

THE EFFECT OF INDEPENDENCE, WORK EXPERIENCE, DUE PROFESSIONAL CARE AND ACCOUNTABILITY ON AUDIT QUALITY

(Case Study at Central Jakarta Publik Accounting Firms)

1st Natalia Anggraini, 2nd Apry Linda Diana

Akuntansi

Sekolah Tinggi Ilmu Ekonomi Indonesia

Jakarta, Indonesia

nataliaanggraini4@gmail.com ; aprylindadiana@stei.ac.id

Abstract - This study aims to determine the effect of independence, work experience, due professional care and accountability on audit quality at the Public Accounting Firms in Central Jakarta. This research uses quantitative primary data with convenience sampling method. The data collection technique is a questionnaire. There are 85 respondents from 12 public accounting firms in the Central Jakarta area. Using SPSS version 26, using multiple linear regression analysis. The results of the study prove that (1) independence has a positive and significant effect on audit quality, (2) work experience has a negative and not significant effect on audit quality, (3) due professional care has a positive and significant effect on audit quality and (4) accountability has a positive and significant effect on audit quality.

Keywords: Independence, Work Experience, Due Professional Care, Accountability and Audit Quality

INTRODUCTION

Audit quality is the probability of an auditor finding and reporting an error or fraud that occurs in a client's accounting system (Tandiontong, 2016: 80). A qualified auditor will be able to provide assurance that there is no material misstatement or fraud in a company's financial statements. Thus, it can produce information that can be trusted by users of financial statements to make decisions based on the audit reports that have been made by the auditors. The independence of an auditor who practices for a public company must be independent in the performance of his professional services as required by the standards formulated by the institution established by the board (Arens et al., 2015: 106).

Work experience is a knowledge, skills and abilities that employees have to carry out responsibilities from previous jobs (Wariati, 2015). Farida, Hallim and Wulandari (2016), said that due professional care is related to the performance of an auditor in carrying out his duties which is required to always be aware of the various possible risks that might result in the audit results by

considering the various possibilities that will occur and thinking about the solution. Careful and thorough use of professional skills enables the auditor to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud. The auditor must use his professional expertise carefully and thoroughly (due professional care) and prudently (prudently) in every assignment.

Accountability is the obligation of the agent to provide accountability, present, report and disclose all activities and activities that are their responsibility to the principal who has the right and authority to hold this accountable (Mardiasmo, 2018: 27). Audit quality is very important because high audit quality will produce reliable financial reports as a basis for decision making (Alim and Hapsari, 2017).

The phenomenon raised (Hendra Friana, 2019), the Financial Professional Development Center (PPPK) and the Financial Services Authority (OJK) finally confirmed a number of alleged irregularities in the financial statements of PT. Garuda Indonesia (Persero) Tbk for the 2018 financial year. The Ministry of Finance explained several violations committed by public accountant Kasner Sirumapea. Kasner was given strict sanctions in the form of license suspension for 12 months through the minister of finance decree No.312 / KM.1 / 2019. OJK has also done something similar with the public accountant's registered certificate number STTD.AP-010 / PM.223 / 2019. There are allegations of serious violations by a public accountant of the opinion (independent auditor's report). PPPK, as an institution under the ministry of finance, assesses that Kasner has not fully complied with audit standards related to assessing the risks of material misstatement through understanding the entity.

Research conducted by Titin Rahayu (2016), regarding auditor independence, states that independence has a significant effect on audit quality. In contrast to Baigi's (2016) research, which states that independence has no effect on audit quality. The results of research conducted by Nurjanah and Andi (2016) show that work experience has an effect on audit quality. On the other hand, the results of research by Fietoria and Elisabeth (2016), show that work experience has no significant effect on audit quality. Research by Putu (2017), I Made and I Wayan (2015), and Dewi (2019), suggest that due professional care has a positive effect on audit quality. Meanwhile, research by Arif (2015), Puteri (2018), and Moh. Ubaidillah (2018), states that due professional care has no effect on audit quality. Research conducted by Burhanudin (2016) provides results that accountability has a positive effect on audit quality. Meanwhile, research conducted by Sugiharto (2015) explains that accountability does not have a positive effect on audit quality.

LITERATURE REVIEW

First Review

Jesica and Praptoyo (2018), state that the purpose of this study is to examine the factors that affect audit quality as the dependent variable. With the independent variables, namely independence, experience, due professional care and accountability in a public accounting firm. This type of research is quantitative research using primary data. The analysis technique used is multiple linear regression analysis with SPSS (Statistical Product and Service Solutions) as a tool. The results of this study indicate that independence, experience, due professional care, and accountability have a positive effect on audit quality.

Kertajasa, Marwa and Wahyudi (2019), Journal of Accounting, Finance and Auditing Studies. The Effects of Competence, Experience, Independence, Due Professional Care and Auditor Integrity on Audit Quality with Auditors Ethics as Moderating Variable. The data used in this study are primary data through questionnaires. There were 97 samples and used linear regression analysis. The results of this study indicate that competence, due professional care and auditor integrity have a positive and significant effect on audit quality and experience and independence have no positive effect on audit quality.

Independence

Arens et al., (2015: 106) states that the independence of an auditor who practices for a public company must be independent in the implementation of his professional services as required by the standards formulated by the institution established by the board. Independence has a component, the independence in mind component reflects the auditor's mind that allows the audit to be carried out with a good attitude that is not biased and a component of independence in appearance (independence in appearance), the auditor's ability to maintain an unbiased point of view in the eyes of others. Indicators of independence are the length of the relationship with the client, pressure from the client, reviews from fellow auditors and non-audit services.

Work Experience

Audit experience is the experience of an auditor in conducting an audit of the number of engagements or the types of companies handled. Experience is also an important attribute for an auditor, because from a lot of experience, an auditor has the ability to detect fraud that may occur in financial statements (Lailatusyarifah, 2016: 17). The work experience indicator is the length of time experience in the field of auditing, the number of audit assignments and the types of companies that have been audited.

Due Professional Care

Due professional care can be interpreted as a careful and thorough attitude by thinking critically and evaluating audit evidence, being careful in duties, not being careless in conducting examinations and having determination in carrying out responsibilities. Carefulness requires the auditor to be alert to significant risks. With a careful attitude, the auditor will be able to reveal various kinds of fraud in the presentation of financial reports more easily and quickly. Therefore, in evaluating audit evidence, auditors are required to have sufficient confidence (Budiarta, 2015). Indicators of due professional care are professional skepticism and sufficient confidence.

Accountability

The definition of accountability is a form of psychological encouragement that makes a person try to be accountable for all actions and decisions taken to their environment (Furiady and Kurnia, 2015). Accountability indicators are motivation, social obligation and service to the profession.

Audit Quality

Audit quality is the quality of the work of the auditor in evaluating the fairness of the client's financial statements and reporting it (Fietoria and Manalu, 2016). The audit quality indicator is the consistency of the audit process with the audit standards and the quality of the audit report.

Hypothesis Development

Priyansari (2015) states that independence is a state that is free from influence. The point is not controlled or dependent on other parties. Andarwanto (2015), found that independence has a positive effect on audit quality. From the results of research conducted by Wiratama and Budiarta (2015), and Utami (2015), it is proven that independence affects audit quality.

H₁ : Independence has a positive effect on audit quality

Gita and Linda (2017), state that the work experience of auditors has a significant positive effect on audit quality. Biantong (2016), in his research stated that work experience has a positive effect on audit quality. Biantong (2016) also states that if the level of work experience of the auditors is high, the auditors will easily carry out their audit tasks so that the resulting audit quality will be good.

H₂ : Work experience has a positive effect on audit quality

Nugrahini (2015) and Andarwanto (2015), state that professionalism has a positive effect on audit quality. Budiarta (2015), due professional care requires auditors to be aware of significant risks. Thus, it is able to reveal various kinds of fraud in the presentation of financial statements more easily and quickly.

H₃ : Due professional care has a positive effect on audit quality

Wiratama and Budiarta (2015), and Nainggolan and Abdullah (2016), that accountability affects audit quality. Bella (2015) states that accountability has a significant effect on audit quality. I Made (2015) states that accountability has a positive effect on audit quality.

H₄ : Accountability has a positive effect on audit quality

Research Methods

The sample in this study were auditors who worked at the Public Accounting Firm (KAP) located in Central Jakarta. The object of this research is the influence of independence, work experience, due professional care and accountability on audit quality. The survey method in this study was carried out by distributing questionnaires to auditors who work in KAP as respondents. The type of questionnaire in this study is closed, respondents only put a check mark on the available column, and use a Likert scale of 1-5 to measure variables. The type of data used in this study is primary data and is calculated using the SPSS version 26 program.

Using data analysis methods, descriptive statistical analysis, validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, multiple linear regression, coefficient of determination test, t statistical test and f statistical test.

Result and Discussion

Profile of Respondents by Gender

Table 4.1

Gender	Frequency	Percentage
Male	43	51%
Female	42	49%
Total	85	100%

Source: Primary data processed (2020)

Profile of Respondents Based on Last Education

Table 4.2

Education	Frequency	Percentage
D3	7	8%
S1	75	88%
S2	3	4%
S3	-	-

Total	85	100%
-------	----	------

Source: Primary data processed (2020)

Profile of Respondents by Position

Table 4.3

Position	Frequency	Percentage
Junior Auditor	60	71%
Senior Auditor	25	29%
Supervisor	-	-
Manager	-	-
Partner	-	-
Total	85	100%

Source: Primary data processed (2020)

Profile of Respondents Based on Work Experience

Table 4.4

Work Experience	Frequency	Percentage
< 1 Years	16	19%
1-5 Years	41	48%
6-10 Years	18	21%
>10 Years	10	12%
Total	85	100%

Source: Primary data processed (2020)

Descriptive Statistical Analysis Test Results

Table 4.5

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Independence	85	15.00	35.00	29.6353	2.29309
Work Experience	85	15.00	34.00	28.9059	3.24266

Due Professional Care	85	15.00	32.00	27.3765	2.60483
Accountability	85	15.00	33.00	29.3529	2.33863
Audit Quality	85	15.00	35.00	31.2824	3.03005
Valid N (listwise)	85				

Source: Output SPSS 26 (Processed Data, 2020)

Validity Test Results

Table 4.6
Independence

Statement	Score r_{hitung}	Score r_{tabel}	Criteria
IND 1	0.388	0.2133	Valid
IND 2	0.361	0.2133	Valid
IND 3	0.365	0.2133	Valid
IND 4	0.536	0.2133	Valid
IND 5	0.373	0.2133	Valid
IND 6	0.445	0.2133	Valid
IND 7	0.513	0.2133	Valid

Source: Processed research data (2020)

Table 4.6 presents the results of the independent variable validity test which consists of seven (7) statement items. From the test results above, seven (7) statements are declared valid because $r_{count} > r_{table}$ was 0.2133.

Table 4.7
Work Experience

Statement	Score r_{hitung}	Score r_{tabel}	Criteria
PK 1	0.544	0.2133	Valid
PK 2	0.676	0.2133	Valid
PK 3	0.653	0.2133	Valid
PK 4	0.740	0.2133	Valid
PK 5	0.479	0.2133	Valid
PK 6	0.502	0.2133	Valid
PK 7	0.392	0.2133	Valid

Source: Processed research data (2020)

Table 4.7 presents the results of the work experience variable validity test which consists of seven (7) statement items. From the test results above, seven (7) statements are declared valid because $r_{count} > r_{table}$ was 0.2133.

Table 4.8
Due Professional Care

Statement	Score r_{hitung}	Score r_{tabel}	Criteria
DPC 1	0.310	0.2133	Valid
DPC 2	0.555	0.2133	Valid
DPC 3	0.689	0.2133	Valid
DPC 4	0.466	0.2133	Valid
DPC 5	0.439	0.2133	Valid
DPC 6	0.345	0.2133	Valid
DPC 7	0.362	0.2133	Valid

Source: Processed research data (2020)

Table 4.8 presents the results of the validity of the due professional care variable which consists of seven (7) statement items. From the test results above, seven (7) statements were declared valid because the value of $r_{count} > r_{tabel}$ was 0.2133.

Table 4.9
Accountability

Statement	Score r_{hitung}	Score r_{tabel}	Criteria
AKT 1	0.338	0.2133	Valid
AKT 2	0.402	0.2133	Valid
AKT 3	0.440	0.2133	Valid
AKT 4	0.436	0.2133	Valid
AKT 5	0.391	0.2133	Valid
AKT 6	0.352	0.2133	Valid
AKT 7	0.220	0.2133	Valid

Source: Processed research data (2020)

Table 4.9 presents the validity results of the accountability variable consisting of seven (7) statement items. From the test results above, seven (7) statements were declared valid because the value of $r_{count} > r_{tabel}$ was 0.2133.

Table 4.10
Audit Quality

Statement	Score r_{hitung}	Score r_{tabel}	Criteria
KA 1	0.486	0.2133	Valid
KA 2	0.645	0.2133	Valid
KA 3	0.713	0.2133	Valid
KA 4	0.653	0.2133	Valid
KA 5	0.578	0.2133	Valid

KA 6	0.601	0.2133	Valid
KA 7	0.560	0.2133	Valid

Source: Processed research data (2020)

Table 4.10 presents the results of the validity of the audit quality variables which consist of seven (7) statement items. From the test results above, seven (7) statements were declared valid because the value of $r_{count} > r_{table}$ was 0.2133.

Reliability Test Results

Table 4.11

Variable	Cronbach's Alpha	N of Items	Information
Independence	0.626	7	Reliabel
Work Experience	0.727	7	Reliabel
<i>Due Professional Care</i>	0.655	7	Reliabel
Accountability	0.635	7	Reliabel
Audit Quality	0.732	7	Reliabel

Source: Output SPSS (2020)

Table 4.11 shows the Cronbach Alpha value of the independence variable of 0.626, work experience variable of 0.727, due professional care variable of 0.655, accountability variable of 0.635, and audit quality variable of 0.732. So, it can be concluded that all statements in the variable questionnaire of this study are reliable because they have a Cronbach Alpha value greater than 0.60. This shows that each item of the statement used will be 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.

Normality Test Results

Figure 4.1
Normality Test Results P-Plot of Regression



Source: Output SPSS (2020)

Based on Figure 4.1, it can be concluded that the data distribution is around the diagonal line and follows the direction of the diagonal line, so regression is feasible to use because it fulfills the assumption of normality.

Table 4.12
Normality Test Results *One Shot Kolmogorv-Smirnov*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.95458630
Most Extreme Differences	Absolute	.074
	Positive	.063
	Negative	-.074
Test Statistic		.074
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.		

Source: Output SPSS (Processed data, 2020)

Based on table 4.12 it can be concluded that the Kolmogorov-Smirnov value > 0.05 which can be seen in the Asymp.Sig (2-tailed) is 0.200. Thus it can be said that the data are normally distributed.

Multicollinearity Test Results

Table 4.13

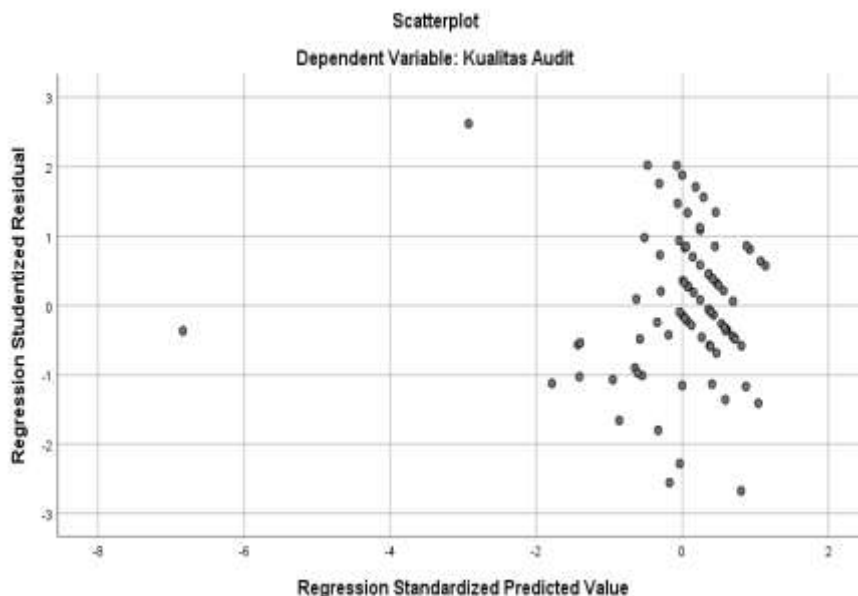
Predictor	Tolerance	VIF	Information
Independence	0.669	1.495	Multicollinearity does not occur
Work Experience	0.769	1.300	Multicollinearity does not occur
<i>Due Professional Care</i>	0.632	1.583	Multicollinearity does not occur
Accountability	0.526	1.900	Multicollinearity does not occur

Source: Output SPSS (Processed data, 2020)

Based on table 4.13, it can be seen that each of the independent variables has a VIF value of not more than 10 and a tolerance value of more than 0.10, so the independent variable does not have multicollinearity symptoms.

Heteroscedasticity Test Results

Figure 4.2



Source: Output SPSS (Processed data, 2020)

Based on Figure 4.2, it can be seen that the dots spread out randomly, irregularly, do not form a clear pattern and spread both above and below the number 0 on the Y axis. It can be said that there is no heteroscedasticity in this regression model.

Multiple Linear Regression Analysis Test Results

Table 4.14

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.952	3.273		-.596	.553
	Independence	.274	.117	.207	2.352	.021
	Work Experience	.021	.077	.023	.278	.781
	Due Professional Care	.363	.106	.312	3.440	.001
	Accountability	.496	.129	.383	3.850	.000

a. Dependent Variable: Audit Quality

Source: Output SPSS (Processed data, 2020)

Table 4:14 shows the regression coefficient value of each variable in this study. So, a regression equation can be made as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4$$

$$Y = -1.952 + 0.274X_1 + 0.021X_2 + 0.363X_3 + 0.496X_4$$

Result of Determination Coefficient Test (R^2)

Table 4.15

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.764 ^a	.584	.563	2.003
a. Predictors: (Constant), Accountability, Work Experience, Independence, Due Professional Care				

Source: Output SPSS (Processed data, 2020)

Based on table 4.15 it can be concluded that the value of Adjusted R Square is 0.563 or 56.3%. This means that the variables of independence, work experience, due professional care affect the quality of the audit by 56.3%. whereas, 0.437 or the remaining 43.7% is explained by other variables which are not accurate.

Partial Test Results for Regression Coefficients (t Statistical Test)

Table 4.16

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.952	3.273		-.596	.553
	Independence	0.274	0.117	0.207	2.352	.021
	Work Experience	0.021	0.077	0.023	.278	.781
	Due Professional Care	0.363	0.106	0.312	3.440	.001
	Accountability	0.496	0.129	0.383	3.850	.000
a. Dependent Variable: Audit Quality						

Source: Output SPSS (Processed data, 2020)

It can be concluded that table 4.16 of partial test results includes independence (X_1), work experience (X_2), *due professional care* (X_3) and accountability (X_4) on Audit Quality (Y):

1. The independence variable (X_1) has a significance value less than 0.05 and the value of $t_{count} > t_{table}$, t_{value} ($2.352 > 0.1990$) and significance ($0.021 < 0.05$). So, H_0 is rejected and H_1 is accepted, it can be concluded that independence has a significant effect on audit quality.
2. Work experience variable (X_2) has a significant value greater than 0.05 and $t_{count} < t_{table}$, t_{value} ($0.278 > 0.1990$) and significance ($0.781 > 0.05$). So, H_0 is accepted and H_2 is rejected, it can be concluded that work experience has no significant effect on audit quality.
3. The variable due professional care (X_3) has a significant value less than 0.05 and the value of $t_{count} > t_{table}$, t_{value} ($3,440 > 0.1990$) and significance ($0.001 < 0.05$). So, H_0 is rejected and H_3 is accepted, it can be concluded that due professional care has a significant effect on audit quality.

- The accountability variable (X_4) has a significance value less than 0.05 and the value of $t_{count} > t_{table}$, t_{value} ($3,850 > 0.1990$) and significance ($0.000 < 0.05$). So, H_0 is rejected and H_4 is accepted, it can be concluded that accountability has a significant effect on audit quality.

F Test Results

Table 4.17
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	450.309	4	112.577	28.064	.000 ^b
	Residual	320.914	80	4.011		
	Total	771.224	84			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Accountability, Work Experience, Independence, Due Professional Care

Sourcer: Output SPSS (Processed data, 2020)

Based on table 4.17 it can be concluded that the p-value is $0.000 < 0.05$ which means significant. Significant here means that H_a is accepted, H_0 is rejected. There is a significant influence between independence, work experience, due professional care and accountability on audit quality.

Discussion

Independence Affects Audit Quality

The results showed that independence had a positive and significant effect on audit quality. This is evidenced by the value of the regression coefficient of 0.274 with a t_{count} of 2.352 and a significance value of 0.021. Meanwhile, the t_{table} value is 0.1990. When compared with the t_{table} , the t_{value} is greater than the t_{table} , namely $2.352 > 0.1990$ and the significance value is smaller than the significant level of 0.05 ($0.021 < 0.05$). Based on the existing hypothesis, H_0 is rejected and H_1 is accepted. So, this means that the indicators of the length of the working relationship, pressure from clients, reviews from fellow auditors and non-audit services have a significant and significant effect on the audit quality produced by the auditors.

The results of this study are supported by research from Aziz (2018), Jesica and Praptoyo (2018), Haryanto and Susilawati (2018), Ramlah, Syah and Dara (2018), which state that there is a positive and significant effect on audit quality.

Work Experience Has No Effect on Audit Quality

The results showed that work experience had no and significant effect on audit quality. This is evidenced by the regression coefficient value of 0.021 with a t_{count} of 0.278 and a significance value of 0.781. Meanwhile, the t_{table} value is 0.1990. When compared with t_{table} , the t_{count} value is greater than t_{table} , namely $0.278 > 0.1990$ and the significance value is greater than the significant level 0.05 ($0.781 > 0.05$). based on the existing hypothesis H_0 is accepted and H_2 is accepted. Thus, this means that the indicator of the length of time experience in the field of auditing, the number of audit assignments and the type of company being audited has no significant effect on the quality of the audit produced by the auditors.

The results of this study are supported by research from Mulyani and Munthe (2018), Fietoria and Elisabeth (2016), and Meilina Safitri (2017), who state that there is no positive and significant effect on audit quality.

Due Professional Care Affects Audit Quality

The results showed that due professional care had a positive and significant effect on audit quality. This is evidenced by the regression coefficient value of 0.363 with a t_{count} of 3.440 and a significance value of 0.001. Meanwhile, the t_{table} value is 0.1990. When compared with t_{table} , the t_{count} value is greater than t_{table} , namely, $3.440 > 0.1990$ and the significance value is smaller than the significant level 0.05 ($0.01 < 0.05$). Based on the existing hypothesis, H_0 is rejected and H_3 is accepted. Thus, this means that indicators of professional skepticism and adequate confidence have a significant and significant effect on the audit quality produced by auditors.

The results of this study are supported by research from Jesica and Praptoyo (2018), Haryanto and Susilawati (2018), Dewi and Sudana (2018), which state that there is a positive and significant effect on audit quality.

Accountability Affects Audit Quality

The results of this study indicate that accountability has a positive and significant effect on audit quality. This is evidenced by the regression coefficient value of 0.496 with a t_{count} of 3,850 and a significance value of 0,000. Meanwhile, the t_{table} value is 0.1990. When compared with t_{table} , the value of t is greater than t_{table} , namely, $3.850 > 0.1990$ with a significance value smaller than the significant level of 0.05 ($0.000 < 0.05$). Based on the existing hypothesis, H_0 is rejected and H_4 is accepted. Thus, this means that the indicators of motivation, social obligation and professional service have a significant and significant effect on the quality of audits produced by auditors.

The results of this study are supported by research from Aziz (2018), Jesica and Praptoyo (2018), Dewi and Sudana (2018), which state that there is a positive and significant effect on audit quality.

CONCLUSION

This study aims to determine the effect of independence, work experience, due professional care and accountability on audit quality at public accounting firms in Central Jakarta, with 85 auditors as respondents. Based on the research results, it can be concluded as follows:

1. Independence has a positive and significant effect on audit quality. This shows that the higher the independence of an auditor, the better the resulting audit quality. An auditor must have an independent attitude because to reveal a problem that is disclosed requires a high independence attitude.
2. Work experience has no positive and significant effect on audit quality. This shows that not all work experience an auditor has can affect the quality of the resulting audit. In this study, there were mostly junior auditors who had not too much work experience and they had not handled many problems.
3. Due professional care has a positive and significant effect on audit quality. This shows that the higher the professional accuracy of an auditor, the better the resulting audit quality. An auditor must have a professional attitude of care in disclosing a problem that is disclosed.

4. Accountability has a positive and significant effect on audit quality. This shows that the higher the sense of responsibility an auditor has, the better the resulting audit quality. The auditor must be accountable for what he has done in revealing a problem he reveals.

REFERENCE LIST

- Aditya, I. (2017). Auditor_Hitam. (<http://www.krjogja.com>).
- Adyani, N. K. S., & Latrini, M. Y. (2017). Pengaruh Risiko Kesalahan, Akuntabilitas dan Due Professional Care pada Kantor Akuntan Publik Provinsi Bali. *E-Jurnal Akuntansi Universitas Udayana*, 18(1), 117-144.
- Agoes, Sukrisno. 201. *Auditing : Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik Buku 1 Edisi 5*. Jakarta: Salemba Empat.
- Anugrah, I. S. (2017). Pengaruh Time Budget Pressure, Kompetensi Dan Independensi Terhadap Kualitas Audit Dengan. *JOM Fekon*, 4(1), 1322-1336.
- Arens, Alvin A, Randal J Elder, Mark S Beasley, Amir Abadi Jusuf. (2015). *Auditing dan Jasa Assurance*. Jilid 1. Edisi Keduabelas. Jakarta: Salemba Empat.
- Ariningsih, P. S., & Mertha, I. M. (2017). Pengaruh Independensi, Tekanan Anggaran Waktu, Risiko Audit dan Gender Pada Kualitas Audit. *E-Jurnal Akuntansi Universitas Udayana*, 18(2), 1545-1574.
- Atiqoh, N. (2016). Pengaruh due profesional care, motivasi auditor, time budget pressure terhadap kualitas audit. ISSN: 2460-0585. *Jurnal Ilmu dan Riset Akuntansi*, Vol. 5.2. Februari: 1-6.
- Burhanudin, M. A. (2017). Pengaruh Akuntabilitas dan Independensi Auditor Terhadap Kualitas Pada Kantor Akuntan Publik Di Yogyakarta. *Jurnal Profita*. Edisi 6.
- Citra, Ajeng. (2016). Pengaruh Pengalaman Kerja, Kompetensi dan Independensi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi. *Jurnal Profita* Edisi 8. Yogyakarta.
- Charendra, O. D. (2017). Pengaruh Kompetensi dan Independensi Auditor Terhadap Kualitas Audit. *Jurnal Ilmu dan Riset Akuntansi*, 6(9), 1-19.
- Eko Budi Prasetyo dan I Made Karya Utama. (2015). Pengaruh Independensi, Etika profesi, Pengalaman Kerja dan Tingkat Pendidikan Auditor Pada Kualitas Audit. *E-Jurnal Akuntansi Universitas Udayana*, 11.1:115-129.
- Falatah, hamzah Faid dan Sukirno. (2018). Pengaruh Kompetensi, Independensi dan Moral Reasoning Auditor Terhadap Kualitas Audit (Studi Pada Kantor Inspektorat Daerah di Provinsi Daerah Istimewa Yogyakarta). *Journal Nominal Vol. VII No. 1*. Terakreditasi No.10/E/KTP/2018.
- Fietoria & Elisabeth Stefany Manalu. (2016). Pengaruh Profesionalisme, Independensi, Kompetensi dan Pengalaman Kerja Terhadap Kualitas Audit di Kantor Akuntan Publik Bandung. *Journal of Accounting and Business studie*, Vol. 1 No. 1, hal 20-38.
- Ghozali, Imam. (2016). *Aplikasi Analisis Multivariat dengan Program IBM SPSS 23*. Universitas Diponegoro, Semarang.
- Gissel dan Neely. (2016). *International Journal of Accounting. Perspectives on Audit Quality: An Analysis*. 11(1), 1-27.
- Hapsoro dan Suryanto. (2017). *International Journal of Accounting. Board Characteristics, Audit Committee and Audit Quality: The Case of Indonesia*.
- Hery. (2017). *Auditing dan Asurans, Pemeriksaan Akuntansi Berbasis Standar Audit International: Integrated and Comprehensive Edition*. Jakarta: PT Grasindo Anggota IKAPI.

- Ikatan Akuntan Publik Indonesia. (2011). Standar Profesional Akuntan Publik. Jakarta: Salemba Empat.
- Imansari, P. F., Halim, A., & Wulandari, R. (2016). Pengaruh Kompetensi, Independensi, Pengalaman dan Etika Auditor Terhadap Kualitas Audit. *Journal Riset Mahasiswa Akuntansi (JRMA)*, 1-9.
- Ismiyati. (2012). Pengaruh Pengetahuan dan Pengalaman Auditor Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Jakarta dan Bekasi). *Jurnal Kajian Pendidikan dan Akuntansi Indonesia*. Vol. 1, No. 1.
- Lubis, Arini Ashal. (2015). Pengaruh Pengalaman Kerja, Independensi, Objektivitas, Integritas, Kompetensi dan Etika Auditor Terhadap Kualitas Hasil Pemeriksaan Auditor BPKP Provinsi Sumatera Utara.
- M. Nizarul Alim, Trisni Hapsari, L. P. (2017). Pengaruh Kompetensi dan Independensi Terhadap Kualitas Audit. *Simposium Nasional Akuntansi 10*, 53(9), 1-26.
- Mardiasmo. (2018). Pengawasan, Pengendalian dan Pemeriksaan Kinerja Pemerintah Dalam Melaksanakan Otonomi Daerah. *Jurnal Bisnis dan Akuntansi* 3:2.
- Moh. Ubaidillah. (2018). Pengaruh Kompetensi, Skeptisme Profesional dan Budaya Organisasi Terhadap Efektivitas Audit Internal. *Journal of Islamic Finance and Accounting*. Vol. 1, No. 1.
- Nandari, Sawitri, A. W., dan Latrini, M. Y. (2015). Pengaruh Sikap Skeptis, Independensi, Penerapan Kode Etik dan Akuntabilitas Terhadap Kualitas Audit. Vol. 1, No. 1.
- Ningtyas, W. A., & Aris, M. A. (2016). Independensi, Kompetensi, Pengalaman Kerja dan Due Professional Care: Pengaruhnya Terhadap Kualitas Audit yang Dimoderasi Dengan Etika Profesi. *Riset Akuntansi dan Keuangan Indonesia*, 1(1), 75-88.
- Novita, L. (2016). Pengaruh Independensi dan Due Professional Care Terhadap Prestasi Kerja Auditor dengan Kualitas Audit sebagai Variabel Intervening Pada KAP di Jakarta Utara. *Jurnal Akuntansi Manajerial*, 1(2), 32-47.
- Nugrahini, P. (2015). Pengaruh Kompetensi dan Profesionalisme Auditor Internal Terhadap Kualitas Audit. Diterbitkan Universitas Negeri Yogyakarta.
- Nurjanah, Irwanti Bunga & Andi Kartika. (2016). Pengaruh Kompetensi, Independensi, Etika, Pengalaman Auditor, Skeptisme Profesional Auditor, Objektivitas dan Integritas Terhadap Kualitas Audit. *Dinamika Akuntansi Keuangan dan Perbankan*, Vol. 5, No. 2, hal 123-135.
- Permanasari, M. (2015). Faktor-Faktor yang Mempengaruhi Kualitas Audit. *Jurnal Bisnis dan Akuntansi*, Vol. 17, No. 1.
- Purwanda, Eka dan Emmatrya Azmi Harahap. (2015). Pengaruh Akuntabilitas dan Kompetensi Terhadap Kualitas Audit. *Jurnal Akuntansi*, 19(3):237-369.
- Pratiwi, R. C dan Nuryantoro. (2015). Pengaruh Independensi, Etika Profesi dan Kepuasan Kerja Auditor Terhadap Kualitas Audit: Studi pada KAP di Wilayah Bandung. *E-Proceeding of Management*. Vol 2 (3).
- Priyansari, A., dan Tah, N. (2015). Pengaruh Kompetensi Independensi dan Etika Auditor Terhadap Kualitas Audit. Universitas Dian Nuswantoro. Semarang.
- Rabbani, Baigi. (2016). Pengaruh Independensi, Etika Auditor dan Akuntabilitas Terhadap Kualitas Audit. Surabaya.
- Rahayu, Siti Kurnia dan Ely Suhayati. (2013). *Auditing (Konsep Dasar dan Pedoman Pemeriksaan Akuntan Publik)*. Yogyakarta: Graha Ilmu.
- Rahayu, Titin. (2016). Pengaruh Independensi Auditor, Etika Auditor dan Pengalaman Auditor Terhadap Kualitas Audit. Surabaya.
- Ritonga, Ahmad Aidil. (2016). Analisa Pengaruh Kompetensi, Pengalaman Kerja, Independensi dan Motivasi Terhadap Kualitas Audit Pada Bank Syariah di Indonesia. *Jurnal Akuntansi International Bank School*.

- Rudi Lesmana dan Nera Marinda Machdar. (2015). Pengaruh Profesionalisme, Kompetensi dan Independensi Auditor Terhadap Kualitas Audit.
- Rosalina, A. D. (2015). Pengaruh Kompetensi dan Independensi Audit Terhadap Kualitas Audit. *Jurnal Akuntansi*. Universtias Widyatam, Bandung.
- Sari, T. I. M. (2015). Pengaruh Profesionalisme, Akuntabilitas dan Integritas Terhadap Kualitas Audit Badan Pemeriksa Keuangan (BPK) RI Perwakilan Provinsi Riau. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 2(2), 1-15.
- Setyono, Unggul. (2016). Analisis Faktor-Faktor yang Berpengaruh Terhadap Independensi Auditor (Studi Empiris Pada Kantor Akuntan Publik Semarang). *Jurnal Ilmiah Mahasiswa S1 Akuntansi Universitas Pandanaran*, Vol. 2, No. 2.
- Sihotang, K. (2016). Etika Profesi Akuntansi. Yogyakarta: PT Kanisius.
- Sinulingga, Sukaria. (2015). Metode Penelitian. Universitas Sumatera Utara.
- Sugiyono. (2017). Metode Penelitian Kuantitatif, Kualitatif dan R&D. Bandung: CV Alfabeta.
- Sujarweni, Wiratna. (2015). Metodologi Penelitian Bisnis & Ekonomi. Yogyakarta: Pustaka Baru Press.
- Sulistiyo, Heru. (2015). E-Journal Review Kantor Akuntan Publik.
- Tuanakotta, Theodorus M. (2016). Audit Kontemporer. Jakarta: Salemba Empat.
- Wang et al., (2015). *International Journal of Auditing*. Impact of The Disclosure of Audit Engagement Partners on Audit Quality: Evidence From The USA.
- Wiratama, William Jefferson dan Budiarta, Ketut. (2015). Pengaruh Independensi, Pengalaman Kerja, Due Professional Care dan Akuntabilitas Terhadap Kualitas Audit. ISSN:2302-8578. *E-Jurnal Akuntansi Universitas Udayana* 10.1:91-106.



LIST OF RESEARCH HISTORY

Personal Data:

Name : Natalia Anggraini

Date of Birth : Jakarta, 28 February 1998

Gender : Perempuan

Religion : Kristen Protestan

Address : Pondok Ungu Permai Sektor 5 Blok I-7 no. 8, RT. 001 / RW. 030, Desa/Kelurahan Bahagia, Kecamatan Babelan, Bekasi, 17612.

No. Telephone : 089636100167

Email : nataliaanggraini4@gmail.com

Formal Education:

SD Tiara Harapan Jaya : Graduated in 2010

SMP Persada : Graduated in 2013

SMA Cindera Mata : Graduated in 2016

STEI Indonesia, Jakarta : Graduated in 2020

