



## The Effect Of Auditor's Competency, Accountability And Ethics on Audit Quality of Public Accountant Firms (KAP) at Makassar

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### **Abstract**

*This study aims to examine the effect of competence, accountability, and auditor ethics on audit quality. The data in this study were obtained from auditors of the Public Accounting Firms (KAP) in Makassar who were willing to become respondents. This study uses primary data by conducting direct research in the field by giving questionnaires / question sheets to 30 respondents. Data analysis method used to test the hypothesis in this study is multiple linear regression. This study indicates that competence (X1) accountability (X2) and auditor ethics (X3) auditors have a positive and significant effect on audit quality by auditors of Public Accountant Firms in Makassar. This means that the higher the auditor's ability to maintain the competence, accountability, and ethics of the auditor, the quality of audits conducted will increase.*

**Keyword: Competence, Accountability, Auditor ethics, Audit Quality**

### **INTRODUCTION**

The accounting profession is one of the professions that are closely related to ethics and business practices, the accounting profession should be able to become a respectable profession that stands firmly on the foundation of its professional character (A. Arens, Randal, & Beasley, 2012). A professional accountant must have the courage to reject something contrary to the professionalism of the accountant and do things that are in line with his morality as an accountant (Choi, Kim, Kim, & Zang, 2010). Nowadays, the demand for more ethical business practices is getting stronger in society (Ludigdo & Kamayanti, 2012). The characteristics of an accountant are inseparable from several principles, including: integrity, accountability, competence, ethics, independence and credibility. Accountants or auditors are the spearhead of an entity, in legitimizing the financial reporting issued by the entity, it will be troubling, if the accountants do not stick to their professional principles. In his field of work, an accountant performs an analysis or assessment on the financial statements of an entity, there are 2 audit activities from the scope of the audit, namely general audits and special audits, and in terms of types of examinations there are management audits, financial audits, compliance audits, internal audits and forensics audit (Hammer, 2007). An accountant is inseparable from the polemic over their audit activities, one of which is the case of the Garuda Indonesia airline that occurred in 2019, which involved two public accounting firms that reported net income in 2018 which increased sharply compared to the financial statements in 2017 where the company had suffered a loss of USD 216.5 million. This becomes a problem when the two commissioners of the company consider that the financial statements are not in accordance with standard financial accounting regulation of Indonesia.

According to (Edison, Anwar, & Komariyah, 2016) competence is the natural ability of an individual to do the job as well as possible, based on their knowledge, skills and attitudes. (Hartono, 2019; Haryanto & Susilawati, 2018; Ningsih, 2013; Purwanda & Harahap, 2017) stated in their research that competence has a significant effect towards the quality of an audit. This indicates that the higher the auditor's knowledge about the audit, the higher the audit quality will be. (Mardiasmo, 2006) states that accountability is a consequence of organizational failure or success, in the form of reporting and accountability. According to research (Ardini, 2010; Badjuri, 2011; Saripudin, Herawaty, & Rahayu, 2012; Wiratama & Budiarta, 2015) which states that accountability has an impact towards audit quality. In contrast to research (Zahmatkesh & Rezazadeh, 2017) which states that accountability has no effect on audit quality in developing countries, and (DeZoort, Harrison, & Taylor, 2006) which states that auditors who are under pressure from strong accountability will tend to assess material more conservatively, thus making the quality of the report questionable. Previous research has described the discussion of competence and accountability, so this study will include auditor ethics, which is one of the factors that can produce a quality-oriented audit. The implications of this research are in the practical and theoretical realms.

## LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

The Attribution theory is a theory that explains the behavior of a person. It explains the process by which we determine the causes and motives for the behavior of a person (Cyert & March, 2015). This theory refers to how a person explains the causes of other people's behavior or his/her own behavior which will be determined from internal factors such as traits, characters, attitudes, etc. Or external factors such as the pressure of certain situations or circumstances that will have an impact on someone's behavior (Weiner, 2010). (Jensen & Meckling, 1976) states that attitude is a state in humans that drives them to act, providing humans with certain feelings in response to objects formed on the basis of their experiences. The attitude of a person will become a feature or a sign of that person's behavior.

### **The Effect of Competence towards Audit Quality**

Competence, according to (Edison et al., 2016) is the natural ability of an individual to do the job as well as possible, based on their knowledge, skills and attitudes. (Hartono, 2019; Haryanto & Susilawati, 2018; Ningsih, 2013; Purwanda & Harahap, 2017) stated in their research that competence has a significant effect towards the quality of an audit. It can be concluded that competence affects audit quality.

H1: Competence affects audit quality

### **The Effect of Accountability towards Audit Quality**

Accountability, according to (Mardiasmo, 2006) is a consequence of organizational failure or success, in the form of reporting and accountability. The research of (Ardini, 2010; Badjuri, 2011; Saripudin et al., 2012; Wiratama & Budiarta, 2015) states that accountability has an impact towards audit quality. However, it is very different with the research of (Zahmatkesh & Rezazadeh, 2017) which states that accountability has no effect on audit quality in developing countries. So does the research of (DeZoort et al., 2006) which states that auditors who are under pressure from strong accountability will tend to assess material more conservatively, thus making the quality of the report questionable. Adanya perbedaan dari penelitian sebelumnya, sehingga perlunya pengujian ulang dalam penelitian ini.

H2 : Accountability affects audit quality.

### The Effect of Audit Ethics on Audit Quality

Audit ethics according to (De Angelo, 1981) is a systematic activity to obtain evidence and evaluate it objectively, in conjunction with the assertions of economic activity. With the aim of deducing the degree of compatibility between these assertions. According to (Djarmiko & Rizkina, 2014; Saripudin et al., 2012) audit ethics has a significant effect towards audit quality, however, this contrasts with research from (Pflugrath, Martinov-Bennie, & Chen, 2007) which states that it is still unclear how codes of conduct affects audit quality. In previous research, there were several differences in the results obtained, so it is necessary to retest this variable using the following hypothesis.

H3 : Audit ethics affects audit quality

### RESEARCH METHODS

This research was conducted at several public accounting firms (KAP) in the city of Makassar. The sample of this study consisted of 47 auditors spread across 7 public accounting firms (KAP) in the city of Makassar, as follows:

Table 1. Name of Public Accountant Firms in Makassar

| No           | KAP Name                                     | Address                                   | Total     |
|--------------|--|---|-----------|
| 1.           | KAP Drs. Rusman Thoeng, M.Com, BAP           | Jl. Rusa No. 65 A                         | 7         |
| 2.           | KAP Masnawaty Sangkala, CPA                  | Lt.1 Jl. Masjid Raya no.80 A              | 4         |
| 3.           | KAP Thomas, Blasius, Widartoyo & rekan (cab) | Jl. Boulevard Ruko Jascinth 1 No. 10      | 7         |
| 4.           | KAP Usman & rekan (cab)                      | Jl. Maccini Tengah No. 21                 | 13        |
| 5.           | KAP Drs. Harly Weku & Priscillia             | Jl. Bontosua No. 1 D                      | 5         |
| 6.           | KAP Yakub Ratan, CPA dan Rekan               | Lt. 3 Jl. Mesjid Raya No. 80 A-B Makassar | 6         |
| 7.           | KAP Bharata, Arifin, Mumajad, & sayuti (cab) | Jl. H. Andi Mappanyukki No.121            | 5         |
| <b>Total</b> |  |   | <b>47</b> |

Source: [www.iapi.com.2018](http://www.iapi.com.2018)

The data collection technique was carried out by using questionnaires, namely distributing questionnaires to respondents. The data analysis method was carried out using multiple linear regression analysis. The operational definition in this study is as follows:

Table 2. Variables of Operational Definition

| Variables           | Variable Indicators   | References                        |
|---------------------|---|-----------------------------------|
| Competence (X1)     | <ul style="list-style-type: none"> <li>- Knowledge</li> <li>- Other competencies in carrying out responsibilities</li> <li>- Skills related to the object being examined</li> <li>- Capability in delivering examination results</li> </ul> | (Sukriyah, Akram, & Inapty, 2009) |
| Accountability (X2) | <ul style="list-style-type: none"> <li>- Motivation</li> <li>- Devotion to the profession</li> <li>- Social obligation</li> </ul>   | (Singgih & Bawono, 2013)          |
| Audit Ethics (X3)   | <ul style="list-style-type: none"> <li>- <i>Emotional quotient</i> (EQ)</li> <li>- Rewards received</li> <li>- Organizational</li> <li>- Family Environment</li> </ul>  | (Purnamasari & Hernawati, 2017)   |
| Audit Quality (Y)   | <ul style="list-style-type: none"> <li>- Compliance of Examinations towards Audit Standards</li> <li>- The quality of the inspection report</li> </ul>  | (Suryo, 2016)                     |

## RESEARCH RESULTS AND DISCUSSION

### Descriptive Statistics

The following are the results of a statistical description of the research variables consisting of Competence (X1) Accountability (X2), Auditor's Ethics (X3), and Audit Quality (Y) which are listed in the table below:

Tabel 3. Descriptive Statistics

|                        | N  | Minimum | Maximum | Mean   | Std. Deviation |
|------------------------|----|---------|---------|--------|----------------|
| Competence (X1)        | 41 | 3.71    | 5       | 4.3476 | 0.29703        |
| Accountability (X2)    | 41 | 3.83    | 4.83    | 4.2833 | 0.22806        |
| Ethics of Auditor (X3) | 41 | 3.83    | 4.83    | 4.3    | 0.26042        |
| Audit Quality (Y)      | 41 | 3.75    | 4.75    | 4.2833 | 0.26452        |
| Valid N (listwise)     | 41 |         |         |        |                |

Source : Data Processing, 2020

From table 3 above, it can be seen that the results of the statistical descriptions of the research variables which consisting of competence (X1) with a total of 30 data (N) have an average of 4.34% with a minimum value of 3.71, and a maximum of 5 with a standardized deviation of 0.29703. The Accountability variable (X2) with the total data (N) of 30 has an average of 4.28% with a standardized deviation of 0.22806. Variabel Auditor Ethics (X3) with the total data (N) of 30 has an average of 4.30% with a minimum value of 3.83 and a maximum of 4.83, with a standardized deviation of 0.26042. The variable quality of auditors with total data (N) of 30 has an average of 4.28% with a minimum value of 3.75 and a maximum of 4.75. with a standardized deviation of 0.26452.

### Validity Test

Tabel 4. Validity Test

| Variables /Indicators | r- count | r - tabl en =27 | Informati on |
|-----------------------|----------|-----------------|--------------|
| Competence (X1)       |          |                 |              |
| K1                    | 0.500    | 0,411           | Valid        |
| K2                    | 0.474    | 0,411           | Valid        |
| K3                    | 0.443    | 0,411           | Valid        |
| K4                    | 0.505    | 0,411           | Valid        |
| K5                    | 0.669    | 0,411           | Valid        |
| K6                    | 0.729    | 0,411           | Valid        |
| K7                    | 0.617    | 0.411           | Valid        |
| Accountability (X2)   |          |                 |              |
| A1                    | 0.421    | 0,411           | Valid        |
| A2                    | 0.368    | 0,411           | Valid        |
| A3                    | 0.487    | 0,411           | Valid        |
| A4                    | 0.524    | 0,411           | Valid        |
| A5                    | 0.510    | 0,411           | Valid        |
| A6                    | 0.445    | 0,411           | Valid        |
| Auditor's Ethics (X3) |          |                 |              |
| AE1                   | 0.412    | 0,411           | Valid        |
| AE2                   | 0.414    | 0,411           | Valid        |
| AE3                   | 0.618    | 0,411           | Valid        |
| AE4                   | 0.559    | 0,411           | Valid        |
| AE5                   | 0.687    | 0,411           | Valid        |
| AE6                   | 0.520    | 0,411           | Valid        |

Source : Primary Data, 2020.

Based on the table above the correlation value for items with a total score when compared with the r table value with a significant 0.05 with a 2-sided test and the amount of data (n) = 41 - 3 = 38, resulting in r table of 0.411, the result of validity analysis on the independent and dependent variables all the total items above are greater than r table so that they can be stated as valid results.

### Reliability Test

Table 5. Reliability Test

| Variables              | Cronbach's Alpha | Information |
|------------------------|------------------|-------------|
|                        | > 0.60           |             |
| Competence (X1)        | 0.643            | Reliable    |
| Accountability (X2)    | 0.633            | Reliable    |
| Ethics of Auditor (X3) | 0.775            | Reliable    |
| Quality of Auditor(Y)  | 0.628            | Reliable    |

Source : Processed data, 2020.

Based on table 5, it can be seen that the reliability test conducted on 41 respondents resulted in data that all variables were declared reliable. This is concluded by considering that each variable has a Cronbach alpha value equal to or more than 0.6. This indicates that all statements made are considered appropriate and can be used for research purposes.

### Normality test

Table 6. Kolmogorov-Smirnov test

|                          |                | One-Sample Kolmogorov-Smirnov Test |                     |                       |                   |                         |
|--------------------------|----------------|------------------------------------|---------------------|-----------------------|-------------------|-------------------------|
|                          |                | Competence (X1)                    | Accountability (X2) | Auditor's Ethics (X3) | Audit Quality (Y) | Unstandardized Residual |
| N                        |                | 41                                 | 41                  | 41                    | 41                | 41                      |
| Normal Parameter a,b     | Mean           | 4.3476                             | 4.2833              | 4.3                   | 4.2833            | 0                       |
|                          | Std. Deviation | 0.29703                            | 0.22806             | 0.26042               | 0.26452           | 0.227523                |
| Most Extreme Differences | Absolute       | 0.174                              | 0.162               | 0.151                 | 0.158             | 0.125                   |
|                          | Positive       | 0.159                              | 0.162               | 0.149                 | 0.158             | 0.069                   |
|                          | Negative       | -0.174                             | -0.129              | -0.151                | -0.136            | -0.125                  |
| Asymp. Sig. (2-tailed)   |                | .021 <sup>c</sup>                  | .043 <sup>c</sup>   | .079 <sup>c</sup>     | .054 <sup>c</sup> | .200 <sup>c,d</sup>     |

Source : Processed Data, 2020.

In the analysis above, it can be seen that the sig value of the Competency variable (X1) is 0.021 < 0.05, the Accountability variable (X2) is 0.43 < 0.05 and the Ethics Editor variable (X3) is 0.079 > 0.05, the Editor Quality variable ( Y ) 0.075 > 0.05 d, so it can be concluded that there are 2 Asymp value variables. Sig less than 0.05 and 3 variables greater than 0.05 normal.

### Multicollinearity

Table 7. Multicollinearity Test

| Model | Collinearity Statistics |         |
|-------|-------------------------|---------|
|       | Tolerance               | VI<br>F |
| 1     | (Constant)              |         |
|       | Competence (X1)         | 0.646   |
|       | Accountability (X2)     | 0.784   |
|       | Auditor's ethics (X3)   | 0.631   |

a. Dependent Variable: Audit Quality (Y)

From the test results, it was found that the Variance Inflation Factor (VIF) value of 3 variables, namely Competence (X1) Accountability (X2) Auditor Ethics (X3), was less than 5 and the Tolerance value was less than 1. It can be concluded that the regression model is free of multicollinearity problems.

### Multiple Regression Analysis

Table 8. Multiple Regression Analysis

| Model | Unstandardized Coefficients |            | Standardized Coefficients<br>Beta | t     | Sig.  |
|-------|-----------------------------|------------|-----------------------------------|-------|-------|
|       | B                           | Std. Error |                                   |       |       |
| 1     | (Constant)                  | 1.455      | 0.954                             | 1.526 | 0.139 |
|       | Competence (X1)             | 0.167      | 0.187                             | 0.891 | 0.381 |
|       | Accountability (X2)         | 0.267      | 0.221                             | 1.209 | 0.237 |
|       | Auditor's Ethics (X3)       | 0.223      | 0.216                             | 1.034 | 0.311 |

a. Dependent Variable: Audit Quality (Y)

Source: Processed data, 2020.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 1.455 + 0.167 X_1 + 0.267 X_2 + 0.223 X_3$$

- A constant value of 1.455 means that, if the competency, accountability, and auditor's ethics variables did not change, then the quality of the auditors is 1.455.
- The regression coefficient value of the Competency variable is 0.167, which means that if the competence increases by one percent, the value of the quality of the auditors of the Public Accountant Firms in Makassar will be 16.7%.

- The regression coefficient value of the Accountability variable is 0.267, which means that if the accountability increases by one percent, the value of the quality of the auditors of the Public Accounting Firms in Makassar is 26.7%.
- The regression coefficient value for the Auditor Ethics variable is 0.223, which means that if the Auditor Ethics increases by one percent, then the auditor quality value of the Public Accounting Firms in Makassar is 22.3%.

### Coefficient of Determination (R<sup>2</sup>) Test

The coefficient of determination (R<sup>2</sup>) = 0.510, which indicates that the variations in the quality of auditors of the Public Accounting Firm in Makassar can be explained by the variable Competence, Accountability and Auditor Ethics, amounting to 51.%, while the remaining 49% is influenced by other factors that are not included in this study.

Table 9. Coefficient of Determination Test

| Model Summary |                   |          |                   |                            |  |
|---------------|-------------------|----------|-------------------|----------------------------|--|
| Model         | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |  |
| 1             | .510 <sup>a</sup> | 0.266    | 0.175             | 0.24029                    |  |

a. Predictors: (Constant), Auditor's Ethics (X3), Accountability (X2), Competency (X1)

Source: Processed data, 2020.

### F Test (Simultan Test)

Table 10. Simultan Test (Test F)

| ANOVA <sup>a</sup> |            |                |    |             |       |                   |
|--------------------|------------|----------------|----|-------------|-------|-------------------|
| Model              |            | Sum of Squares | Df | Mean Square | F     | Sig.              |
| 1                  | Regression | 0.528          | 3  | 0.176       | 3.048 | .046 <sup>b</sup> |
|                    | Residual   | 1.501          | 26 | 0.058       |       |                   |
|                    | Total      | 2.029          | 29 |             |       |                   |

a. Dependent Variable: Audit Quality (Y)

b. Predictors: (Constant), Auditor's Ethics (X3), Accountability (X2), Competence (X1)

Source: Processed data, 2020.

From Table 10 above, it can be seen that the result of the F-count = 3.048, and has a significance level of 0.046. Since the probability of 0,000 is much smaller than 0.05, it can be concluded that the competence, accountability and ethics of the auditors together have a positive and significant effect on the Audit Quality of the Public Accounting Firms in Makassar.

### **The Effect of Competence towards Audit Quality**

Competence has a significant effect on Audit Quality at the Public Accounting Firms in Makassar. Based on the research results, the t value = 0.981, with a significance level of 0.381, greater when compared to the value of  $\alpha = 5\%$ . These results indicate that statistical computation of competence has an effect on Audit Quality of the Public Accounting Firms in Makassar and shows that the first hypothesis is proven (Accepted). This research is in accordance with research by (Hartono, 2019; Haryanto & Susilawati, 2018; Purwanda & Harahap, 2017) which states that there are behaviors related to individual attitudes and characteristics. When observing someone's behavior we try to deduce whether the behavior is triggered by internal or external factors. In this study, attribution theory is used as the basis for investigating the factors that affect the quality of the resulting audit because it is an internal factor that encourages a person to carry out a certain activity where the competence attitude of the auditor can encourage the auditor to have the motivation and ability to produce good audit quality.

### **The Effect of Accountability on Audit Quality**

Based on the research results, the t value = 1.209, with a significance level of 0,237, greater when compared to the value of  $\alpha = 5\%$ . These results indicate that statistically accountability has an effect on the audit quality of Public Accounting Firms in Makassar, which indicates that the second hypothesis is proven (Accepted). This research is in accordance with the attribution theory developed by (Luthans, 2002). Luthans stated that there are behaviors related to individual attitudes and characteristics. When observing someone's behavior we try to deduce whether the behavior is triggered by internal or external factors. In this study, attribution theory is used as a basis for investigating the factors that affects audit quality. Basically, accountability is an internal factor that encourages a person to do a certain activity. Where a good accountability attitude from the auditor can encourage him to have the motivation to do the job as well as possible and produce good audit quality. This research is in line with research (Ardini, 2010; Badjuri, 2011; Saripudin et al., 2012) which states that accountability affects audit quality.

### **The Effect of Audit Ethics on Audit Quality**

From the research, it was found that the t value = 1.034, with the significance level of 0.311, greater than the level of  $\alpha = 5\%$ . These results indicate that, statistically calculated, Auditor's Ethics affects the audit quality of Public Accountant Firms in Makassar. The third hypothesis is proven (Accepted). Penelitian ini sesuai dengan teori keperilakuan yang dikembangkan oleh (Ludigdo & Kamayanti, 2012) which states that the characteristics of an accountant are inseparable from several principles, including: integrity, accountability, competence, ethics, independence and credibility. This means that if the auditor's ethics is low, the resulting audit quality will also be low. Good quality of auditor's ethics have been proven to make auditors more diligent and improve their ability in doing their job and produce better audit quality. This research is also in line with research from (Djarmiko & Rizkina, 2014; Saripudin et al., 2012) which states that auditor's ethics affects audit quality.

## **CONCLUSIONS**

The results showed that competence, accountability and auditor ethics simultaneously affect audit quality, while competence partially affects audit quality, accountability affects audit quality and auditor ethics affects audit quality. This research is limited to the factors analyzed in

this study which represent all the factors that affect audit quality, there are still other factors that affect audit quality.

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