



The Effect of Auditor Competence, Independence and Professional Skepticism of Auditors on the Audit Quality

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Submission Info :

Editor : Muslim
Received 07 July 2021
Accepted 08 July 2021
Available online 24 July 2021

Keyword :

Auditor Competence
Independence
Professional Skepticism
Audit Quality

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Abstract

This study aims to examine the effect of the competence, independence, and professional skepticism of auditors on the quality of audit results at the Inspectorate Office of South Sulawesi Province. The data in this study were obtained from auditors working at the Inspectorate Office of South Sulawesi Province who were willing to become respondents. This study uses primary data by conducting direct research in the field by providing questionnaires/statement sheets to 48 respondents. The data analysis method used is multiple linear regression analysis. The results showed that the competence, independence, and professional skepticism of auditors had a positive and significant effect on the quality of audit results.



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1 Introduction

In the phenomenon described, an auditor is expected to improve the quality of his audit results by using supporting variables such as competence, independence, and professional skepticism of the auditor. Audit quality is the probability that an auditor can find and report fraud in the client's accounting system (DeAngelo, 1981). Based on this definition, it is reflected that audit findings can indicate the level of the auditor's ability to detect errors in financial statements. So that the more findings, the higher the quality of audits that have been carried out (Kee & Knox, 1970). Quality audit results are a goal that APIP must achieve. Quality Audit is a systematic and independent examination to determine whether the quality of activities and achievement of results is by the plans that have been designed and can be implemented effectively in achieving goals (Bastian, 2014:). Several factors affect audit quality, namely competence, independence, and auditors' professional skepticism (Burhanudin & Rahmawati, 2017; Muslim, Ahmad, Rahim & ARPelu, 2020).

According to Alim, Hapsari & Purwanti, (2007) to maintain and create quality audit results, each auditor must fulfill his professional responsibilities as an auditor with high competence. Auditor competence is a particular skill possessed by an examiner who is recognized as using theory and practice to carry out his

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profession (Ulum, 2012). The expertise of an auditor must be maintained and improved so that the audit results are of high quality. Ahmad et al., (2020) show that the competence of the Auditor, Independence, and Moral Reasoning of the Auditor has a positive and significant effect on audit quality. Meanwhile, Ayu Candra et al (2015) conducted a study of the effect of auditor competence and independence on audit quality moderated by client pressure, showing that competence does not affect audit quality. The interaction of competition between auditors and client pressure weakens the relationship between auditor competence and client pressure on audit quality (Herliansyah & Ilyas, 2006; Muslim, Rahim, Pelu & Pratiwi, 2020).

Elfarini, (2007) in addition to competence, an auditor must also have independence. Auditor independence is a view that is not prejudiced when carrying out tests, evaluating the results of the presentation of audit reports (Munawir, 1999). An auditor must have an independent attitude so that the resulting audit is of high quality. However, many cases related to the audit's low quality due to the auditor's attitude, who is not independent. Galuh & Imam (2017) researched the influence of independence on audit quality, showing that auditor independence has a significant effect on audit quality. A public accountant will produce an unquestionable audit quality (Arens, Elder, & Mark, 2012). So that the audited financial statements can be trusted so that investors and users of financial statements become more flexible to make decisions. Good or bad financial statements are produced from examinations carried out by public accountants and can help the public see the fairness of the financial statements (Bambang, & Indriantoro, 2002). The results of Tawakkal's research (2019) state that the variables of independence and professional skepticism have no significant effect on the quality of audit results. Auditor integrity variable and target time have a significant effect on the quality of the results. This study indicates that independence has a positive but not significant effect on the quality of independent audit results. These results indicate that there is still interference and intervention by the leadership in carrying out the preparation of the audit report. The results of this study support the research of Ika Sukriah, Akram, and Inapty (2009), which states that independence has no significant effect on the quality of audit results.

Another factor that an auditor must own and competence and independence to produce a quality audit is the auditor's professional skepticism (Boynton, Johnson, & Kell, 2001; Rahim et al., 2020). In giving an opinion on the fairness of a financial report, an auditor must have a skepticism to decide or determine the extent of the accuracy and truth of the evidence and information from the client. Skepticism comes from the word skeptic, which means lack of trust or doubt. Auditor professional skepticism is an attitude that includes a questioning mind and skeptical evaluation of audit evidence (Gusti & Ali, 2008). Alfatih, (2017) conducted a study on the influence of auditor ethics, professional skepticism, and auditor competence on audit quality. The results showed that the auditor's professional skepticism had a significant positive effect on audit quality. It means that the relationship between professional skepticism is in line with Audit Quality. So it can be interpreted that, the higher the level of professional skepticism of the auditor, the better the quality of the examination results. The more auditors can maintain professional skepticism during the audit process, and the audit results will increase. Meanwhile, Ujiti Tawakkal, (2019) researched the Effect of Independence, Integrity, Target Time, and Auditor Professional Skepticism on Audit Quality. The problem of skepticism in conducting audits has been considered a common thing and must be adequately resolved. Hurt, (2007) reveals that skepticism is an individual's tendency to delay making conclusions, so that audit evidence is sufficient to provide support and explanation.

Related to the many topics conducted by several previous researchers, and based on the consideration that an understanding of the importance of quality audits for the realization of accountable government. Regional financial supervision will motivate the work of the Inspectorate auditors to use and improve the competence, independence, and professional skepticism of auditors. The researchers are interested in examining the effect of competence, independence, and professional skepticism of auditors on audit quality at the Inspectorate of South Sulawesi Province. This research is a development of Hamzah Faid Fallatah's research (2018) with the title the influence of competence, independence, and Auditor Moral Reasoning on Audit Quality, which has the same variables: competence, independence, and audit quality variables. The difference between this study and Hamzah Faid Fallatah's research (2018) is that there is a variable of auditor professional skepticism in this study, which is a differentiating variable from this study because auditor professional skepticism is needed in this study evaluating and collecting audit evidence conducting audits. In addition, the difference between this study and Hamzah Faid Fallatah's research (2018) is in the location of the research conducted at the Regional Inspectorate in the Special Region of Yogyakarta province. In contrast, this research was conducted at the

Inspectorate of South Sulawesi Province based on the consideration of finding audit findings from external auditors, namely the National Audit Board. Supreme Audit Agency (BPK) in several South Sulawesi regions shows that efforts are still needed at the Inspectorate of South Sulawesi Province to improve the quality of audit results.

2 Research Method

The research approach used in this study is a causal quantitative study to investigate possible causal relationships of an event or phenomenon (Subyantoro & Suwanto, 2007). The total population in the office of the Inspectorate of South Sulawesi Province is 59 auditors; Therefore, the determination of the sample uses the census method because the population is less than 100 or relatively small (Sugiyono, 2015). Data were collected by distributing questionnaires to all respondents who became the research sample. The measurement of variables was measured using a Likert scale. (Ghozali, 2009), the hypothesis will be tested using the multiple regression method using SPSS tools. This research data will be analyzed through several stages. The first phase is to test the validity and reliability. The second phase is to test the classical assumptions such as normality test, multicollinearity test, and heteroscedasticity test. The third phase is hypothesis testing through regression test and coefficient of determination test.

3 Result and Discussion

Result

The results of the validity test on four variables consisting of Auditor Competence (KA), Independence (IP), Auditor Professional Skepticism (SPA), and Quality of Audit Results (KHA). It is known that the variables of Auditor Competence, Independence, Auditor Professional Skepticism, and Quality of Audit Results are significantly less than 0.05. The Pearson correlation value (r count) is more significant than the r table with an r table value of 0.338, so it can be concluded that all statement items in the study are valid. The questionnaire is an indicator of a variable or construct. This reliability test was conducted to test the consistency of the respondents' answers through the statements given, using the Cronbach's Alpha statistical method with a significance used of more than ($>$) 0.6. Auditor Competence, Independence, Auditor Professional Skepticism, Quality of Audit Results variables have Cronbach's alpha value greater than 0.6. It shows that the statement items in this study are reliable. So that each statement item used will be able to obtain consistent data. If the statement is submitted again, it will obtain an answer relatively the same as the previous answer.

A normality test is conducted to determine whether a regression model has a normal distribution or not. The normality of the data is determined based on the Normal PP Plot of Regression Standardized Residual graph. Suppose the points spread around the diagonal line and the direction of the spread follows the direction of the diagonal line. In that case, the regression model is declared feasible because it meets the assumption of normality. Furthermore, a multicollinearity test was conducted to see whether or not there was a correlation between the independent variables in a multiple linear regression model. Multicollinearity can be seen from the tolerance value and the VIF (Variance Inflation Factor) value. If the VIF value is not more than 10 and the tolerance value is not less than 0.1, then the model can be said to be free from multicollinearity (Sunjoyo et al., 2013). As shown in table 4, it can be seen that the variables of Auditor Competence, Independence, and Auditor Professional Skepticism have a tolerance value above 0.1 and a VIF less than 10. It means that there are no symptoms of multicollinearity in the regression equation model so that the data can be used in this study.

Table 1. Validity Test Results

| Statement Items | Pearson Correlation | Sig (2-Tailed) | Information | |
|-----------------|---------------------|----------------|-------------|-------|
| X1 | KA1 | 0,454** | 0,000 | Valid |
| | KA2 | 0,434** | 0,010 | Valid |
| | KA3 | 0,477** | 0,004 | Valid |
| | KA4 | 0,675** | 0,000 | Valid |
| | KA5 | 0,473** | 0,005 | Valid |
| | KA6 | 0,553** | 0,001 | Valid |
| | KA7 | 0,375** | 0,029 | Valid |
| | KA8 | 0,466** | 0,005 | Valid |
| X2 | IP1 | 0,679** | 0,000 | Valid |
| | IP2 | 0,683** | 0,000 | Valid |
| | IP3 | 0,696** | 0,000 | Valid |
| | IP4 | 0,791** | 0,000 | Valid |
| | IP5 | 0,798** | 0,000 | Valid |
| | IP6 | 0,784** | 0,000 | Valid |
| | IP7 | 0,806** | 0,000 | Valid |
| | IP8 | 0,866** | 0,000 | Valid |
| | IP9 | 0,749** | 0,000 | Valid |
| | IP10 | 0,815** | 0,000 | Valid |
| X3 | SPA1 | 0,982** | 0,000 | Valid |
| | SPA2 | 0,988** | 0,000 | Valid |
| | SPA3 | 0,989** | 0,000 | Valid |
| | SPA4 | 0,978** | 0,000 | Valid |
| | SPA5 | 0,964** | 0,000 | Valid |
| | SPA6 | 0,917** | 0,000 | Valid |
| Y | KHA1 | 0,603** | 0,000 | Valid |
| | KHA2 | 0,577** | 0,000 | Valid |
| | KHA3 | 0,696** | 0,000 | Valid |
| | KHA4 | 0,493** | 0,003 | Valid |
| | KHA5 | 0,618** | 0,000 | Valid |
| | KHA6 | 0,596** | 0,000 | Valid |

Source: Processed Primary Data, 2021

Table 2. Reliability Test Results

| Variable | Cronbach'sAlpha | Information |
|--------------------------------------|-----------------|-------------|
| Auditor Competence (X1) | 0,773 | Reliabel |
| Independence (X2) | 0,819 | Reliabel |
| Auditor Professional Skepticism (X3) | 0,722 | Reliabel |
| Quality of Audit Results (Y) | 0,744 | Reliabel |

Source: Processed primary data, 2021

Table 3. Multicollinearity Test

| Model | Collinearity Statistics | |
|---------------------------------|-------------------------|-------|
| | Tolerance | VIF |
| 1 (Constant) | | |
| Auditor Competence | ,890 | 1,124 |
| Independence | ,851 | 1,175 |
| Auditor Professional Skepticism | ,869 | 1,151 |

a. Dependent Variable: Quality of Audit Results

Source: Processed primary data, 2021

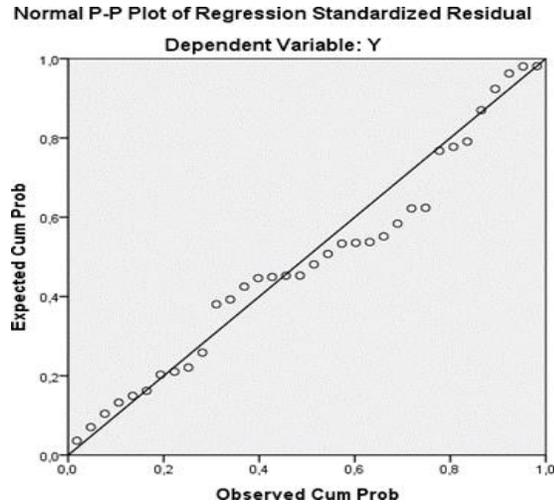


Figure 1. Normality Test

Source: Processed primary data, 2021

Furthermore, the multiple linear regression equation test results are shown in Table 5 and show a constant of 6.908. It means that if there is no change in the variables of Auditor Competence, Independence, Auditor Professional Skepticism, the value of the Quality of Audit Results is 6.908. Auditor Competence regression coefficient (b1) is 0.388 and is positive. It means that the value of the Y variable will increase by 0.388 if the value of the X1 variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates a unidirectional relationship between the Auditor Competence variable and the Audit Result Quality variable. The higher the competence possessed by the Auditor, the better the quality of the audit results. The Independent regression coefficient (b2) is 0.432 and is positive. It means the value of the Y variable will increase by 0.432 if the value of the X2 variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates that there is a unidirectional relationship between independence and the audit result quality variable. The better the independence of the auditor, the better the quality of the audit results. The regression coefficient of Auditor Professional Skepticism (b3) is 0.293 and is positive. It means the value of the Y variable will increase by 0.293 if the value of the X3 variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates a unidirectional relationship between Auditor Professional Skepticism and the Audit Result Quality variable. The better the auditor's professional skepticism, the better the quality of the audit results.

Table 4. Multiple Linear Regression Equation Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 6,908 | 4,199 | | 1,645 | ,110 |
| X1 | ,388 | ,124 | ,460 | 3,133 | ,004 |
| X2 | ,432 | ,065 | ,073 | 6,646 | ,000 |
| X3 | ,293 | ,088 | ,316 | 3,329 | ,001 |

a. Dependent Variable: Quality of Audit Results

Source: Processed primary data, 2021

The R number is 0.651, which indicates that the relationship between the quality of the audit results and the three independent variables is vital because it is close to the solid definition whose number is above 0.60. In comparison, the R square value of 0.367 or 36.7% shows that the variable quality of audit results can be

explained by the auditor's competence, independence, and professional skepticism variables of 36.7%. In comparison, the remaining 63.3% can be explained by other variables that are not included in this research.

Table 6. R2 Test (Coefficient of Determination)

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .651 ^a | .424 | .367 | 1,79017 |

Source: Processed primary data, 2021

Discussion

The most dominant indicators in forming auditor competency variables are indicators of improving teamwork and indicators of having skills in using computers. Then followed by indicators having a high level of auditing knowledge, indicators having high curiosity, indicators knowing organizational theory to understand an organization, indicators having the ability to read quickly, indicators being able to handle uncertainty, and indicators always having the awareness that some findings can subjective nature gives the minor proportion in forming the auditor's competence variable. The results of this study support the motivation theory in which the existence of a person's competence or knowledge is due to an internal drive or motivation to continue learning so that the competencies possessed affect the performance process of an auditor to provide quality audit results. As an auditor, he must motivate himself to have skills in using computers so that in carrying out his duties, he is more capable of carrying out his duties and producing better quality audit results. The results of this study are supported by Hamzah Faid (2018), which states that the competence of a good auditor influences quality audit results. It shows that the higher the level of competence of a person, the better his performance in carrying out his audit duties, and the better the audit results provided. The results of this study are in line with the results of research conducted by Dewa Ayu and Ni Made (2016), Lauw Tjun Tjun (2012), Restu and Nastia (2013), and Leni deli (2015) which state that auditor competence has a positive and significant effect on quality. Audit results, where the quality of audit results, in general, is the quality of the auditor's work as indicated by a reliable audit report based on established standards. Auditors must produce quality audits to reduce the misalignment that occurs between management and owners.

The most dominant indicator informing the independent variable is avoiding the practice of removing important things from formal reports and including them in informal reports in any form, followed by indicators of avoiding the use of unclear language (fuzzy, vague) either intentionally or unintentionally. Which are not in the statement of facts, opinions and in recommendations in interpretation, then indicators are free from personal interests or relationships that will eliminate or limit the examination of activities, records or people that should be included in the scope of the examination, indicators that are free from feelings of loyalty to someone or feel obligation to someone to change the impact of reported facts, indicators free from efforts by company management to assign or regulate activities that must be examined or determine the admissibility of an evidential meter (something that has evidentiary value), indicators of cooperation active ma from the company's leadership during the course of audit activities, indicators of direct and unrestricted access to all books, records, leadership of company employees and other sources of information regarding company activities, obligations and sources, indicators free from pressure or managerial intervention or friction intended to eliminate, specify or modify, indicators are free from any intervention of uncooperative attitude related to the implementation of the selected audit procedures, and indicators are free from external parties' efforts to force the audit work to be reviewed outside the limits. The limits of fairness in the audit process provide a minor proportion informing the independent variable. The results of this study are supported by (Januarti & 2011), which states that one's independence influences the quality of audit results. It shows that the higher the independent level of a person, the better the auditor's performance in producing quality audits. The results of this study are in line with the results of previous studies from Hamzah Fait Falatah (2018), Galuh and Imam (2017), and Leni deli (2015) which state that independence has a positive and significant effect on the quality of audit results. It means that independence is a determining factor of quality and whether or not the final audit results. However, this study contradicts research (Spencer, 2008) which states that independence does not significantly affect the quality of audit results. The study results stated that there was still interference and intervention by the leadership in

carrying out the preparation of the audit report.

The most dominant indicator in forming the auditor's professional skepticism variable is careful and thorough in carrying out audit tasks, which is skepticism. Then indicators of an auditor's professional demands in auditing lead to the growth of skepticism. Indicators of auditors must use skepticism in evaluating audit findings. Indicators evaluating audit findings must use skepticism. Skepticism indicators affect finding violations in financial statements. Indicators of public accountants are expected to have a skeptical attitude towards audit findings related to whether or not the financial statements are fair, gives the minor proportion informing the quality variable of audit results. This study supports the results of Dewa Ayu and (Sawyer, et al., 2005) who state that the auditor's professional skepticism influences the quality of audit results. It indicates that the higher the skepticism of an auditor, the higher the quality of audit results. The results of this study are in line with the results of previous studies from Simanjuntak, (2008) and Lili Suryani, (2007) which found that auditors' professional skepticism has a positive and significant effect on the quality of audit results. Auditors need to have professional skepticism, especially when obtaining and evaluating audit evidence. . The auditor should not assume that management is dishonest, but neither should the auditor assume that management is completely honest (IAI 2000, SA section 230; AICPA 2002, AU 230). However, this study contradicts research (Noviyanti, S. 2008) which states that auditors' professional skepticism does not affect the quality of audit results. Skepticism in conducting audits has been considered a matter of course and must be prepared to be adequately resolved. Hurt (2007) reveals that skepticism is an individual's tendency to delay making conclusions, so that audit evidence is sufficient to provide support and explanation.

4 Conclusion

This study concludes that the competence of auditors has a positive and significant effect on the quality of audit results. It means that the higher the level of competence possessed by an auditor, the audit performance obtained is more influential and provides quality audit results. Independence has a positive and significant effect on the quality of audit results. The higher the independent level of an auditor, the higher the quality of the audit results obtained. Auditor professional skepticism has a positive and significant effect on the quality of audit results. The higher the skepticism possessed by an auditor, the better the effect on the final audit results. Auditor competence has a positive and significant effect on the quality of audit results. It means that the higher the level of competence possessed by an auditor, the audit performance obtained is more influential and provides quality audit results. Independence has a positive and significant effect on the quality of audit results. The higher the independent level of an auditor, the higher the quality of the audit results obtained. Auditor professional skepticism has a positive and significant effect on the quality of audit results. The higher the skepticism possessed by an auditor, the higher the effect on the final audit result.

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