

The Effect of Independence, Objectiveness and Competence on The Quality of Audit Results

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ABSTRACT

This research aims to empirically test and analyze the effect of independence, objectivity and competence on the quality of audit results at the Surabaya City Public Accounting Firm. The population in this study were auditors working at 52 Public Accounting Firms (KAP) in the Surabaya City area. The sampling technique used in this research convenience sampling and obtained as many as 9 Public Accounting Firms (KAP) containing 72 respondents (auditors) in the Surabaya City area through distributing questionnaires. The data analysis method used is multiple linear regression analysis refers to a statistical technique that uses two or more independent variables to predict the outcome of a dependent variable. The technique enables analysts to determine the variation of the model and the relative contribution of each independent variable in the total variance. The results indicate that only competence had an effect in the quality of audit results while independence and objectivity had no effect in the quality of audit results. This finding contributes to the need to consider competence is based on the auditor's experience, education and knowledge so that it can produce quality audits.

Keywords: competence; independence; objectivity; the quality of audit results

INTRODUCTION

One of the benefits of public accounting services is providing reasonable assurance for decision making. In conducting audit examinations, public accountants earn the trust of both clients and financial statement users to verify the fairness of the financial statements prepared and presented by the clients. Clients may have interests that differ, and potentially conflict, with those of the financial statement users. Public accountants in carrying out audit examinations, gain the trust of clients and users of financial statements to prove the fairness of financial statements prepared and presented by clients. Clients may have different interests, perhaps even conflicting with the interests of users of financial statements (Sari & Suryono, 2017).

The behavioral principles that apply to auditors include independence, objectivity, and competence. Integrity is essential to ensure that auditors act honestly and decisively in conducting audits. The auditor profession must be independent and explicitly committed to serving the public interest. As a company operating in the service sector, the main asset owned by a Public Accounting Firm (KAP) is a professional auditors as human resource. In order to be responsible to the public, auditors must strive to improve their abilities or performance in carrying out their profession (Sugiarthama et al., 2019).

Objectivity is essential to ensure that auditors act impartially, without being influenced by pressure or requests from interested parties regarding the audit results. Auditor competence is supported by the knowledge and skills necessary to perform their tasks effectively (Sukriah et al., 2009). Alim et al. (2007) states that cooperation with objective examinations that are excessively prolonged and repetitive can compromise the auditor's independence.

The phenomenon of audit fraud emerged in the Enron and Arthur Andersen cases, which shocked the world and called into question the credibility of auditors. Enron, an energy company valued at \$100 billion in 2000, suddenly collapsed, leaving debts of \$31.2 billion. The case involved Arthur Andersen, a prominent Public Accounting Firm (KAP) and one of the Big Five, which had audited Enron's financial statements. Following the audit, revisions were made to Enron's financial reports (Mariyati, 2023)

One of the incidents involving the auditing profession in Indonesia was the case involving KAP Marlinna and Merliyana Syamsul, who violated professional audit standards while auditing the financial statements of PT. Sunprima Nusantara Fund (SNP). Based on the results of the examination, the Ministry of Finance issued an administrative sanction against KAP Marlinna and Merliyana Syamsul, restricting them from providing audit services to financial services companies for 12 months, from September 16, 2018, to September 15, 2019. Additionally, the Ministry of Finance imposed sanctions on the accounting firm KAP Tanubrata, Sutanto, Fahmi, Bambang, and Partners, as well as accountant Kasner Sirumapea, an auditor for PT Garuda Indonesia (Persero) Tbk (GIAA), for committing serious violations that could impact the opinion in the Independent Auditor's Report (IAI) (Uly, 2019)

Public accountants failed to properly evaluate project work for management accounting, as well as tasks related to the recognition of wages and other income from the outset. Additionally, auditors did not obtain sufficient and appropriate audit evidence to assess the accuracy of the accounting treatment based on the substance of transactions, which resulted in violations of Auditing Standard (SA) 500. This also involved other audit processes that conflicted with the principles outlined in Auditing Standard (SA) 560 (Uly, 2019)

In the research conducted by Nataline (2007) it was indicated that there is a positive influence of work experience on audit quality. Inexperienced auditors will make greater error attributions compared to experienced auditors. Research conducted by Mabururi & Winarna (2010) regarding the influence of Independence and competence has a significant effect on quality of audit results, low complexity work has a significant effect on the quality of auditor work results Alim et al. (2007) and Mardisar et al. (2007).

This study is a replication of several previous studies on related topics. It shares several similarities, including the use of the same variables – independence, objectivity, and competence – on the quality of audit results. The study is conducted in Surabaya, a major city in East Java, chosen because it hosts a significant number of public accounting firms (KAPs). Additionally, each Inspectorate, or government internal oversight unit, typically employs auditors responsible for evaluating, supervising, and auditing the performance and finances of government agencies. The data gathered from these sources will support the research process.

Hypotheses Development

The Effect of Independence on The Quality Of Audit Results

According to Mulyadi (2015) Independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on other people. Independence also means that there is honesty in the auditor in considering facts and there is objective, impartial consideration in the auditor in formulating and stating his opinion. An auditor must maintain an independent attitude when carrying out audit tasks, ensuring they are not influenced or controlled by others. Independence plays a crucial role in establishing the trustworthiness of auditors, as it serves as the foundation for public confidence. The greater an auditor's independence, the less susceptible they are to external influence, leading to higher-quality audit results. (Batoro & Suryono, 2020). Previous research examining independence on the quality

of audit results was Alim et al. (2007), Pratistha & Widhiyani (2014), (Puspita et al., 2020), Prabowo & Suhartini (2020), Medina & Sari (2022) and Kusumawardani & Riduwan (2017) these researches indicate that independence has a significant impact on the quality of audit results. This differs from the research by Sukriah et al. (2009) which demonstrated that independence does not have a significant effect on audit quality.

H₁: Independence has a positive effect on the quality of audit results

The Effect of Objectivity on The Quality Of Audit Results

Objectivity as a person's freedom from the influence of subjective views of other interested parties. The general standard in the APIP Audit Standards states that with the principle of auditor objectivity, the quality of the audit results will be better. According to Lisda (2007) Auditors must have an objective mental attitude, be impartial and avoid the emergence of conflict. Previous research examining objectivity on the quality of audit results was Sukriah et al. (2009), Lestari, (2016), Kristanti et al. (2021), Sihombing & Triyanto (2019) and Kusumawardani & Riduwan (2017) these researches indicate that objectivity has a significant impact on the quality of audit results. This differs from the research by Canisih et al. (2022) and Lubis & Salisma (2023) which demonstrated that objectivity does not have a significant effect on audit quality

H₂: Objectivity has a positive effect on the quality of audit results

The Effect of Competence on The Quality Of Audit Results

Auditor competence is the qualifications required by an auditor to carry out an audit properly. In carrying out an audit, an auditor must have good personal qualities, adequate knowledge, and special expertise in the field. Arens et al., (2011) explain that auditors must possess the necessary qualifications to understand the criteria being applied and demonstrate competence in determining the type and quantity of evidence required to reach accurate conclusions after evaluating the evidence. High audit quality can be achieved when auditors possess strong competence. Auditors must continuously enhance their knowledge and experience to ensure optimal application in practice (Pusparani & Wiratmaja, 2020). Previous research examining objectivity on the quality of audit results was Sukriah et al. (2009); Ayuningtyas & Pamudji (2012); Fahdi (2018), Samosir et al. (2022), Wahyuni (2020) and Pusparani & Wiratmaja (2020) these researches indicate that competence has a significant impact on the quality of audit results.

H₃: Competence has a positive effect on the quality of audit results

METHODS, DATA AND ANALYSIS

This research employs a quantitative method to obtain accurate measurements of the responses provided, resulting in numerical data that can be analyzed using statistical techniques. Data analysis uses multiple regression analysis to determine the effect of independent variables, independence, objectivity, integrity, competence on the quality of audit results.

The population in this study were auditors working at 52 Public Accounting Firms (KAP) in the Surabaya City area. This research took a sample of auditors working at 9 Public Accounting Firms (KAP) located in the Surabaya City area registered in the 2023 Public Accounting Firm Directory published by the Indonesian Institute of Public Accountants (IAPI). Sampling in this research used the convenience sampling method, which is a general term that covers a wide variety of respondent selection procedures

where the sample units drawn are easy to contact, not troublesome, easy to measure, and cooperative (Abdul, 2007)

The type of data used in this study is primary data, namely data obtained directly from the original source (not using intermediary media) or called using a questionnaire. The indicators for measuring the research questionnaire are as follows:

Table 1. Indicators questionnaire

Variable	Indicators
Independence (Sukriah et al., 2009)	Independence of program preparation Independence of work implementation Independence of reporting
Objectivity (Sukriah et al., 2009)	Free from conflict of interest Disclosure of conditions according to facts
Competence (Sukriah et al., 2009)	Personal qualities General knowledge Special skills
Quality of Audit Results (Sukriah et al., 2009)	Indicators are the conformity of the audit with audit standards Quality of audit report results

This research uses multiple linear regression analysis to determine the effect of independence, objectivity, and competence on the quality of audit results at public accounting firms in Surabaya. The multiple regression test is conducted to assess the ability of the independent variables to explain the dependent variable, with the regression equation used to test the hypothesis as follows:

$$\text{Formula: } Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Description:

Y = Quality of audit results

a = Constant

$b_1, b_2, b_3, b_4, b_5, b_6$ = Regression coefficient

X1 = Independence

X2 = Objectivity

X3 = Competence

e = Disturbance error

RESULT AND DISCUSSION

Descriptive Statistics Results

This research uses a Likert scale ranging from 1 to 5, with the following categories: strongly disagree (1), disagree (2), neutral (3), agree (4), and strongly agree (5). This scale allows for the calculation of the overall average of the respondents' answers. The variables contained in this study are independent variables (X) and dependent variables (Y). For the independent variables (X) used in this study are independence (X_1), objectivity (X_2), and competence (X_3) While for the dependent variable is quality of audit results (Y). The data in this study are primary data from questionnaires obtained from 9 Public Accounting Firms (KAP) in the city of Surabaya. Based on the respondents' answers to the questions, the following descriptive statistics are presented, including the minimum value (min), maximum value (max), mean, and standard deviation, as shown in the table below:

Table 2. Descriptive Statistics Results

Indicators	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
Independence	60	25	50	43,65	5,217
Objectivity	60	23	50	42,97	5,707
Competence	60	29	50	43,3	4,552
Quality of Audit Results	60	27	50	43,08	4,713
Valid N (listwise)	60				

Based on the results presented in the Descriptive Statistics table, the findings are as follows: The Independence variable (X_1) indicate a minimum value of 25 and a maximum value of 50. So that the average value is 43,65. Then the results for the Std. Deviation value are 5,217. Objectivity variable (X_2) indicate a minimum value of 23 and a maximum value of 50. So that the average value is 42,97. Then the results for the Std. Deviation value are 5,707. Competence variable (X_3) indicate a minimum value of 29 and a maximum value of 50. So that the average value is 43,3. Then the results for the Std. Deviation value are 4,552. Quality of Audit Results variable (Y) indicate a minimum value of 27 and a maximum value of 50. So that the average value is 43,08. Then the results for the Std. Deviation value are 4,713.

Reliability Test Results

The reliability test can be conducted by correlating the values between items within the variables using the Pearson product-moment correlation. This test is performed by correlating each item's value with the total score of the other items. The results are then compared with the critical value at a significance level (α) of 0.05. If the correlation coefficient exceeds the critical value, the measurement instrument is considered reliable.

Reliability is determined based on the Cronbach's Alpha value. If the Cronbach's Alpha value is greater than 0.7, the research instrument is considered reliable. The results of the Cronbach's Alpha value test of all indicators for each research construct exceeded 0.7 so that each construct was declared reliable. Independence variable shows a Cronbach's alpha value of 0.91, Objectivity variable shows a Cronbach's alpha value of 0.935, Competence variable shows a Cronbach's alpha value of 0.875, Quality of Audit Results variable shows a Cronbach's alpha value of 0.935, Competence variable shows a Cronbach's alpha value of 0.875.

Classical Assumption Test

To determine whether the data follows a normal distribution, the Kolmogorov-Smirnov method or a graphical approach can be used. The Kolmogorov-Smirnov test is specifically used to assess the normality of the data distribution for each variable. The decision-making criteria are as follows: if the significance value is greater than 0.05, the data is considered normally distributed; if the significance value is less than 0.05, the data is not normally distributed. The results of the Kolmogorov-Smirnov normality test are the test yielded a significance (2-tailed) value of 0.531, which is greater than 0.05, indicating that the data is normally distributed. The Kolmogorov-Smirnov test assesses whether the data distribution of each variable is normal. The decision criteria are as follows: if the significance level is greater than 0.05, the data is normally distributed; if it is less than 0.05, the data is not normally distributed.

Heteroscedasticity testing examines whether there is a variance inequality in the residuals (error terms) across observations in the regression model. If the variance of the residuals remains consistent across observations, it is referred to as homoscedasticity; if the variance differs, it is called heteroscedasticity. The significance value (Sig.) for the Independence variable (X1) is 0.782 and the significance value (Sig.) for the Objectivity variable (X2) is 0.255 for the Competence variable (X3) is 0.198. Because the significance values of the three variables above are greater than Alpha 5% (0.05), it can be concluded that the regression model does not have a heteroscedasticity problem.

The multicollinearity test in this study was conducted by examining the tolerance and VIF values. The commonly used cutoff values to indicate multicollinearity are a Tolerance value ≤ 0.10 or a VIF value ≥ 10 . A good regression model should not exhibit correlations between independent variables. If such correlations exist, multicollinearity is present. The presence or absence of multicollinearity can be determined by analyzing the tolerance and VIF values. From the result test, it is known that the tolerance values for the Independence variable (X1), Objectivity variable (X2), and Competence variable (X3) are 0.159, 0.183, and 0.368, respectively, all greater than 0.10. Similarly, the VIF values for Independence (X1), Objectivity (X2), and Competence (X3) are 6.286, 5.458, and 2.720, all smaller than 10.00. Therefore, it can be concluded that there are no symptoms of multicollinearity in the regression model.

Determination Coefficient Test (R²)

The determination coefficient test is conducted to measure the ability of the independent variables, namely independence, objectivity and competence in carrying out the dependent variable, namely quality of audit results.

Table 3. Results of Determination Coefficient Test (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,847 ^a	0,718	0,703	2,57

The table shows that the R Square value is 0.718 or 71.8%, meaning that the audit of quality results variable can be explained by the independent variables, namely independence (x_1), objectivity (x_2) and competence (x_3) of 0.718 or 71.8%, while the remaining 100% - 71.8% = 28.2% is the contribution of other variables that are not included in this study. others that are not included in this research model.

F Test Results

This test is conducted to determine whether the independent variables collectively influence the dependent variable. The results of the F-statistical test are presented in the table below. The hypothesis is accepted if the significance probability value is ≤ 0.05 . Conversely, if the probability value is ≥ 0.05 , the hypothesis is rejected.

Table 4. F Test Results

	Model	Sum of Square	Df	Mean Square	F	Sig.
1	Regression	940,746	3	313,582	47,482	0,000 ^b
	Residual	369,837	56	6,604		
	Total	1.310,58	59			

F count value of 47.482 > F table 2.77 with a significant value of 0.000 < 0.05, it can be concluded that H₀ is rejected. This means that the variables Independence (X₁), Objectivity (X₂) and Competence (X₃) simultaneously have a significant effect on the Quality of Audit Results (Y).

Multiple Linear Regression Analysis

The t-statistic test is used to determine whether or not each independent variable partially influences the dependent variable tested with a significance level of 0.05. The hypothesis in the t-test is: H₀: There is no significant influence between the independent variables on the dependent variable Y (Quality of Audit Results), H_a: There is a significant influence between the independent variables on the dependent variable Y (Quality of Audit Results).

Table 5. T-test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Keterangan	
	B	Std. Error	Beta				
1	(Constant)	7,02	3,244		2,164	0,035	
	Independence	0,264	0,161	0,293	1,644	0,106	Rejected
	Objectivity	0,259	0,137	0,314	1,891	0,064	Rejected
	Competence	0,309	0,121	0,299	2,553	0,013	Accepted

From the test results, it means: a). The first hypothesis (H₁) in this study states that Independence has no effect on the quality of audit results. Based on the results of the t-test presented in table 6, the significant value of 0.106 > 0.05 (H₀ is accepted and H₁ is rejected), meaning there is no relationship between the independent variable and the dependent variable. And it can be concluded that the second hypothesis (H₂) in this study is rejected. b). The second hypothesis (H₂) in this study states that objectivity does not affect the quality of audit results. Based on the results of the t-test presented in table, the significant value of 0.064 > 0.05. (H₀ is accepted and H₂ is rejected), meaning there is no relationship between the independent variable and the dependent variable. And it can be concluded that the second hypothesis (H₂) in this research is rejected. c). The third hypothesis (H₃) in this study states that competence has a significant effect on the quality of audit results. Based on the results of the t-test presented in table, the significant value of 0.013 < 0.05 (H₀ is rejected and H₃ is accepted), meaning there is a significant partial relationship between the independent variable and the dependent variable. It can be concluded that the first hypothesis (H₃) in this research is accepted.

The Impact of Independence on Quality of Audit Results

These results are not in line with the research finding of Alim et al. (2007), Pratistha & Widhiyani (2014), (Puspita et al., 2020), Prabowo & Suhartini (2020), Medina & Sari (2022) and Kusumawardani & Riduwan (2017) which states that independence has a significant effect on quality of audit results. However, these results are supported by previous research, namely research conducted by Sukriah et al. (2009), Lubis & Salisma (2023) and Ramadhan et al. (2024) which stated that independence does not affect the quality of audit results. Auditor independence is the auditor's attitude that is impartial, has no personal interests, and is not easily influenced by interested parties in providing opinions or conclusions, so that the auditor's opinion given is based on integrity and objectivity or in accordance with the level

of fairness of the financial statements. However, the auditor's independence attitude depends on the auditor's stance, even though what is done is wrong and is not willing to be justified by colleagues in the profession will certainly not increase the results of a reliable audit report.

An independent attitude is essential for auditors. However, if an independent auditor lacks sufficient knowledge or is not competent in their field, a reliable audit report cannot be produced. According to Putri & Juliarsa (2015) Circumstances often interfere with auditor independence, because auditors are paid by clients for their services. As a seller of services, auditors tend to fulfill the wishes of clients because auditors receive facilities from clients and have good relationships with clients. Competition between Public Accounting Firms can be a trigger for a lack of auditor independence, so that auditors are vulnerable to following the wishes of clients so as not to lose their income.

According to planned behavior theory, intention has a function consisting of three basic determinants, and one of the determinants that influences independence is behavioral attitude. Behavioral attitude is the basis for forming intention. In attitudes towards behavior there are two main aspects, namely the individual's belief that displaying or not displaying certain behaviors will produce certain consequences or results, and the aspect of individual knowledge about the object of attitude can also be in the form of individual opinions that are not necessarily in accordance with reality. The more positive an individual's belief about the consequences of an attitude object, the more positive their attitude will be toward that object. Conversely, the more negative their belief, the more negative their attitude will be.

The factor that causes independence to have no effect on quality of audit results is because an auditor basically has an independent attitude which is a basic characteristic that must be possessed even before entering into a cooperation contract with a client. So that independence does not have a significant effect on quality of audit results. Another factor that may cause independence to have no effect on quality of audit results is because of violations committed by the auditor against the independent attitude that is possessed.

The Impact of Objectivity on Quality of Audit Results

These results are not in line with the research finding of by Sukriah et al. (2009), Lestari, (2016), Kristanti et al. (2021), Sihombing & Triyanto (2019) and Kusumawardani & Riduwan (2017) which stated that objectivity has a significant effect on the quality of audit results. However, These results are supported by previous research, namely research conducted by Canisih et al. (2022) and Lubis & Salisma (2023) which stated that objectivity does not affect the quality of audit results. In this research, the majority of respondents who filled out the questionnaire were those who served as junior auditors. Junior auditors who have only been on duty for one or two years are suspected of having a weak attitude of objectivity so that auditors are still unable to apply an objective attitude when carrying out their duties. This results in no influence between objectivity and the quality of audit results. A good auditor should be an auditor who can be objective and impartial to anyone and fair when making decisions.

Objectivity is an honest attitude and is a basic attitude that has been embedded in an auditor even before the auditor carries out his duties so that objectivity does not affect quality of audit results. This can be seen from the respondents' responses regarding objectivity which consists of several indicators, namely impartiality (bias), no conflict of interest, not receiving pressure from other parties, providing added value to improve the influence of quality of audit results.

In this research, the majority of respondents who filled out the questionnaire were those who served as junior auditors. Junior auditors who have only been on duty for one or two years are suspected

of having a weak attitude of objectivity so that auditors are still unable to apply an objective attitude when carrying out their duties. This results in no influence between objectivity and quality of audit results. A good auditor should be an auditor who can be objective and impartial to anyone and fair when making decisions.

The Impact of Competence on Quality of Audit Results

These results are supported by previous research, namely research conducted by Sukriah et al. (2009), Ayuningtyas & Pamudji (2012), Fahdi (2018); Samosir et al. (2022), Wahyuni (2020) and Pusparani & Wiratmaja (2020) which stated that competence has a positive and significant effect on the quality of audit results.

In this context, the auditor is expected to possess substantial professional competence in various interconnected areas that impact their audit tasks. Competence is a crucial qualification required for auditors to perform audits effectively, while also helping to maintain objectivity and integrity.

Competence must be assessed through a process that considers personal behavior, as well as the ability to apply knowledge and skills gained through education, professional training, work experience, and audit practice. In identifying violations within the client's accounting system, an auditor must demonstrate not only competence but also a commitment to accuracy and prudence. Therefore, it can be concluded that the higher the auditor's competence, the better the quality of the audit produced. When an auditor's competence is high, the quality of the audit will also be higher.

It can be concluded that, in conducting audit procedures to achieve high-quality audit results, auditors must not only apply their audit competence but also consider other factors such as emotional intelligence, spiritual intelligence, and professionalism. These elements together contribute to producing quality audit outcomes. A high level of audit competence does not necessarily guarantee high-quality audit results, nor does low audit competence automatically result in poor quality outcomes.

Competence refers to the knowledge, experience, and expertise possessed by the auditor, which are applied to fulfill their responsibilities. The more skilled and competent an auditor is, the higher the quality of the audit results produced. A high level of competence enables the auditor to perform tasks more efficiently, whereas a lower level of competence can lead to difficulties, resulting in lower-quality audit outcomes. The findings of this study indicate a positive relationship between competence and audit quality, meaning that the higher the auditor's competence, the better the quality of the audit results.

The more competent an auditor is, the higher the quality of the audit results produced. A high level of competence enables the auditor to perform tasks more effectively, whereas a low level of competence can lead to difficulties, resulting in lower-quality audit outcomes. The results of this study indicate a positive relationship between competence and audit quality, meaning that as competence increases, the quality of the audit results improves.

CONCLUSIONS AND SUGGESTIONS

The results of the study indicate that independence and objectivity do not have a significant effect on the quality of audit results in public accounting firms in Surabaya City. However, competence significantly influences the quality of audit results. This finding suggests that higher auditor competence ensures better-quality audit results, as competence is measured through an auditor's experience, education, and

knowledge. Consequently, while independence and professional ethics may not statistically impact audit quality, their application in audit assignments remains essential and must still be evaluated.

The sample used in this study is limited to public accounting firms located in Surabaya, which may result in the sample not adequately representing the broader population and, therefore, limiting its generalizability. This study focuses solely on examining the effects of independence, objectivity, and competence on the quality of audit results. Other factors could be explored in future research to include additional variables, thereby providing a more comprehensive understanding of what influences the quality of audit results.

Further research is expected to collect data not only through the distribution of questionnaires but also by conducting direct interviews with respondents, in order to obtain more accurate research results that reflect real-world conditions. Additionally, future studies should explore other factors that may influence the quality of audit results, such as the size of the public accounting firm, integrity, work experience, and auditor competence.

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