.75823	
Accuracy of Providing Audit Opinions	34	33.00	45.00	38.0588	3.12314	
Valid N (listwise)	34					

Source: Processed primary data, 20 23

Validity test

Validity test (validity test) is a tool used to measure whether the questionnaire is valid/valid. The results of data validity testing show that all questionnaire statements used to measure all variables in this research are valid. This is indicated by the calculated r being greater than the table r with a significance level of smaller than 0.05

Reliability Test

Reliability testing is a tool for measuring a questionnaire which is an indicator of a variable or construct. This reliability test is carried out to test the consistency of respondents' answers to the questions given, using the Cronbach Alpha statistical method with a significance value of more than (>) 0.6. There are some has lds of the reliability testing riple and has as follows :

Table 6. Reliability Test Results

Variable	Coefficients	
	Collinearity Statistics	
	Tolerance	VIF
Tenure Audit	.852	1.174
Tenure Audit	.956	1.046
Audit Judgment	.874	1.144
Lowballing	.873	1.145

Source: Processed primary data , 2023

Table 6 shows that the variables disclosure , audit tenure, audit judgment , lowballing and accuracy in providing audit opinions have Cronbach's alpha values greater than 0.6. This shows that the question items in this research are reliable. So that each question item used will be able to obtain

consistent data and if the question is asked again, an answer will be obtained that is relatively the same as the previous answer.

Normality test

The data normality test is used to find out whether in a regression model, the resulting error has a normal distribution or not. In this study, to test the normality of the data, the Normal PP Plot of Regression Standardized Residual graph was used. In this research, the regression model can be used because it meets the normality assumption.

Multicollinearity Test Results

Table 7. Multicollinearity Test

Variable	Cronbach's Alpha	Information
Disclosure (X ₁)	0.791	Reliable
Tenure Audit (X ₂)	0.701	Reliable
Audit Judgment (X ₃)	0.897	Reliable
Lowballing (X ₄)	0.793	Reliable
Accuracy of Giving Audit Opinion (Y)	0.884	Reliable

Source: Processed primary data, 20 23

Based on The data shows that the variables disclosure, audit tenure, audit judgment and lowballing have tolerance values above 0.1 and VIF is smaller than 10. This means that in the regression equation model there are no symptoms of multicollinearity so the data can be used in this research.

Heteroscedasticity Test Results

Based on the scatterplot graph, it shows that the data is spread out on the Y axis and does not form a clear pattern in the distribution of the data. This shows that heteroscedasticity does not occur in the regression model, so the regression model is suitable to be used to predict the accuracy of giving an audit opinion with influencing variables, namely disclosure, audit tenure, audit judgment, lowballing.

Hypothesis Test Results

Multiple Linear Regression Analysis

Table 8 Regression equation model and partial test (t)

Variable	Unstandardized Coefficient		Standardized Coefficients Beta	t	Sig
	B	Std. Error			
(Constant)	-3.361	5.859		-.574	.571
Disclosure	.520	.219	.284	2.368	.025
Tenure Audit	.346	.123	.319	2.818	.009
Audit Judgment	.620	.169	.435	3.666	.001
Lowballing	.300	.134	.265	2.237	.033

Source: Processed primary data, 2023

Based on the table above, the regression equation formed in this regression test is:

$$Y = -3.361 + 0.520 X_1 + 0.346 X_2 + 0.620 X_3 + 0.300 X_4$$

Meanwhile, the results of the Persial test (t test) are as follows:

Through t-test statistics consisting of Audit Judgment (X₁), Audit Tenure (X₂), Audit Judgment (X₃) and lowballing (X₄) it can be seen partially its influence on The accuracy of providing an audit opinion.

- First Hypothesis Testing (H₁) Table 8 shows that the disclosure variable has a significant level of 0.025, which is smaller than 0.05. This means that H₁ accepted so it can be said that disclosure significant effect on accuracy of providing an audit opinion. The t value of + 2.368 shows that the influence given is positive on the dependent variable.
- Second Hypothesis Testing (H₂)

Table 8 shows that the audit tenure variable has a significance level of 0.009, which is smaller than 0.05. This means that H_2 accepted so it can be said that audit tenure significant effect on accuracy of providing an audit opinion. The t value of + 2.818 shows that the influence given is positive on the dependent variable

c. Third Hypothesis Testing (H_3)

Table 8 shows that the audit judgment variable has a significant level of 0.001, which is smaller than 0.05. This means that H_3 accepted so it can be said that audit judgment has a significant effect on accuracy of providing an audit opinion. The t value of + 3.666 shows that the influence given is positive on the dependent variable .

d. Fourth Hypothesis Testing (H_4)

Table 8 shows that the lowballing variable has a significant level of 0.033, which is smaller than 0.05. This means that H_4 accepted so it can be said that lowballing has a significant effect on accuracy of providing an audit opinion. The t value of + 2.237 shows that the influence given is positive on the dependent variable

²Test Results (Coefficient of Determination)

Table 9 . R^2 Test Results

R	R Square	Adjusted R Square	Std. Error of the Estimate
.802 ^a	.644	.595	1.98781

Source: Processed primary data, 2023

From table 9 above, there is an R number of 0.802 which shows that the relationship between the accuracy of giving an audit opinion and the four independent variables is very strong, because it is in the very strong definition with a number above 0.8. Meanwhile, the R square value is 0.644 or 64.4%, indicating that the accuracy variable in providing an audit opinion can be explained by the disclosure, audit tenure, audit judgment and lowballing variables of 64.4%, while the remaining 35.6% can be explained by other variables that are not contained in this research.

Simultaneous test results (F Test)

Table 10. Simultaneous test results (F test)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	207.292	4	51.823	13.115	.000 ^b
Residual	114.591	29	3.951		
Total	321.882	33			

Source: Processed primary data, 2023

Table 9 shows that the significance level is smaller than 0.05 so it can be said that disclosure, audit tenure, audit judgment and lowballing simultaneously (together) have an influence on the accuracy of giving an audit opinion with a probability of 0.000. Because the probability is much smaller than the significant value of 0.05, the regression model can be used.

4. CONCLUSION

Based on data that has been collected And testing hypothesis with analysis multiple linear regression has done, so conclusion from study This is as following: Disclosure has a positive and significant effect on the accuracy of providing an audit opinion. Audit tenure has a positive and significant effect on the accuracy of providing an audit opinion. Audit judgment has a positive and significant effect on the accuracy of providing an audit opinion. Lowballing has a positive and significant effect on the accuracy of providing an audit opinion.

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