



**The Professional Etiquette Moderating The Correlation Between Auditor's Independence And Job Experience Toward Audit Quality
(A Study Case Of Tax Investigator In The Tax Directorate General Regional Office Central Java I)**

Ari Hardiyanto, Sudarman*, Hani Krisnawati, Amin Kuncoro

Institute of Technology and Business Semarang, Jl. Jenderal Sudirman No.346, Gisikdrono, Semarang Barat, Kota Semarang, Central Java 50149, Indonesia

*sudarman_aji@yahoo.co.id

ABSTRACT

This research analyzed the independence and job experience of auditors toward the audit quality; the audit quality moderated by professional etiquette, and job experience toward audit quality moderated by professional etiquette. This quantitative descriptive research used multiple regression analysis. The data sources consisted of primary and secondary data sources. The population and sample of the research were 36 respondents, the employees of tax investigators in the tax directorate general, Central Java I. The researchers used the total sampling technique to select the sample. The results showed that independence and job experience could improve audit quality. On the other hand, professional etiquette could empower the correlation between independence and the job experience toward audit quality. Therefore, the roles of independence and the job service could encourage the auditors with professional etiquette.

Keywords: audit quality; job experience; independence; professional etiquette

INTRODUCTION

Professional etiquette is an influential factor in audit quality. The etiquette code is essential because it regulates the public accountant's behaviors to carry out his practice. Septiani (2014) reveals that professional etiquette covers the attitudes of the professional members to be ideal, practicable, and authentic. On the other hand, studies related to professional etiquette found that professional etiquette influenced audit quality. Arens (2003) mentioned that professional etiquette is an ethical principle to understand and promote by every auditor. An auditor must hold his professional etiquette during an investigation to create transparent financial management. Thus, if the auditors of the Public Accounting Office investigate, they must hold their professional etiquette. This matter improves the audit quality and influences the community's trust in the profession. Kurnia et al. (2014), Eko Budi Prasetyo & Utama (2015) found the influence of professional etiquette toward audit quality. In this current research, the researchers investigated whether professional etiquette could improve and weaken the correlation between the independence and job experience of the auditors toward the audit quality.

Some previous studies found positive and significant influences of independence toward audit quality. Rahayu & Suryono (2016). Anugrah et al (2017), Dewi (2016), Christiawan (2002), Singgih & Bawono (2010), and Alim et al (2007) found that independence influenced the audit quality. On the other hand, the findings were not in line with Sukriah et al. (2009). They found that independence did not influence audit quality. The same result was also found by Carolita et al (2012), Suharti & Apriyanti (2012), Karnita & Chariri (2015); Febriyanti (2014) and Nanik et al (2021).

Some previous studies related to the independence of the auditor's profession proved that independence is the center of attention for auditors or investigators. However, only a few studies discussed the professional independence of tax investigators. The independence of a tax auditor will improve the investigating result quality as long as the auditor can keep his independence during tax auditing. The profession of tax auditors should assist the government in monitoring the taxpayers to complete their tax obligation. However, most auditors are drawn to bribery. In recent years, both electronic and printed media reported bribery cases that involved tax officers. Most cases involved tax investigators. Pargono Riyadi, Eko Damayanto, Mohammad Dian Irawan, Army, Nurachman Maarif, and Heri Sunandar are examples of bribery cases with tax investigators' involvement. News, Okezone.com (2010), beritasatu.com (2013), Nasionaltempo.co (2014), and Bakar et al. (200et al.explained that some corruption scandals made the community aware of the importance of auditor independence in carrying out its jobs. Therefore, the bribery cases with tax investigators' involvements made the independence questionable.

From the explanation of the background and the research phenomena, this research investigates the influence of independence and job experience of the auditors toward the audit quality, the influence of audit quality moderated by professional etiquette, and the influence of job experience toward audit quality moderated by professional etiquette. The results of this research were helpful to provide about auditor's performance and the accounting knowledge about auditing with empirical evidence on the independence influence, job experience, and professional etiquette toward audit quality.

LITERATURE REVIEW

Audit Quality

The audit quality is defined as an investigating action by an auditor. According to the Standard of Pubic Accounting Profession, the audit by investigators is qualified if the auditors adhere to the auditing standard. The standard includes professional quality, independence, and judgment during the audit and composing of the report.

Kane & Veluri (2005) and Simanjutnak (2008) define it as the capability of the accounting office to understand the business clients. Many factors influence the capability improvement, such as the accounting value. It describes the corporate economic condition, including the use of generally accepted accounting principles (GAAP) as the standard regulation, competitive skills described in the financial statement, correlation of the business risks, etc. The audit is defined as a systematic process to obtain and evaluate objective evidence about the activity and economic incident assertions to apply the appropriate levels based on the criteria. Then, the audit reported the clients' results (Taylor & Glezen, 1992; and Simanjuntak, 2008).

Audit quality refers to the probability that an auditor finds a violation inside the client's accounting system. Then, the auditor reports it in an auditory financial statement by adhering to the auditing standard guideline and the relevant public accounting ethics code. According to Boynton & Kell (1999:23), service quality is vital to ensure the profession's responsibility toward the clients, the community, and the regulations. On the other hand, the Public Accounting Professional Standard issued by IAPI (2016) mentions the criteria or the quality standard. They cover the auditor's professionalism quality. As regulated by the general auditing standard, the auditor's professional quality criteria cover independence, integrity, and objectiveness. Thus, the audit service quality aims to ensure the profession's responsibility toward the clients and the community. It covers the professional auditory quality.

Indra Bastian (2014:186) explains the audit quality starting from the plan, investigation, skill utility, and carefulness to carry out the profession. Arens et al. (2015:103) explain that audit quality refers to the manner of an auditor to detect an error of material report presentation in a financial statement. The detection aspect reflects the auditor's competence, while the report reflects the auditor's integrity, especially independence.

Professional Ethics

Aristoteles initiated a review about etiquette for his child, Nikomachus. He wrote a book titled *Ethika Nicomacheia*, intending to tell his child how to interact and acknowledge people. The ideal interaction among humans should be based on the shared interest instead of an individual's interest or selfishness. The ideal interaction of human will last longer and so will the community life since human is *zoonpolitikon*. Etiquette is derived from ancient Greece's language, *ethos*. It is a singular form that is equal to habit, custom, and valuable character. The plural form of *ethos* is *ta etha*, meaning habits. From the plural form, Aristotle introduced the word 'etiquette' that refers to moral philosophy. Therefore, etiquette refers to the knowledge of what an individual can do. It also refers to the science of culture and habit.

An individual that does a valuable profession should obtain reward, salary, or wage from his profession. However, it is not the primary motivation but the willingness to serve and help humankind based on expertise. The professional code of ethics is dynamics based on the development of science and technology. Thus, the members of the profession should keep up with the development. The codes of ethics consist of self-professional regulation in the form of actual moral values. These values cannot be forced from the external side. The professional code of ethics applies effectively if the community understands the professional environment's dreams and life values. The professional code of ethics consists of human moral formulation that has the profession. The professional codes of ethics become the standard to organize the professional group members. Every professional code of ethics is printed systematically, orderly, completely, flawlessly, and excellently to attract the attention and joy of the readers. All written codes refer to excellent behaviors. The professional code of ethics refers to the norms, requirements, and regulations that a group of people must meet. The professional code of ethics refers to the behavioral principle in systematic written form as the guideline to develop a profession in a community.

Independence

A public accountant becomes confident when the clients and the financial statement users prove the normality of the arranged financial statement. Therefore, the accountant should behave independently toward the clients' interests, the users of financial reports, and their interests while sharing the financial statement normality. As shown below, Mautz & Supriyono, cited in Mawar (2020), explains what Carman's says about independence. "If the use of an auditor is poor due to the feeling of some third parties toward his independence, the auditor takes responsibility not only to ensure his independence but to avoid any possibility that may negatively impact his independence."

Rahayu & Suhayati (2010:38) explains that independence is "a mental attitude of an auditor to not side while auditing." Mulyadi (2002:87) explains that independence is "an autonomous mental attitude from any influences by other parties. Independence is the honesty of the auditor to consider the facts and the existence of objective considerations not to side while formulating his opinions." From the definition, the auditor that enforces his independence realizes his work is for the public interest. Thus, he must be honest, neutral, and firm.

Independence for a public accountant means that the accountant is not easily influenced by any party while carrying out his job. Therefore, an auditor must not side with any party, no matter how brilliant his technical skill is. It is vital to keep the freedom of opinion. Arens et al. (2008:111) explain that independence is an uncommon perception. The auditor should not only be independent in terms of fact but also terms of appearance. Independence deals with the capability to defend the uncommon attitudes during the audit. Then, independence in appearance is the outcome of the other interpretation of independence. From the definition, the auditor that enforces his independence realizes his work is for the public interest. Thus, he must be honest, neutral, and firm.

The second general audit standard states that "in any circumstances dealing with relationship, independence is a mental attitude to defend the auditor." This standard requires the auditor to be independent. It means that the auditor is not easily influenced while promoting his job for the sake of the shared interest (IAI, 2001:220.1). Studies found four matters interrupting the public accountant's independence. They were: (1) mutual or conflicting interests with the clients, (2) self-work auditing, (3) acting as employees or management of the clients, and (4) acting as the advocate for the client. A public accountant is interrupted in terms of independence if he has the clients' business, finance, management, or employment.

Studies about independence have been carried out in many countries, both domestic and overseas. Generally, there are three influential factors of public accountant's independence. They are (1) financial and business relationship with the client, (2) service provision except for auditing service for the clients, and (3) years of public accounting services. On the other hand, there are four influential factors of independence. They are (1) inter-accountant competition, (2) consulting service provider for a client. Supriyono (1988) studied six influential factors of independence. They are (1) financial interest bound and business relationship with the clients, (2) other services besides auditing, (3) years of auditing among public accountant and the client, (5) competition among public accounting office, (5) the size of the public accounting office, and (6) auditing fee. Elfarini (2007), cited in Siti Nur Mawar, examined independence from the years of service and the relationship with the clients, pressures from the clients, and review from the peer auditors and non-auditing service provision. In this current research, the researchers measured independence based on the study by Sudarman, Chadrarin & Assih (2020). They found the correlation among the client, pressure from the client, review from the auditor peers, and non-auditing service provision.

Years of Service

The years of service or experience are essential. It is the obligation of an investigator toward the auditing standard. The knowledge of an auditor begins with formal education and is enriched with practical auditing knowledge. Thus, an auditor must follow adequate technical training to meet the professional auditor requirement. The Public Accounting Profession Standard explains that the demanded requirements of an independent auditor are adequate education and experience from the practical experiences of auditing field as an independent auditor. The auditing experience refers to an auditor's experience to check the financial statement based on the period and the accumulated tasks. An auditor's different experience leads to different perceptions and information responses during the investigation, and the investigated object concludes. An auditor with much experience has more accurate materiality level consideration for the corporate financial statement. Besides that, the higher experience of an auditor leads to better perception and responses about the obtained information in a financial statement. This auditor has many auditing job tasks from many financial statements of various industries (Novanda, 2012: 28).

The auditor's experience refers to the experience to audit the financial statement based on the time, task, and corporate types (Asih, 2006:26). The most common reason in diagnosing a problem is the incapability to create accurate assumptions. Libby & Frederick (1990), cited in Suraida (2005:119), found that the higher experience of an auditor could create various assumptions to explain the auditing finding. This experience established a public accountant habit in certain situations and conditions for every task. The experience also helps the public accountant make a decision toward the materiality level consideration and support every step in every task. An auditor's different experience leads to different perceptions and information responses during the investigation, and the investigated object concludes.

Theoretical framework

The auditing experience concept is operated in annual auditing experience or hierarchal levels of auditor ranks to substitute the expertise. The reason is that the skill concept is not observable (Wahyudin, 2011). Jeffrey (1992) states that an individual with higher experience in a substantive field has the higher stored matter in his memories and develops an excellent understanding of the relative frequency of events. An auditor uses the guideline of auditing standards to promote his job. The applied standard by the government is the State Audit Standard to check the financial management and responsibility of the state. It consists of general standards, inspection implementation standards, and report standards.

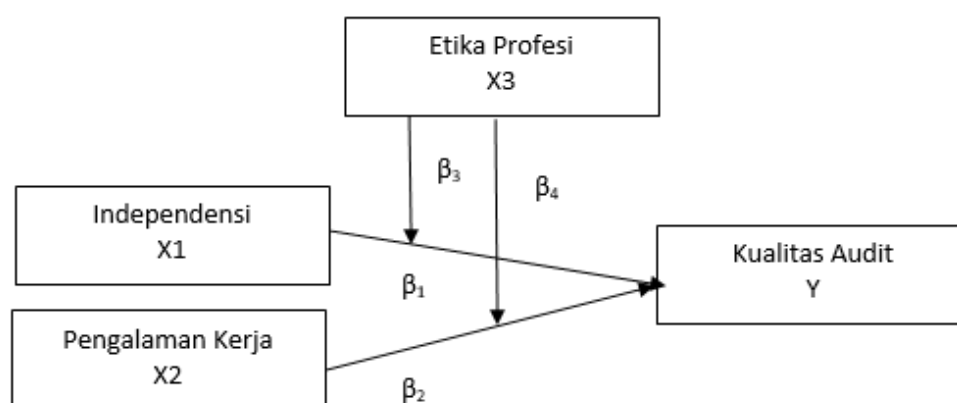


Figure 1. Theoretical framework

Hypothesis

H₁: independence and years of service influence audit quality.

H₂: auditor's independence influences audit quality moderated by professional etiquette

H₃: job experience influence the audit quality moderated by professional etiquette

METHOD

This research was done in the Tax Directorate General of Central Java I are. This experimental method focused on audit quality. The researchers took the audit quality because an expert auditor, such as a manager or partner, always engages with auditing quality problems in his tasks. The previous studies indicated that expert auditors had excellent knowledge structures (Yudhi, 2006). The sample refers to a part of a population. It consists of some population members. This subset was taken because, in most cases, researchers could not investigate all population members. Thus, researchers needed the representatives of the population, called samples (Kuncoro & Sudarman, 2018:87).

The population consisted of 36 respondents. Thus, all respondents were involved as the research sample. Thus, the population was also the sample (Ferdinand, 2014). This research used the primary data with Moderated Regression Analysis. The instrument test proved that

all instruments were valid because the r count was higher than the r table. Then, the reliability test found that all variables were reliable or trusted since the alpha score was higher than 0.7.

RESULTS

Table 1.
The Respondents' Descriptions based on Sex Types

Notes	f	%	Valid Percentage
Males	35	97.2	97.2
Females	1	2.8	100.0

Table 1 shows that the male respondents are 35 or 97.2%. The female respondent is only one or 2.8%.

Table 2.
The Respondents' Descriptions based on the Age

	f	%	Valid Percentage
31-40	9	25.0	25.0
41-50	20	55.6	55.6
51-56	7	19.4	19.4

Table 2 explains nine respondents, 25%, aged between 31 until 40 years old. Respondents aged 41-50 years old are 20 individuals or 80.6%. Then, seven respondents are 51-56 years old, seven persons or 19.5%.

Table 3.
The Respondents' Descriptions based on education

	f	%	Valid Percentage
Diploma	5	13.9	13.9
First Degree	24	66.7	66.7
Master Degree	7	19.4	19.4

Table 3 explains respondents with a Diploma education background consist of 5 individuals or 15.9%. Respondents with first-degree educational backgrounds consist of 24 respondents, or 66.7%. Then, respondents with master's degrees consist of 7 respondents or 19.4%.

Tabel 4.
The Regression Coefficient of Independence, Job Experience, Professional Etiquette, and Audit Quality

Variable	Coefficient	t-value	Sig
(Constant)		4,968	0,00
Independence (X1)	0,981	1,925	0,000
Job Experience (X2)	0,151	1,781	0,001
X1*X3(professional etiquette)	0,394	1,796	0,002
X2*X3 (professional etiquette)	0,625	1,901	0,004

The regression coefficient of independence is 0.981. It explains the audit quality score change. It is caused by the independent influence toward the audit quality. The positive sign indicates the linear correlation direction. Thus, if the independent variable increases, the audit quality score also increases by 0.981. This correlation happens with a condition: all other factors are constant. It proves that higher independence leads to higher audit quality.

The job experience variable has a regression coefficient of 0.151. It explains the audit quality score changes. It shows the influence of job experience on audit quality. The positive sign indicates the linear correlation direction. Thus, with each increased score of job experience, the audit quality increases by 0.151. This correlation occurs by assuming other factors are constant. It shows that better experience leads to better audit quality.

The results of moderating variable show that the interaction between independence (X1) and professional etiquette (X2) significantly influences the audit quality (Y). The evidence is the probability score of the exogenous variables and the moderating variable, 0.002 (0.2%), lower than the error level ($\alpha=5\%$). The comparison explains that professional etiquette successfully improves the independence toward the audit quality. Therefore, professional etiquette strengthens the independence toward audit quality.

The moderating test result shows that the interaction of job experience and professional etiquette significantly influences audit quality. The evidence is the profitability score of the variables' interactions, 0.004 or 0.4%. The comparison strengthens the job experience toward audit quality. Therefore, professional etiquette strengthens the job experience toward audit quality.

DISCUSSION

Independence is a mental attitude of an auditor to be honest, and objective while auditing and being the auditor. The audience is established with five indicators. The most dominant contribution is "I cannot deny the auditee's request if he is a well-known colleague. Moreover, I probably will need his help someday to improve the audit quality."

The results explain independence could improve the audio quality with this dominant role "I always search-relevant evidence toward the clients' statements." The results are in line with Rahayu & Suryono (2016), Anugrah et al (2017), and Dewi (2016). They found that independence contributed the audit quality improvement. However, the results are different of Carolita et al. (2012), Suharti & Apriyanti (2019), Karnisa & Chariri (2015), and Febriyanti (2014). They found that independence could not improve the audit quality.

The auditing experience refers to an auditor's experience to check the financial statement based on the period and the accumulated tasks. The job experience is established with the dominant indicator: the received accumulated tasks encouraged the auditors to finish their jobs quickly to lessen the task numbers. Thus, the auditors would be more experts, and their audit quality would be better.

The results explain that the auditors' job experience could improve the auditing quality. An expert auditor will have excellent audit quality. The results are consistent with Dewi (2016), Rahayu & Suryono (2016), Carolita et al (2012), Indayani et al (2017), Slamet (2012), Sriyanti & Jianto (2019), and Herastivitasurya (2017). They found the auditors' experience could improve the audit quality. Some studies do not agree with the current research findings, for example, Kumalasari et al. (2020). They researched in Makassar's Task Office, the Tax Directorate General regional office for Southern, Western, and Southern East Sulawesi, and the Tax Office of Central Makassar. They found auditors' job experience did not positively and significantly influence the audit quality.

Independence refers to the attitudes of the auditors so that other clients cannot intervene them. It makes them provide excellent opinions. The independence is established with the dominant indicator: "I always search for relevant evidence toward the clients' statements." Besides the relevant evidence findings, the independent attitudes refer to attitude and professional etiquette. Professional etiquette refers to the auditors' professional attitudes to achieve the maximum result. The increased independence influenced audit quality. It needs professional etiquette, so the professional etiquette supports the audit quality.

Halim (2008:46) also explains that independence is an attitude reflection of an individual to remain neutral from any party sides. Prakoso (2015:44) also mentions that professional etiquette refers to the understanding of individuals or community's believed moral norms and values to regulate his or their behaviors. It means that etiquette refers to habits related to values, norms, ways of life, and life regulations that become the principles of individuals or communities, inherited from generation to generation.

An auditor has a different experience that leads to different perceptions and information responses during the investigation and the investigated object concludes. An auditor with much experience has more accurate materiality level consideration for the corporate financial statement. The findings showed that the job experience of the auditor contributed to the audit quality improvement. The audit quality improved due to the job experience and the support from professional etiquette. Professional etiquette refers to auditors' professionalism attitudes. Thus, it could strengthen the correlation between job experience and audit quality.

CONCLUSION

Independence positively and significantly influenced the audit quality. It means higher audit independence leads to higher audit result quality. The findings were in line with Arens et al. (2008:111) and Halim (2008:46). The independence reflects an auditor's attitude to not side or to be neutral while auditing. This matter would improve the audit quality. Job experience significantly influenced the audit quality. It means higher job experience could improve the audit quality. Thus, an expert auditor has a qualified audit result. This finding is in line with Novanda (2012: 28). Libby & Frederick (1990) explained this experience established a public accountant habit in certain situations and conditions for every task.

Professional etiquette improved the correlation between independence and audit quality. Thus, better auditor independence supported with excellent professional etiquette leads to higher audit quality. This finding is in line with Fahmi (2013:2) and Rendy et al. (2013). They explained that the auditor profession requires high moral commitment in the form of specific regulations. Professional etiquette could improve the correlation between job experience and audit quality. It means higher auditing experience leads to higher audit quality, supported by excellent professional etiquette. This finding is in line with Suraida (2005). He explains that auditors sometimes provide information about the findings as the basis to make a decision.

REFERENCES

- Azwar, Saifuddin. (2004). *Metode Penelitian*. Yogyakarta: Pustaka Pelajar.
- Chaer, Abdul. 1993. *Gramatika Bahasa Indonesia*. Jakarta.
- Astiari, NiLuh Putu Arin,dkk. (2014). *Pengaruh pertanggungjawaban sosial Perusahaan terhadap nilai perusahaan dengan profitabilitas sebagai variabel moderating*". e-Journal S1 Ak Universitas Pendidikan Ganesha. Volume 2 No: 1

- Arleen, Herawati., Dan Susanto, Yulius Kurnia. (2009). *Pengaruh Profesionalisme Auditor, Etika Profesi, Dan Pengalaman Auditor Terhadap Pertimbangan Tingkat Materialitas*. Jurnal Akuntansi Dan Keuangan Vol.11 No.3
- Aliffah, Nur dkk. (2013). *Pengaruh Metode Pembelajaran TGT dan Gaya Belajar terhadap Prestasi Belajar Siswa pada Materi Pokok Hidrolisis Garam Kelas XI Semester 2 SMA Negeri 4 Surakarta Tahun Pelajaran 2012/2013*. Jurnal: Pendidikan Kimia (JPK) Universitas Sebelas Maret Vol.2 No. 4
- Arens, Alvin. A, Randal J. Elder, Mark S. (2015). *Auditing and Assurance service*. Edisi keduabelas. *Jilid Satu*. Jakarta: Erlangga. Prentice Hall International. New York.
- Arens, et. al. (2008). *Auditing dan Jasa Assurance Jilid 2*. Jakarta: Salemba Empat
- Agoes, Sukrisno. (2009). *Auditing (Pemeriksaan Akuntan) Oleh Kantor Akuntan Publik Jilid II*. Jakarta: Lembaga Penerbit Fakultas Ekonomi Trisakti
- Agoes, Sukrisno dan Wirakusumah, H. R. Arifin, (2003), *Tanya Jawab Praktik Auditing, Management Information System*. Amerika: Prentice-Hall, New Jersey.
- Asih, Dwi Ananing Tyas. (2006). *Jurnal. Pengaruh Pengalaman Terhadap Peningkatan Keahlian Auditor Dalam Bidang Auditing*. Fakultas Ekonomi Universitas Islam Indonesia. Yogyakarta.
- Abdul, Halim. (2008). *Auditing (dasar-dasar Audit Laporan Keuangan)*. Yogyakarta: Unit Penerbit dan percetakan STIM YKPN.
- Ajeng Citra Dewi. (2016). *Pengaruh Pengalaman Kerja, Kompetensi, Dan Independensi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi*, Jurnal Profita Edisi 8 Tahun 2016.
- Afridian Wirahadi Ahmad, Fera Sriyunianti, Nurul Fauzi, dan Yosi Septriani (2011) *Pengaruh Kompetensi Dan Independensi Pemeriksa Terhadap Kualitas Hasil Pemeriksaan Dalam Pengawasan Keuangan Daerah: Studi Pada Inspektorat Kabupaten*.
- Boulter N., Dalziel M, dan Hill J (1996). *People and Competencies*, Bidlles, Ltd.London.
- Bawono, I.R. dan Elisha Muliani Singgih. (2010). *Faktor-faktor dalam Diri Auditor dan Kualitas Audit: Studi pada KAP 'Big Four' di Indonesia*.
- Bastian, Indra, (2010). *Audit Sektor Publik, Edisi ketiga*. Jakarta: Erlangga.
- Bastian, Indra. (2014). *Audit Sektor Publik, Edisi ketiga*. Jakarta: Salemba Empat.
- Bonner, Sarah E dan Barry L. Lewis. (1990). *Determinant of Auditor Expertise*. Journal of Accounting Research. Vol 28.
- Carolita, Metha K., and Shiddiq N. Rahardjo. (2012). *"Pengaruh Pengalaman Kerja, Independensi, Objektivitas, Integritas, Kompetensi, dan Komitmen Organisasi terhadap Kualitas Hasil Audit. (Studi pada Kantor Akuntan Publik di Semarang)"*. Diponegoro Journal of Accounting, vol. 1, no. 1, 2012, pp. 771-780.
- Dewi,Putu Yunita Saputri,dkk. (2014). *"Pengaruh Struktur Modal,Pertumbuhan Perusahaan dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan LQ 45 di BEI"*. E-

- Jurnal S1 Ak Universitas Pendidikan Ganesha Jurnal Akuntansi S1, Edisi 2013 Vol.12 No.1.
- De Angelo, L.E. (1981). *Auditor Independence, "Low Balling," and Disclosure Regulation*. Journal of Accounting and Economics 3. Agustus. P. 113-127.
- De Angelo, L.E. (1981). *Auditor Size and Audit Quality*. Agustus. P. 113-127. Journal of Accounting and Economics. (December) pp. 183-199.
- Ditia Ayu Karnisa & Anis Chariri (2015) *Pengaruh Kompetensi dan Independensi Terhadap Kualitas Audit dengan Motivasi dan Etika Auditor sebagai Variabel Moderasi (Studi Empiris Pada Kantor Akuntan Publik di Jakarta)*. Diponegoro Journal Of Economics. Volume4, Nomor2, Tahun 2015, Halaman1–9. ISSN(Online): 2337-3814.
- Elisabeth Herastivitasurya (2017) *Pengaruh Independensi, Kompetensi Dan Pengalaman Kerja Auditor Terhadap Kualitas Audit*. Jurnal Ilmiah Universitas Brawijaya.
- Entuu, Rendy Eldy Fensi, Jullie Sondakh dan Ventje Ilat (2013) *Pengaruh Profesionalisme Auditor, Kualitas Audit, Etika Profesi Auditor dan Pengalaman Auditor terhadap pertimbangan tingkat material dalam pemeriksaan laporan keuangan pada bada pemeriksa keuangan Republik Indonesia. Perwakilan Sulawesi Utara*. Jurnal Riset Akuntansi dan Auditing. Vol. 4 No. 1) pp.171-184.
- Fahmi, Irham. (2013). Analisis Laporan Keuangan. Bandung: Alfabeta.
- Faizo R.H, Zanna, MP (1978) *Attitudinal qualities relating to the strength of the attitude-behavior relationship*. Journal of Experimental Social Psychology.
- Ichsan Satya Anugrah, Kamaliah dan Elfi Ilham (2017) *Pengaruh Time Budget Pressure, Kompetensi Dan Independensi Terhadap Kualitas Audit Dengan Etika Profesi Sebagai Variable Moderasi*. JOM Fekon, Vol. 4 No. 1 (Februari) 2017
- Ida Suraida. (2005). *Pengaruh Etika, Kompetensi, Pengalaman Audit dan Risiko Audit terhadap Skeptisisme Profesional Auditor dan Ketepatan Pemberian Opini Akuntan Publik*. Jurnal Sosiohumaniora, vol. 7 No. 3, November 2005:186-202.
- Iga Kumalasari, Mursalim, & Muh. Su'un (2020) *Pengaruh Pengetahuan, Pengalaman, Dan Profesionalisme Terhadap Kualitas Audit Pada Kanwil DJP Sulawesi Selatan, Barat, Tenggara Dan KPP Madya Makassar*. Journal of accounting Finance. P-ISSN: 2722-3132, E-ISSN: 2722-3124
- Immanuel Setiawan Slamet (2018) *Factor Affecting Tax Auditor Independence (Empirical Study of The Madya Tax Service Office of Malang)*. Jurnal Ilmiah Mahasiswa Fakultas ekonomi dan Bisnis Universitas Brawijaya Malang.
- Komite SPAP Ikatan Akuntan Indonesia (IAI), (2001), Standar Profesional Akuntan Publik. Jakarta : Salemba Empat.
- Kane, G., and U. Velury. (2005). *The Impact Of Managerial Ownership On The Likelihood Of Provision Of High-Quality Auditing Services, Review Of Accounting & Finance*.
- Knoers dan Haditono. 1999. *Psikologi Perkembangan: Pengantar dalam berbagai bagiannya (cetakan ke-12)*. Yogyakarta: Gajah Mada Universitas Press.

- Kuncoro, A & Sudarman (2018) *Metodologi Penelitian Manajemen*. Andy Offset. Yogyakarta.
- Minanda, Reza dan Dul Muid. (2013). *Analisis Pengaruh Profesionalisme, Pengetahuan Mendeteksi Kekeliruan, Pengalaman Bekerja Auditor dan Etika Profesi terhadap Pertimbangan Tingkat Materialitas Akuntan Publik (Studi Empiris pada Auditor KAP di Semarang)*. Diponegoro Journal of Accounting. 1(1)
- Nugrahaningsih, P. (2005). *Analisis Perbedaan Perilaku Etis Auditor di KAP dalam Etika Profesi (Studi Terhadap Peran Faktor-faktor Individual: Locus of Control, Lama Pengalaman Kerja, Gender dan Equity Sensitivity)*. SNA VIII Solo. p. 617-630.
- Novanda. (2012). *Pengaruh Profesionalisme Auditor, Etika Profesi dan Pengalaman Auditor terhadap Pertimbangan Tingkat Materialitas*.
- Nanik Qosidaha, Amin Kuncoro, R.A. Marlien, Harianto Respati & Mokh Natsir (2021) Social urban:entrepreneurial orientation and diffusion of innovation. *Turkish Journal of Computer and Mathematics Education Vol.12No.11 (2021), 2855-2861*
- Kosasih, Ruchjat (2010). *Auditing (Pemeriksaan Akuntan), Edisi III*, Erlangga, Jakarta.
- Purnamasari. (2005). *Pengaruh Pengalaman Kerja terhadap Hubungan Partisipasi dengan Efektivitas Sistem Informasi*. Jurnal Riset Akuntansi Keuangan. Vol.1 No.3.
- Prakoso, Abintaro. (2015). *Etika Profesi*. Surabaya: Laksbang Justitia.
- Regan, C.S. (1997). *Forage Conservation in The Wet/Dry Tropics for Small Landholder Farmers*. Thesis. Faculty of Science, Northern Territory University, Darwin Australia.
- Retno Sriyanti & Jianto (2019) *Pengaruh Profesionalisme, Pengalaman Kerja Dan Independensi Auditor Terhadap Kualitas Audit (Studi Pada Auditor Kantor Akuntan Publik Di Surabaya) Tahun 2019*. Jurnal ekonomi akuntansi. 67-84. Vol.4 No. 1
- Saripudin, Netty dan Rahayu. (2012). *Pengaruh Independensi, Pengalaman, Due Professional Care dan Akuntabilitas terhadap Kualitas Audit*. e-Jurnal Binar Akuntansi. Vol. 1 No. 1 September.
- Sutrisno. (2012). *Manajemen Keuangan Teori, Konsep dan Aplikasi*. Yogyakarta: Ekonisia.
- Sulindawati, Ni Luh Gede Erni, Gede Adi Yuniarta dan I Gusti Ayu Purnamawati. (2017). *Manajemen Keuangan: Sebagai Dasar Pengambilan Keputusan Bisnis*. Depok: PT Raja Grafindo Persada.
- Simanjuntak, Piter. (2008). *Pengaruh Time Budget Pressure dan Resiko Kesalahan terhadap Penurunan Kualitas Audit*. Tesis. Universitas Diponegoro Semarang.
- Siti Kurnia Rahayu dan Ely Suhayati. (2013). *Auditing : Konsep Dasar dan Pedoman Pemeriksaan Akuntan Publik. Edisi Pertama*, Penerbit Graha Ilmu Yogyakarta.
- Suharti & Tri Apriyanti (2019) *The Effect Of Competence And Independence On The Quality Of Audits With Auditor's Ethics As A Moderation Variable*. Bilancia: Jurnal Ilmiah Akuntansi. Vol. 3 No. 2, pp. 208-217 ISSN 2549-5704.
- Sudarman, Grahita Chanrarin & Prihat Assih (2020) *Pengaruh Love of Money terhadap hubungan antara Independensi Auditor, Pengalaman Kerja Auditor dan Kinerja Auditor*

serta dampaknya terhadap kepuasan kerja auditor. *International Journal of Scientific & Technology Research. VOLUME 8, ISSUE 11. ISSN 2277-8616*

Taylor; Donald H, and William Glezen. (1991). *Auditing: Integrated Concept and Procedures. Edisi 5*, Canada: John Wiley and Sans, Inc.

Titin Rahayu & Bambang Suryono (2016) *Pengaruh Independensi Auditor, Etika Auditor, Dan Pengalaman Auditor Terhadap Kualitas Audit*. *Jurnal Ilmu dan Riset Akuntansi* : Volume 5, Nomor 4, ISSN : 2460-0585.

Tandiontong, Mathius. (2016). *Kualitas Audit dan Pengukurannya*. Bandung: CV Alfabeta.

Wiratama, William Jefferson dan Budiarta, Ketut. (2015). *Pengaruh Independensi, Pengalaman Kerja, Due Professional Care dan Akuntabilitas Terhadap Kualitas Audit*. ISSN: 2302-8578 E-Jurnal 10.1: 91-10