

PROFESSIONAL ATTRIBUTES OF INTERNAL AUDITORS IN RIAU

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ABSTRACT

This research aims to identify the factors influencing the audit quality of auditors at Inspektorat Provinsi Riau (Provincial Internal Audit Agency). The population in this research were auditor, examiner, assistant examiner, and P2UPD (Pengawas Penyelenggara Urusan Pemerintah di Daerah) in charge at the Inspectorate in Riau Province and all Inspectorates in Districts and Cities in Riau Province. A total of 290 set of questionnaire were sent and a number of 184 of questionnaires were processed. Using regression analysis conducted by SPSS, the hypotheses testing analysis results show that experience, responsiveness, professional care, executive involvement, planning and auditability have significant and positive effect on audit quality. These results indicate that the higher the levels of experience, responsiveness, professional care, executive involvement and auditability of Inspectorate officials, the better the quality of audit performed by the Inspectorate Officials of Riau Province.

Keywords: *audit quality; auditability; executive involvement; experience; professional care; responsiveness*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi kualitas audit auditor di Inspektorat Provinsi Riau. Populasi dalam penelitian ini adalah auditor, pemeriksa, asisten pemeriksa, dan P2UPD yang bertugas di Inspektorat di Provinsi Riau dan seluruh Inspektorat di Kabupaten dan Kota di Provinsi Riau. Sebanyak 290 kuesioner dikirim dan sejumlah 184 kuesioner diproses. Dengan menggunakan analisis regresi yang dilakukan oleh SPSS, hasil analisis pengujian hipotesis menunjukkan bahwa pengalaman, daya tanggap, perawatan profesional, keterlibatan eksekutif, perencanaan dan auditabilitas berpengaruh signifikan dan positif terhadap kualitas audit. Hasil ini menunjukkan bahwa semakin tinggi tingkat pengalaman, daya tanggap, perawatan profesional, keterlibatan eksekutif dan auditability petugas Inspektorat, semakin baik kualitas audit yang dilakukan oleh Pejabat Inspektorat Provinsi Riau.

Kata kunci: *kemampuan audit; keterlibatan eksekutif; kualitas audit; pengalaman; perawatan profesional; responsiveness*

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INTRODUCTION

Accountability and transparency in governance is important in governance in Indonesia. Accountability and transparency is intended to ensure that the financial management of government runs well. To support a transparent and accountable government's financial statements, controlling and auditing process by a qualified public sector internal audit are required. A good quality sector public audit is needed in running the government to reduce the possibility of fraud done by government officials in performing their duties. In order to prevent the misappropriation of budgetary action by agencies or government officials, a good and appropriate control is needed. According to (Mardiasmo 2005) control is a mechanism which is performed by an executive to ensure that the systems and management policies are implemented properly so that organizational goals can be achieved. Audit is an activity performed by those who have the independence and professional competence to examine whether the results of the government's performance in accordance with established standards. Unit which conducted an audit to government is the Inspectorate.

The role and functions of Inspektorat Provinsi in creating the accountability and transparency of regional financial management in general is regulated under Pasal 4 Peraturan Menteri Dalam Negeri No. 64 Tahun 2007. The role and function of Inspektorat Provinsi is then described in Peraturan Gubernur Riau No.12 tahun 2009 which explained that the inspectorate has the task of monitoring the implementation of government affairs in the province, the implementation of the guidance on the implementation of the local government district / city and implementation of government affairs in the area Regency / City. Inspectors located below and directly responsible to the Governor.

As an internal monitoring agency, Inspektorat (inspectorate) is required to produce a good quality audit. According to (Otley and Pierce 1996) audit quality is actually attached to an auditor as the executor of the audit. In line with (Otley and Pierce 1996), (Zawitri 2009) stated that the audit team members should be competent in several fields of study or work (in all examined sectors), not only in the field of accounting, so that the quality of government audit is appropriate. However, until now there is no consensus of the definition of audit quality, and there are many different perceptions about the quality of the audit.

In connection with the audit quality, Inspektorat Provinsi Riau audit quality is currently still being attention by the community, the auditee, and BPK (Supreme Audit Agency) as the external auditor of government. Based on the First Semester Examination Results Summary (IHPS) in 2011 submitted by the (BPK RI 2011) there was a degradation financial reports quality opinion, from unqualified opinion (Wajar Tanpa Pengecualian) in 2010 to a qualified opinion (Wajar Dengan Pengecualian) in 2011 for LKPD financial reports. The degradation of financial report quality opinion should not be occurred if Inspektorat Provinsi Riau had been previously succeeded to fix or advice LKPD in making their financial report. Thus the audit quality of Inspektorat Provinsi Riau is become questioned, whether Inspektorat Provinsi Riau had been perform a good quality audit.

There are many previous studies that discuss factors that affect audit quality, such as (Carcello, J. V., Hermanson, R. H., & McGrath 1992) and (Stoel, Havelka, and Merhout 2012). These studies analyze attribute factors such as experience, industry expertise, responsiveness, compliance, and independence, professional care, commitment, executive involvement, conducts of audit field work, involvement of audit committee, member characteristics, and skeptical attitude on audit quality. The findings of these studies showed that attribute factors affect audit quality. However (Carcello, J. V., Hermanson, R. H., & McGrath 1992) and (Stoel et al. 2012) studied the attribute factors effect on audit quality for external auditor, IT auditor and financial auditor not internal auditor. There were no research has been conducted to examine the effect of attribute factors on audit quality for internal auditor (inspectorate). Thus this research was conducted to examine whether attribute factors such as experience,

responsiveness, professional care, executive involvement, planning and auditability affect audit quality of internal auditor (inspectorate) in Riau Province.

LITERATURE REVIEW

Attribution Test

According to Kelly (1972) as quoted from (Robbins 2008) attribution theory is developed to explain the ways in judging people differently, depending on the meaning of what is attributed to a certain behavior. Luthans (1998) in (Harini, D. Wahyudin, A. & Anisykurlillah 2010) suggested the attribution theory refers to how one explains the cause of the behavior of others or himself to be determined whether internal or external, and how they affect individual behavior.

According to (Carolita, M. K & Rahardjo 2012) dispositional attributions or internal causes is refers to aspects of individual behavior that exists within someone like character, self-perception, user training, ability and motivation. While situational attributions or external cause refers to the surrounding environment that can influence behavior, such as social conditions, social values, and perceptions. In other words, any actions or ideas that will be done by one person are influenced by internal factors and external factors. Attribution theory used in this research because, the research will conduct an empirical studies to examine the factors that affect the auditor /inspectorate to audit quality. Auditors were asked to assess how the quality of their audits, whether caused by himself or by the environment around them.

Audit Quality

(DeAngelo 1981) defines the quality of audits as the probability that the auditor will find and report violations to the client's accounting system. According to (Deis and Giroux 1992), the probability of finding a violation depends on the technical ability of the auditor and the probability of reporting a violation depending on the independency of internal auditor. Internal auditor conducts an independent assessment of an organization to examine and evaluate the organization's internal control systems and assess whether the policies, regulations, and work guidelines within the organization has been adhered by the members of the organization. For that internal auditors are also required to produce a good quality audit in order to detect and prevent irregularities or fraud in the environment in which they work.

The Role of Experience on Audit Quality

In the audit process which is begin from the planning stage to a statement of opinion, the auditor is required to carry out the audit process professionally. Auditors are required to apply their expertise and competence in accounting and auditing, as well as comply with all applicable audit standards. The expertise of auditor is gained from education / training and experience that is traversed by the auditor. The more experience gained by the auditor, the better quality of audit will be.

According (Meidawati 2001) experience is an important attribute of the auditor. It is proved that the level of mistakes made by inexperienced auditors is more than the auditors who are experienced. With much experience in the field of audit, the auditor will easily find existing problems in the audit process. This of course will improve the quality of the audit. From the argument above, this following hypothesis is purposed: **H1: Experience affects audit quality positively**

The Role of Responsiveness on Audit Quality

According to (Stoel et al. 2012), responsiveness is the ability of the audit team to understand the client's needs and work according to time frame management . Auditors who are able to understand the needs of clients and work according to schedule, is regarded as a qualified auditor. Previous researches proved that the ability to understand the client's auditor / audit object (responsiveness) affect audit quality (Samelson, Lowensohn, and Johnson 2006); (Sriwati, N. K., & Suwardi 2011)). The higher the responsiveness of auditors, the higher the quality of the audit result. Based on this argument. this following hypothesis is purposed: **H2: Responsiveness affects audit quality positively**

The Role of Professional Care on Audit Quality

To fulfill their professional responsibilities, auditors are required to be prudent and use their competence and diligence in performing audit engagements. Thus in carrying out audit services, auditors must apply their professional care in carrying out audit process. (Meidawati 2001) describes the errors can be detected if the auditor has the expertise and precision. Findings of errors on the client's financial statements are one of the indicators that demonstrate expertise of the audit team. The more auditors apply their professional care, the more likely findings can be found, and the better audit quality will be. Based on this argument, the following hypothesis is purposed: **H3: Professional care affects audit quality positively**

The Role of Executive Involvement on Audit Quality

According to Tatang (1995) in (Sriwati, N. K., & Suwardi 2011), without the involvement of executive management, quality management only a vague concepts and practically impossible to be implemented effectively. Leaders who are able to motivate, recognize and appreciate the efforts of individual and group achievement will also be necessary in the audit team. If on an audit team leader of the audit team involve intensively the quality of the audit will be better. Thus it can be argue that the more the executive involvement is, the better the audit quality will be. This following hypothesis is purposed: **H4: Executive involvement affect audit quality positively**

The Role of Planning on Audit Quality

To begin the audit process, the auditor or audit team is required to plan the implementation of the audit as well as possible, so that in the process of audit risks can be minimized. (Stoel et al. 2012) defines the planning and methodology as a series of activities that are necessary to determine the work to be performed and the specific points to be produced, including the use of standard approaches and guidelines to perform the audit. With good planning the audit work it will be directly proportional to the quality of audits produced. This means that the better planning before the audit work it will be better the quality of audits produced. This following hypothesis is purposed: **H5: Planning affects audit quality positively**

The Role of Auditability on Audit Quality

(Stoel et al. 2012) defines auditability as auditee's readiness for audit, covering the processes and systems being audited. Although this attribute is not used explicitly, (Stoel et al. 2012) believe that this attribute will be related to the reliable internal audit control. A high auditability auditee will be willing to give evident, notes, explanations and documents that are needed by auditors in carrying out their duties. The more auditability the auditee is, the better the audit quality will be. This is due to the acceptance and completeness of the documents needed by the auditors in supporting the audit process. Based on this argument, the following hypothesis is purposed: **H6: Auditability affects audit quality positively**

METHOD

Sample and Data Collection Procedure

The type of this research is a survey research in the form of an explanatory research. The data used in this research is primary data obtained from sets of questionnaires to the Auditor, P2UPD (Pengawas Penyelenggaraan Urusan Pemerintahan di Daerah) and Assistant Inspector of the Inspectorate of Riau province, county, and city in Riau Province. Questionnaires were distributed in two ways, first drove directly to the respondent and the second sending questionnaires through document delivery services. A total of 290 set of questionnaires were sent to the respondents.

Variables Measurement

The variables that were used in this research are experience, responsiveness, professional care, executive involvement, planning and auditability. These variables are measured using questionnaire that were scored using a five-point Likert scale, namely: value 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree.

Audit quality is defined as a probability where an auditor is able to find and report manipulation in client's accounting system (DeAngelo 1981). Audit quality is measured using a set of questionnaires developed by Hunttoyugo (2009). Experience is a measured using questionnaire that was adopted from (Carcello, J. V., Hermanson, R. H., & McGrath 1992). The variable experience is measured using three indicators scored by a five Likert scale. These indicators are related to the perceptions of the respondents about their experience in audit process.

Responsiveness is defined as the ability of auditor team to understand client's need and work according to timeframe management (Stoel et al. 2012). Responsiveness is measured using instrument developed by Stoel (Stoel et al. 2012), consists of three indicators. (Carcello, J. V., Hermanson, R. H., & McGrath 1992) defines professional care as prudence behavior on doing tasks as auditors. The professional care variable is measured using instrument developed by (Carcello, J. V., Hermanson, R. H., & McGrath 1992), consists of three indicators.

Executive involvement is measured using a questionnaires developed by (Carcello, J. V., Hermanson, R. H., & McGrath 1992) consists of three statements that shows the team leader involvement in auditing processes. Planning is defines as all of the fieldwork and audit procedures, format and series of auditing tools, and appropriate procedure in finishing each of the auditing phases. The planning variable is measured using a set of questionnaires adopted from (Stoel et al. 2012). The questionnaires is consists of six indicators scored using a five Likert scale. Auditability is defined as the readiness of auditee including process and system to be audited. Auditability is measured using a set of questionnaires developed by Stoel et al. The questionnaires is consists of five indicators namely accessibility, facility, availability, acceptance and inquiries.

Hypotheses Testing

Before the hypotheses were tested, a validity and reliability test should be done first to ensure the questionnaires that were used in measuring variables are valid and reliable. The validity test is done by seeing the value of bivariate Pearson, while the reliability test is done by using Cronbach Alpha Test.

The hypotheses testing in this research were done using multiple regression analysis. Regression analysis is basically the study of the dependent variable with one or more independent variables with the aim to estimate or predict the population mean or average value of the dependent variable based on the value of the independent variable (Ghozani 2011). The multiple regression formula used is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \varepsilon$$

Keterangan :

- Y = *Audit Quality*
- X1 = *Experience*
- X2 = *Responsivines*
- X3 = *Professional Care*
- X4 = *Executive Involment*
- X5 = *Planning*
- X6 = *Auditability*
- β_0 = konstanta
- $\beta_1 - \beta_6$ = regression coefficient
- ε = *error*

The above equation then analyzed using SPSS 17 with a significance level of 5% ($\alpha = 0.05$). Analysis of the results of the regression is done through the t test. The statistical test t basically shows how far the influence of the independent variables individually in explaining the dependent variable (Ghozali, 2011). T test can be done by looking at the probability value t significance of each variable contained in the output of the regression results. If the significance probability value t is smaller than 0.05, it can be said that there is a strong influence between independent variables and the dependent variable.

RESULTS AND DISCUSSIONS

Demographic of Respondents

From 290 set of questionnaires that were sent, 63.45% or 184 of questionnaires were returned. However 3% (5) of the questionnaires returned cannot be processed due to incompleteness.

Descriptive Statistics of Variables

Validity and reliability testing is performed entirely on all the items of the questions that are used to measure the variables. Based on the validity and reliability test, all of the variables used in this research are confirmed to be valid and reliable. Descriptive statistics are used to obtain an overview of the study variables that experience, responsiveness, professional care, executive involvement, planning, and auditability can be seen in Table 1

Table 1
Descriptive Statistics if Variables

	Theoretical range	Minimum	Maximum	Mean	Range	Std. Deviation
Experience	3-15	6	15	11.02	9	1.902
Responsiveness	3-15	6	15	11.57	9	1.845
Professional care	3-15	8	15	12.51	7	1.330
Executive involtment	3-15	8	15	11.99	7	1.950
Planning	6-30	13	30	24.14	17	3.031
Auditability	5-25	9	25	17.49	16	2.997
Audit Quality	6-30	18	30	25.37	12	2.836

Source : *Processed Data 2015*

From the statistical calculation results table above, it can be seen that the mean value for the variable quality of the audit is at 25.37 with a standard deviation of 2.83, the maximum

value of 30, and the minimum value of 18. This indicates that the response to the variable quality of the Inspectorate auditors audit is good. Because the mean value of audit quality approaching its maximum value and above the average theoretical value. The experience variable obtained a mean value of 11.02 with a standard deviation of 1.90, the maximum value of 15 and a minimum value of 6. This indicates the auditor's response to variable experience rated good.

Variable responsiveness obtain a mean value of 11.56, standard deviation of 1.84, the maximum value is 15 and the minimum value of 6. From these results it can be seen in response to the variable responsiveness auditor is good. Variables care professionals obtain a mean value of 12.50, standard deviation of 1.32, the maximum value of 15 and a minimum value of 8. From the data processing, in response to variable auditor care professionals is considered good, because the mean value approaching the maximum value and above average value The theoretical average.

The executive involvement variable obtained a mean value of 11.96, with a standard deviation of 1.94, the maximum value of 15 and a minimum value of 8. This indicates that the auditor response to variable executive involvement is considered good, because the mean value approaching its maximum value and above average value The theoretical average. The planning variable obtained a mean value of 24,13, with a standard deviation of 3.03, the maximum value of 30 and a minimum value of 13. The results indicated that auditor's planning variable is considered good, because the mean value approaching its maximum value and above average value theoretical average.

The auditability variable obtained a mean value of 17.49, with a standard deviation of 2.99, the maximum value of 25 and a minimum value of 9. This indicates that respondents auditability rated good, since the mean value approaching the maximum value and above average theoretical value. From the results of data processing it can be concluded that, respondents' to the variables used in this study is considered good, since the entire value of the mean of each variable approach the maximum value and above the average theoretical value.

Hypotheses Testing

Prior to perform hypotheses testing validity and reliability test were done to ensure the questionnaires used were valid and reliable. The validity and reliability testing is performed entirely on all the items of the questions that are used to measure the variables. Based on the validity and reliability test, all of the variables used in this research are confirmed to be valid and reliable.

The hypotheses testing are done using multiple regression analysis. Multiple regression coefficient analysis aims to test the significance of the influence of the independent variables and the dependent variable. Before the hypothesis testing is done, as the requirement of classical assumption on multiple regression, normality test, heteroscedasticity and multicollinearity test were done. Classical assumption test results show that the data can be used more fatherly hypothesis testing. Tests on the research done by multiple regression analysis with SPSS 17.0, and considering the value of t-count from the regression results to determine the significance of the independent variables partially (t test) on the dependent variable on the level of $\alpha = 0.05$.

Table 2
Hypotheses Testing t-test

No.	Hypotheses	Regression Coefficient	Sig	Notes
1	<i>Experience</i> affect audit quality positively	0.279	0.002 < 0,05	Accepted
2	<i>Responsivines</i> affect audit quality positively	0.206	0.047 < 0,05	Accepted
3	<i>Professional care</i> affect audit quality positively	0.400	0.002 < 0,05	Accepted
4	<i>Executive Involvement</i> affect audit quality positively	0.289	0.001 < 0,05	Accepted
5	<i>Planning</i> affect audit quality positively	0.216	0.000 < 0,05	Accepted
6	<i>Auditability</i> affect audit quality positively	0.139	0.027 < 0,05	Accepted

Resource: Processed Data 2015

The first hypothesis (H1) states that experience affect audit quality positively. The hypothesis testing results found that the coefficient regression value experience is 0.279 with significance $0.002 < 0.05$. Thus, the first hypothesis is accepted. The result findings indicate that experience affect audit quality positively. That means, the more experience the auditor is, the better audit quality will be produced. The research findings support (Carcello, J. V., Hermanson, R. H., & McGrath 1992) and (Stoel et al. 2012) who found that auditor experience affect audit quality produced.

The second hypothesis (H2) states that responsiveness affect audit quality positively. The hypothesis testing results shown the coefficient regression value of responsiveness is 0.206 with significance $0.047 < 0.05$. Thus, the second hypothesis (H2) is accepted. This indicates that responsiveness affect audit quality positively. That means, the more responsive the auditor is, the better audit quality will be. The research findings support the research done by (Carcello, J. V., Hermanson, R. H., & McGrath 1992), (Samelson et al. 2006) and (Sriwati, N. K., & Suwardi 2011) who found that the more responsive an auditor on client is, the better audit quality will be produced.

The third hypothesis (H3) states that professional care affect audit quality positively. The hypothesis testing results found that the coefficient regression value of professional care is 0.400 with significance $0.002 < 0.05$. Thus, the third hypothesis is accepted. The result findings infer that professional care affect audit quality positively. The more professional care is applied, the better audit quality will be. The research findings support the (Samelson et al. 2006) and (Sriwati, N. K., & Suwardi 2011). The difference between this research and the previous researches carried out by (Samelson et al. 2006) and (Sriwati, N. K., & Suwardi 2011) was on the research object, where previous research used professional care on auditee perspective while on this research professional care used on auditor perspective.

The fourth hypothesis (H4) states that executive involvement affect audit quality positively. The hypothesis testing results shown that the coefficient regression results of executive involvement is 0,289 with significance $0.001 < 0.05$. Thus, the fourth hypothesis (H4) is accepted. The hypothesis testing results infer that the high executive involvement affect audit quality. That means, the higher the executive involvement is, the better audit quality will be. The research result finding reject the findings on (Zawitri 2009) who found that executive involvement affect audit quality negatively. The difference between research findings may happen due to different on research object. (Zawitri 2009) used executive involvement on auditee perspective while in this research the sample used was auditors.

The fifth hypothesis (H5) states that planning affect audit quality positively. The hypothesis testing results found that the coefficient regression value of planning is 0.216 with significance $0.000 < 0.05$. Thus the fifth hypothesis is accepted. It means that planning has a

positive effect on audit quality. The hypothesis testing results indicate that the more the planning is done, the better audit quality will be. The research findings support the research that has been carried out by (Stoel et al. 2012), and (Yuniar, V. F., & Haryono 2013) that found that planning affect audit quality on IT auditor and the government organization information system.

The sixth hypothesis (H6) states that auditability affect audit quality positively. After statistical testing had been done, the result shown that the regression coefficient value of auditability is 0,139 with significant $0.027 < 0.05$. Thus, sixth hypothesis (H6) is accepted. It means that auditability has a positive significant affect on audit quality. The result findings indicate that the higher the auditability is, the better audit quality will be. The result findings supports the result findings of (Stoel et al. 2012). The research done by (Stoel et al. 2012) proved that there are 13 factors that affect audit quality and one of the factor is auditability. However the auditability factor is not the the main factor for financial auditor and TI auditor.

Conclusions

Based on discussion above, it can be concluded that examiners, examiner assistants, and auditor at Inspektorat Provinsi Riau own a good experience, responsiveness, professional care executive development, planning and auditability in carrying out their duties as auditor. The hypotheses testing results infer that the audit quality that has been carrying out by the inspectorate is classified well, thus the research results are incoherent with the phenomenon found as the background of this research. An interview had then been done to find out the reasons of the fluctuation of BPK opinion on audit quality. The interview was done to a number of auditors and P2UPD at Inspektorat Provinsi Riau. Based on the interview, it can be concluded that the inability of auditors in valuing regional assets, the remote access of assets and the lack of human capital resources causes the audit quality of Inspektorat is reduced.

Based on the hypotheses testing results it can be concluded that experience, responsiveness, professional care, executive involvement, planning and auditability affect audit quality. Thus, to enhance the audit quality, every inspectorate and auditors should possess experience and responsiveness, apply professional care and planning, and attain involvement from the executives.

Further research is expected to add other indicators which may influence audit quality so that the audit quality can be measured on some indicators such as auditor competency, the number of government auditors, and the education background of the auditors. Furthermore, the future research is expected to use a qualitative research method so the factors that influence Inspectorate audit quality may be found. Additionally, further research may test the effect of good internal audit quality on good corporate governance.

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