



e-ISSN: 2722-7820 (Online)

Point of View Research Accounting and Auditing

<https://journal.accountingpointofview.id/index.php/povraa>



The Effect of Auditor Competence and Independence on the Quality of Audit Results

Wahyuni ^{†1} Nurul Fuada ²

^{†1,2} Universitas Muhammadiyah Makassar, Makassar City, South Sulawesi, 90221, Indonesia

DOI: <https://doi.org/>

Submission Info

Received: 22 March 2021
Accepted: 14 April 2022
Available online: 15 April 2022

Keyword

Competence
Independence
Audit Quality

Email

wahyuni@unismuh.ac.id
nurulfuada@unismuh.ac.id

Abstract

This study aims to determine and describe the effect of competence and independence on the quality of audit results. This study uses a quantitative method by distributing questionnaires to auditors at the BPK-RI Representative Office of South Sulawesi Province, with 38 auditors as respondents. The data used in this study are primary data and secondary data. The sampling method used is non-probability with purposive sampling type. The analysis method uses multiple regression with the help of SPSS for Windows software. The results of this study indicate that the competence and independence variables have a positive and significant effect on the quality of audit results. The results of this study are used as input for the leadership of the BPK-RI Representatives of South Sulawesi Province to maintain and improve the quality of their work. The results of this study can also be used for researchers and further researchers and parties who need it as a source of reference and useful information in adding insight into issues related to the quality of audit results in the public sector.



This is an open access article under the [CC BY 4.0 International License](https://creativecommons.org/licenses/by/4.0/)
© Point of View Research Accounting and Auditing (2022)

Introduction

Internal supervision carried out by the Government Internal Control Apparatus (APIP) contained in the Government Internal Control System (SPIP) consists of audits, reviews, evaluations, monitoring, and other supervisory activities (Muslim, 2019). Supervision serves to help the goals set by the organization be achieved; in addition, supervision functions to detect early occurrences of implementation deviations, abuse of authority, waste, and leakage (Arini, 2013). About the process of supervision and examination of the management of state finances, in Indonesia, the process is carried

[†] Corresponding author. Wahyuni
Email address: wahyuni@unismuh.ac.id

out by a government auditor consisting of the Inspectorate General of the Department, Internal Control Unit (SPI) within State institutions and BUMN/BUMD, Provincial Inspectorate (Itwilprov), Inspectorate Regency/City area (Itwilkab/Itwilkot), the Financial and Development Supervisory Agency (BPKP) and the Supreme Audit Agency (BPK) which are independent external audit institutions.

To realize good governance in the local government environment, the government must carry out reforms in all aspects of regional financial management. One of the steps that local governments must take is to reform both internal and external audits in government administration. Through this audit reform, it is hoped that audit activities within government agencies can run more optimally to reduce the occurrence of procedural errors and criminal acts that are often carried out by auditees, which have an impact on state losses. With the reform in the field of supervision, the quality of care carried out by auditors will be better, so it will improve the quality of examination results in the control of regional financial management (Singgih & Bawono, 2010).

One of the cases in South Sulawesi is the abuse of authority by Ilham Arif Sirajuddin, as revealed by AntaraNews.com. According to Ella Syahputri, an editor at AntaraNews.com, the Corruption Eradication Commission (KPK) has named former Makassar Mayor Ilham Arif Sirajuddin as a suspect in an alleged corruption case in cooperation with rehabilitation, management, and transfer of funds for the installation of the Makassar Regional Drinking Water Company (PDAM) for the 2006 fiscal year. - 2012. The article that is suspected of Ilham is article 2 paragraph (1) of Article 3 in conjunction with the article amended by Law no. 20 of 2001 concerning the Eradication of Criminal Acts of Corruption in conjunction with Article 55 paragraph (1) 1 concerning acts against the law, abuse of authority, opportunities or facilities available to him in his position or position so that it can harm the country's finances and economy with a maximum imprisonment of 20 years. A maximum fine of Rp. 1 billion.

Ilham is suspected of causing state losses of up to 38.1 billion due to several payments inflated by the management and the city government. The Supreme Audit Agency (BPK), on November 8, 2012, submitted data on the audit results of the company owned by the Makassar City Government to the KPK. The audit results found that the potential loss to the state from the cooperation carried out by PDAM with the private sector was up to Rp 520 billion.

The above phenomena are cases of violations regarding corruption and matters regarding the quality of audit results that require the competence and independence of auditors in completing the investigation process. For this reason, in carrying out his duties as an auditor, a competent auditor must consist of knowledge, experience, and a good mental attitude. Another essential aspect needed is independence which consists of programming, verification, and reporting. The competence and freedom of the auditor will foster a professional attitude in carrying out their work.

The research results conducted by Ayuningtyas & Pamudji, (2012) show that the competence variable has a significant effect on the quality of audit results, while the independent variable does not significantly affect the quality of audit results. Then the results of research conducted by Samsi et al., (2013) showed that the independent variable affected audit quality, while the competence variable did not affect the quality of audit results. In line with research conducted by Irawati, (2011), competence has no significant effect on audit quality. The impact is negative; that is, the higher the auditor's level of competence, the lower the audit quality. Meanwhile, independence has a positive effect on audit quality. The higher the level of independence of an auditor, the higher the audit quality produced by the auditor. Auditors who have a high level of independence will be free to carry out their audit tasks. However, if

you do not have independence, especially if you are under pressure from the client, then the quality of the audit it produces is also not optimal. So, in this study, there are different things from research conducted by Irawati, (2011) found that what needs to be improved by the auditor is the attitude of independence so that the resulting audit quality can obtain maximum results.

This research is a renewal of the study conducted by Murti & Firmansyah, (2017) regarding the effect of auditor independence on audit quality. However, in this study, the researcher added one variable, namely the competence of auditors, which can be another aspect that needs to be investigated.

Theoretical Framework and Hypotheses

Auditing

The definition of auditing according to Arens et al., (2016) in his book Auditing and Assurance Service an Integrated Approach is as follows:

“Auditing is the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria. Auditing should be done by a competent, independent person.”

American Accounting Association (AAA) states that the basic concept of understanding auditing is a systematic process of obtaining and objectively evaluating evidence about assertions about economic activities and events to determine the degree of correspondence between those assertions and established criteria and communicate the results to interested parties (Eilifsen et al., 2014).

Auditing Standard

The auditing standards described in the PSA (Statement of Auditing Standards) are the main provisions and guidelines that Public Accountants must apply in carrying out audits later. Compliance with PSA legalized by IAPI (Indonesian Institute of Certified Public Accountants) is mandatory for all IAPI members. There is an Interpretation of the Statement of Auditing Standards (IPSA) in the PSA, which is an interpretation officially issued by IAPI to the provisions contained in the PSA. IPSA can provide answers to statements or doubts about the understanding of the provisions contained in the PSA, which means that this interpretation is further and broader than the various provisions in the PSA (Arens et al., 2016; Wahyuni, 2019; Wahyuni et al., 2020).

Competence

IAI's first general standard (2015) states that the audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor. However high a person's ability is in other fields, including business and finance, he cannot meet the requirements referred to in this auditing standard if he does not have adequate education and experience in the field of auditing. The auditor must be qualified to understand the criteria used and know the type and amount of evidence to be collected to reach the correct conclusion after examining the evidence (Arens et al., 2016).

Competence is one thing that determines the quality of audit results. Competence relates to

adequate knowledge and experience of public accountants in the field of auditing and accounting. Auditor competence is an auditor with sufficient and explicit knowledge and expertise who can conduct audits objectively, carefully, and thoroughly. Audit quality is all the possibilities (probability) where the auditor, when auditing the client's financial statements, can find violations that occur in the client's accounting system and report them in the client's financial statements; where in carrying out these duties, the auditor is guided by auditing standards and the relevant public accountant code of ethics (Tjun et al., 2017). There are three dimensions of competence, according to Suryaningsih, (2016) namely Audit Knowledge, Audit Experience, and Audit Skills.

Independence

The Accountant's Code of Ethics quoted from Perdany, (2014) states that independence is the attitude expected of an auditor not to have a personal interest in carrying out his duties, contrary to the principles of integrity and objectivity. Every accountant must maintain integrity and objectivity in their professional responsibilities, and every auditor must be independent of any conflicting interests or improper influence. In general, independence consists of independence and appearance. Inmusement is a mental attitude that exists when the auditor can maintain an impartial attitude throughout the audit— independence in appearance results from interpretation/perception of other people/parties regarding auditor independence. Although the auditor can maintain independence, if the parties with interest in the financial statements believe that the auditor favors the auditee, the opinion on the audit results that the auditor has made will no longer be credible. In addition, the auditor is obliged to maintain an independent mental attitude, but he must also avoid situations that may cause the public to doubt his independence. Thus, in addition to the auditor must be completely independent, he also still has to create a perception among the people that he is genuinely independent.

The following are four types of risks that can damage the independence of public accountants if this occurs, including the following:

1. Self-interest risk occurs when a public accountant benefits from a client's financial involvement.
2. Self-review risk occurs when a public accountant carries out an assignment to provide assurance services involving decisions made for the benefit of clients or perform other services that lead to products or considerations that affect the information that is the subject of the assignment providing assurance services.
3. Advocacy risk occurs when the actions of a public accountant become too closely related to the interests of the client.
4. Client influence risk occurs when a public accountant has a close relationship with a client, including personal relationships that can result in intimidation or excessive familiarity with clients.

Quality of Audit Results

Users of financial statements, especially shareholders, will make decisions based on reports made by auditors. This means that the auditor has an essential role in ratifying a company's financial statements. Therefore, the auditor must produce a quality audit to reduce the misalignment between management and owners. However, until now, there is no clear definition of how and what good audit quality is. It is not easy to objectively describe and measure service quality with several indicators. This is because service quality is a concept that is difficult to understand and obscure so that there are often errors in determining its nature and quality. This is evident from the many studies that use the

dimensions of service quality in different ways.

Audit quality can be improved if the public accountant or independent auditor adheres to the profession's principles in carrying out their duties. The Principles of Professional Ethics, according to Mulyadi, (2011), include the following:

1. **Professional Responsibilities**, in carrying out their responsibilities as professionals, each member must always use moral and professional considerations in all activities.
2. **Public interest**, each member is obliged to always act within the framework of serving the public, respecting public trust, and demonstrating a commitment to professionalism.
3. **Integrity**, to maintain and enhance public trust, each member must fulfill their professional responsibilities with the highest possible integrity.
4. **Objectivity**, each member must maintain objectivity and be free from conflicts of interest in fulfilling their professional obligations.
5. **Professional competence and due care**, each member must perform their professional services with due respect, competence, and diligence and maintain professional knowledge and skills at a level necessary to ensure that clients or employers benefit from developmentally competent professional services. The most up-to-date practices, legislation, and techniques.
6. **Confidentiality**, each member must respect the confidentiality of information obtained in their professional services and may not use or disclose it without consent unless there is a professional or legal right or obligation to disclose it.
7. **Professional behavior**, members must behave consistently with the profession's good reputation and avoid actions that may discredit the work.
8. **Technical standards**, each member shall perform their professional services following his relevant technical and professional standards. Members must carry out assignments from service recipients if the work is in line with the principles of integrity and objectivity.

The Effect of Auditor Competence on the Quality of Audit Results

In carrying out his duties, an auditor is required to have adequate competence. Audit competence is the knowledge and expertise required to carry out the auditor's duties. Auditors must have the knowledge, skills, and disciplines needed to carry out their audit needs. In this study, attribution theory is used to explain the effect of auditor competence on the quality of audit results. (Dewi & Budiarta, 2015) suggest that to improve the quality of audit results, it is necessary to increase the competence of the auditors, namely by providing training and providing opportunities for auditors to take courses or improve professional education. Auditor competence is very influential on the audit results conducted by the auditor. This is supported by research conducted by Indah & Pamudji, (2010) which states that competence has a significant effect on the quality of examination results, so the higher the competence of the auditor, the better the quality of the examination results. The study results indicate the magnitude of the increase in the quality of the examination results because of an increase in the competence of auditors.

H₁: Auditor Competence Positively Affects the Quality of Audit Results

The Effect of Auditor Independence on the Quality of Audit Results

The Accountant's Code of Ethics quoted from Perdany, (2014) states that independence is the

attitude expected of an auditor not to have a personal interest in carrying out his duties, contrary to the principles of integrity and objectivity. Every accountant must maintain integrity and objectivity in their professional responsibilities, and every auditor must be independent of any conflicting interests or improper influence. The results of research conducted by Indah & Pamudji, (2010) found that independence had a significant effect on the quality of audit results. The auditor must be able to collect any information needed in making audit decisions which an independent attitude must support. The higher the auditor's independence, the better the quality of the audit produced.

H₂: Auditor Independence Has a Positive Effect on the Quality of Audit Results

Research Method

This study uses a quantitative method by distributing questionnaires to auditors at the BPK-RI Representative Office of South Sulawesi Province. The data used in this study are primary data and secondary data. Primary data was obtained from the distribution of questionnaires, while secondary data was obtained through journals, books, and previous studies. The sampling method used is non-probability with a purposive sampling type. The analysis method uses multiple regression with the help of SPSS for Windows software. All respondents' answers will be given a score like the answers (Strongly Agree = 5, Agree = 4, Moderately Agree = 3, Disagree = 2, Strongly Disagree = 1). The data that we have collected will be analyzed through several stages of testing, such as validity and reliability tests, normality tests, multicollinearity tests, and heteroscedasticity tests. To answer the hypothesis that we have previously proposed, we tested it through a regression equation model and finally tested the coefficient of determination.

Table 1. Variables / Item Measurement

Variable	Code	Item / Construct	Major Reference
Competence	<ul style="list-style-type: none"> • C.1 • C.2 • C.3 • C.4 • C.5 	<ul style="list-style-type: none"> • Knowledge possessed • Skills possessed • The attitude you have • The ability possessed in applying audit standards collectively • Ongoing professional education and training 	(Putu & Purnama, 2013) ; (Simanjuntak & Siahaan, 2019)
Independence	<ul style="list-style-type: none"> • I.1 • I.2 • I.3 • I.4 • I.5 	<ul style="list-style-type: none"> • Auditor independence • Independence in reality • Independence in appearance • Independence in the audit program • Independence in reporting 	(Putu & Purnama, 2013) ; (Simanjuntak & Siahaan, 2019)
Quality of Audit Results	<ul style="list-style-type: none"> • QAR.1 • QAR.2 • QAR.3 • QAR.4 	<ul style="list-style-type: none"> • Compliance of audits with auditing standards • Collection of evidence and compliance with the code of ethics • Quality of inspection report results • Follow up on audit results 	(Simanjuntak & Siahaan, 2019) ; (Mutiarra, 2018)

Data Analysis and Discussion

Data Analysis

Table 2. Distribution and Return of Questionnaires

No	Info	Total
1	Number of questionnaires distributed	50
2	Number of non-returned questionnaires	12
3	Number of questionnaires that cannot be processed	0
4	Number of questionnaires that can be processed	38

Table 3. Characteristics of Respondents

Variable	Measurement	N	%
Gender	Man	23	60,53
	Woman	15	39,47
Education Level	Bachelor	33	86,84
	Master	5	13,16

Table 4. Validity and Reliability Test Results

Variable	Instrument	r-calculated	Cronbach Alpha	Info
Competence	C.1	0,658**	0,773	Valid dan reliable
	C.2	0,788**		Valid dan reliable
	C.3	0,461**		Valid dan reliable
	C.4	0,858**		Valid dan reliable
	C.5	0,894**		Valid dan reliable
	C.6	0,679**		Valid dan reliable
	C.7	0,686**		Valid dan reliable
	C.8	0,714**		Valid dan reliable
Independence	I.1	0,605**	0,747	Valid dan reliable
	I.2	0,819**		Valid dan reliable
	I.3	0,807**		Valid dan reliable
	I.4	0,745**		Valid dan reliable
	I.5	0,779**		Valid dan reliable
	I.6	0,736**		Valid dan reliable
	I.7	0,598**		Valid dan reliable
	I.8	0,692**		Valid dan reliable
	I.9	0,662**		Valid dan reliable
Quality of Audit Results	QAR.1	0,866**	0,781	Valid dan reliable
	QAR.2	0,903**		Valid dan reliable
	QAR.3	0,832**		Valid dan reliable
	QAR.4	0,677**		Valid dan reliable
	QAR.5	0,601**		Valid dan reliable
	QAR.6	0,528**		Valid dan reliable
	QAR.7	0,855**		Valid dan reliable
	QAR.8	0,837**		Valid dan reliable

Based on table 4, it is known that the variables of competence, independence, and quality of audit results have a significant value of less than 0.05, so it can be concluded that all statement items in the study are valid. Then the value of Cronbach's alpha indicates that the variables of competence, independence, and quality of audit results have a value greater than 0.6. This 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 get a relatively similar answer to the previous one.

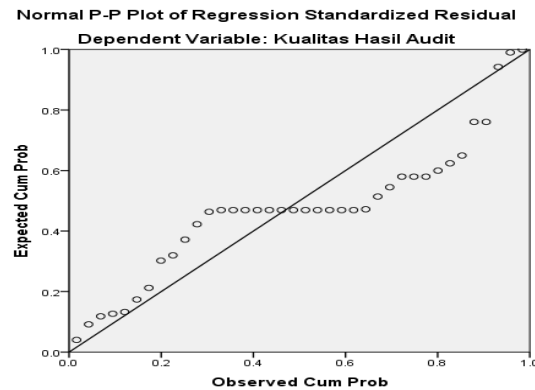


Figure 1. Normality Test Results using P-Plot Graph

Based on Figure 1, the dots spread around the diagonal line, and the direction of their spread follows the direction of the diagonal line. This shows that the regression model is feasible because it fulfills the assumption of normality.

Table 5. Multicollinearity Test Results
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Competence	.574	1.743
	Independence	.574	1.743
a. Dependent Variable: Quality of Audit Results			

Based on table 5, the competence and independence variables have tolerance values above 0.1, and VIF is less than 10. This means that there are no symptoms of multicollinearity in the regression equation model so that the data can be used in this study.

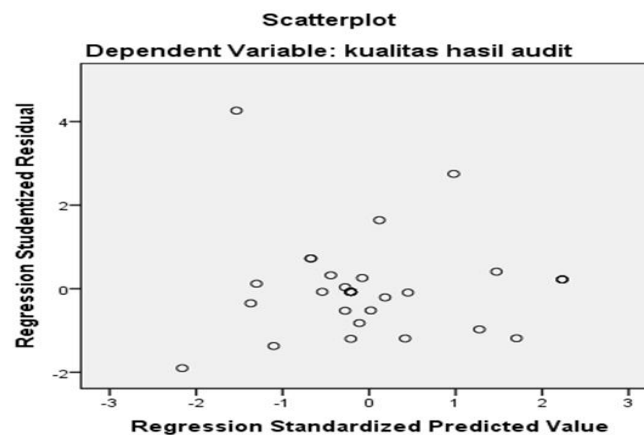


Figure 2. Heteroscedasticity Test Results using Scatterplot Graph

Based on Figure 2, the scatterplot graph shows that the data is spread on the Y-axis and does not form a clear pattern in the data distribution. This shows that there is no heteroscedasticity in the regression model, so the regression model is feasible to use to predict the quality of audit results with variables that affect competence and independence.

Table 6. Regression Equation Model
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.152	3.074		.700	.488
	Competence	.709	.112	.704	6.339	.000
	Independence	.202	.100	.225	2.029	.050

a. Dependent Variable: Quality of Audit Results

Based on table 6, the regression equation formed in this regression test is:

$$Y = 2.152 + 0.709 X1 + 0.202 X2 + e$$

The model can be interpreted as follows:

1. The constant value is 2.152. This indicates that if the independent variables (competence and independence) are zero (0), then the value of the dependent variable (quality of audit results) is 2.152 units.
2. The competency regression coefficient (b1) is 0.709 and is positive. This means the Y variable's value will increase by 0.709 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 competency variable (X1) and the audit result quality variable (Y). The higher the competence possessed by the Auditor, the better the quality of the audit results.
3. The regression coefficient of independence (b2) is 0.202 and is positive. This means the Y variable's value will increase by 0.202 if the value of the X2 variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates a unidirectional relationship between independence (X2) and the audit result quality variable (Y). The better the independence of the auditor, the better the quality of the audit results.

Table 7. R² . Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.868 ^a	.753	.738	1.80773

From table 7, the R number is 0.868, which indicates that the relationship between the quality of audit results and the two independent variables is vital because it is close to a solid definition whose number is above 0.60. At the same time, the R square value of 0.753 or 75.3% shows that the variable quality of audit results can be explained by the competence and independence variables of 75.3%. The

remaining 24.7% can be explained by other variables not found in this study.

The First Hypothesis Testing (H1) shows that the competency variable has a significant level of 0.000, smaller than 0.05. This means that H1 is accepted, so it can be said that competence has a significant effect on the quality of audit results. The t value, which is +6.339, indicates the effect given is positive on the dependent variable. Testing the Second Hypothesis (H2) shows that the independent variable has a significant level of 0.050, equal to 0.05. This means that H2 is accepted, so it can be said that independence has a significant effect on the quality of audit results. The t value, which is +2.029, indicates the effect given is positive on the dependent variable.

Discussion

The results of testing the first hypothesis (H₁) show that the competence variable has a positive and significant effect on the quality of audit results. This means that the higher the auditor's competence, the better the quality of the audit results. Competence is the basic knowledge, skills, values, and attitudes reflected in the habits of thinking and acting that are dynamic, developing, and can be achieved over time. The habit of thinking and acting consistently and continuously enables a person to be competent, having basic knowledge, skills, values, and attitudes in doing something. The habit of thinking and acting is based on a noble character in personal, social, community, religious, and national life. The most dominant indicators in forming competency variables are indicators of knowledge possessed and indicators of ability possessed in applying collective examination standards, then followed by indicators of skills/expertise possessed, indicators of continuous professional education and training, and indicators of attitudes that give a minor proportion in the form a competency variable. The knowledge and capabilities referred to here are that the auditors at BPK must have sufficient and explicit ability or knowledge to be able to conduct audits objectively, carefully, and thoroughly in carrying out their duties to obtain quality audit results. This study is in line with research conducted by Charendra & Kurnia, (2017); the quality of audit results, in general, is the quality of auditor work as indicated by reliable audit reports based on established standards. Auditors must produce quality audits to reduce the misalignment between management and owners. This research is also consistent with research by Ayuningtyas & Pamudji, (2012), which states that knowledge, abilities/skills, in this case, auditor competence, significantly influence the quality of audit results.

The results of testing the second hypothesis (H₂) indicate that the independent variable has a positive and significant effect on the quality of audit results. This means that the higher the level of independence of an auditor, the higher the quality of the audit results obtained. Determining the quality of audit results must be based on auditing and professional quality standards. The inspection report appears to be of high quality if the report discloses the findings of the problem, acknowledges success, and recommends and explains the examination results to the fullest. The most dominant indicator informing the independence variable is the indicator of independence in appearance, followed by independence in reporting and independence in the audit program. Then the last indicator is auditor independence. The most dominant indicator occurs so that interested parties view the auditor as an independent person from the company being audited who knows the relationship between the auditor and his client. The auditor will be considered non-independent if the auditor has certain relationships (e.g., family relationships, financial relationships) with his client, raising suspicions that the auditor will side with his client or not be independent (Giovani & Rosyada, 2019). This study is in line with research conducted by Samsi et al., (2013) that auditor independence is essential; this means that the quality of examination results can be achieved if the auditor is independent in carrying out his audit duties.

Conclusion

Based on the results of the analysis and discussion that have been stated, it can be concluded that competence and independence have a positive and significant effect on the quality of audit results. This means that the higher the level of competence of an auditor in carrying out audit tasks, the quality of audit results obtained will be better. Based on research on the effect of auditor competence and independence on the quality of audit results, the researchers propose several suggestions that are expected to provide input and consideration for the related auditors to improve quality work results further for the object of research (BPK RI Representative of the Province of SUL-SEL), namely the auditors who work in the office, if to increase the level of competence and independence again in conducting the audit process in order to create a very high-quality audit result. Then for further researchers, it is recommended to increase the number of samples and new variables other than in this study to know better what factors can affect the quality of audit results.

Reference

- (IAI_KAP)., I. A. I.-K. A. P. (2015). Standar Profesional Akuntan Publik. Jakarta: Salemba Empat.
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2016). Auditing and assurance services. Auditing and Assurance Services.
- Arini, M. D. (2013). Pengaruh kompetensi dan independensi auditor terhadap kualitas audit. UPN" veteran" Jawa Timur.
- Ayuningtyas, H. Y., & Pamudji, S. (2012). Pengaruh Pengalaman Kerja, Independensi, Obyektivitas, Integritas Dan Kompetensi Terhadap Kualitas Hasil Audit (Studi Kasus Pada Auditor Inspektorat Kota/Kabupaten Di Jawa Tengah). *Diponegoro Journal Of Accounting*, 1(2), 1–10.
- Charendra, O. D., & Kurnia, K. (2017). Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 6(9).
- Dewi, D. A. C., & Budiarta, I. K. (2015). Pengaruh Kompetensi Dan Independensi Auditor Pada Kualitas Audit Dimoderasi Oleh Tekanan Klien. 11(1), 197–210.
- Eilifsen, A., Messier, W. F., Glover, S. M., & Prawitt, D. F. (2014). Auditing and assurance services.
- Giovani, A. D. V., & Rosyada, D. (2019). Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit Pada Kantor Akuntan Publik di Makassar. *Jurnal Akun Nabelo: Jurnal Akuntansi Netral, Akuntabel, Objektif*, 2(1).
- Indah, S. N., & Pamudji, S. (2010). Pengaruh kompetensi dan independensi auditor terhadap kualitas audit (studi empiris pada auditor kap di Semarang). UNDIP: Fakultas Ekonomika dan Bisnis.
- Irawati, S. N. (2011). Pengaruh Kompetensi dan Independensi Auditor terhadap Kualitas Audit pada KAP di Makassar. Fakultas Ekonomi Universitas Hasanudin Makasar.
- Mulyadi. (2011). Auditing (Edisi Enam). Jakarta: Salemba Empat.
- Murti, G. T., & Firmansyah, I. (2017). Pengaruh Independensi Auditor Terhadap Kualitas Audit. (6), 461–478.
- Muslim, M. (2019). Pengaruh Kompetensi, Independensi, Integritas Dan Motivasi Kerja Auditor Terhadap Kualitas Audit APIP Pada Inspektorat Provinsi Sulawesi Selatan.
- Mutiara, I. (2018). Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi. <https://doi.org/10.5281/raj.v1i1.60>
- Perdany, A. (2014). Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit Investigatif Pada Kantor Perwakilan Bpk-Ri Di Yogyakarta.

- Putu, N., & Purnama, I. (2013). Pengaruh Kompetensi Dan Independensi Auditor Pada Kualitas Proses Audit. *E-Jurnal Akuntansi Universitas Udayana*, 3(1), 136–158.
- Samsi, N., Riduwan, A., & Suryono, B. (2013). Pengaruh Pengalaman Kerja, Independensi Dan Kompetensi Terhadap Kualitas Audit: Etika Auditor Sebagai Variabel Pemoderasi. *Jurnal Ilmu Dan Riset Akuntansi*, 1(2), 207–226.
- Simanjuntak, A., & Siahaan, S. B. (2019). Pengaruh Kompetensi, Independensi, Integritas dan Profesionalisme Auditor terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi (Studi Kasus Pada Kantor Akuntan Publik Di Kota Medan). *Jurnal Manajemen*, 5(1), 81–92. Retrieved from <http://ejournal.lmiimedan.net>
- Singgih, E. M., & Bawono, I. R. (2010). Pengaruh Independensi, Pengalaman, Due Professional Care Dan Akuntabilitas Terhadap Kualitas Audit (Studi pada Auditor di KAP “Big Four” di Indonesia).
- Suryaningsih, M. (2016). Pengaruh Independensi Dan Kompetensi Auditor Terhadap Kualitas Audit (Studi Pada KAP yang Terdaftar di BPK RI di Bandung). Fakultas Ekonomi Unpas Bandung.
- Tjun, L. T., Marpaung, E. I., & Setiawan, S. (2017). Pengaruh Kompetensi dan Independensi Auditor Terhadap Kualitas Audit. *Journal of Hand Surgery: European Volume*, 4(1), 91–92. <https://doi.org/https://doi.org/10.28932/jam.v4i1.353>
- Wahyuni, W. (2019). Deteksi kecurangan laporan keuangan oleh kantor akuntan publik. *ATESTASI: Jurnal Ilmiah Akuntansi*, 2(1), 41-50.
- Wahyuni, W., Darwin, K., & Fuada, N. (2020). Follow up on External Audit Result: Evidence from Telecommunications Companies in Indonesia. *Point of View Research Accounting and Auditing*, 1(3), 71-76.