

The Influence Of Independence, Professionalism, Professional Ethics, And Accountability Of Auditors To The Quality Of Audit With Audit Work Discipline As Intervening Variables At Public Accounting Firm (Kap) In The Bekasi Area

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Abstract:- This research aims to analyze the influence of independence, professionalism, professional ethics, and audit accountability on audit quality with the work discipline of auditors as intervening in public accounting offices in Bekasi area is the aim of the research. The population used by auditors who work in 7 KAP in the Bekasi area. The sample used is saturated sample, because all populations are used as samples. The method of analysis of this research is using multiple regression analysis. The result of this research is that independence and professional ethics have a positive effect on the work discipline of auditors. Meanwhile, professionalism, accountability and audit quality have no effect on the work discipline of auditors. In addition, independence, professionalism, professional ethics, and accountability have a positive effect on audit quality at KAPs in the Bekasi area.

Keywords:- Auditor Independence, Auditor Professionalism, Auditor Professional Ethics, Auditor Accountability, Audit Quality, and Audit Work Discipline

I. INTRODUCTION

In the current era, the current development of upheaval/business world is very tempting and legitimate. This condition can be seen from the proliferation of business people who are very creative and young at heart in selling strange idea. Various innovations and fresh idea in the business world are also needed in order to survive in the face of competition. Not only that, but strange business strategies also need to be implemented in order to gain market share. Expansion of this market share is expected to have an impact on increasing profits which of course will also last in the long term. On the other hand, in the business world, it is also necessary to prepare an accountable profit report, where the report can also be consumed by various parties who need information on ongoing business developments.

Due to these circumstances, each company is required to prepare financial statements and must be re-examined by an external auditor because of a difference in interest between the company's management and the users of the financial statements. So that it requires the services of a third party, namely an external auditor whose function is to provide a network that the financial statements have been presented fairly and are free from fraud. The audited financial statements are in accordance with the fairness level and in accordance with generally accepted accounting principles so that the resulting audit quality can be relied on. An auditor must adhere to the Public Accountant Professional Standards (SPAP) to measure audit quality.

Meanwhile, audit quality is influenced by the accountability of an auditor to complete the audit process. In order for the resulting audit quality to improve, an auditor must report a series of audit processes in the form of fraud. Professional ethics in an auditor must apply the rules that have been determined in the Indonesian Public Accountants Association (IAPI), so that unfair competition situations can be avoided. Without professional ethics, accounting will not exist because the accounting function is to provide information for the process of making business decisions by business people. Professionalism includes professional abilities and attitudes. In practice, public accountants must have partners who have the experience, education and training appropriate to the assignment, and certain personality traits such as skepticism or alertness.

Independence is the main factor that must be owned by a public accountant in carrying out an audit of financial statements. In carrying out their duties as a public accountant, it is not allowed to be influenced by the interests of anyone in carrying out their duties, be it management or company owners. The resulting audit quality increases, so an auditor must have high work discipline in order to improve his performance. An auditor must be independent and produce good quality audits, so he must have high work discipline and follow applicable regulations.

II. LITERATURE REVIEW

A. Auditor work discipline

According to Indah (2014: 183), work discipline is an instrument that is used by managers to make changes in behavior and become a medium for optimizing individual awareness and desire to comply with all existing institutional provisions and social norms that have been enforced.

B. Audit Quality

According to Amir AbadiJusuf (2017: 50) audit quality is a stage to determine auditing principles that are generally enforced and obeyed by the audit.

C. Auditing

Auditing according to PSAK (2018) is a systematic process that aims to obtain and evaluate evidence collected on statements (assertions) about various economic actions and events and see how the level of relationship between statements or assertions with reality and communicate the results to those have an interest in it.

D. Auditor Accountability

According to SukrisnoAgoes (2012: 42) that professional ethics is as "Ethics binds to compartment members and is a product of compartment member meetings in carrying out their duties as a public accountant.

E. Auditor Professional Ethics

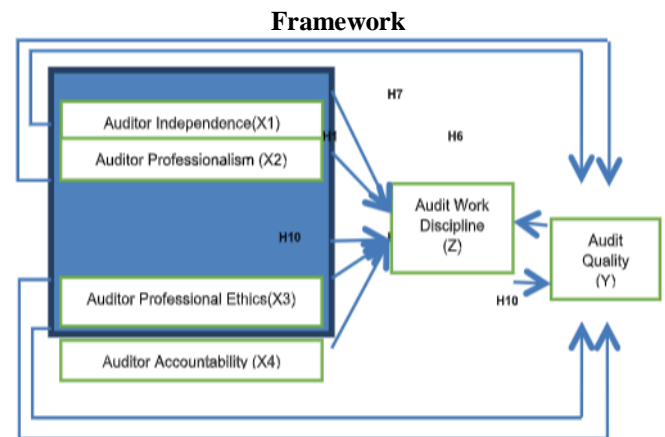
According to Rendy, Jullie, Ventje (2013) Auditor Professional Ethics, namely: "Auditor Professional Ethics is a profession that must have high moral commitment in the form of special rules. These rules are the rules of the game in carrying out or carrying out the profession, which is commonly called a code of ethics.

F. Auditor Professionalism

According to Arianti, et al. (2014) provide an explanation if the professionalism of auditors will create quality work, because auditors have utilized their ability to carry out audits to the maximum extent possible and carry out ethical responsibilities.

G. Auditor Independence

According to Siti Kurnia and Ely Suhayati (2013: 58) independence is not easily influenced or has a neutral attitude because auditors carry out their work for personal gain.



III. RESEARCH METHODS

This research is a quantitative study that examines the causal relationship, independent variables, related variables and intervening variables using primary data using a questionnaire instrument to the selected sample. The object of research for KAP auditors in the city and district of Bekasi. The total population of all auditors in KAP in the city and district of Bekasi is 70 people. The sampling method is saturated because all members of the population are sampled. Saturated samples are also called census samples. Saturated sample is a sampling technique when all members of the population are used as the sample.

According to Sugiyono (2017: 80), the definition of population is a generalization area consisting of; objects / subjects that have certain qualities and characteristics determined by the researcher to be studied and then draw conclusions. This study used 70 respondents who worked in 7 public accounting firms in the Bekasi area who were used as the population.

According to Sugiyono (2017: 81), the sample is part of the number and characteristics of the population. This study uses saturated sampling, because all populations are used for the sample. Respondents who are the object of this research are auditors who hold positions as partners, managers, senior auditors and junior auditors.

IV. RESULTS AND DISCUSSION

A. Test Results of Research Instruments

Table 2.1 Descriptive Statistics

	N	Min	Max	Mean	Std.Deviation
X1	60	29	50	39,32	5,101
X2	60	27	50	39,52	6,312
X3	60	29	50	39,48	4,771
X4	60	33	50	42,23	4,556
Z	60	25	40	33,92	2,800
Y	60	33	50	42,08	3,890
Valid N (listwise)	60				

Based on the table above, it can be seen for the data characteristics of each variable. The independent variable (X1) with the number of respondents as many as 60 has a minimum score of 29, a maximum score of 50. This means that there are respondents who give the maximum score (namely a score of 5) for all indicators on this variable, while for the average score of 39, 32 and the standard deviation of 5.101 where the standard deviation value is smaller than the average value, which means that the data deviation that occurs is lower, so that the data has an even distribution.

The variable of professionalism (X2) with the number of respondents as many as 60 has a minimum score of 27, a maximum score of 50. This means that there are respondents who give the maximum score (namely a score of 5) for all indicators on this variable, while for the average score of 39, 52 and a standard deviation of 6.312 where the standard deviation value is smaller than the average value, which means that the data deviation is lower, so the data has an even distribution.

The Profession Ethics variable (X3) with the number of respondents as many as 60 has a minimum score of 29, a maximum score of 50. This means that there are respondents who give the maximum score (namely a score of 5) for all indicators in this variable, while for the average score of 39, 48 and the standard deviation of 4.771 where the standard deviation value is smaller than the average value, which means that the data deviation that occurs is lower, so that the data has an even distribution.

The Accountability variable (X4) with the number of respondents as many as 60 has a minimum score of 33, a maximum score of 50. This means that there are respondents who give the maximum score (namely a score of 5) for all indicators on this variable, while for the average score of 42, 23 and the standard deviation of 4.556 where the standard deviation value is smaller than the average value, which means that the data deviation that occurs is lower, so that the data has an even distribution.

The variable of Audit Work Discipline (Z) with the number of respondents as many as 60 has a minimum score of 25, a maximum score of 40. This means that there are respondents who give a maximum score (namely a score of 5) for all indicators in this variable, while for the average score of 33.92 and a standard deviation of 2.8 where the standard deviation value is smaller than the average value, which means that the data deviation that occurs is lower, so that the data has an even distribution.

The Audit Quality variable (Y) with the number of respondents as many as 60 has a minimum score of 35, a maximum score of 50. This means that there are respondents who give a maximum score (i.e. a score of 5) for all indicators on this variable, while for the average score is 41, 48 and a standard deviation of 3.056 where the standard deviation value is smaller than the average value, which means that the data deviation occurs is lower, so that the data has an even distribution.

B. Data Quality Test Results

Reliability Test Results: if the value of Cronbach Alpha > 0.60

Reliability testing uses the Cronbach-Alpha value of each variable. The variable can be said to be reliable if the Cronbach-Alpha value is > 0.6. The results of the reliability test for each variable are as follows:

Table 2.2 Reliability Test Results

Variable	Cronbach's Alpha	Detail Information
Auditor Independence (X1)	,851	Reliable
Auditor Professionalism (X2)	,912	Reliable
Auditor Professional Ethics (X3)	,838	Reliable
Auditor Accountability (X4)	,867	Reliable
Audit Quality (Y)	,703	Reliable
Audit Work Discipline (Z)	,802	Reliable

The results from the table above, the Cronbach Alpha value for the auditor independence variable is 0.851 which means the value is above 0.6 so that the X1 variable can be said to be reliable. The Cronbach Alpha value of the auditor professionalism variable is 0.912, which means the value is above 0.6 so that the X2 variable can be said to be reliable. The Cronbach Alpha value of auditor professional ethics is 0.838, which means the value is above 0.6 so that the X3 variable can be said to be reliable. The Cronbach Alpha value of auditor accountability is 0.867, which means the value is above 0.6 so that the X4 variable can be said to be reliable. The Cronbach Alpha value of auditor work discipline is 0.703, which means the value is above 0.6 so that the Z variable can be said to be reliable. The Cronbach Alpha value of audit quality is 0.802, which means the value is above 0.6 so that the Y variable can be said to be reliable. Reliability test was conducted to assess the consistency of the research instrument. A research instrument can be said to be reliable if the Cronbach Alpha value is above 0.6. Table shows the results of the reliability test for the six research variables used in this study. Valid and reliable instruments are a prerequisite for obtaining valid data. These data are then analyzed in order to find research conclusions.

C. Validity Test Results

Validity testing is seen based on the correlation value using the product moment correlation formula. Based on the number of respondents as many as 60, the r-table value is 0.25. An indicator on each variable is said to be valid if the product moment correlation value (r-count) > r-table. The following are the results of the validity test for each variable:

- Variable X1

The results of the table above the Corrected Item-Total Correlation value for each indicator / question item, it is found that all question items have a correlation value > r-table (0.25) so that all indicators / question items on variable X1 can be said to be valid.

- Variable X2

The results of the table above the Corrected Item-Total Correlation for each indicator / question item, it is found that all question items have a correlation value > r-table (0.25) so that all indicators / question items on variable X2 can be said to be valid.

- Variable X3

The results of the table above the Corrected Item-Total Correlation for each indicator / question item, it is found that all question items have a correlation value > r-table (0.25) so that all indicators / question items on variable X3 can be said to be valid.

- Variable X4

The results of the table above the Corrected Item-Total Correlation for each indicator / question item, it is found that all question items have a correlation value > r-table (0.25) so that all indicators / question items on variable X4 can be said to be valid.

- Variable Z

The results of the table above the Corrected Item-Total Correlation for each indicator / question item, it is found that all question items have a correlation value > r-table (0.25) so

that all indicators / question items on variable Z can be said to be valid.

- Variable Y

The results of the table above the Corrected Item-Total Correlation for each indicator / question item, it is found that all question items have a correlation value > r-table (0.25) so that all indicators / question items on variable Y can be said

	Scale Mean If Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	35,22	21,698	,535	,839
X1.2	35,25	22,699	,416	,848
X1.3	35,22	21,562	,603	,833
X1.4	35,53	19,880	,719	,821
X1.5	35,33	22,531	,472	,844
X1.6	35,57	20,623	,638	,829
X1.7	35,27	21,589	,606	,833
X1.8	35,43	21,843	,486	,843
X1.9	35,52	22,084	,424	,849
X1.10	35,52	19,712	,638	,829

to be valid.

D. SEM analysis test

Normality test

Testing for normality uses the Kolmogorov-Smirnov test, because the data in the study were more than 30 samples / respondent. In the Kolmogorov-Smirnov test, the data is said to be normal if the significance value is > α (0.05).

One-Sample Kolmogorov-Smirnov Test

		X1	X2	X3	X4	Z	Y
N		60	60	60	60	60	60
Normal Parameters ^{a,b}	Mean	39.32	39.52	39.48	42.23	33.92	42.08
	Std. Deviation	5.101	6.312	4.771	4.556	2.800	3.890
Most Extreme Differences	Absolute	.125	.067	.109	.111	.122	.076
	Positive	.125	.063	.109	.105	.105	.059
	Negative	-.084	-.067	-.061	-.111	-.122	-.076
Kolmogorov-Smirnov Z		.966	.522	.841	.864	.943	.591
Asymp. Sig. (2-tailed)		.308	.948	.479	.445	.337	.875

a. Test distribution is Normal.

b. Calculated from data.

The results of the table above the significance value (Asymp. Sig 2-tailed) of all variables is > α (0.05), so the data in this study are normal.

E. Hypothesis Test Results

T-Statistical Test

Number of Iterations = 0

LISREL Estimates (Maximum Likelihood)

Structural Equations

$$Z = 0.243 * X1 + 0.0999 * X2 + 0.158 * X3 + 0.0265 * X4, \text{ Errorvar.} = 0.650, R^2 = 0.817$$

(0.109) (0.0683) (0.0605) (0.0717) (0.124)

2.229 1.962 2.618 2.369 5.244

$$Y = 0.259 * Z + 0.402 * X1 + 0.0792 * X2 + 0.0175 * X3 + 0.125 * X4, \text{ Errorvar.} = 0.278, R^2 = 0.882$$

(0.0882) (0.0744) (0.0456) (0.0420) (0.0470) (0.0531)

2.937 5.410 2.738 2.417 2.649 5.244

Hypothesis testing on Lisrel is seen based on the t-statistical value or t-value. Based on the t-table, the t-table value in this study was 1.96. Furthermore, the hypothesis is accepted if the value of t-count > t-table (1.96).

Based on the results of the output on Lisrel, the t-value of each variable is obtained as shown above. Following are the results of testing the hypothesis:

- Variable X1 how effect to Z
The t-value is 2.229 > t-table (1.96), so the variable X1 has a significant effect on variable Z.
- Variable X2 how effect to Z
The t-value is 1.962 > t-table (1.96), so the X2 variable has a significant effect on variable Z.
- Variable X3 how effect to Z
The t-value is 2,618 > t-table (1.96), so the X3 variable has a significant effect on variable Z.
- Variable X4 how effect to Z

The t-value is 2.369 > t-table (1.96), so the X4 variable has a significant effect on variable Z.

- Variable Y how effect to Z
The t-value is 2.937 > t-table (1.96), so the Y variable has a significant effect on variable Z.

The t-value is 5,410 > t-table (1.96), so the variable X1 has a significant effect on variable Y.

- Variable X2 how effect to Y
The t-value is 2.738 > t-table (1.96), so the variable X2 has a significant effect on variable Y.

The t-value is 2.417 > t-table (1.96), so the X3 variable has a significant effect on variable Y.

- Variable X3 how effect to Y
The t-value is 2.417 > t-table (1.96), so the X3 variable has a significant effect on variable Y.
- Variable X4 how effect to Y
The t-value is 2.649 > t-table (1.96), so the variable X4 has a significant effect on variable Y.

F. Determination Coefficient Test

Number of Iterations = 0

LISREL Estimates (Maximum Likelihood)

Structural Equations

$$Z = 0.243 \cdot X1 + 0.0999 \cdot X2 + 0.158 \cdot X3 + 0.0265 \cdot X4, \text{ Errorvar.} = 0.650, R^2 = 0.817$$

(0.109)	(0.0683)	(0.0605)	(0.0717)	(0.124)
2.229	1.962	2.618	2.369	5.244

$$Y = 0.259 \cdot Z + 0.402 \cdot X1 + 0.0792 \cdot X2 + 0.0175 \cdot X3 + 0.125 \cdot X4, \text{ Errorvar.} = 0.278, R^2 = 0.882$$

(0.0882)	(0.0744)	(0.0456)	(0.0420)	(0.0470)	(0.0531)
2.937	5.410	2.738	2.417	2.649	5.244

Furthermore, to test the coefficient of determination of the SEM model on Lisrel, it can be seen from the R2 value as follows:

Based on this output, the R² value for each SEM model is obtained as follows:

- SEM Model Variabel X1, X2, X3, and X4 how effect to Z
R² value is 0.817. This means that the independent variables (X1, X2, X3, and X4) have an effect of 81.7% on variable Z (as the dependent variable), while the remaining 18.3% is influenced by other variables not used in this study.
- SEM Model Variabel X1, X2, X3, X4, and Z how effect to Y
R² value is 0.882. This means that the independent variables (X1, X2, X3, X4, and Z) have an effect of 88.2% on variable Y (as the dependent variable), while the remaining 11.8% is influenced by other variables not used in this study.

G. Goodness of Fit Test Results

After it is known that the t-value of each model is significant, then the goodness of fit test is carried out by looking at the Chi-Squared and RMSEA values. Based on the Lisrel output diagram, the Chi-Square value is 0 and

RMSEA 0, this shows that the model used is very good and SEM equations can be made by looking at the path coefficient value.

That the model used is very good and SEM equations can be made by looking at the path coefficient value.

The following is the result of the path coefficient of each variable in the two equation models:

- SEM Model Variabel X1, X2, X3, and X4 how effect to Z
 - The path coefficient of the X1 variable is 0.243 (positive)
 - The path coefficient of the variable X2 is 0.100 (positive)
 - The path coefficient of variable X3 is 0.158 (positive)
 - The path coefficient of the X4 variable is 0.026 (positive)
- SEM Model Variabel X1, X2, X3, X4, and Z how effect to Y
 - The path coefficient of the Z variable is 0.259 (positive)
 - The path coefficient of the variable X1 is 0.402 (positive)
 - The path coefficient of the X2 variable is 0.079 (positive)
 - The path coefficient of the X3 variable is 0.018 (positive)
 - The path coefficient of the X4 variable is 0.125 (positive)

V. CONCLUSIONS AND RECOMMENDATIONS

A. Conclusions

The results of this study show the influence of independence (X1), professionalism (X2), professional ethics (X3), and accountability (X4) on audit quality (Y) with auditor work discipline as an intervening variable in the Public Accounting Firm in Bekasi. The results of tests carried out on problems using multiple regression models from the data that have been collected, it can be concluded as follows:

1. There is an effect of independence (X1) on the work discipline of auditors (Z) as an intervening variable. The results obtained are the magnitude of the t-count value of $2.229 > t\text{-table (1.96)}$, so that the independence variable (X1) has a significant effect on the intervening variable of auditor work discipline (Z).
2. There is an effect of professionalism (X2) on the work discipline of auditors (Z) as an intervening variable. The results obtained are the magnitude of the t-value of $1.962 > t\text{-table (1.96)}$, so that the professionalism variable (X2) has a significant effect on the intervening variable of auditor work discipline (Z).
3. There is an effect of professional ethics (X3) on the work discipline of auditors (Z) as an intervening variable. The results obtained are the magnitude of the t-value of $2,618 > t\text{-table (1.96)}$, so that the professional ethnics variable (X3) has a significant effect on the intervening variable of auditor work discipline (Z).
4. There is an effect of accountability (X4) on the work discipline of the auditor (Z) on the intervening variable. The results obtained are the magnitude of the t-value of $2.369 > t\text{-table (1.96)}$, so that the accountability variable (X4) has a significant effect of the intervening variable of the auditor's work discipline (Z).
5. There is an effect of audit quality (Y) on the work discipline of auditors (Z) as an intervening variable. The results obtained are the magnitude of the t-value of $2.937 > t\text{-table (1.96)}$, so that the audit quality variable (Y) has a significant effect on the auditor's work discipline variable (Z) as an intervening variable.
6. There is an effect of independence (X1) on audit quality (Y). The results obtained are the magnitude of the t-value of $5.410 > t\text{-table (1.96)}$, so that the independence variable (X1) has a significant effect on audit quality (Y).
7. There is an effect of professionalism (X2) on audit quality (Y). The results obtained are the magnitude of the t-value of $2.738 > t\text{-table (1.96)}$, so that the professionalism variable (X2) has a significant effect on audit quality (Y).
8. There is an effect of professional ethics (X3) on audit quality (Y). The results obtained are the magnitude of the t-value of $2.417 > t\text{-table (1.96)}$, so that the professional ethics variable (X3) has a significant effect on audit quality (Y).
9. There is an effect of accountability (X4) on audit quality (Y). The results obtained are the magnitude of the t-value of $2.649 > t\text{-table (1.96)}$, so that the accountability variable (X4) has a significant effect on audit quality (Y).

10. There is an effect of independence, professionalism, professional ethics, and auditor accountability on audit quality through audit work discipline. The results of this study can be explained by the magnitude of the R^2 value of 0.882. This means that the independent variables (X1, X2, X3, X4, and Z) have an effect of 88.2% on variable Y (as the dependent variable), while the remaining 11.8% is influenced by other variables not used in the study. this.

B. Recommendations

Based on the discussion of the results of research in the field, the researcher intends to provide suggestions that can be useful for auditors at the Public Accounting Firm (KAP) in Bekasi as well as for further researchers, as follows:

1. On behalf of Public Accounting Firm (KAP)

For KAP it is hoped that it can increase independence, professionalism, professional ethics, and accountability. Where the auditors who work at KAP are more motivated so that they can encourage someone's desire to carry out certain activities in order to achieve a goal of realizing higher quality auditors. To get good audit quality, auditors are required to improve work discipline again so that the results are more satisfying.

2. For further researchers

For further research, it is hoped that this research can become a reference for future researchers who are interested in examining audit quality to be able to add the number of independent variables and replace the moderating variable in order to find out other variables that can influence and strengthen or weaken the dependent variable. This study only uses a sample of auditors who work at KAP Bekasi. There were 7 KAPs sampled for research. Further researchers are also suggested to be able to expand the scope of the research sample used. Audit quality must be improved again to ensure the independence, professionalism, professional ethics and accountability of an auditor. In addition, it is seen from the work discipline whether in the next research work discipline can affect independence, professionalism, professional ethics, accountability and audit quality.

3. For the author

For the author, the benefits obtained from this research are that it can add insight and knowledge about independence, professionalism, professional ethics, accountability, audit quality and the work discipline of auditors.

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