



The Influence of Independence, Work Experience, Due Professional Care, Accountability, Integrity, and Clients Pressure on Audit Quality

Windhy Puspitasari*

Trisakti University

Email: windhy.puspitasari@trisakti.ac.id

Astrid Mafela

Trisakti University

Email: mafelajauhari@gmail.com

Fithriana Melani

Trisakti University

*Correspondence author

ABSTRACT

This research aims to prove the influence of independence, work experience, due professional care, accountability, integrity, and client pressure. The respondent of this research is auditors that working at big four and non-big four Public Accountant Firms (KAPs) located in Jakarta, which is junior, senior, and manager position. The total respondents are 91. This research was conducted using a survey method. Data were collected by distributing questionnaires using convenience sampling. The data analysis used multiple regression. The results indicate that independence, work experience, due professional care, integrity, and clients pressure have a significant influence on audit quality. Since the mean score for all variable are not achieved Likert scale 3 or agree, for future research need to consider for distributing from senior auditor with experience for more than five years.

Keywords: Audit Quality, Work Experience, Due Professional Care, Accountability, Integrity, And Clients Pressure

JEL Classification: M42, L84

IMAR

Indonesian
Management and
Accounting
Research

ISSN:

(e) 2441-9724

(p) 1411-8858

Volume 16

Number 02

July 2017

INTRODUCTION

Corruption is a word that is very often heard by the people of Indonesia. Apart from the complete definition of corruption, the word has been pinned on activities or behavior carried out by officials who take state money for personal use or enrich themselves. Examples of protracted corruption cases are handling corruption cases for the procurement of e-KTP. In the Kompas.com (2017) report, The Corruption Eradication Commission (KPK) said that the state losses in the case reached at least Rp 2.3 trillion from the value of the procurement package of Rp 5.9 trillion. Examination or often referred to as the audit is seen as the right step to supervise the use of state money. With this supervision, a transparent, clean, and free government will be created free from corruption, collusion, and nepotism (KKN). The ultimate goal of the audit activity is to produce an audit report that contains the auditor's statement or opinion about the reliability of financial statements, effectiveness and efficiency, and compliance with the provisions of the legislation on activities carried out by government management.

Audit results must be of high quality. Audit activity is said to be qualified if the audit activity can be completed properly according to the established criteria or audit standards. Audit quality is all possibilities where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report them in audited financial statements, wherein carrying out their duties the auditor is guided by auditing standards and relevant public accountants code of ethics. In addition, the results of the audit must also be reliable so that users of financial statements can be used to evaluate financial reporting and management activities.

Attribution theory is related to cognitive processes where individuals interpret behaviors related to certain parts of the relevant environment. Attribution theorists argue that humans are rational and are encouraged to identify and understand the structure of causes of their environment. The argument characterizes attribution theory (Utami, 2016). Internal strength (personal attributes such as ability, effort, and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior. Internal and external attributions have been stated to influence individual performance evaluations, for example, in determining how employers treat

subordinates and influence individual attitudes and satisfaction with work. People will behave differently if they feel more of their internal attributes than their external attributes (Ayuningtyas, 2012).

In this study, researchers used attribution theory because researchers want to know the factors that influence audit quality, especially on the auditor's characteristics. The personal characteristics of an auditor are one of the determinants of the quality of the results of the audit that will be conducted because it is an internal factor that encourages a person to carry out an activity (Carolita, 2012).

Previous research has shown inconsistent results regarding the influence of independence, work experience, due professional care, accountability, integrity, and clients pressure on audit quality research conducted by Susilawati (2014), found evidence that auditor independence had a positive and significant influence on audit quality while Lubis's research (2015) stated that independence did not significantly influence the quality of audit results. Aulia (2013), and Wiratama and Budiarta (2015) stated that work experience and due professional care had a significant positive influence on audit quality. While the research results of Febriyanti (2014) also stated that due professional care had no significant positive influence on audit quality. According to Wiratama and Budiarta (2015), accountability has a significant positive influence on audit quality. According to research conducted by Hatesa (2014), that integrity has a significant positive influence on audit quality, whereas according to Lubis (2015) states that integrity does not have a significant positive influence on audit quality. The research results of Febriyanti (2014) show that accountability does not have a significant positive influence on audit quality. The results of Fauzan (2016) study show that clients pressure has a significant positive influence on audit quality. The result is not in line with the results of the study by Ramdanialsyah (2010), which shows that clients pressure does not have a significant positive influence on audit quality. Because it shows inconsistent results, the authors are interested in reexamining to prove the influence of independence, work experience, due professional care, accountability, integrity, and clients pressure on audit quality.

LITERATURE REVIEW

The Law of the Republic of Indonesia number 5 of 2011 concerning Public Accountants in article 1 point 11 mentions Public Accountant Professional

Standards (SPAP) is a mandatory reference for public accountants to provide their services. Based on SPAP, auditors are said to be qualified if they meet the general auditing requirements or standards. Auditing standards cover the professional quality of independent auditors and are used as auditors as a reference in carrying out audits of financial statements (Febriyanti, 2014). DeAngelo (1981) state that audit quality is the possibility of the auditor in carrying out his duties to find and report the results of the violation of his client's activities based on the accounting system so that the results of the examination of violations can be relied on in accordance with applicable standards.

Independence means that others do not easily influence the auditor because the auditor carries out his duties in the public interest, and the auditor is not justified in siding with anyone. Independence is defined as honesty in the auditor in considering facts and objective considerations that are impartial or not dependent on others in expressing their opinions (Ayuningtyas, 2012). Independence, according to the Indonesian Accountants Code of Ethics in Triana (2010), is a mental attitude that is free from influence, neither controlled nor dependent on other parties. Independence is the honesty of an auditor in considering facts and behaving objectively. Research conducted by Susilawati (2014), Harsanti and Whetyningtyas (2014), Indratiningsih (2015), Rahayu (2016), found evidence that auditor independence had a positive and significant influence on audit quality. The higher the independence possessed by an auditor, the better the audit quality produced will be. This research is different from the research of Sukriah, et al. (2009), Ilat, (2014) and Lubis (2015) which state that independence does not have a significant influence on the quality of audit results. Based on the description above, the hypothesis that can be developed is:

Ha1: Independence has a positive influence on audit quality.

The auditor's work experience plays an important role in increasing the auditor's knowledge and expertise, this will add to and expand knowledge in accounting and auditing and the more experience, the better the quality of the audit produced (Utami, 2016). The research of Wiratama and Budiarta (2015) showing that work experience has a significant positive influence on audit quality. The study is in line with Utami (2016) that work experience has a significant positive influence on audit quality. Based on the description above, the hypothesis that can be developed is:

Ha2: Work experience has a positive influence on audit quality.

Due professional care is interpreted as the auditor's professional skills carefully and thoroughly. The use of professional skills requires the auditor to carry out professional skepticism, meaning that the auditor carries out proper considerations in setting the scope, methodological selection, and selection of tests in auditing. Auditors must use accuracy and accuracy with reasonable, and auditors are required to more quickly and easily reveal the existence of fraud in the presentation of financial statements with adequate confidence (Singgih & Bawono, 2010). Research by Wiratama and Budiarta (2015) states that due professional care has a significant positive influence on audit quality. This finding is in line with Handayani (2016) research that due professional care has a significant positive influence on audit quality and the research results of Febriyanti (2014) also state that due professional care has a significant positive influence on audit quality. Based on the description above, the hypothesis that can be developed is:

Ha3: Due professional care has a positive influence on audit quality.

Accountability is an impetus that makes an auditor accountable for all actions and decisions that have been taken. Being a public accountant has a great responsibility in doing his job as well as possible for the community. Every public accountant must always use moral and professional considerations in carrying out all activities. These considerations indicate, the higher the responsibility possessed by an auditor, the better the audit quality (Handayani, 2016). According to Wiratama and Budiarta's research (2015), accountability has a significant positive effect on audit quality. This finding is in line with Handayani's (2016) research that accountability has a significant positive effect on audit quality. While the research results of Febriyanti (2014) show that accountability does not have a significant positive effect on audit quality. Based on the description above, the proposed hypothesis is:

Ha4: Accountability has a positive influence on audit quality.

Integrity is an honest, courageous, wise attitude and auditor's responsibility in carrying out audits. According to the SPKN, integrity is a quality, character, or condition that shows a unified whole, has an honest nature, hard work, and adequate competence. Integrity can be realized in

an honest, objective, and firms manner in applying principles, values, and decisions. With high auditor integrity, audit quality is also of high value. The research conducted by Arianti et al. (2014) tested the influence of integrity on audit quality, and the results have a positive influence. While the research conducted by Sukriah, et al. (2009), Ilat,(2014), Indratiningsih (2015), and Lubis (2015) state that integrity does not have a significant influence on audit quality. Because of these differences, the authors want to reexamine the influence of integrity on audit quality, with the following hypothesis:

Ha5: Integrity has a positive influence on audit quality.

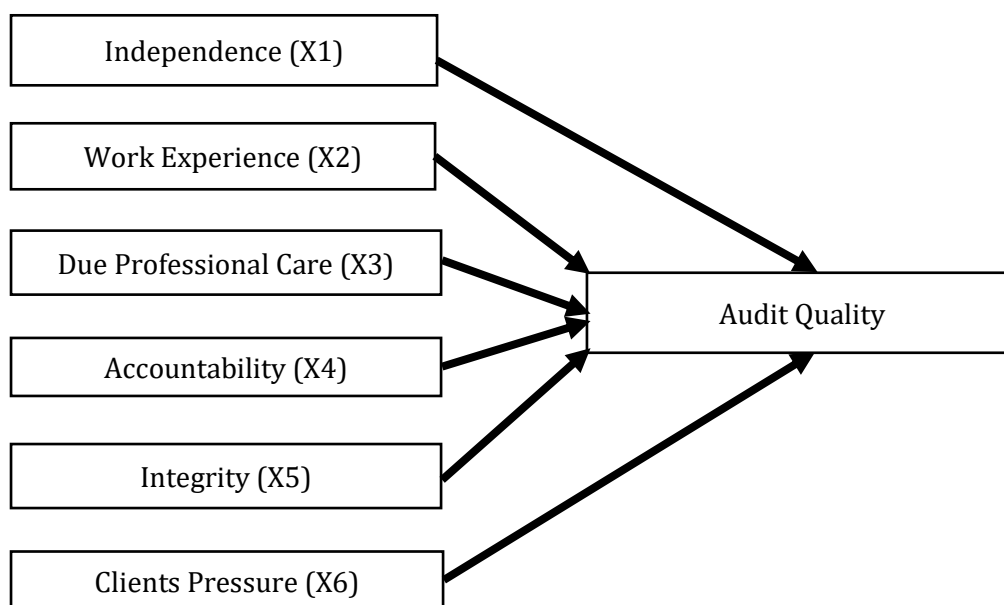
Clients pressure is something that has become an auditor's risk, the auditor's consideration is based on individual values and beliefs and moral awareness in playing an important role for each auditor in making decisions when facing clients pressure. The auditor must be committed to maintaining the honor behavior of the profession in any way (Triana, 2010). According to De Angelo (1981), the existence of clients is very important for Public Accountant Firms (KAPs). Aside from being a source of client income, it is also a benchmark for career development, but clients for small KAPs that do not have many clients and only have one large client as a source of income will be easier to suppress than large KAPs that have many KAPs. The results of Fauzan (2016) study show that clients pressure has a significant positive influence on audit quality. This finding is not in line with the results of the study by Ramdanialsyah (2010), which shows that clients pressure does not have a significant positive influence on audit quality. Based on the description above, the hypothesis that can be developed is:

Ha6: Clients pressure has a positive influence on audit quality.

Framework

Audit quality is a characteristic or description of practice and audit results based on auditing standards and quality control standards, which are a measure of the implementation of duties and responsibilities of an auditor's profession. Audit quality is related to how well a job is completed compared to predetermined criteria. This research is reflected in Picture 1, which tries to examine the relationship between independence, work experience, due professional care, accountability, integrity, and clients pressure on audit quality.

Figure 1. Conceptual Framework



METHODS

This study aims to examine the influence of independent variables on the dependent variable. The independent variables to be examined are independence, work experience, due professional care, accountability, integrity, and client pressure. While the dependent variable to be examined is audit quality. In this study, the data used are primary data, the data taken through questionnaires. Sources of data in this study were obtained from auditors working in big four and non-big four accounting firms in Jakarta. Data collection techniques used in this study are questionnaire techniques, namely data collection techniques by dividing the list of questions that contain a list of questions to respondents. The questionnaire used was a closed questionnaire, so the respondents only had to choose the answer option that was considered most appropriate. Data analysis using multiple linear regression and hypothesis testing. All testing for this researcher uses SPSS software.

Table 1. Measurement

Variables	Number of Questions	Indicator	Measurement Scale
Dependent			
Audit Quality Febriyanti (2014)	Three questions	<ul style="list-style-type: none"> Guided by the principle of auditing when doing field work 	Interval

		<ul style="list-style-type: none"> • The auditor has a strong commitment to conducting the audit process • Do not simply believe all client statements 	
Independent			
Independence Indratiningsih (2015)	Three questions	<ul style="list-style-type: none"> • A long relationship with clients • Review of peer auditors • Provision of non-audit services 	Interval
Work Experience Utami (2015)	1 question	<ul style="list-style-type: none"> • The length of time and the number of assignments handled by the auditor 	Interval
<i>Due Professional Care</i> Handayani (2016)	Six questions	<ul style="list-style-type: none"> • Use precision in work • Have determination in carrying out responsibilities • Be careful in carrying out tasks • There may be an error • Irregularities and non-compliance • Be aware of risks that can affect the objectivity 	Interval
Accountability Handayani (2016)	Three questions	<ul style="list-style-type: none"> • Motivation • Auditor's dedication to his profession • Social obligations 	Interval
Integrity Arianti et al. (2014)	Two questions	<ul style="list-style-type: none"> • Auditor's honesty • Auditor's courage 	Interval
Pressure of Client Fauzan (2016)	Four questions	<ul style="list-style-type: none"> • Ability to determine fees • Ability to control work situations • Facilities from clients • Auditors adhere to professional ethics 	Interval

Respondents in this study were auditors working at the big four and non-big four Public Accountant Firms located in DKI Jakarta. The sample was taken by distributing questionnaires directly to the auditors who worked on KAPs in DKI Jakarta. The sampling method in this study uses convenience sampling because the data is easily obtained by researchers and respondents are not limited to filling out questionnaires because of job factors (partners, managers, senior auditors, and junior auditors) so that all auditors in the Public Accountant Firms can be used as respondents. Of the total KAPs in DKI Jakarta, only 8 (eight) KAPs were willing to receive the research questionnaire. The following is a list of 8 KAPs in table 2:

Table 2. List of Public Accountant Firms (KAPs)

No.	List Of Public Accountant Firms	<i>Big Four or Non</i>	Distributed	received
1.	Ernest & Young (EY)	<i>Big Four</i>	10	5
2.	Aria Kanaka & Rekan	<i>Non Big Four</i>	20	18
3.	Kumalahadi, Kuncara, Sugeng Pamuji & Rekan	<i>Non Big Four</i>	20	20
4.	Weddie Andriyanto & Muhaemin	<i>Non-Big Four</i>	8	5
5.	Drs. Chaeroni & Rekan	<i>Non-Big Four</i>	10	7
6.	Gideon Adi & Rekan	<i>Non-Big Four</i>	20	20
7.	Achmad, Rasyid, Hisbullah & Rekan	<i>Non-Big Four</i>	15	7
8.	Y. Santosa & Rekan	<i>Non-Big Four</i>	20	9
Total			123	91

Table 3. Demographic Respondent

Explanations	Total	Percentage (%)
Gender		
Male	38	41.8
Female	53	58.2
Total	91	100
Education		
S3	0	0
S2	2	2.2
S1	78	85.7
D3	11	12.1
Other	0	0
Total	91	100
Level		
Partner	1	1.1
Manajer	2	2.2
<i>Auditor Senior</i>	41	45.1
<i>Auditor Junior</i>	47	51.6
Total	91	100
Work Experience		
<5 tahun	54	59.3
5-10 tahun	35	38.5
>10tahun	2	2.2
Total	91	100

So, the minimum number of samples is 55. The questionnaire was distributed to each Public Accountant Firms (KAPs), and the sample used by researchers in processing data was a questionnaire that had been returned by each of the big four and non-big four Public Accountant Firms in DKI Jakarta.

RESULTS

Table 4. Statistics Descriptive

No.	Variable	N	Minimum	Maximum	Mean	Standard deviation
1.	Audit Quality	91	1.00	4.00	2.7176	0.8046
2.	Independence	91	1.00	4.00	2.7198	0.7412
3.	Work experience	91	1.00	4.00	2.8389	0.7114
4.	Due Professional Care	91	1.00	4.00	2.9033	0.6862
5.	Accountability	91	1.00	4.00	2.7454	0.7894
6.	Integrity	91	1.00	4.00	2.8352	0.7987
7.	Clients Pressure	91	1.00	4.00	2.9152	0.6652

Based on the statistical table above, it is known that the total number of sample in the research is 91 respondent.

1. Audit Quality: From the results of statistical tests it is known that the minimum value is 1.00 while the maximum value is 4.00 with an overall average of 2.7176 and the standard deviation of 0.8046 is smaller than 1, the data distribution of audit quality is good and homogeneous.
2. Independence: From the results of statistical tests it is known that the minimum value is 1.00 while the maximum value is 4.00 with an overall average of 2.7198 and the standard deviation of 0.7412 is smaller than 1, the data distribution of independence is good and homogeneous.
3. Work Experience: From the results of statistical tests it is known that the minimum value is 1.00 while the maximum value is 4.00 with an overall average of 2.8389 and the standard deviation of 0.7114 is smaller than 1, the data distribution of work experience is good and homogeneous.
4. Due Professional Care: From the results of statistical tests it is known that the minimum value is 1.00 while the maximum value is 4.00 with an overall average of 2.9033 and the standard deviation of 0.6862 is smaller than 1, the data distribution of due professional care is good and homogeneous.
5. Accountability: From the results of statistical tests it is known that the minimum value is 1.00 while the maximum value is 4.00 with an overall average of 2.7454 and the standard deviation of 0.7894 is smaller than 1, the data distribution of accountability is good and homogeneous.

6. Integrity: From the results of statistical tests it is known that the minimum value is 1.00 while the maximum value is 4.00 with an overall average of 2.8352 and the standard deviation of 0.7987 is smaller than 1, the data distribution of integrity is good and homogeneous.
7. Client Pressure: From the results of statistical tests it is known that the minimum value is 1.00 while the maximum value is 4.00 with an overall average of 2.9152 and the standard deviation of 0.6652 is smaller than 1, the data distribution of client pressure is good and homogeneous.

Since all variable achieved mean below 3 or agree, it means that most of the respondents have below the standard of independence, Work experience, due professional care, accountability, integrity because most of them are junior auditors; this is the limitation of this research. Suggestion for future research is to consider the experience with a length of more than four years.

The F tests results were significant (0.00) since the level is below 0.05 It means that all variables, independence, work experience, due professional care, accountability, and client pressure influence significantly to audit quality

The t-test was also showed that all hypotheses were accepted.

Table 9. The partial test (t)

Variable Independent	Coef-Regression (B)	t	Sig. (2-tailed)	Sig. (1-tailed)	Information
Independence	0.118	2.349	0.021	0.0105	accepted
Work experience	0.324	3.455	0.001	0.0005	accepted
Due Professional Care	0.167	2.408	0.018	0.009	accepted
Accountability	0.341	3.412	0.001	0.0005	accepted
Integrity	0.189	2.618	0.010	0.005	accepted
Clients Pressure	0.187	2.720	0.008	0.004	accepted

DISCUSSION

On the results of the t-test statistic, the independent variable has a t count of 2.349 with a sig value 0.0105 which is smaller than 0.05, so it can be concluded that independence has a significant positive influence and beta value (B) of 0.118 on the dependent variable, namely audit quality. The result is in line with the research conducted by Indratiningsih (2015), which states that independence has a positive effect on audit quality.

On the results of the t-test, the work experience variable has a t count of 3.455 with a sig value 0.0005 which is smaller than 0.05, so it can be concluded that the work experience has a significant positive influence and beta value (B) of 0.324 on the audit quality. This result is in line with the research conducted by Utami (2015), which states that the work experience has a positive effect on audit quality.

In the results of the t-test, that due professional care has a t count of 2.408 with a sig 0.009 and smaller than 0.05, so it can be concluded that the due professional care has a significant positive influence, and the beta value (B) is 0.167 on the audit quality. This result is in line with the research conducted by Handayani (2016), which states that due professional care has a positive effect on audit quality.

In the results of the statistical test t, the accountability variable has a t count of 3.412 with a sig value 0.0005 where the value is smaller than 0.05. It can be concluded that the accountability has a significant positive influence and beta value (B) of 0.341 on the audit quality, this is the biggest value of coefficient beta that means accountability has the best correlation on a quality audit. This result is in line with the research conducted by Handayani (2016), which states that accountability has a positive effect on audit quality.

In the results of the statistical test t, the integrity variable has a t count of 2.618 with a sig value 0.005, which is smaller than 0.05. It can be concluded that the independent variable has a positive and significant influence (beta) of 0.189 on the audit quality. This result is in line with the research conducted by Arianti et al. (2014), which states that integrity has a positive effect on audit quality.

In the results of the statistical test t, the clients' pressure has a t count of 2.720 with a sig value 0.004, which is smaller than 0.05. It can be concluded that clients pressure has a positive and significant influence (beta) of 0.187 on audit quality. This result is consistent with the finding of Fauzan (2016), which states that client pressure has a positive effect on audit quality.

Coefficient Determination Test

Since the Adj R² was 0.618, therefore there is a strong relationship (Ghozali, 2016).

Table 10. Determination Coefficient Test

Result of the coefficient of determination (R²)	
<i>Adjusted R Square</i>	0.618
<i>R-Square</i>	0.643

From these results it means that 61.8% of the dependent variable (Audit Quality) can be explained by independent research variables (Independence, Work Experience, Due Professional Care, Accountability, Integrity, and Clients pressure), while the remainder is 38.2% (100%-61.8%) explained by other variables which are not included in this research model.

CONCLUSION

Based on the results of data analysis and discussions, conclusions can be drawn as follows: Independence has a positive influence on audit quality, Work experience has a positive influence on audit quality, Due professional care has a positive influence on audit quality, Accountability has a positive influence on audit quality, Integrity has a positive influence on audit quality, and Clients Pressure has a positive influence on audit quality.

This research cannot be separated from limitations or weaknesses. On the other hand, the limitations and weaknesses found in this study are expected to be an input for future research. The limitations found in this study are as follows. First, when the questionnaire is distributed, the auditor is in a busy period (peak season), so that researchers can only receive questionnaires that are a little from the results of questionnaires that have been carried out. Also, KAPs limits questionnaires that can be distributed. Second, since the respondents almost all junior auditors with little experience, therefore the mean score not achieved Likert scale 3 or agree.

From the results of hypothesis testing, it can be drawn some implications that can be used to perfect future research, these implications include:

For Public Accountants Firms

For the future research need to consider the experience of more than a minimum of 4 years, so that will have a better result.

For Auditors at the Public Accounting Firms

An auditor needs to maintain independence, work experience, due professional care, accountability, integrity, and client's pressure to produce audit quality that is classified as good. Besides, auditors need training related to auditing with personal development, namely self-development is not just how to improve and shape a better quality of life, but to understand and implement with details the small things that exist in the process of self-development. The auditor must be able to maximize the time given by the client in order to find sufficient evidence, and the quality of the audit produced will be better if the auditor can use that time.

For Researchers

Researchers will improve their views and apply the factors that influence audit quality so that if researchers become auditors, researchers can become good auditors in carrying out their duties to improve quality audit results.

Share Further Research

This research is expected to increase the insight of further research regarding the factors that influence audit quality.

REFERENCES

- Arianti, K.P., Sujana. E., & Putra, I.M.P.A. (2014). Pengaruh Integritas, Obyektivitas, dan Akuntabilitas Terhadap Kualitas Audit di Pemerintah Daerah (Studi Pada Inspektorat Kabupaten Buleleng). *e-Journal S1 Ak Universitas Pendidikan Ganesha Jurusan Akuntansi S1* Vol: 2 No: 1.
- Aulia, A. (2013). *Pengaruh pengalaman, Independensi, dan Due Professional Care Auditor terhadap Kualitas Audit*. Padang: Universitas Negeri Padang.
- Ayuningtyas. (2012). *Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas Dan Kompetensi Terhadap Kualitas Hasil Audit*. Semarang: Universitas Diponegoro.
- Carolita, M.K. (2012). *Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas Dan Kompetensi Terhadap Kualitas Hasil Audit*. Semarang: Universitas Diponegoro.
- DeAngelo, L.E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3: 183-199.

- Fauzan, M.F.A., (2016). *Pengaruh Kecerdasan Emosional, Kecerdasan Spiritual, dan Tekanan Klien Terhadap Kualitas Audit (Studi Empiris pada Kantor Akuntan Publik di Yogyakarta)*. Yogyakarta: Universitas Negeri Yogyakarta.
- Febriyanti, R. (2014). *Pengaruh Independensi, Due Professional Care dan Akuntabilitas Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Kota Padang dan Pekanbaru)*. Padang: Universitas Negeri Padang.
- Ghozali, I. (2016), *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23*, Edisi 8, Semarang: BP Universitas Diponegoro.
- Handayani, S. (2016). *Kualitas Audit dan Faktor-Faktor Yang Mempengaruhinya (Studi Empiris Pada KAP Wilayah Jawa Tengah dan Yogyakarta)*. Surakarta: Universitas Muhammadiyah Surakarta.
- Harsanti, P. & Whetyningtyas, A. (2014). *Pengaruh Kompetensi, Independensi, dan Profesionalisme Auditor terhadap Kualitas Audit (Studi Empiris pada Kantor Akuntan Publik di Semarang)*.
- Ilat, V. (2014). *Pengaruh Independensi, Obyektifitas, Pengalaman Kerja, Pengetahuan, Serta Integritas Auditor terhadap Kualitas Hasil Audit di Lingkungan Pemerintah Daerah Provinsi Sulawesi Utara*.
- Indratiningsih, W. (2015). *Analisis Faktor-Faktor yang Mempengaruhi Kualitas Hasil Audit di Lingkungan Pemerintah Daerah*.
- Lubis, A.A. (2015). *Pengaruh Pengalaman Kerja, Independensi, Objektivitas, Integritas, Kompetensi, dan Etika Auditor Terhadap Kualitas Hasil Pemeriksaan Auditor BPKP Provinsi Sumatera Utara*.
- Rahayu, T. (2016). Pengaruh Independensi Auditor, Etika Auditor, dan Pengalaman Auditor terhadap Kualitas Audit. *Jurnal Ilmu dan Riset Akuntansi*: Volume 5, Nomor 4: 1-16.
- Ramdanihsyah. (2010). *Pengaruh Tekanan Klien, Pengalaman Auditor, dan Profesionalisme Auditor Terhadap Kualitas Audit (Studi Empiris pada Kantor Akuntan Publik di Jakarta Selatan)*. Jakarta: Universitas Syarif Hidayatullah.
- Singgih, E.M. & Bawono, I.R. (2010). *Pengaruh Independensi, Pengalaman, Due Professional Care dan Akuntabilitas terhadap Kualitas Audit*. SNA XIII UJSP. Purwokerto.
- Sukriah, I., Akram., & Inapty, B.A. (2009). Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas dan Kompetensi Terhadap Kualitas Hasil Pemeriksaan. *Simposium Nasional Akuntansi XII*: Palembang.
- Susilawati. (2014). Pengaruh Profesionalisme dan Independensi Auditor Internal terhadap Kualitas Audit: Studi pada Inspektorat Propinsi Jawa Barat. *Jurnal Etikonomi* Vol. 13 No. 2: 190-210.

Triana, H. (2010). *Pengaruh Tekanan Klien dan Tekanan Peran Terhadap Independensi Auditor dengan Kecerdasan Intelektual sebagai Variabel Moderating*. Jakarta: Universitas Syarif Hidayatullah.

Utami, A.C.P. (2016). *Pengaruh Kompetensi, Independensi, Objektivitas, Integritas, dan Pengalaman Kerja Terhadap Kualitas Audit*. Jakarta: Universitas Trisakti.

Wiratama, W.J. & Budiarta, K. (2015). *Pengaruh Independensi, Pengalaman Kerja, Due Professional Care dan Akuntabilitas Terhadap Kualitas Audit*. ISSN: 2302-8578 E-Jurnal 10.1: 91-10

<https://nasional.kompas.com>