



DETERMINANTS OF AUDIT QUALITY BASED ON AUDITOR'S COMPETENCE, ETHICS AND INDEPENDENCE: EMPIRICAL STUDY AT PUBLIC ACCOUNTING FIRMS OF WEST JAKARTA AND SOUTH TANGERANG IN 2018

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ABSTRACT

The objective of this study is to analyze the effect of auditor's competence, ethics and independence on audit quality. The data used in this study are primary data in the form of questionnaires filled out by auditors at Public Accounting Firms of West Jakarta and South Tangerang. The population of this study was the auditors who work at the Public Accounting Firms in West Jakarta & South Tangerang. The sample in this study was 100 respondents, using non-probability sampling method, namely convenience sampling. The data were analyzed by multiple linear regression analysis. The results of this study reveal that auditor's competence has a significant effect on audit quality, auditor ethics has a significant effect on audit quality, and independence has no significant effect on audit quality. This study is expected to contribute to the development of theory especially those relating to auditing and behavioral accounting for empirical testing of the influence of competence, ethics, and independence on audit quality.

KEYWORDS: *Competence, Auditor Ethics, Independence, Audit Quality, Public Accounting Firms.*

INTRODUCTION

In audit, an auditor must have good personal quality, adequate knowledge, and special expertise in that field. Competence is the professional expertise possessed by auditors as a result of formal education of professional examinations and participation in training, seminars, or symposia. Competence is a sufficient skill and can be explicitly used to do the audit objectively. Competence is measured not only from experience, but also from other considerations in making a good decision, because basically humans have a number of other elements besides experience, namely knowledge (Ilmiyati & Suhardjo, 2012).

The profession of a public accountant can be regarded as one of the professions that are trusted by community. From this profession, the wider community expects the public accounting profession

to be able to make a free and impartial assessment of the information that has been presented by the company's management in the financial statements. The audited financial statements are more reliable when compared to unaudited financial statements (Tjun, et al., 2012).

Meanwhile, according to the Chairman of the BPK (Audit Board), in Indonesia there was a case that the understanding of the Public Accountant (PA) on the State Financial Examination Standards (SFES) still needed to be improved. The assessment can be seen from the results of the BPK's evaluation on the examination of the SOEs' Financial Statements in 2012. From the evaluation it was stated that one audit was in accordance with SFES while the other 22 were not fully in accordance with the SFES. There are 6 examinations whose evaluation results influence opinion. The Public Accountant Examination Working Paper (EWP) is

inadequate and does not support the audit result opinion because there is a proposed corrective journal from the auditor without the EWP's support. Moreover, the PA is not careful in assessing the adequacy of the presentation and disclosure of events after the balance sheet date in the notes to the consolidated financial statements regarding the initial public offering. The PA does not plan the audit adequately, and the PA does not carry out adequate audit procedures for some account balances and is not careful in conducting audits.

As for other cases, at PT. Inovisi Infracom Tbk, the reported INVS financial statements must be revised for the second time. The Indonesia Stock Exchange (IDX) found indications of misstatement in the September 2014 INVS financial report. In the information disclosure of INVS, on February 25, 2015, there were eight items that had to be repaired. IDX asked INVS to revise the value of fixed assets, net income per share, business segment report, category of financial instruments, and total liabilities in business segment information. In addition, the IDX also stated that INVS management misstated cash payment items to employees and net receipts (payments) of related party debt in the cash flow statement. There was a decrease in employee salary payments in 2014 from 1.9 trillion in the first half of 2014 to 59 billion in the third quarter. From these cases, factors that affect audit quality are needed to avoid mistakes. To support professionalism, in carrying out its audit duties, auditors must be guided by audit standards set by the Indonesian Institute of Accountants (IAI), namely general standards, field work standards and reporting standards.

Great trust from users of audited financial statements and other services provided by PA requires PA to pay attention to the quality of the audit it produces. High quality information is important if managers, investors, and company owners are involved in decision making. De Angelo in Irawati (2011) defines the audit quality as joint probability, where an auditor will find and report violations in his client's accounting system. The possibility of the auditor finding the misstatement will depend on the quality of the understanding (competence) of the auditor, while the act of reporting misstatements will depend on the independence of the auditor. In other words, competence and independence can affect audit quality.

Auditor competency is the qualification required by the auditor to carry out the audit correctly. In carrying out an audit, an auditor must have good personal quality, adequate knowledge, and special expertise in his field. According to Ayuningtyas & Pamudji (2012), in detecting an error, an auditor must be supported by knowledge of what and how these errors occur. According to Queena & Rohman (2012), ethics is defined as behavioral values or behavioral rules that are

accepted and used by a particular group or individual. Ethics are basically closely related to morals which are the crystallization of the teachings, standards, a collection of rules and provisions, both oral and written. Ethics stated in formal writing are referred to as codes of ethics. The auditor, in carrying out his profession, must adhere to the professional code of ethics that regulates auditor behavior. Independency according to Arens, et al. (2012) can be interpreted as an act of taking an unusual viewpoint. Auditor has to be independence in fact if the auditor is really able to maintain an unusual attitude throughout the audit, while independent in appearance is the result of other interpretations of this independence (Rosalina, 2014). Research on audit quality is important to know the factors that influence the quality of audit results and can improve audit quality. It is not easy to maintain the auditor's competence and ethics that must be owned by an auditor. Independent auditors also influence the results of the audit.

The purpose of this study is to prove empirically:

1. the influence of competence on audit quality.
2. the influence of ethics on audit quality.
3. the influence of independence on audit quality

This research is expected to provide additional information and development of related theories, can be a scientific reference on the Effect of Competence, Ethics, and Independence on Audit Quality. It is also related to behavioral accounting, ethical theory, and auditing.

LITERATURE REVIEW

Audit Quality

Audit quality is a joint probability where an auditor finds and reports violations of his client's accounting system (Netty, 2012). According to Singgih & Bawono (2010), audit quality is measured by four aspects, namely: culture in PAF, expertise and personal qualities of colleagues and audit staff, effectiveness of the audit process, and reliability and benefits of audit reports.

In measuring audit quality, the culture applied by PAF is to create a PAF culture that is professional in carrying out its duties. The personal expertise and quality of colleagues and audit staff are very useful in making decisions related to audit sampling and the results of reviews that have been carried out during audit assignments. The effectiveness of the audit process is carried out in order to be able to conduct special audits and as competent evidence in an audit situation. In audit quality, the reliability and benefits of the audit report in every problem that occurs when the audit assignment is discussed with the client and also with the supervisor. In addition, the reliability and benefits of audit reports are also able to provide "going concern" opinions in audit reports that will be published (Singgih and Bawono 2010).

The ability to find material misstatements in the company's financial statements depends on the competence of the auditor, while the willingness to report the findings of the misstatement depends on independence. From the understanding of audit quality, it can be concluded that audit quality is the probability 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, where in carrying out their duties the auditor is guided on auditing standards.

Competence

Tjun, et al., (2012), Ilmiyati & Suhardjo (2012) and Sari (2012) state that the knowledge has a significant influence on audit quality. Knowledge is measured by how high the education of an auditor is, because the auditor will have more knowledge (views) about the field in which he is engaged, so that he can know various problems in more depth. In addition, auditors will be easier to keep up with increasingly complex developments (Rosalina, 2014).

Tjun, et al. (2012) found that knowledge will affect audit expertise, which in turn will determine audit quality. In general, there are five knowledge that must be possessed by an auditor (Ekanovia, 2015), namely: (1) knowledge of general auditing, (2) knowledge of functional areas, (3) knowledge of the most recent accounting issues, (4) knowledge of special industry, (5) knowledge of general business and problem solving. Knowledge of general audits such as audit risk, audit procedures, etc. are mostly obtained in universities, in part from training and experience. Likewise with the accounting issue, auditors can get it from professional training held on an ongoing basis. Knowledge of special industries and general matters is mostly derived from practice and experience.

According to Rosalina (2014), there are two views on expertise. First, behavioral views on expertise based on the *einhorn* paradigm. This view aims to use more objective criteria in defining an expert. Second, cognitive views explain expertise from a knowledge standpoint. Knowledge is gained through direct experience (consideration made in the past and feedback on performance) and indirect experience (education). Wiwik Utami (2007) explains the findings of Gul (1989) research which shows empirical evidence that public accounting firms operating in competitive environments are more profitable than public accounting firms operating in uncompetitive environments.

Audit requires high expertise and professionalism. Eko (2012) and Herawaty (2012) provide empirical evidence that someone who is experienced in a substantive field has more things stored in his memory. In line with that, Hanifah's (2013) study shows that the more one's experience, the more accurate the work results and the more memory of the complex structure of the category.

Rosalina (2014) found that experienced auditors have a better understanding. They are also more able to provide a reasonable explanation of errors in financial statements and can classify errors based on the audit objectives and the structure of the underlying accounting system.

Auditor Ethics

Ethics comes from the Greek *ethos*, which means "character". Another word for ethics is morality, which comes from Latin *mores*, which means "habit". Morality is centered on "right" and "wrong" in human behavior. Therefore, ethics is related to the question of how people will behave towards each other (Boynton, 2011).

Ethics is a rule or norm or guideline that regulates human behavior, both that must be done and that must be abandoned which is adopted by a group of people or society or profession. Professionals in professional ethics hint at pride, commitment to quality, dedication to the interests of clients and sincere desires in helping the problems faced by clients so that the profession can become public trust (Purba, 2009).

Ratna Mappanyuki (2017) explains that ethical behavior and auditor responsibility have an effect on audit quality (Luthans 1998, Yusnaini 2017). Robin (1996) explains that auditor behavior is influenced by internal or external factors. Internal causes tend to refer to aspects of individual behavior.

According to Anita (2011), the most difficult ethical issues are client requests to change financial statements, professional problems, and commit fraud. Abdul Rohman (2012) explains that the ability to identify ethical and unethical behavior is very useful for all professions including auditors. One of the things that distinguish the public accounting profession from other professions is the responsibility of the public accounting profession in protecting the public interest. Therefore, the profession of the public accounting profession is not only limited to the interests of the client or employer. When acting in the public interest, every practitioner must comply with and apply all the basic principles and professional codes of ethics set out in the SPAP Code of Ethics (IAPI, 2011).

Independence

According to Arens (2011), independence in auditing means taking an unbiased perspective in conducting audit testing, evaluating the results of testing and publishing audit reports. Independence is one of the most important characteristics for auditors and is the basis of the principles of integrity and objectivity. Singgih and Bawono (2010) state that to measure independence, three indicators can be used, namely independence of programming, investigative independence, and independence of reporting.

According to Saputra (2015), in measuring independence, auditors use an attitude of independence in the preparation of programs such as being free to determine and modify reporting, free to

determine the audit procedures chosen, and free in determining the subject in audit procedures. In addition, the auditor also uses investigative independence in determining the activities to be examined, accessing information in conducting verification, and the existence of good cooperation from the client's management. In presenting reports, auditors must have a good attitude of reporting independence, such as, not affected by any party, can report facts, opinions and recommendations in the auditor's interpretation, and be free to use judgment regarding facts and opinions.

Independence is the main thing an auditor must have. An independent auditor will give an actual assessment of the financial statements, so that

the assessment results in the actual conditions for the clients being examined (Saputra, 2015). Thus, a guarantee of the reliability of financial statements provided by the auditor can be trusted by all interested parties (Nirmala 2013). In line with that, Novie (2013) suggested that auditor independence from the company leads to the statement that the audit is one of the basic requirements to maintain public trust in the reliability of audit reports.

Framework and Preliminary Studies

The framework in this study is to describe the influence of the independent variables on the dependent variable as follows:

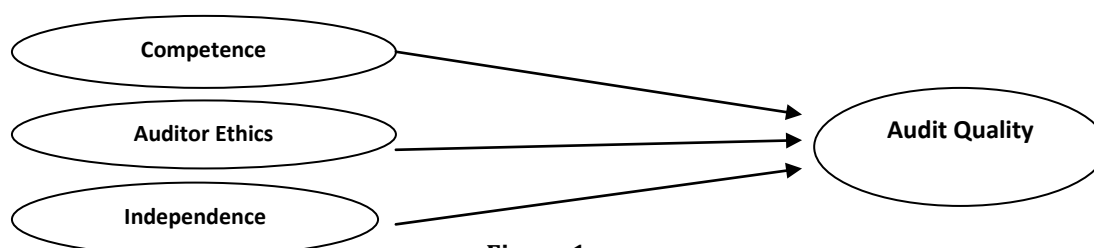


Figure 1
Conceptual Framework

Some preliminary studies include Asrianingtiyas Yulianti (2015), where competence, independence, work experience, ethics and professional skepticism are independent variables, while audit quality is a dependent variable. This study found that competence, independence, work experience and professional skepticism had an effect on audit quality, while ethics of auditors did not have an influence on audit quality. (2015) found that the auditor's internal competence and independence had a positive influence on due professional care because of internal auditors. Furthermore, competence, independence, and due professional care because internal auditors have a positive influence on the quality of internal audit. In other words, due professional care of internal auditors mediate the relationship between the auditors' internal competencies and the independence of the internal quality audit. To increase due professional care of internal auditors in order to improve the quality of internal audit, can be done by increasing the competence of internal auditors and independence and also supported by more adequate quality control.

Usman (2016) found that experience and accountability have a very strong role in determining the quality of internal audit, and if someone does the same job repeatedly or continuously, then he will be faster and work more professionally in completing internal audits too. This is because the auditor must really understand the technique or how to complete the audit correctly and carefully in completing the audit as expected. Therefore, the auditor's experience in conducting an audit can improve the quality of internal audit. Tjun, et al., (2012) found a significant

influence between auditor competency and audit quality, while auditor independence variables did not have a significant effect on audit quality.

Hypotheses

1. Effect of Competence on Audit Quality

Anggun (2017) defines competence as the personal aspects of a worker who is likely to achieve superior performance. These personal aspects include the nature, motives, systems of values, attitudes, knowledge and skills where some previous research states that competency has a direct effect on audit quality. Research conducted by Sari (2011) shows that competence has a positive effect on audit quality. The higher the level of competence possessed by the auditor, the higher the level of the auditor in producing accurate audit quality. Competence will direct behavior, while behavior will produce performance. Competence has a direct effect on audit quality. Competence and independence have a significant effect on audit quality. The interaction between competence and independence with moderating auditor ethics has a positive effect on audit quality.

In contrast to the research conducted by Handoyo (2012), this study states that the competence of knowledge does not have a significant effect on audit quality. In this study, it was stated that competence is not an important thing in conducting an examination. The results of this study explain that the higher the level of experience and knowledge possessed by an auditor does not guarantee that the quality of the audit produced will be better.

H1: Competence has a significant effect on audit quality

2. Effect of Auditor Ethics on Audit Quality

According to Queena and Rohman (2012), ethics is a rule or norm or guideline that regulates human behavior, both must be done and must be abandoned adopted by a group or group of people or society or profession. In order to improve auditor performance, the auditor is required to always maintain the standards of ethical behavior. The obligation to maintain ethical standards is related to the demands of the public for the role of the accountant profession, especially for the performance of public accountants. People as professional service users need professional accountants. Therefore, auditor ethics are needed in accordance with professional ethical principles and a code of ethics to support auditor performance. If an auditor has bad ethics, it will damage public trust in the auditor's profession.

H2: Auditor Ethics has a significant effect on audit quality

3. Effect of Independence on Audit Quality

Independence means not easily influenced, because the auditor carries out his work in the public interest. The auditor is not justified in favoring anyone's interests. Because of the importance of independence in producing audit quality, the auditor must have and maintain this attitude in carrying out his professional duties, so that if the auditor is not independent, the resulting audit quality is not good (Nirmala, 2013). Kusharyanti (2003) found that audit quality increased with the length of the audit tenure. Indah (2010) found that the longer the audit tenure, the audit quality will decrease. The long relationship between the auditor and the client has the potential to make the auditor satisfied with what has been done, perform audit procedures that are less assertive and always depend on the management statement.

H3: Auditor Independence has no significant effect on audit quality

METHODS

This study uses a causal research method which aims to examine the effect, between a variable (Independent / X_n) and other variables (Variable Dependent / Y_n). In this case it consists of: X₁ = Competence, X₂ = Auditor Ethics, and X₃ = Independence as Independent variables and Y = Audit Quality as Dependent variables. This research requires testing hypotheses with statistical tests.

a. Auditor Competence (X₁)

According to Tjun, et al., (2012) competencies are sufficient expertise that can be explicitly used to

conduct audits objectively. This definition was redeveloped by Pertiwi, et al., (2013) that auditor competence is an auditor who has enough knowledge and experience and can explicitly conduct an audit objectively, carefully and thoroughly. Highly educated auditors will have a lot of knowledge about the fields they are engaged in, so they can find out more about the problems. In addition, with extensive knowledge, auditors will more easily keep up with increasingly complex developments. Thus the auditor will be able to produce high-quality audits. Meanwhile, Febriyanti (2014) defines competency as someone who has extensive procedural knowledge and skills as demonstrated in the audit experience. Based on the description above, competencies will be proxied by two subvariables, namely knowledge and experience.

b. Auditor Ethics (X₂)

Ethics is the auditor's behavioral value to foster public trust in the organization by always behaving ethically and holding good ethical principles (Abdul Rohman, 2012). The indicators used to measure audit ethics are Personality of the auditor and implementation of a code of ethics.

c. Independence (X₃)

Independence is a process of developing programs that are free from interference and influence from both the leadership and other parties. An independent auditor in carrying out the examination will be free from managerial efforts in determining activities, able to cooperate and not prioritize personal interests (Nungky 2011). Independent reporting means that reporting is not affected by other parties, does not cause multiple interpretations and discloses according to the facts. The dimensions used to measure auditor independence are independence of program preparation, investigative independence, and independence of reporting.

d. Audit Quality (Y)

Audit quality is a possibility where an auditor who has competence and professionalism is able to find fraud or fraud related to the client's accounting system and report with an independent and responsible attitude. The dimensions used to measure audit quality describe the culture in the PAF, the expertise and quality of the peer and audit staff, the effectiveness of the audit process, the reliability and benefits of the audit report. The instrument used to measure audit quality was adopted from the research of Singgih and Bawono (2010) with a 5-point Likert, where point 1 is given for an answer which means the lowest audit quality and point 5 is given for answer which means the highest audit quality.

Population and Sample

The population in this study was public accountants registered and working at 11 Public Accountant Firms (PAF) in West Jakarta and South Tangerang regions. The number of auditors themselves varies depending on the size of each office. The population in this study was felt to be too large, so the sample was taken using the Slovin formula to calculate

sample size based on estimation of proportions (Arikunto, 2004). The sample size used in this study is a minimum of 81 respondents who can represent the results of valid values in the respondents. The sampling technique used in this study is a non probability sampling method with a convenience sampling approach, that is by taking a sample that is done by choosing a free sample as desired by the researcher (Bunga, 2012). To obtain the required data, the researcher used a questionnaire that would ask several questions or questionnaires to the parties concerned with this research, namely the Public Accountant Firms in West Jakarta and South Tangerang so that the researcher would get complete and complete data.

Data Analysis

First, we conducted the test of validity and reliability. Validity test is used to measure the validity or validity of a questionnaire. The questionnaire is said to be valid if the question in the questionnaire is able to reveal something that will be measured by the questionnaire. Reliability test is a tool measuring for a stability and consistency of

respondents in answering things related to the constructs of questions which are indicators of a variable and arranged in a form of questionnaire.

After that, we conducted the descriptive statistics analysis to describe data that has been collected as it is without intending to make conclusions that apply to the general or generalization. Next, we test the classic assumptions (test of normality, multicollinearity, and heteroscedasticity).

To test the hypotheses, the Coefficient of Determination (R^2), F-test (simultaneous), and t-test were used. Finally, the multiple linear regression analysis was used to determine the effect of two or more independent variables with one dependent variable, whether each independent variable was positively or negatively related to the dependent variable.

RESULTS AND DISCUSSION

Based on the testing of multiple regression analysis that has been done, the results of the t-test are presented as follows.

Table 1
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2.787	2.789		-.997	.363		
	KOMP	1.069	.068	.887	16.198	.000	.380	2.891
	ETIKA	1.27	.071	.876	10.29	.015	.392	2.993
	INDP	.062	.067	.039	.899	.472	.974	1.917

a. Dependent Variable: KUA

1. Effect of Competence on Audit Quality

The results showed that the competency variable had a significant effect on audit quality. The results of the hypothesis can illustrate that the higher the level of competence possessed by the auditor, the higher the level of the auditor in producing accurate audit quality. Competence will direct behavior, while behavior will produce performance. This is in line with Sari's research (2011) which shows that competence has a positive effect on audit quality. The higher the level of competence possessed by the auditor, the higher the level of the auditor in producing accurate audit quality. Competence will direct behavior, while behavior will produce performance. Anggun (2017) states that competence has a direct effect on audit quality. Competence and independence have a significant effect on audit quality. The interaction between competence and independence with moderating auditor ethics has a positive effect on audit quality. But this study is not in line with Handoyo's (2012) research, this study states that the competence of knowledge does not have a significant effect on audit quality. In this study it was stated that competence is not an important thing in carrying out an examination. The results of this study

explain that the higher the level of experience and knowledge possessed by an auditor does not guarantee that the resulting audit quality will be better.

2. Effect of Auditor Ethics on Audit Quality

The results of the study indicate that the ethics of auditors have a significant influence on audit quality. This is in line with the research of Queena and Rohman (2012), ethics is a rule or norm or guideline that regulates human behavior, both what must be done and what must be abandoned by a group of people or society or profession. In order to improve auditor performance, auditors are required to always maintain ethical standards. The obligation to maintain ethical standards is related to the demands of the public for the role of the accountant profession, especially for the performance of public accountants. People as professional service users need professional accountants. Therefore, auditor ethics are needed in accordance with professional ethical principles and a code of ethics to support auditor performance. If an auditor has bad ethics, it will damage public trust in the auditor's profession.

3. Effect of Independence on Audit Quality

The results of the study indicate that independence does not have an influence on audit quality. This can be caused by the perception of accountants (auditors) that independence is an attitude that must be owned by an auditor, an auditor must not be easily influenced, because the auditor carries out his work in the public interest. This is in line with Kusharyanti's (2003) research that audit quality increases with the length of the audit tenure as one of the factors not achieving auditor independence. Indah (2010) found that the longer the audit tenure, the audit quality will decrease. The long relationship between the auditor and the client has the potential to make the auditor satisfied with what has been done, perform audit procedures that are less assertive and always depend on the management statement.

CONCLUSION

Based on the results of the research obtained through testing the hypothesis and the discussion described in the previous chapter, it can be concluded that: Audit competency has a significant positive effect on audit quality. The results of the hypothesis can illustrate that the higher the level of competence possessed by the auditor, the higher the level of the auditor in producing accurate audit quality. Competence will direct behavior, while behavior will produce performance. Auditor Ethics has a significant effect on audit quality. These results indicate ethics is a rule or norm or guideline that regulates human behavior, both must be done and must be abandoned adopted by a group of people or society or profession. In order to improve auditor performance, the auditor is required to always maintain the standards of ethical behavior. The obligation to maintain ethical standards is related to the demands of the public for the role of the accountant profession, especially for the performance of public accountants. People as professional service users need professional accountants. Independence does not have a significant positive effect on audit quality. This can be caused by the perception of accountants (auditors) that independence is an attitude that must be owned by an auditor, an auditor must not be easily influenced, because the auditor carries out his work in the public interest.

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