

Korespondensi JRA = Jurnal Riset Akuntansi

SUBMIT

The screenshot shows a Gmail interface with a search bar containing "JRA". The left sidebar shows folders: Compose, Inbox (1,475), Starred, Snoozed, Sent, Drafts (18), and More. The main content area displays an email titled "[JRA] Submission Acknowledgement" from Wati Aris Astuti (wati.aris.astuti@email.unikom.ac.id via elasticemail.com) dated Feb 24, 2020, 8:45 AM. The email body reads: "Thank you for submitting the manuscript, 'PENGALAMAN AKUNTAN PUBLIK BERPENGARUH TERHADAP AUDIT JUDGMENT BERIMPLIKASI TERHADAP KUALITAS AUDIT YANG DIHASILKAN' to Jurnal Riset Akuntansi. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site: Manuscript URL: <https://ojs.unikom.ac.id/index.php/jira/authorDashboard/submission/2862> Username: ely. If you have any questions, please contact me. Thank you for considering this journal as a venue for your work." Below the email is an "UNSUBSCRIBE" link and "Reply" and "Forward" buttons.

REVIEW

The screenshot shows a Gmail interface with a search bar containing "JRA". The left sidebar shows folders: Compose, Inbox (1,475), Starred, Snoozed, Sent, Drafts (18), and More. The main content area displays two emails from Angky Angky Febriansyah (ojs@email.unikom.ac.id). The first email, dated Fri, Oct 30, 2020, 11:49 PM, is titled "[JRA] New notification from Jurnal Riset Akuntansi" and contains the text: "You have a new notification from Jurnal Riset Akuntansi: An issue has been published. Link: <https://ojs.unikom.ac.id/index.php/jira/issue/current>". The second email, dated Sat, Oct 31, 2020, 12:01 AM, is partially visible and contains "...". Below the emails are "Reply" and "Forward" buttons.

PUBLISH

The screenshot shows the journal's website interface. At the top, there is a search bar and navigation links. The main content area displays two article titles: 'ETIKA UANG DAN KECHURANGAN PAJAK: RELIGIUSITAS INTRINSIK, RELIGIUSITAS EKSTRINSIK, GENDER, MATERIALISME, DAN CINTA UANG SEBAGAI VARIABEL MODERASI' by Amir Hidayatulloh, Nisak Mutingatun, and 'PENGALAMAN AKUNTAN PUBLIK BERPENGARUH TERHADAP AUDIT JUDGMENT BERIMPLIKASI TERHADAP KUALITAS AUDIT YANG DIHASILKAN' by Ely Suhayati. A sidebar on the right contains a 'MAIN MENU' with links to 'About The Journal', 'Editorial Team', 'Peer-Reviewers', 'Publication Ethics', 'Focus and Scope', 'Author Guideline', 'Peer Review Process', 'ISSN (Online)', 'ISSN (Print)', and 'Contact'. Below the menu is a 'TEMPLATE NASKAH' section with a 'Journal Template' link and a DOC icon.

PENGALAMAN AKUNTAN PUBLIK BERPENGARUH TERHADAP AUDIT JUDGMENT BERIMPLIKASI TERHADAP KUALITAS AUDIT YANG DIHASILKAN

Ely Suhayati
Universitas Komputer Indonesia
ely.suhayati@email.unikom.ac.id

ABSTRACT

The complexity of the tasks faced by Junior Public Accountants causes failure in conducting audits, so that the judgment given is less precise which causes the quality of the audit to be doubted, therefore the purpose of this study is to determine the experience of public accountants has an effect on audit judgment and audit judgment has implications for quality. the resulting audit. This research was conducted on 25 respondents in Junior Public Accountants at the Bandung Regional Public Accounting Firm, the method used in this research is descriptive verification with path analysis test tools, the results of the study reveal that the more experienced public accountants are in conducting audits, the more