

## **FACTORS AFFECTING AUDIT QUALITY (Empirical Study of Public Accounting Firms in the City of Surakarta and Yogyakarta)**

Crismonika Anggun Kusuma Dewi<sup>1\*</sup>, Suhendro<sup>2</sup>, and Purnama Siddi<sup>3</sup>  
<sup>1\*</sup>*crismonikaanggun14@gmail.com*, <sup>2</sup>*dro\_s@yahoo.com*, <sup>3</sup>*purnamasiddi.1104@gmail.com*  
*Department of Accounting, Batik Surakarta Islamic University*

**Keywords:** Auditor Experience, Auditor Accountability, Auditor Independence, Auditor Competencies, Audit Quality.

**Abstract:** This study aims to analyze and test the effect of auditor experience, auditor accountability, independence, and auditor competence on audit quality. In this study, researchers conducted surveys at the Public Accounting Firm in the City of Surakarta and Yogyakarta. The population in this study were auditors working in public accounting firms in the cities of Surakarta and Yogyakarta. Purposive sampling is a method used in this study. The sample used in this study consisted of 32 auditors from 7 public accounting firms. Data used in this study were collected through a questionnaire method. By using the classic assumption test, and hypothesis testing using multiple linear regression test, t test and F test. The benefits of this study are to increase knowledge and references for readers or subsequent researchers regarding the effect of auditor experience, auditor accountability, auditor independence, and auditor competence on audit quality. The results of this study indicate that auditor independence and auditor competence significantly influence audit quality while auditor experience and auditor accountability have no significant effect on audit quality.

### **1 INTRODUCTION**

Competition between companies is very tight in this globalization era. There are interests between managers and different company owners, causing managers to manipulate the financial statements they make. For this reason, public accounting services are needed to provide relevant and reliable guarantees of the company's financial statements. Public trust that has been given to the auditor requires the auditor to pay attention to the quality of audits produced later. A public accountant is an accountant who has obtained permission from the finance minister to provide public accounting services. Regarding the provisions of public accountants in Indonesia is regulated in RI Law No. 5 of 2011 concerning public accountants and Minister of Finance Regulation No. 17 / PMK.01 / 2008 concerning public accountant services. The public accounting profession has a free valuation that does not favor the company's management of the information presented in the financial statements. One of the benefits of public accounting services is that they provide accurate and reliable information for decision making.

In carrying out their duties, an auditor must be guided by audit standards established by the Indonesian Public Accountants Association (IAPI), namely general standards, fieldwork standards and reporting standards. In addition to audit standards, an auditor must comply with a professional code of ethics that regulates professional responsibilities, competencies, and professional prudence, confidentiality, professional behavior and technical standards for an auditor in carrying out his profession. Financial statements that have been audited by a fair public accountant are more reliable than financial statements that have not been audited. However, in practice the credibility of the public accountant began to be doubted by the public, due to the emergence of various audit cases that occurred both inside and outside Indonesia which had caused a crisis of trust in the public accounting profession, such as the case that became the world's spotlight, namely the Enron case. Enron Corporation, a company in the fields of electricity, natural gas, pulp and paper based in Houston, Texas, United States, was founded in 1930 involving the Public Accounting Firm Arthur Andersen.

Audit quality is the audit carried out by the auditor in accordance with standards so as to be able to disclose and report when violations occur by the client (Rosnidah, 2010). Audit quality according to Public Accountant Professional Standards (SPAP) which states that audits by auditors are said to be of quality if they meet auditing

standards and quality control standards. The benefits of this research are for academics to add knowledge about audit quality to a public accounting firm and can be used as a reference for compiling further research in the future, especially those that discuss audit quality. For practitioners it is useful as a guideline for knowing audit quality and as a basis for auditors to improve audit quality. The purpose of this study is whether the auditor's experience, auditor's accountability, independence, and auditor's competence affect audit quality. This research is motivated to test the factors that influence audit quality at the Public Accounting Firm (KAP).

## 2 LITERATURE REVIEW

### Agency Attribution Theory

According to Fritz Heider as the originator of attribution theory, attribution theory is a theory that explains a person's behavior. Attribution theory explains the process of how we determine the causes and motives about a person's behavior. This theory refers to how a person explains the causes of other people's behavior or themselves which are determined whether from internal and external influences (Robbins and Stephen, 1996).

Internal influences cause individual influences which are under the control of each individual, such as: the ability of knowledge and effort. External influences cause individual behavior that is due to external causes or forced by situations, such as luck, opportunity and the environment (Robbins and Stephen, 1996). In this study, researchers used attribution theory with internal influences, because internal attributions affect auditor behavior in carrying out audit tasks.

### Audit Quality

Tandiontong (2016) defines audit quality as a market-value probability that financial statements contain material errors and the auditor will find and report those material errors. The Indonesian Institute of Certified Public Accountants (IAPI, 2015) believes that audits conducted by auditors are said to be of quality if they meet audit standards and quality control standards.

### Auditor's Experience

Experience is what has been experienced (lived, felt, borne and so on). The requirement to become an auditor is that he must have a formal educational background in accounting and auditing and experience both directly and indirectly in the field of auditing (Badjuri, 2011).

### Accountability Auditor

According to Sari and Mardisar (2007) defines accountability as a form of psychological encouragement that makes a person try to account for all the actions and decisions taken to their environment.

### Auditor Independence

Independence is an attitude in which the auditor cannot be influenced by other parties who have personal interests De Angelo (1981). Auditor independence is important to maintain, because if the interested parties do not believe in the results of audits from the auditor, the client or third parties will not ask for the services of the auditor again.

### Auditor Competency

Competence is an important factor that influences audit quality. According Suhayati and Rahayu (2010), auditors must have the ability, expertise and experience in understanding the criteria and in determining the amount of evidence needed to be able to support the conclusions to be drawn.

### Previous Research

Research conducted by Word, et al., (2017) results from this study indicate that auditor competence and independence have a positive and significant effect on audit quality. Research conducted by Zahmatkesh and

Rezazadeh (2017) results from this study indicate that auditor work experience, professional competence, auditor accountability, auditor objectivity have a positive effect on audit quality, while motivation has a negative effect on audit quality. Haryanto and Susilawati (2018) results of this study indicate that auditor competence, independence, and professionalism have a positive effect on audit quality.

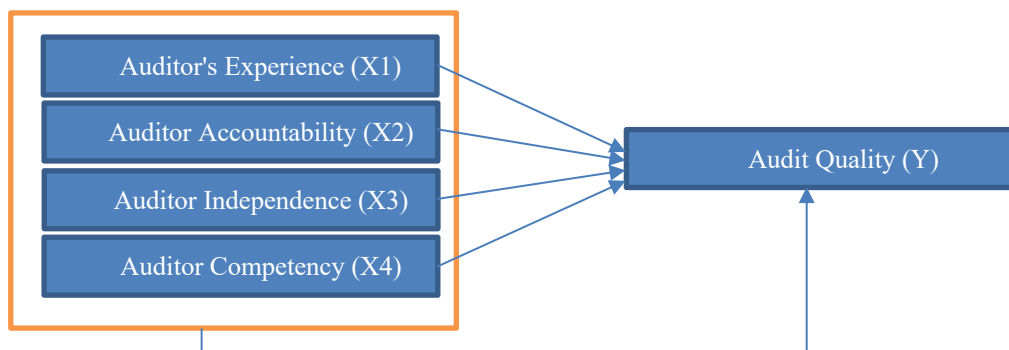


Figure 1. Research Framework

Source: Researcher data (2019).

## Hypothesis

### *Effect of Auditor Experience, Auditor Accountability, Auditor Independence and Competence on Audit Quality*

Research conducted by Ghafran and O'Sullivan (2017) proves that auditor experience, auditor accountability, auditor independence and auditor competence simultaneously affect audit quality.

H1: Auditor's Experience, Auditor Accountability, Auditor Independence and Auditor Competence affects Audit Quality.

### *Effect of Auditor's Experience on Audit Quality*

Research conducted by Nurjanah and Kartika (2016) proves that auditor experience has an influence on audit quality. Experienced auditors have more accuracy and good abilities in completing their work. This shows that the longer working period and experience of the auditor can improve the quality of audits produced by the auditor.

H2: Auditor's experience influences Audit Quality.

### *Effect of Accountability on Audit Quality*

Research conducted by Adang (2018) proves that accountability has an influence on audit quality. Auditor accountability is a psychological or psychological impetus which can influence the auditor to account for his actions as well as the impact caused by these actions to the environment in which the auditor conducts his activities.

This shows that if an auditor has a high accountability, the audit quality that the auditor will produce is also high.

H3: Accountability affects Audit Quality.

### *Effect of Independence on Audit Quality*

Research conducted by Dahlia and Octavianity (2016) proves that independence has an effect on audit quality. Independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that the auditor is free to consider facts in accordance with reality. This shows that the higher the independence attitude of an auditor, the higher the quality of the audit it produces.

H4: Independence influences Audit Quality.

### *Effect of Competence on Audit Quality*

Research conducted by Falatah and Sukirno (2018) proves that competence has an effect on audit quality. A competent auditor is an auditor who has adequate knowledge and ability to make it easier to understand and know various problems in more depth in an entity being audited, then the auditor must have the ability to work well and the ability to analyze problems.

This shows that the more competent an auditor, the better the quality of the audit he does.

H5: Competence influences Audit Quality.

### 3 METHODOLOGY

#### Population, Samples, and Sampling Techniques

The population in this study are auditors who work in Public Accounting Firms (KAP) in the cities of Surakarta and Yogyakarta which are listed in the directory of the Institute of Public Accountants in Indonesia. The sample in this study was 7 KAPs with 32 auditors working in the Public Accounting Firm (KAP) in Surakarta and Yogyakarta. The method used in this study uses purposive sampling with judgment. The criteria used in the selection of sampling are 1.) All levels of auditors whether partners, managers, senior auditors, junior auditors, 2) Auditors who are willing to be respondents, 3) Auditors who work in Public Accountant Firms (KAP) in Surakarta City and Yogyakarta at least 1 year. 4.) Auditors with a minimum education level of D3.

Table 1. Operational Research Variables and Indicators

Variables	Operational Definition	Indicators	Scale
<b>Dependent Variable</b>			
Audit Quality (Y)	Audit quality is the quality of work of an auditor as indicated by a reliable audit report based on standards set by Sukriah, et al., (2009)	<ol style="list-style-type: none"> <li>1. Report client errors.</li> <li>2. Understanding of client information.</li> <li>3. Strong commitment in carrying out audits.</li> <li>4. Guided by the principle of auditing and accounting principles in carrying out the work.</li> <li>5. Do not just believe the client statement.</li> <li>6. Caution in decision making.</li> </ol>	Likert Scale 1-5
<b>Independent Variable</b>			
Auditor Experience (X1)	Experience is a process of learning and the development of potential behavioral growth both from formal and non-formal education or can be interpreted as a process that brings someone to a higher behavior pattern Sukriah, et al., (2009)	<ol style="list-style-type: none"> <li>1. The length of work as an auditor</li> <li>2. Frequency of conducting audit tasks.</li> <li>3. Continuing education</li> </ol>	Likert Scale 1-5
Auditor Accountability (X2)	Accountability as a form of psychological encouragement that makes someone trying to account for all actions and decisions taken to the environment. The environment in question is the environment or a place where someone does his activities or work which can affect the surrounding circumstances Febriyanti (2014).	<ol style="list-style-type: none"> <li>1. The motivation of the auditor in completing his audit work.</li> <li>2. Social obligations.</li> <li>3. Dedication to the profession.</li> </ol>	Likert Scale 1-5
Auditor Independence (X3)	Independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Mulyadi (2002).	<ol style="list-style-type: none"> <li>1. Long relationship with clients.</li> <li>2. Pressure from clients.</li> <li>3. It has been from a fellow auditor.</li> <li>4. Non-audit services.</li> </ol>	Likert Scale 1-5
Auditor Competency (X4)	Competence is the ability of auditors to apply their knowledge and experience in	<ol style="list-style-type: none"> <li>1. Knowledge.</li> </ol>	Likert Scale 1-5

	conducting audits so that auditors can conduct audits carefully, and objectively Kurnia, et al., (2014)	2. Experience.	
--	---	----------------	--

Source: Sukriah, et al., (2009), Febriyanti (2014), Mulyadi (2002), Kurnia, et al., (2014)

### Research instrument

The research instrument was obtained from a questionnaire, according to Sugiyono's statement (2015) "With a Likert scale, the variables to be measured are translated into indicator variables. Then the indicator is used as a starting point for compiling instrument items which can be in the form of questions or statements ". With the following criteria: 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Neutral (N), 4 = Agree (S), 5 = Strongly Agree (SS).

### Data and Data Sources

According to Sugiyono (2015) primary sources are sources that directly provide data to data collection. The survey method is a primary data collection method that uses written questions. Primary data were obtained from respondents' answers to the question items contained in the questionnaire related to the effect of auditor experience, auditor accountability, auditor independence, auditor competence on audit quality

### Variable Definition and Data Analysis Method

Dependent variables of this study are Audit Quality (Y) and Independent Variables in this study are Auditor Experience (X1), Auditor Accountability (X2), Independence (X3), Auditor Competency (X4). This study uses multiple linear regression techniques that are used to determine the effect of Auditor Experience, Auditor Accountability, Independence, Auditor Competence on Audit Quality. Before conducting the multiple linear analysis test, first do the Classical Assumption Test which includes: 1) Normality Test, 2) Multicollinearity Test, 3) Linearity Test, 4) Heteroscedasticity Test. In addition, the F test and t test were carried out.

## 4 FINDINGS AND DISCUSSION

### Sample Selection

Table 2. Questionnaire Return Rate

Name of the Public Accounting Firm	Questionnaire Distributed	Return Questionnaire
KAP Wartono & Rekan KAP	5	5
Dr. Payamta, CPA	5	5
KAP Ganung AB	5	5
KAP Kumalahadi, Kuncara, Sugeng Pamudji & Rekan	5	4
KAP Indarto Waluya	5	5
KAP Drs. Abdul Muntalib	5	5
KAP Drs Henry & Sugeng	5	3
<b>Total</b>	<b>35</b>	<b>32</b>

Source: Primary Data Processed in 2019.

### Testing Research Instruments

#### Validity test

Significance testing was performed using criteria using r tables at a significance level of 0.05 using a 2-tailed test. If positive and  $r \text{ value} > r \text{ table}$  then the item can be declared valid and if  $r \text{ count} < r \text{ table}$ , then the item can be declared invalid.

Table 3. Validity Test

NO	Correlation	R table	Information
Variable : Auditor Experience (X1)			
1	0,536	0,361	Valid
2	0,606	0,361	Valid
3	0,623	0,361	Valid
4	0,467	0,361	Valid
5	0,483	0,361	Valid
6	0,626	0,361	Valid
Variable : Accountability (X2)			
1	0,668	0,361	Valid
2	0,649	0,361	Valid
3	0,482	0,361	Valid
4	0,425	0,361	Valid
5	0,491	0,361	Valid
6	0,465	0,361	Valid
Variable : Independence (X3)			
1	0,613	0,361	Valid
2	0,524	0,361	Valid
3	0,669	0,361	Valid
4	0,615	0,361	Valid
5	0,629	0,361	Valid
6	0,540	0,361	Valid
Variable : Competence (X4)			
1	0,364	0,361	Valid
2	0,397	0,361	Valid
3	0,634	0,361	Valid
4	0,557	0,361	Valid
5	0,637	0,361	Valid
6	0,591	0,361	Valid
Variable : Audit Quality (Y)			
1	0,588	0,361	Valid
2	0,520	0,361	Valid
3	0,588	0,361	Valid
4	0,673	0,361	Valid
5	0,731	0,361	Valid
6	0,451	0,361	Valid

Source: Primary Data Processed in 2019.

Based on table 3, it can be seen that all questions for variables have valid status, it is known that because the value of rcount (Corrected Item-Total Correction) > rtable is 0.361.

## Reliability Test

Table 4. Reliability Test

Variables	Croncach's Alpha	Level Croncach's Alpha	Information
Auditor's Experience	0,719	0,6	Reliable
Accountability Auditor	0,701	0,6	Reliable
Auditor Independence	0,737	0,6	Reliable
Auditor Competency	0,704	0,6	Reliable
Audit Quality	0,739	0,6	Reliable

Source: Primary Data Processed in 2019.

Based on table 4 above, it can be seen that the alpha value of the instruments for each variable is greater than the Croncach's Alpha level of 0.6 so that it can be said the instruments used in the variables are reliable.

## Classic Assumption Test

### Normality Test

Table 5. Normality Test

Variable	Kolmogorov-Smirnov	Criteria	Information
Kolmogorov-Smirnov	0,719	>0,05	Normal Distributed Data
Asymp sig (2-tailed)	0,680	>0,05	

Source: Primary Data Processed in 2019.

From the table above, test for normality using the One Sample Kolmogorov-Smirnov Test. The result of the Sig asympt value is greater than the probability of 0.05 so it can be concluded that the research data is normally distributed.

### Multicollinearity Test

Table 6. Multicollinearity Test

Variable	Tolerance	Criteria	VIF	Criteria	Information
Auditor's Experience	0,581	>0,10	1,720	<10	No Multicollinearity Occurs
Accountability Auditor	0,951	>0,10	1,051	<10	
Auditor Independence	0,792	>0,10	1,263	<10	
Auditor Competency	0,712	>0,10	1,404	<10	

Source: Primary Data Processed in 2019.

From the table above it is known that the VIF and Tolerance values are calculated from each variable according to the test criteria (VIF <10 and Tolerance > 10). So it can be said that the regression model used does not occur multicollinearity between independent variables.

### Linearity Test

Table 7. Linearity Test

Relationship	Deviation from Linearity	Criteria
X1-Y	0,427	Linear
X2-Y	2,571	Linear
X3-Y	1,427	Linear
X4-Y	0,956	Linear

Source: Primary Data Processed in 2019.

Based on the linearity test, it is known that the value of F Deviation from Squares Linearity values on all variables  $F_{count} < F_{table}$  2.960. So it can be concluded that there is a linear relationship.

## Heteroscedasticity Test

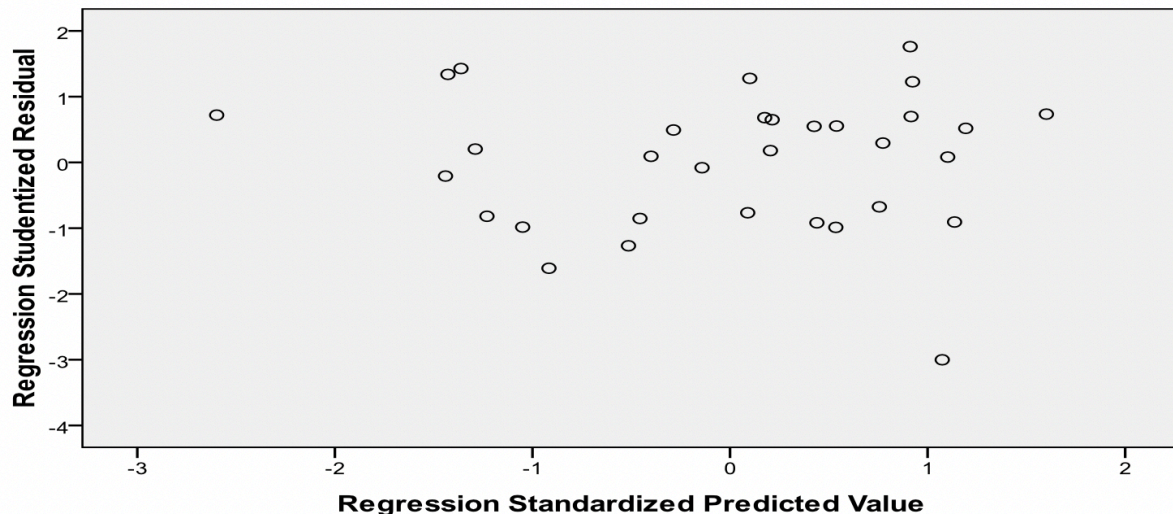


Figure 2. Scatter Plot

Source: Primary Data Processed in 2019.

Based on the picture above using scatterplot, it can be seen that the points spread randomly and are spread both above and below the value of 0 on the Y axis. It can be concluded that the distribution of points is stated not to occur heterosdactivity in the regression model.

## Hypothesis Test

### Multiple Linear Regression Test

Table 8. Multiple Linear Regression Test Results

Variables	B	tcount	Sig.
(Constant)	-3.771	-.523	.605
Auditor's Experience	-.088	-.524	.604
Accountability Auditor	-.005	-.061	.952
Auditor Independence	.826	5.575	.000
Auditor Competency	.400	2.174	.039

Source: Primary Data Processed in 2019.

$$KA = -3,711 - 0,088 PA - 0,005 AA + 0,826 IA + 0,400 KOM$$

## Goodness of Fit Test

Table 9. Test Results F

F <sub>count</sub>	F <sub>table</sub>	p-value	Information
9,099	2,960	0,000	Decent Model

Source: Primary Data Processed in 2019.



## T-Test

Table 10. Test Results t

Variables	t <sub>count</sub>	t <sub>table</sub>	Sig.	Criteria	Information
Auditor's Experience	-0,524	-2,052	0,604	<0,05	H1 Rejected
Audit Accountability	-0,061	-2,052	0,952	<0,05	H2 Rejected
Auditor Independence	5,575	-2,052	0,000	<0,05	H3 Accepted
Auditor Competency	2,174	-2,052	0,039	<0,05	H4 Accepted

Source: Primary Data Processed in 2019.

Hypothesis testing from this study uses the t test. Based on the table above, if the value of arithmetic > t table and sig < 0.05, it means that the variable persistently influences the dependent. The test results show that H1 rejected means no effect on audit quality, H2 rejected means no effect on audit quality, H3 is accepted means it has an effect on audit quality, H4 is accepted means it has an effect on audit quality.

## Determination Coefficient Test

Table 11. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,758	0,574	0,511	1,732

Source: Primary Data Processed in 2019.

Based on table 11 adjusted-R2 of 0.511. It is stated that 51.1% of the variation in audit quality variables can be explained by the auditor experience variable, auditor accountability, auditor independence and auditor competence. While the remaining 49.9% is influenced by other factors outside the model that has been studied.

## DISCUSSION

Based on the results of the hypothesis test above explained as follows: The results of this test support the first hypothesis which states that the auditor's experience, auditor accountability, auditor independence and auditor competence silently influence the audit quality. From the results of calculations with a significant level of 5%, a Fcount of 9,099 was obtained with a probability of 0,000. This shows that the probability value is smaller than  $\alpha$  ( $0,000 < 0,05$ ), the auditor experience variable, auditor accountability, auditor independence and auditor competency simultaneously have a significant effect on audit quality, so the first hypothesis is accepted. This supports Ghafraan and O'Sullivan's (2017) research stating that auditor experience, auditor accountability, auditor independence and auditor competence have a silmutan effect on quality.

The test results were not successful in supporting the second hypothesis, namely the aditor's experience affected the audit quality, so the results obtained stated that the auditor's experience did not significantly influence the audit quality, as indicated by the t test results of the auditor experience variable of -0.524 smaller than t table of - 2,052 and sig. of 0.604 is greater than the criterion of 0.05. So H2 is rejected, meaning that the auditor's experience has no significant effect on audit quality. The number of tasks faced by auditors does not necessarily provide an opportunity to learn from the failures and successes that have been experienced, so that the audit quality does not improve. The results of this study indicate consistency with research conducted by Sari and Ramantha (2015) which states that the auditor's experience has no effect on audit quality.

The test results were not successful in supporting the third hypothesis, namely the accountability of the auditor influences the quality of the audit, so the results obtained stated that the auditor's accountability did not significantly influence the quality of the audit, as indicated by the results of the t test of the auditor's experience variable of -0.061 smaller than t table of - 2,052 and sig. of 0.952 is greater than the criterion of 0.05. So H3 is rejected, meaning that auditor accountability has no significant effect on audit quality. Not significant due to the auditor's lack of understanding of the work performed so that the decision taken is still not right. The results of this study indicate consistency with research conducted by Nandari and Latrini (2015) stating that auditor accountability does not affect audit quality.

The test results successfully support the fourth hypothesis that auditor independence influences audit quality, so the results obtained state that auditor independence significantly influences audit quality, as indicated by the results of the t test of the auditor's experience variable of 5.575 is greater than t table of -2,052 and sig . of 0,000 less than the criterion of 0.05. So that H4 is accepted, meaning that auditor independence influences audit quality significantly. It can be interpreted that the higher the independence of an auditor, the better the audit quality will be produced by the auditor. And vice versa the lower the independence of an auditor the worse the auditing they have done. The results of this study indicate consistency with research conducted by Agusti and Pertiwi (2013) states that auditor independence influences audit quality.

The test results successfully support the fifth hypothesis that auditor competence influences audit quality, so the results obtained state that auditor competence has a significant effect on audit quality, as indicated by the results of the t test of the auditor experience variable of 2,174 smaller than t table of -2,052 and sig . of 0,000 less than the criterion of 0.05. So that H5 is accepted, meaning that auditor competence significantly influences audit quality. An auditor must have a general standard in knowledge and expertise in the field of accountant to explain his profession based on established procedures for determining violations in his client's accounting system. The results of this study indicate consistency with research conducted by Harsanti and Whetyningtyas (2014) states that auditor competence affects audit quality.

## 5 CONCLUSION

This study aims to determine the effect of auditor experience, auditor accountability, auditor independence, and auditor competence on audit quality. Respondents in this study were 32 auditors working in public accounting firms in the cities of Surakarta and Yogyakarta. Based on the results of data analysis and discussion in the previous chapter, it can be concluded that, the auditor's experience variable has no effect on audit quality, this is indicated by a significant value of  $0.604 > 0.050$ . The auditor accountability variable does not affect the audit quality, this is indicated by a significant value of  $0.952 > 0.050$ . Auditor independence variable influences audit quality, this is indicated by a significant value of  $0,000 < 0.050$ . The auditor accountability variable influences audit quality, this is indicated by a significant value of  $0.039 < 0.050$ .

This research is inseparable from the limitations. Some limitations in this study are 1) This study only examined the experience of the auditor, auditor accountability, auditor independence, and auditor competence. While there are still other factors that can affect audit quality. 2) Questionnaires are only distributed at public accounting firms in the cities of Surakarta and Yogyakarta. 3) This study uses the method of collecting data through questionnaires left at the KAP according to agreed upon so that the data obtained is based on respondents' perceptions only, this causes researchers to not be able to monitor the truth of the answers to the questions contained in the questionnaire. 4) The busyness of the Public Accounting Firm that some Public Accounting Firms refuse to fill out the questionnaire, in this study only obtained 7 Public Accounting Firms who were willing.

Based on the limitations in this study, so the advice that can be given by researchers is 1) Future studies should add to the dependent variable which is thought to be a factor that affects audit quality. 2) Future studies are suggested to expand the area of questionnaire distribution, so that the results of researchers have broader generalization capabilities. 3) Further research can be complemented by making deeper observations not only using questionnaires. 4) The population and sample of this study need to be expanded so that the results of the study reflect the true reality.

## REFERENCES

- Adang, F. (2018). Pengaruh Independensi, Kompetensi, Pengalaman, dan Akuntabilitas Auditor Terhadap Kualitas Jasa Audit (Studi Empiris Pada KAP Di Jakarta). *Jurnal Muara Ilmu Ekonomi dan Bisnis* , Vol.2 No.2.
- Badjuri, A. (2011). Faktor-faktor Yang Berpengaruh Terhadap Kualitas Audit Auditor Independen Pada Kantor Akuntan Publik(KAP) Di Jawa Tengah. *Dinamika Keuangan dan Perbankan* , Vol.3 No.2.
- Dahlia, L., & Octavianty, E. (2016). Pengaruh Kompetensi, Independensi, dan Profesional Auditor Terhadap Kualitas Audit. *Jurnal Ilmiah Akuntansi* , Vol.2 No.1.
- De Angelo, L. E. (1981). Auditor Size And Audit Quality. *Journal of Accounting and Economics* , Vol.3 No.3.
- Falatah, H. F., & Sukirno. (2018). Pengaruh Kompetensi, Independensi dan Moral Reasoning Auditor Terhadap Kualitas Audit (Studi Pada Kantoe Inspektorat Daerah di Propinsi Daerah Istimewa Yogyakarta). *Jurnal Nominal* , Vol.7 No.1.

- Febriyanti, R. (2014). Pengaruh Independensi, Due Profesional Care dan Akuntabilitas Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Kota Padang dan Pekanbaru). *Jurnal Akuntansi* , Vol.2 No.2.
- Ghafran, C., & O'Sullivan, N. (2017). The impact of audit committee expertise on audit quality: Evidence from UK audit fees. *International Journal* , 578-593.
- Harsanti, P., & Whetyningtyas, A. (2014). Pengaruh Kompetensi, Independensi, Dan Profesionalisme Auditor Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik Di Semarang). *E-Jurnal* , Vol.7 No.1.
- Haryanto, N. O., & Susilawati, C. (2018). Pengaruh Kompetensi, Independensi, dan Profesionalisme Auditor Internal Terhadap Kualitas Audit. *E-Jurnal* , Vol.16 No.1.
- Kurnia, W., Khomsiyah, & Sofie. (2014). Pengaruh Kompetensi, Independensi, Tekanan Waktu, dan Etika Auditor Terhadap Kualitas Audit. *Vol.1 No.2*.
- Mulyadi. (2002). Auditing Buku 1. In *Eidisi 6*. Jakarta: Salemba Empat.
- Nandari, A. W., & Latrini, M. Y. (2015). Pengaruh Sikap Skeptis, Independensi, Penerapan Kode Etik, Dan Akuntabilitas Terhadap Kualitas Audit. *E-Jurnal Akuntansi* , Vol.10 No1.
- Nurjanah, I. B., & Kartika, A. (2016). Pengaruh Kompetensi, Independensi, Etika, Pengalaman Auditor, Skeptisme Profesional Auditor, Objektivitas dan Integritas Terhadap Kualitas Audit (Studi Pada Kantor Akuntan Publik Di Kota Semarang). *E-Jurnal* , Vol.5 No.2.
- Robbins, & Stephen, P. (1996). *Perilaku Organisasi Eidisi Ke 7 (Jilid II)*. Jakarta: Prehallindo.
- Sari, N. P., & Ramantha, I. W. (2015). Pengaruh Sikap Skeptisme, Pengalaman Audit, Kompetensi, Dan Independensi Auditor Pada Kualitas Audit. *E-Jurnal Akuntansi* , Vol.11 No.2.
- Sari, R. N., & Mardisar, D. (2007). The Effect Of Task Complexity On Quality Of Auditor's Work: The Impact Of Accountability And Knowledge. *Jurnal Akuntansi dan Bisnis* , Vol.9 No.3.
- Sugiyono. (2015). *Metode Penelitian Kualitatif dan R& D*. Bandung: Alfabeta.
- Suhayati, E., & Rahayu, S. K. (2010). *Auditing, Konsep Dasar dan Pedoman Pemeriksaan Akuntan Publik*. Yogyakarta: Graha Ilmu.
- Sukriah, I., Akram, & Inapty, B. A. (2009). Pengaruh Pengalaman Kerja, Independensi, Objektivitas, Integritas dan Kompetensi Terhadap Kualitas Hasil Pemeriksaan.
- Tandiontong, M. (2016). *Kualitas Audit Dan Pengukurannya*. Bandung: Alfabeta.
- Word, C. M., Tugiman, P. H., & Muslih, M. (2017). Pengaruh Kompetensi dan Independensi Auditor Terhadap Kualitas Audit (Studi Kasus pada Kantor Akuntan Publik di Wilayah Bandung). *Vol.4 No.1* (ISSN: 2355-9357).
- Zahmatkesh, S., & Rezaadeh, J. (2017). The Effect Of Auditor Features On Audit Quality. *International Journal* , No. Of Pages 9.