

**THE EFFECT OF AUDIT CONFLICT AND AUDITOR
INDEPENDENCE ON AUDIT OPINIONS**

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ABSTRACT

This study aims to examine whether the effect of Audit Conflict on Audit Opinions, the effect of Auditor Independence on Audit Opinions at Public Accounting Firms (KAP) in Central Jakarta and South Jakarta.

This study uses a quantitative approach where the data obtained is the result of the answers to the questionnaire, which is measured using a multiple linear-based method with SPSS 25.00. The population of this research is the auditors who work in the Public Accounting Firm (KAP). A sample of 15 public accounting firms (KAP) with 100 auditors as respondents. The data used in this study are primary data. Hypothesis testing using the t test, f test, and kd test.

The results of this test prove that (1) Audit Conflict has a significant effect on Audit Opinion at Public Accounting Firms in Central Jakarta and South Jakarta, this is evidenced by Prob t is smaller than α ($0.003 < 0.05$) so that H1 is accepted, (2) Independence Auditors have a significant effect on the Audit Opinion, this is evidenced by Prob t is smaller than α ($0.000 < 0.05$) so that H2 is accepted and (3) Audit Conflict and Auditor Independence simultaneously affect the Audit Opinion at the Public Accounting Firm (KAP), p. This is evidenced by Prob F is smaller than α ($0.0000 < 0.05$) so that H3 is accepted.

Keywords: Audit Conflict, Auditor Independence and Audit Opinion

PRELIMINARY

An audit of financial statements is necessary because of differences in the interests of management (agents) and shareholders (principals). Management has an interest in maintaining its position by making financial reports that show good performance, while shareholders expect certainty that the financial statements are free from the influence of conflicts of interest, especially the interests of management. Therefore, financial report financial statements are made to increase the level of confidence in users of these financial statements that are neutral and can be accounted for (Abdul Halim, 2015). Audit activities are carried out to determine the conformity of the financial statements with applicable accounting standards and to express an opinion on the results of the audited financial statements. ASOBAC, or A Statement Of Basic Auditing Concept defines auditing as the act of evaluating with objective evidence based on comparisons and assertions with predetermined criteria, which will be used by interested individuals (Halim, 2015).

Financial reports have a very vital role for decision makers, especially for company leaders or commonly called internal parties. Through financial reports, internal parties can make decisions in accordance with the conditions and situations that are happening. Likewise, for external parties to their company, they will also depend on the financial statements of a company in providing an assessment of a company, therefore the financial statements of a company must be of high quality.

Based on the background described above, the authors are interested in conducting research entitled "The Effect of Audit Conflicts and Auditor Independence

on Audit Opinions". 1.1. Formulation of the problem

Based on the background described, the research formulation is as follows:

1. Does the audit conflict have a significant effect on the audit opinion?
2. Does auditor independence have a significant effect on audit opinion?
3. Does the conflict and auditor independence have a simultaneous effect on the audit opinion?

Theoretical Basis

a. Definition of Audit

According to ASOBAC (A statement of Basic Auditing Concepts) in Abdul Halim (2015) defines auditing as a systematic process to collect and evaluate evidence objectively about assertions about various economic actions and events to determine the level of conformity between these assertions. with predetermined criteria and convey the results to interested users.

According to Arens, et.al. (2015) auditing is the collection and evaluation of evidence about information to determine and report the degree of conformity between that information and predetermined criteria.

b. Audit Conflict

Auditing conflict situations may result from irregularities that must be reported by the auditor, such as an intentional misstatement or loss of disclosure in the financial statements. Irregularities include fraud in financial reporting that is done to present misleading financial statements, which is often referred to as management fraud, and misuse of assets which is often called an element of embezzlement.

Auditors are motivated by professional ethics and inspection standards, while clients demand auditors to provide a good report on the company's financial statements, so a conflict situation arises, namely a situation that occurs when the auditor and the client disagree on an aspect.

c. Independence

Independence is an important requirement that must be possessed by each auditor in order to assess the fairness of information presented by management to information users consisting of internal and external users.

According to Abdul Halim (2015) auditors are required to be independent or free from the influence of clients in carrying out auditing and reporting findings and in providing opinions. The auditor is not allowed to express his opinion regarding the fairness of the report if he is not independent from the client.

The Public Accountant Professional Standards (SPAP) section 220 says that being independent means not being easily influenced. An auditor intellectually must be honest, free from obligations to clients and have no interest with clients, both management and owners.

Relationship Between Research Variables

a. The Effect of Audit Conflict on Audit Opinions

The results of this study indicate that audit conflict has a significant effect on audit opinion. This explains that auditors who can resolve audit conflicts can produce good audit opinions. With an audit conflict faced by an

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auditor, the auditor must remain focused on his audit task and produce a sound audit opinion that can be accounted for by the public and the profession.

H₁: The Effect of Audit Conflict on Audit Opinion

b. Effect of Auditor Independence on Audit Opinion

This shows that auditors are required to maintain their independence from their profession and in carrying out their audit duties. Because independence is an attitude of an auditor to be objective and with integrity. The greater the independence of an auditor, the better the opinion will be.

H₂: The Effect of Auditor Independence on the Audit Opinion

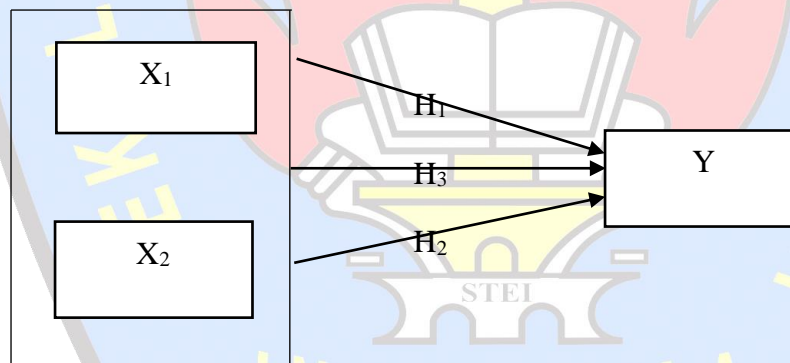
c. Effect of Audit Conflict, Auditor Independence on Audit Opinions

The results of the study simultaneously prove that simultaneously audit conflict and auditor independence have a significant effect on audit opinion. So the results of this study indicate that the process of consideration or audit decision making is influenced by audit conflict factors and auditor independence.

Research Conceptual Framework

Based on relevant theory and research, an overview of the effects of audit conflict and auditor independence on audit opinion is as follows:

Figure 2.1. Research Conceptual Framework



Population and Research Sample

Research Population

The population used in this study are auditors who work in public accounting firms. Auditor respondents are grouped into expert auditors and non-expert auditors based on their tenure, training and accountant positions. Expert auditors are auditors who have at least 3 years of work experience, have received at least 3 training times and hold at least a senior auditor position. Non-expert competitors are auditors who have less than 3 years of work experience, have received at least 1 training, and have at least a junior auditor position. The research analysis is that audit conflict is associated with auditor independence in providing auditor opinion.

Research Samples

The sampling method used in this study is cluster sampling. This is because the distribution of the questionnaires was limited to Central Jakarta and South Jakarta. So that the results obtained only reflect what happened in Central Jakarta and South Jakarta, but do not represent all KAP in DKI Jakarta.

Data and Data Collection Methods

The data used are primary data collected by distributing questionnaires with a field survey method with the object or respondent of auditors who work in public accounting offices. The questionnaires were distributed by randomly selecting KAP but only in the DKI Jakarta area. The author personally visits the KAP and the selected companies by giving the questionnaire directly or leaving the questionnaire and is taken 1 week later or more.

To support the writing of this thesis, the author also conducted a literature study by searching for books, accounting journals, and data sources and reference materials in analyzing the problems discussed in this paper.

Data analysis method

Descriptive Data

This thesis is prepared using quantitative descriptive method, using multiple regression analysis approach to analyze the independent variable (X), namely audit conflict and auditor independence on variable (Y), namely audit opinion.

Data Quality Test

a. Validity test

Namely the test carried out to test whether the questionnaire questions can measure the construct as expected by the author. Testing the validity of the research instrument was carried out using the Pearson correlation technique by calculating the number in the Corrected item-total Correlation column or r counting from the respondent's answer value for each question item, then compared with the numbers in the r table. Each item is valid if r count is greater or equal to r table.

b. Reliability Test

Namely the test conducted to test the consistency of the answers of the respondents, the reliability test was carried out by looking at the results of the Cran bach alpha coefficient. If the Cronbach's Alpha coefficient value is equal to or greater than 0.6, the research instrument can be said to be reliable.

Normality test

Normality testing is carried out by the author using the normal P.P Plot of Regression and by looking at the distribution of data in the form of points on the diagonal axis of the graph. If the data in the form of dots spread around the diagonal

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line and follow the direction of the diagonal line, then it is in accordance with the assumption of normality.

Classic assumption test

a. Heteroscedastity

It aims to test whether in a regression model, the variance inequality of the residuals from another observation is constant, it is called homoscedasticity and if the variance is different it is called heteroscedasticity. The detection of heteroscedasticity is by looking at the presence or absence of a particular pol on the graph, where the x-axis is the predicted y-axis and the y-axis has residuals (the real y prediction) that has been studentized. The basis for decision makers is as follows:

- If a certain pattern, such as the existing dots forming a certain pattern that is arranged wavy, widened then narrowed, then there has been heteroscedastity.
- If there is no clear pattern, and the point spreads above and below the 0 on the y-axis, there is no heteroscedastity.

b. Mucticollinearity

Aims to examine whether in the regression model there is a correlation between the independent variables. If there is a correlation, there is a multicollinearity problem. The detection of multicollinearity uses the VIF (Variance Inflation Factor) and Tolerance quantities. Guidelines for a regression model that is free of multicollinearity are:

- Multicollinearity does not occur if the tolerance value is > 0.1 and $VIF > 10$.

Hypothesis testing

Tests are conducted to test the relationship between one dependent variable and one or more independent variables. For the significance probability in the ANOVA test is 0.05 if the significance probability is ≤ 0.05 , the hypothesis will be accepted. If the significance probability ≥ 0.05 then the hypothesis is rejected.

$$Y = a_0 + a_1 X_1 + a_2 X_2 + e$$

Information :

Y = Auditor Opinion

a 0 = constant

a 1 X1 = Audit Conflict

a 2 X2 = Auditor Independence

e = Error term

RESEARCH RESULT

Reliability Test Results

The reliability test was conducted to determine the extent of the consistency of the research instrument. A research instrument can be said to be reliable or consistency if the Cronbach Alpha's value is > 0.6 . Table 4.9 below shows the results of the reliability test in the study.

Table 4.9 . Reliability Test Results

Variabel	Cronbach's Alpha	Keterangan
Audit Conflict	0,851	Reliabel
Auditor Independence	0,871	Reliabel
Audit Opinion	0,773	Reliabel

Source: SPSS output (data processed, 2020)

The reliability of the consistency between items or the reliability coefficient of the Cronbach's alpha value found in table 4.9 above is the audit conflict of 0.851, for the auditor independence instrument of 0.871, and for the audit opinion instrument of 0.773. Thus it can be concluded that all research instruments can be said to be reliable because they have Cronbach's alpha greater than 0.6. This shows that each statement item used as a research instrument is able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

Classic assumption test

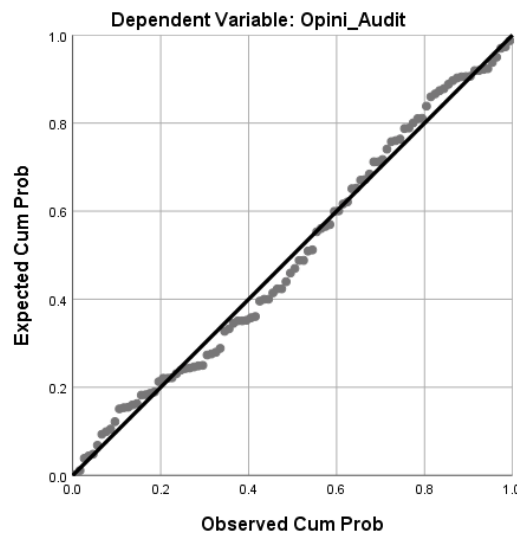
Normality test

The normality test is used in order to test whether the research data carried out has a normal distribution or not. As stated by Ghazali, 2016 the purpose of the normality test is to find out whether in the regression model, confounding or residual variables have a normal contribution or not. Good data is data that is normal in its distribution. There are two ways to detect whether the residuals are normally distributed or not, namely by using graph analysis and statistical analysis.

a. Graph Analysis

Decision making through graph analysis is by looking at the distribution of points around the diagonal line and following the direction of the diagonal line, so the regression model can be said to fulfill the assumption of normality. In the following graph 4.1, you can see that the data spreads around the diagonal line and follows the direction of the diagonal line. Then the model in this study has met the assumption of normality.

Normal P-P Plot of Regression Standardized Residual



Normality Test Graph

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Source: SPSS output (data processed, 2020)

b. Statistic analysis

Normality tests carried out by graphs can be misleading if we are not careful that visually it looks normal, even though statistically it can happen the opposite, therefore it is recommended that in addition to the graphical test it is also equipped with statistical tests, this has been disclosed by Ghozali, 2016. Therefore, in this study the graph test was complemented by the Kolmogorov-Smirnov (K-S) non-parametric statistical test. The K-S test was carried out with the following test criteria:

1. If the significant value (Asymp.Sig) > 0.05, the residual data is normally distributed
2. If the significant value (Asymp.Sig) < 0.05 then the residual data is not normally distributed

**Table 4.10. Kolmogorov-Smirnov Non Parametric Test Results
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.92830961
Most Extreme Differences	Absolute	.061
	Positive	.061
	Negative	-.052
Test Statistic		.061
Asymp.Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

From the results of the K-S test shown in Table 4.10 above, it shows a significance value (Asymp.Sig) of 0.200 which means greater than 0.05, it can be concluded that the residual data contributes normally. The results of this statistical analysis are consistent with the results of the graph analysis on the previous normality test. Thus it can be concluded that the data are normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model found a correlation between the independent variables. A good regression model should not have a correlation between the independent variables. To test the presence or absence of multicollinearity in the regression model, it can be seen through the Variance Factor (VIF) value and tolerance. Is VIF < 10 and the tolerance value above 0.10.

Table 4.11. Multicollinearity Test Results Coefficients^a

Model	Unstandardized		Standardized	T	Sig.	Collinearity Statistics	
	Coefficients		Coefficients			Tolerance	VIF
	B	Std. Error	Beta				
1 (Constant)	15.441	2.403		6.427	,000		
Audit Conflict	.191	.062	.256	3.068	.003	.984	1.016
Auditor Independence	.416	.071	.490	5.878	.000	.984	1.016

a. Dependent Variable: Audit_Opinion

Based on the table 4.11 above, it can be seen that each independent variable has a VIF value of not more than 10 and a tolerance value of more than 0.10. So it can be concluded that between each independent variable there is no multicollinearity symptom in the regression model.

Heteroscedasticity Test

Heteroscedasticity test is performed to test the difference in residual variance from one observation period to another. If the residuals have the same variance, it is called homoscedasticity or heteroscedasticity does not occur. The regression equation is good if there is no heteroscedasticity. How to predict the presence or absence of heteroscedasticity in a model can be seen from the following scatterplot pattern.

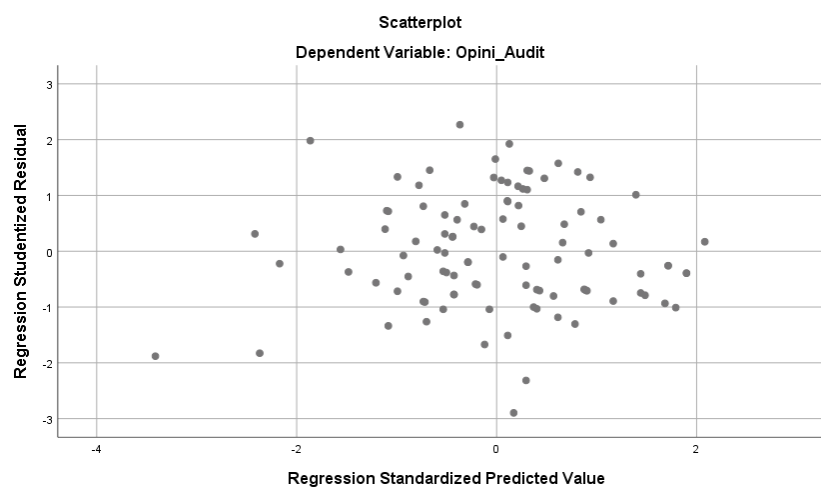


Figure 4.2
Scatterplot Graph of Heteroscedasticity Test
Source: SPSS output (data processed, 2020)

Based on the scatterplot graph in Figure 4.2 above, it can be seen that the dots are spread randomly, and are spread either above or below the zero on the Y axis. It can be assumed that heteroscedasticity does not occur in the regression model, so the regression model is feasible to use.

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Data Analysis Test

Multiple Linear Regression Test

Multiple linear regression analysis is used to determine the effect of the independent variable on the dependent variable, while the results of the multiple linear regression analysis are as follows:

Table. Multiple Linear Regression Analysis Test Results Coefficients^a

Model	Unstandardized Coefisients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
1 (Constant)	15,441	2,403		6,427	0,000
Audit Conflict	0,191	0,062	0,256	3,068	0,003
Auditor Independence	0,416	0,071	0,490	5,878	0,000

Based on the regression output, the regression equation model can be determined as follows:

$$OA = a + b1.KA + b2.IA + e$$
$$OA = 15.441 + 0.191 KA + 0.416 IA + e$$

The regression equation shows a constant value of 15.441. This means that in the absence of independent variables (audit conflict and auditor independence), the audit opinion has reached a value of 15.441.

The regression coefficient on the audit conflict variable is 0.191, which means that if other variables have a constant value, then any increase in the value of the audit conflict by one unit will result in an increase in the value of the audit opinion, an increase of 0.191 or it can be said that the effect of the auditor's experience on the audit opinion is positive.

The regression coefficient on the auditor independence variable is 0.416, which means that if other variables have a fixed value (constant) then any increase in the value of the complexity of the task by one unit will result in an increase in the value of the audit opinion to increase by 0.416 or it can be said that the effect of auditor independence on the audit opinion is positive.

Coefficient of Determination (R²)

The coefficient of determination is used to determine how much the contribution of the independent variable (independent) to the dependent variable (dependent) in percentage units. The coefficient of determination is between zero and one. If the coefficient of determination is large (close to 1), it can be said that the independent variable can provide almost all the information needed to predict the dependent variable. To know the contribution of the independent variables to the dependent variable, it can be seen from the adjusted R square.

**Table. Result of Determination Coefficient Test (R2)
Model Summary^b**

Model	R	R Square Square	Adjusted R Square	Std. Error of the Estimate
1	0,580 ^a	0,337	0,323	2,95834

a. Predictors: (Constant), Auditor_Independence, Audit_Conflict

b. Dependent Variable: Audit Opinion

In the summary table the model above shows the Adjusted R Square value of 0.323 or 32.3%. This means that the audit conflict variable and auditor independence affect audit opinion by 32.3%. Meanwhile, the remaining 0.677 or 67.7% is explained by other variables which are not researched.

Statistical Test (t test)

The t test was conducted in order to determine the effect of each independent variable on the dependent variable tested at a significant level of 0.05.

**Table. Statistical Test Results t
Coefficients^a**

Model	Unstandardized Coeficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
1 (Constant)	15,441	2,403		6,427	0,000
Audit Conflict	0,191	0,062	0,256	3,068	0,003
Auditor Independence	0,416	0,071	0,490	5,878	0,000

a. Dependent Variable: Audit Opinion

Based on table 4:14 above, it can be explained as follows: The number of respondents is 100 (n = 100), the variables are 2 (k = 2), and the Degree Of Freedom (df) = nk-1 or 100-2-1 = 97, With df = 97 and a significant level of 0.05 ($\alpha = 5\%$), then the t table can be determined using Microsoft Excel with the Insert Function formula:

$$T_{\text{tabel}} = \text{TINV}(\text{probability, deg freedom})$$

$$= \text{TINV}(5\%; 97)$$

$$T_{\text{table}} = 1.984723$$

Based on the test results listed in the table above by using multiple linear regression analysis, the following results were obtained:

1. Audit Conflict obtains a tcount of 3.068, which means it is greater than the ttable, which is 1.984723 or (tcount > ttable). The significance value in the table above is 0.003 which means it is smaller than 0.05, so it can be concluded that audit conflict has a significant effect on audit opinion on auditors who work at public accounting firms in Central Jakarta and South Jakarta.

2. Auditor independence obtained tcount of 5.878, which means it is greater than the t-table value which is 1.984723 or (tcount > ttable). The

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significance value in the table above is 0,000, which means it is smaller than 0.05, so it can be concluded that auditor independence has a significant effect on the audit opinion of auditors who work at public accounting firms in Central Jakarta and South Jakarta.

Statistical Test (Test f)

The f test is used to determine whether the effect of all independent variables that are included in the regression model together on the dependent variable. If the results of the f test are significant, then all independent variables have a simultaneous effect on the dependent variable. In table 4:15 the f test results can be seen as follows:

Table. F Test Results

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	431,185	2	215,593	24,634	0,000 ^b
Sidual	848,925	97	8,752		
Total	1280,110	99			

a. Dependent Variable: Audit_Opinion

b. Predictors: (Constant), Auditor Independence, Audit Conflict

The number of respondents was 100 ($n = 100$), the research variable was 3 ($k = 3$), with a significance of 0.05, then the F table can be determined using the denominator degree ($df1 = k-1$) and the degree of numerator ($df2 = nk$). So it is obtained $df1 = 2$ and $df2 = 97$, so that the value of f table can be found using Microsoft Excel with the formula Insert Function.

$$\begin{aligned} F_{table} &= FINV(\text{probability}, \text{deg_freedom2}) \\ &= FINV(5\%; 2; 97) \\ F_{table} &= 3.090187 \end{aligned}$$

Table 4:15 shows that the value of the f test is 0,000 which means it is smaller than 5% (0.05) and the value of $f_{count} > F_{table}$ is $24.634 > 3.09$ and with a significant value of 0.000 is less than 0.05 ($0.000 < 0, 05$) it can be concluded that audit conflict and auditor independence have a simultaneous effect on audit opinion.

Conclusion

This study aims to determine the effect of audit conflict and auditor independence on audit opinion at public accounting firms in Central Jakarta and South Jakarta. In this study using respondents as many as 100 auditors with the results of the research previously described, it can be concluded as follows:

1. In this study, it shows that the audit conflict variable has a significant effect on audit opinion working in public accounting firms (KAP) in Central Jakarta and South Jakarta. With an audit conflict faced by an auditor, the auditor must remain focused on his audit task and produce a good audit opinion. This is due to the fact that an auditor who can resolve audit conflicts in his audit task can produce a sound audit opinion and can be accounted for by the public and his profession.

2. In this study, it shows that auditor independence has a significant effect on audit opinion working in public accounting firms (KAP) in Central Jakarta and South Jakarta. This is because the greater the independence of an auditor, the better the audit opinion given by the auditor. In other words, the independence must be maintained by an auditor so that the audit task is carried out in accordance with the Public Accountant Professional Standards (SPAP).
3. In this study, it shows that the audit conflict variables and auditor independence have a simultaneous effect on the auditors' opinion produced by auditors who work in public accounting firms (KAP) in Central Jakarta and South Jakarta. The results of this study indicate that the more auditors can resolve audit conflicts that occur and the higher the level of auditor independence will result in a good or trustworthy audit opinion and is accountable to the public and their profession.

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RESEARCH BIO DATA

Personal data

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Formal education

SDN Kota Baru X, Bekasi: Graduated in 2003
SMPN 13, Bekasi : Graduated in 2006
Main Student High School : Graduated in 2009
STEI Indonesia : 2015 until now

