

ANALYSIS OF FACTORS AFFECTING THE QUALITY OF BPK RI AUDIT REPRESENTATIVE OF THE RIAU ISLANDS

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ABSTRACT

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In Indonesia, questions about audit quality often arise in connection with cases where the name of the auditor is not clearly stated. In line with the findings of the BPK audit on the loss of liquidity assistance banks, Otto Hasibuan and Sjamsul Nurasalim in Indonesia. He continued to say that the BPK was not independent in this case. Lantara conducted an investigation according to the KPK's request that they admit the incident in question. The purpose of this study is to understand how the level of expertise, reliability, and integrity of auditors relate to quality inspection at the BPK Representative office of the Riau Islands. The majority of respondents in this survey were around 40 auditors who worked at the BPK Representative Office for the Riau Islands. The technique used in Sample Sampling is Statistical Sampling using a small sample size, around 40 respondents. The primary data used, and the methods of analysis include descriptive statistics, classical hypotheses, and multiple-linear regulatory analysis used to support the previous hypothesis. The current study confirms the notion that the variable integrity has a statistically significant effect on the quality of audits at the BPK Representative Office of the Riau Islands. However, statistically there is no significant correlation between auditor work experience and accountability status at the BPK Kepri Representative Office. However, when combined, the many variables of auditor skills, integrity and honesty make a significant difference in audit quality at the BPK Representative Office of the Riau Islands. The results of the analysis show that simple variables can influence complex dependent variables by 44.6%, and independent variables can also reveal other independent variables by 55.4% outside the scope of this study.

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1. INTRODUCTION

Financial reports are the starting point for any information users need to understand their decisions, whether it is actual or hypothetical financial work held by a business or other entity in the past. When evaluating financial transactions, the government must do so in a transparent and accountable manner. Ability to assess and adjust loan agreements is required. Therefore, to carry out an audit called an audit, it is necessary to have a trusted and impartial third party, also known as an auditor. When reviewing the financial records, the auditor will provide advice on how to interpret each of the financial records that have been reviewed. The results of the audits conducted serve to help user organizations articulate their concerns.

According to Law no. 15 of 2006, the Supreme Audit Agency is the body responsible for establishing certain National Financial Audit Standards (SPKN). In Article 23E of the 1945 edition of the Constitution of the Republic of Indonesia, it is stated that the Supreme Audit Agency (BPK) is a government agency tasked with supervising and managing government financial activities. BPK has the means and will to enforce effective government and increase accountability (RI Law, 2006). Some organizations want the establishment of an Audit Board and an audit to be carried out to produce honest and clear financial records. Some organizations believe in BPK as a financial document that has been audited for fraud. However, despite the successful conclusion of the audit, there are still certain problems with the country's monetary policy and regulatory framework.

Based on the results of the BPK examination in the first semester of 2021, foreign exchange trading is currently very volatile. This means that auditors must improve the quality of their audits so that they can increase public confidence in the results. Government financial information reports. The auditing agency for the financial reports of the institution and the Audit Board of the Republic of Indonesia must be aware of and take steps to improve the quality of their audit (BPK RI). Public or user trust in the

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Supreme Audit Agency (BPK) for audited financial transactions is not in line with the quality of audit findings. The more favorable the financial audit findings are, the more trust the public and users will have in BPK. To meet audit quality standards, auditors must be able to identify and report any problems that arise during the inspection process (Risky Fitri Septriana, 2021: 23).

In Indonesia the question of audit quality is still being raised in connection with recent court cases that mispronounced the name of the auditor. Similar to the case study "BPK audit regarding the loss of liquidity assistance bank indonesia, which is not independent" written by Otto Hasibuan and attorney Sjamsul Nurasalim. He said that the BPK was not independent in this case. Because conducting an examination in accordance with the request of the KPK is capable of identifying a case. It was because of this incident that Otto H. in Tangerang reported BPK and BPK Auditor Nyoman Wara as interested parties in this matter. Otto Hasibuan emphasized that in carrying out the audit, only official documents or statements from KPK officials who had the authority to conduct audits were used. Confirming the truth Otto claimed that at that time the KPK was still investigating the SKL corruption case with the assistance of Indonesian bank liquidity, with the help of IBRA Chairman Syafruddin Arsyad Tumenggung. At that time Syafruddin had been beheaded by the Supreme Court of Otto's view, the case had been resolved in accordance with the law and the provisions of Article 10 of the BPPK regulations which stated that the BPK was responsible for upholding state sovereignty. This was also revealed from the Standards for Examination of Foreign Bank Accounts by Independent Auditors (Liputan6, 2019).

The quality of the audit conducted by the Riau Archipelago Province is unclear and has no problems. What's going on here? To assist organizations, auditors should always have valid credentials when conducting audits. When talking about the audit results of an accounting firm for certain business transactions, parties need audit results because they are slow to produce. Corruption allegations involving the Language Monument and Special Mining Business Permit (IUPK) projects in 2019 at the Riau Islands Province's ESDM have raised persistent concerns about the state of the Riau Islands' auditors. In this case the Tanjung Pinang Riau Islands investigation has taken place several times for a long time, but have not been able to identify who is responsible for the criminal act of corruption because they have not received the results of an examination from the BPK and BPKP Kepri (Presmedia, 2019: 23).

To assess audit quality, auditors must be trustworthy and transparent throughout the audit process (SPKN, 2017). To ensure the reliability and transparency of the audit process, the auditor must publish audit results in various media according to established standards. As stated by the Domestic Financial Audit Standards (SPKN) regarding independent auditors, an auditor cannot be intimidated by repeat clients. Then an auditor must stay away from mental shortcuts and outside pressure because what the auditor emphasizes is public information rather than private information. Although SPKN has talked about this independence there is at least one example of an auditor who was not truly independent in his work on this project. Along with the integrity and accountability that an auditor is expected to have, work experience is another requirement. In this case the auditor must be the Audit Board of the Republic of Indonesia. According to Law Number 15 of 2006, the only requirement that must be understood by the BPK is objectives. By Therefore, according to the 2017 Financial Sector Examination Standards (SPKN), knowledge, character and skills are required.

Based on the above cases, it is clear that the BPK is increasingly losing public confidence in the qualifications of its auditors. The public's perception of the quality of the audit in question can be seen and measured in terms of the auditor's accountability. As is evident from certain cases, auditor reliance has been compromised as a result of the requirement for publication of audit results. This has a negative impact on audit quality. In addition, audit quality can be viewed from the point of view of independent auditors who are often questioned after accusations related to naming. There is no independent auditor who can improve audit quality because once the auditor receives payment, the audit results are no longer based on facts and applicable laws and regulations. This situation has been building public trust in well-targeted auditors who examine government finances, such as that carried out by the BPK.

This research was also supported by researchers conducted by (Krismadani, 2022: 68) with the title "The Influence of Competence, Integrity, Objectivity, and Experience Related to Audit Quality". Regarding Quality Audit. This research shows that audit standards, independence, and accountability greatly affect audit quality. For employees, regardless of the circumstances, the impact of the audit on quality is not stated. Research is being carried out, (Pratiwi, 2020:329) "According to "The Role of Independence, Time Education, Task Complexity, and Auditor Perceptions of Audit Quality", independence and auditor independence significantly affect audit quality, while the timing of challenges and assignments do not have the same impact.

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2. METHOD

Primary data is the data source used in this research analysis. Primary data can be in the form of information collected directly from a summary of information tailored to the needs of the test subjects or information obtained from questionnaires sent to respondents. Quantitative data is the type of data used in this study. Quantitative data is data based on numbers or balance. According to the purpose of its use, quantitative data can be analyzed or processed using mathematical or statistical calculation techniques. All auditors employed by the Riau Archipelago Province BPK Representative Office provided the summary used. Given the results (answers) of the questionnaire delivered to them.

Population and Sampling

The most participants According to the recently released data, there are about 40 auditors working in the Riau Islands Representative Office of Financial Reclamation, according to this study. The sample of this research are all auditors in the Office of the Financial Reclamation Board. Saturated sampling is the sampling technique used in this study. Saturated sampling is a sampling technique without considering the social standards that may exist in a population.

3. RELUST AND DISCUSSION

Descriptive Test Results

Descriptive statistics provide an overview of descriptive statistical analysis. The following are the results of descriptive statistics with the help of the SPSS V.25 computer program.

Table 1. Descriptive Test Results

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Auditor Work Experience	40	24	30	1096	27.40	2.351
Accountability	40	10	15	534	13.35	1.460
Integrity	40	20	25	915	22.88	1.951
Audit Quality	40	21	30	1081	27.03	2.966
Valid N (listwise)	40					

Based on the data in the table above, it can be concluded that the number of samples used for this study was around 40 respondents. The table above shows the results of the descriptive analysis for each variable used in the study. The auditor's work experience variable (X1) has a mean value of 27.40, a mean of 24, and a minimum value of 2.351 is changed to 3.35. Also has a minimum value of 24, and a maximum value of 30, and a standard deviation value of 2,351 which is rounded to 3.35. The accountability variable (X2) has an average value of 13.35, an average value of 15, a minimum value of 10, a maximum value of 15, and a standard deviation value of 1.460 which is converted into units of 1.50. Variable integrity (X3) has a minimum value of 20, a maximum value of 25, an average value of 22.88 which is converted to 23.00, and a minimum value of 1.951 which is converted to 2. The quality audit variable (Y) has a mean value of 27.03, a mean of 30, a minimum value of 21, a maximum value of 30, and a minimum value of 2.966 which can be rounded up to a maximum value of 3.00.

Validity Test Results

Table 2. Validity Test Results

Variable	Statement Items	Corrected Item-Total Correlation (r count)	R Table	Information
Auditor Work Experience (X1)	X1.1	,736	0,3120	Valid
	X1.2	,782	0,3120	Valid
	X1.3	,832	0,3120	Valid
	X1.4	,796	0,3120	Valid
	X1.5	,709	0,3120	Valid
Accountability (X2)	X1.6	,826	0,3120	Valid
	X2.1	,887	0,3120	Valid
	X2.2	,904	0,3120	Valid
Integrity (X3)	X2.3	,861	0,3120	Valid
	X3.1	,794	0,3120	Valid
	X3.2	,824	0,3120	Valid
	X3.3	,841	0,3120	Valid
	X3.4	,742	0,3120	Valid
	X3.5	,652	0,3120	Valid

Audit Quality (Y)	Y.1	,774	0,3120	Valid
	Y.2	,762	0,3120	Valid
	Y.3	,772	0,3120	Valid
	Y.4	,739	0,3120	Valid
	Y.5	,829	0,3120	Valid

Based on the results of the previous validity table, it can be concluded that each question used is valid and can be said to be a reliable answer because it shows that the value of r count $>$ the table of validity results presented earlier (r table = 0.3120) with the hypothesis $df = n - 2$.

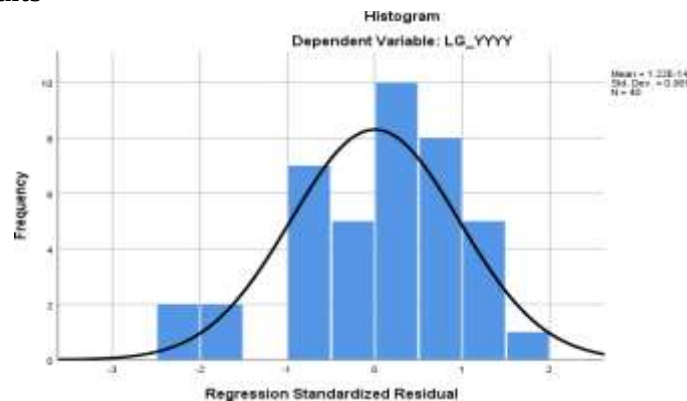
Reliability Test Results

Tabel 3. Reliability Test Results

Variable	Item	Cronbach Alpha	Results
Auditor work experience	6	0,868	Reliabel
Accountability	3	0,859	Reliabel
Integrity	5	0,829	Reliabel
Audit Quality	6	0,869	Reliabel

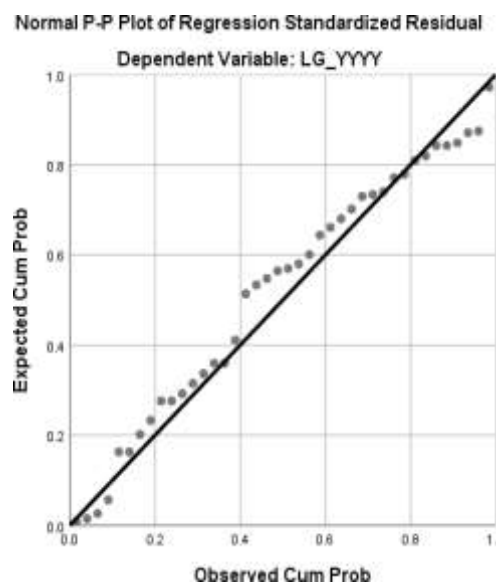
Based on the reliability test results in table it shows that the Cronbach alpha value for each variable has exceeded 0.60. Thus, it can be concluded that the data tested is declared valid and reliable so that further testing can be carried out.

Normality Test Results



Picture 1. Histogram Regression Residual

Based on the picture above, it illustrates that there are patterns or motifs in the form of bells with their expansion to infinity on the right and left sides. Based on this explanation it can be concluded that the data used is normally distributed. Researchers also carry out other tests to be able to determine the normality of the data using a probability plot as shown below.



Picture 2. P-plot Regression

Seen in the picture above, it is found that there is a distribution of data points that are around the diagonal line and give the same direction following the direction of the diagonal line, so it can be concluded that the p-plot has a normal distribution. Based on the two figures described above, it is stated that the Histogram Regression Residual and the P-Plot give a normal pattern and distribution. In addition to analysis in graphical form, there is also the Kolmogorov-Smirnov (K-S) test which will be used to obtain data normality values using statistical analysis so as to produce more accurate values using the SPSS 25 data processing application. The following results are obtained after the Kolmogorov- Smirnov.

Tabel 4. Test Kolmogorov-Smirnov
One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			40
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.03438547
	n		
Most Extreme Differences	Absolute		.114
	Positive		.091
	Negative		-.114
Test Statistic			.114
Asymp. Sig. (2-tailed)			.200 ^{c,d}

If the significance value is above 0.05, it can be stated that the data used is normally distributed, whereas if the significance value is below 0.05, it can be stated that the data is not normally distributed. Based on table 4.16 it shows that the research data has been normally distributed because the significance value obtained is 0.200 and has exceeded the standard significance value of 0.05.

Multicollinearity Test Results

Tabel 5. Multicollinearity Test Results

1	Auditor Work Experience	.877	1.140
	Accountability	.128	7.798
	Integrity	.126	7.929

Reference in the table The results of the multicollinear analysis show that the ratio of independence of the high VIF variables is convinced from the auditor's work experience, accountability, and integrity have respective values such as 1,140, 7,798, and 7,929. 0.877, 0.128 and 0.126; the corresponding value is > 0.10. It can be concluded from the VIF and tolerance data that no multicollinearity operations were performed in this study.

Heteroscedasticity Test Results

Tabel 5. Glejser Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	-.259	.165		-1.574	.124
	Auditor Work Experience	.176	.091	.325	1.938	.060
	Accountability	-.009	.173	-.022	-.053	.958
	Integrity	.032	.223	.058	.143	.887

Based on the results table for heteroscedasticity tolerance, the following variables have a significant level: the accountability variable is 0.958, the integrity variable is 0.887, and the auditor's work respect variable is 0.60. Because every single variable in the set has a significance level greater than 0.05, it can be concluded that heteroscedasticism does not exist in this study

Results of Multiple Linear Regression Analysis

Tabel 6. Results of Multiple Linear Regression Analysis

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients Beta		
Model	B	Std. Error		T	Sig.	
1	(Constant)	.884	.465		1.903	.065
	T.X1	.199	.257	.099	.775	.443
	T.X2	-.716	.488	-.453	-1.467	.151
	T.X3	2.145	.630	1.058	3.403	.002

Based on the results of the data processing above, the multiple linear regression analysis test in this study can be arranged with the following formula:

$$Y = 0,884 + 0,199X1 + 0,716X2 - 2,145X3 + 0,465$$

According to the equation, the following is stated:

1. Based on an average constant value of 0.884, it can be seen that when the auditor's work experience (X1), accounting (X2), and integrity (X3) variables have no value, audit quality (Y) is 0.884 (positive value).
2. The variable "auditor work experience variable" has a regression coefficient of (0.199) according to the authors, if the regression coefficients of other independent variables remain the same or do not change, audit quality will increase significantly each time one of the variable points is used (0.199). There is a positive correlation between the regression coefficients of the auditor's work experience variable (X1), which indicates that there is a positive relationship between the auditor's work experience and audit quality.
3. The variable accountability has a regressive value of (0.716), and has a meaning which states that if the regressive value of other variables remains the same or does not change, then audit quality will increase to a maximum of (0.716) for each time 1 variable point is used. The regression coefficient for the accountability variable (X2) has a positive coefficient, supporting the idea that there is a positive relationship between audit quality and accountability.
4. The integrity variable has a regression coefficient value (2.145). It also has a statement that if the integrity value of other variables remains the same or does not change, audit quality will be high every time 1 point from another integrity variable is used (2.145). There is a negative relationship between auditor integrity and audit quality as indicated by the regression coefficient value of the integrity variable (X3)..

t Test Results

Tabel 7. t Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	
1	(Constant)	.884	.465		1.903	.065
	Auditor Work Experience	.199	.257	.099	.775	.443
	Accountability	-.716	.488	-.453	-1.467	.151
	Integrity	2.145	.630	1.058	3.403	.002

Based on the following table of t test results it can be concluded that:

1. The auditor's work experience is rather high but does not have a significant correlation with audit quality. Results T Count 0.775 > T Table 2.02809 and a significant value of around 0.443 > 0.050. As a result, H1 in this study confirms that the auditor's work experience variable does not have a clear relationship with audit quality.
2. According to the partial analysis, accountability has no significant negative effect on audit quality. Significant value caused by the value of about 0.151, 0.050 and the t count result is 1.467 > 2.02809 which are equally significant. Therefore, H2 in this study states that there is no evidence that shows a statistically significant relationship between accountability variables and audit quality.

- Integrity has a statistically significant effect on audit quality. The resulting significant value is around 0.002 to 0.050 and has a t count of 3.403 > and t table of 2.02809 is used. Therefore, H3 in this study confirms that an integrity variable can be measured in a way that has a significant positive effect on audit quality.

F Test Results

Tabel 8. F Test Results ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.111	3	.037	11.465	.000 ^b
	Residual	.116	36	.003		
	Total	.227	39			

Based on the results of the F test, it can be concluded that work experience, trust, and auditor integrity are significantly correlated with audit quality. The F test results table states and shows a significance value of $0.000 < 0.050$ and is caused by the calculated F value of $11.465 > F$ table 3.26. Based on the results of the significance test and F test it can be taken H4 from this study which states that the simultaneous significance of the variables of auditor work experience, accountability, and integrity on audit quality can be determined.

Results of Analysis of the Coefficient of Determination (R2)

Tabel 9. Hasil Analisis Koefisien Determinasi Model Summary^b

Model R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.699 ^a	.489	.446	.05674	2.369

Based on the results of the determination test (Adjust R2) in question, it can be concluded that the Adjust R2 threshold of 0.446 taken as a whole is 44.6%. That is, in this study the independent variable is explained by 44.6% and 55.4% the dependent variable is explained or by other variables not explained in this study.

4. CONCLUSION

The results of this study indicate that although the level of auditor job satisfaction varies significantly, the impact on audit quality is not significant. Results T Count $0.775 > T$ Table 2.02809 and a significant value of around $0.443 > 0.050$. Based on these facts, it can be concluded that H1 in this study was rejected. Based on research findings, auditors at the BPK Representative Office for the Province of Riau Islands have not been able to reach a critical period to improve audit quality. Based on existing data, it turns out that there are still auditors who are unable to improve audit quality, even after years of working or working for a long time. Recently, there are still auditors who cannot improve the quality of their work despite facing many challenges. The fact that there is pressure at work is the third and final point, and it is still unlikely to improve audit quality. The results of this study indicate that the audit quality variable has a negative skewed and is not statistically significant. The significant value caused by approximately $0.151 > 0.050$ and the results of t count $-1.467 > t$ table -2.02809 are both significant. The experimental results show that H2 from the experiment is repulsive. Accountability audits have not been completed by BPK auditors from the Riau Islands Province, according to the data collected. Based on the data collected, the Kepri Province BPK examiners were able to carry out the audit successfully. As a result of the failure of the Riau Islands Province Representative BPK auditors to disclose every client complaint, audit quality has not improved. Initially, the auditor cannot understand the client's information system. When the auditor does not have the commitment to complete the audit on time, audit quality worsens and improves. In addition, the BPK Auditor Representative for the Riau Islands Province has been careful in planning kedsuan, it is not easy to be determined to be domiciled at high standards of contact and auditing.. The results of the evidence in this case indicate that the relationship between audit quality and integrity variables is significant. The resulting significant value of about 0.002 to 0.050 and has a result of $3.403 > 2.02809$ is used. Based on this fact, it can be concluded that H3 stands out in this analysis. The integrity of the BPK Representative of the Riau Islands Province is now able to reach a significant threshold to improve audit quality thanks to the data collected. Based on the available evidence, it can be concluded that auditors have the ability to improve audit quality, regardless of how long they have worked or just started working. Then, there are auditors who can improve audit quality by doing some

imputation. Having pressure in the workplace also, as a last point, allows auditors to improve their audit quality. The results of this study indicate that the Auditor's Work Experience, Accountability and Integrity simultaneously influence audit quality. The results table F states and the significant sikkei value is $0.000 < 0.050$ and more the calculated F value is $11.465 > F$ table 3.26. Based on the results of the significance test and the calculated F test, H4 can be drawn from this study which states that the variables of auditor work experience, accountability, and integrity can all be used to determine audit quality. This means that there is an influence between the auditor's work experience, accountability and integrity related to the quality of the audit carried out at the BPK RI Representative Office for the Archipelago Province.

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