ABSTRACT

Lolita Wisuda, Student ID No. 7201220009. The Influence of Work Experience and Auditor Competence on Audit Quality with Auditor Tenure as a Moderating Variable (A Survey of Auditors at Public Accounting Firms in Medan). Accounting Study Programme, Faculty of Economics, Universitas Negeri Medan 2025.

This study aims to examine the effect of an auditor's work experience and competence on audit quality, with audit tenure as a moderating variable. This study uses primary data collected through questionnaires distributed to public accounting firms (KAP) in Medan. The sample consisted of 54 respondents selected using convenience sampling. The data analysis method used in this study is Partial Least Squares (PLS) with a structural equation modelling (SEM) model processed using SmartPLS 4 software.

The results of this study indicate that both work experience and auditor competence affect audit quality. Audit tenure does not moderate the effect of work experience on audit quality, nor does it moderate the impact of auditor competence on audit quality. These findings suggest that KAP needs to prioritize competency development through continuous training and placement of experienced auditors on complex assignments. Although audit tenure does not act as a moderator, this finding emphasizes the need to manage auditor tenure through proper rotation and supervision to maintain professional objectivity.

Keywords: ***Work Experience, Competence, Audit Quality, and Audit Tenure***