CHAPTER V

CONCLUSION

5.1 Conclusion

Based on the results of the hypothesis testing and the subsequent discussion of the research findings, the following conclusions can be drawn:

1. Work experience positively and significantly influences audit quality at KAP in Medan.
2. Competence positively and significantly influences audit quality at KAP in Medan.
3. Audit tenure does not significantly moderate the influence of work experience on audit quality at KAP in Medan.
4. Audit tenure does not significantly moderate the influence of competence on audit quality at KAP in Medan.

5.2 Recommendations

Based on the results of the hypothesis testing and the discussion of the research findings regarding the influence of work experience and competence on audit quality, and the moderating role of audit tenure in public accounting firms (KAPs) in Medan City, the researchers offer the following recommendations:

1. KAPs in Medan City should assign auditors with relevant and adequate work experience to complex audit assignments. Since work experience has been proven to contribute positively to audit quality, KAPs should consider the seniority and audit history of auditors when forming audit teams.
2. Auditors should continuously improve their technical and professional

competencies through ongoing training, certification, and active participation in professional forums. Audit quality is significantly influenced by auditors' ability to understand audit standards, assess risks, and apply audit procedures appropriately and effectively.

3. Future researchers are advised to re-examine the role of audit tenure as a moderating variable by employing longitudinal or panel data approaches and considering additional variables such as auditor independence and client complexity. Furthermore, it is recommended that future studies use a dummy variable for audit tenure to clearly distinguish between short-term and long-term auditor engagement periods. This approach aims to provide a more comprehensive understanding of how the length of the auditor-client relationship influences the effectiveness of auditor competence and experience in enhancing audit quality.
4. Considering that the research results show that *Audit Tenure* is unable to strengthen or weaken the influence of *Work Experience* and *Competence* on audit quality, public accounting firms in Medan City need to emphasize auditor rotation policies more to maintain independence, reduce the potential for excessive closeness with clients, and ensure that audit quality does not depend solely on the length of working relationships with auditees, but on the competence and professionalism of the auditors themselves.