

## THE INFLUENCE OF INTEGRITY, COMPETENCE AND WORK EXPERIENCE OF AUDITORS ON AUDIT REPORTS

**Zahra Ainun Nisa<sup>1</sup>, Siti Maghfiroh<sup>2\*</sup>, Krisnhoe Rachmi Fitrijati<sup>3</sup>, Agus Faturokhman<sup>2</sup>**

<sup>1</sup>Alumni Jurusan Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Jenderal Soedirman

<sup>2</sup>Jurusan Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Jenderal Soedirman

<sup>3</sup>Jurusan Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Jenderal Soedirman

<sup>4</sup>Jurusan Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Jenderal Soedirman

\*Email corresponding author: [siti.maghfiroh@unsoed.ac.id](mailto:siti.maghfiroh@unsoed.ac.id)

### Abstract

The auditor is expected to produce a reliable audit report that is used as a basis for decision-making. Especially in the quality of audit results, the quality of audit work is assessed from the audit results by the auditor to process the decision-making obtained. One of the quality audit results is conveyed in the form of an audit report. Furthermore, audit reports as formal media used by auditors in communicating to interested parties about the conclusions of the audited financial statements. The purpose of this study is to empirically determine the influence of integrity, competence and work experience of auditors on audit reports. Several factors affect the audit report including integrity, competence and work experience. This research is motivated by the existence of a phenomenon in the form of a discrepancy that exists in audit practice at the inspectorate. The method used in this study is descriptive quantitative. The theory used in this research was attribution theory and the samples in this study were internal auditors in the inspectorates of Banyumas, Purbalingga, Banjarnegara and Cilacap districts. This study used purposive sampling with criteria of the sample they have worked with and experienced for two years. Classical assumption tests are carried out first and data testing is used validity and reliability tests. Furthermore, data were tested using SPSS version 20 using multiple linear regression and hypothesis tests. There are 102 respondents which shows that integrity has a positive effect on audit reports, competence has no effect on audit reports and work experience has no effect on audit reports.

**Keywords:** *auditor, audit report, competence, integrity, and work experience.*

JEL Code: M40, M41, M42

### 1. Introduction

The auditor is expected to produce reliable audit report that is used as a basis in decision-making (Prahayuningtyas, 2012). This is in line with Arens et al. (2015) statements that Audit quality is how to tell an auditor to detect misstatements. Especially in the quality of audit results, this is because the quality of audit work is assessed from the audit results by Auditor in order to process decision-making obtained (Cahyono et al., 2016.). Furthermore, audit report play important role. according to Kell (2003), audit reports as formal media used by auditors in communicating to interested parties about the conclusions on the audited financial statements.

Audit report can maintain public trust as a form of regional economic transparency, the Inspectorate has the main task of carrying out the preparation and regional policies in terms of supervising provincial and city government affairs (Bastian, 2014). the inspectorate plays a role in

ensuring the implementation of APIP in the regional government is accordance with the provisions/guidelines and monitoring periodic. audit report is significant in terms of implementation of the creation of good governance. Examinations carried out in the area or local district conducted by the auditor at the regional inspectorate office. As in previous research have examined in inspectorate, there is still being debated because the inconcistent with the fact that happening in the practice. In research at West Sumatra Province Inspectorate shows that the results of audits conducted by inspectorate have not resulted in good quality because there are still BPK findings on local government financial reports, but in other research at Ponorogo Inspectorate in 2021 received an award for achieving Unqualified Opinion ten times in a row and on time in obtain audit report ([inspektorat.ponorogo.go.id](http://inspektorat.ponorogo.go.id)).

In conducting audit report, auditors should have integrity. Butler and Cantrell (1995) defines integrity as the trustworthy and honest reputation of an auditor in line with the statement that auditors who have an attitude of integrity will run job responsibilities honestly (Siahaan & Simanjuntak, 2019).

Competence is maintaining and applying professional knowledge and expertise at the level required to ensure that the client will receive competent professional services based on regulations (IAI, 2016). In addition, The auditor's knowledge and skills to carry out auditreportst is formed by human resources and science technology because that are two component can not be separated. (Fitrijati, 2013).

Experience in the audit practice plays an important role in increasing knowledge (Wiratama & Budiarta, 2015). Auditor work experience is seen as one of the factors to predict auditor performance, the auditor will grow with increasing audit experience (Purba & Umar, 2021). Furthermore, an experience that is carried out continuously will make the auditor become competent and expert in conducting audit reports because accustomed and learned from previous work. this can be minimized possibility of the auditor committing fraud (Warsidi et al., 2018).

The previous research on relate to audit report shows that integrity variables conducted concluded that the integrity of auditors has a positive effect on audit report (Ningrum & Sekartini, 2018). while on other research stated that integrity does not have a significant influence on audit results (Fandoni & Sartini, 2019). Meanwhile, research shows that competence significantly to the quality of the internal audit report (Iqbal & Sari, 2019). This is opposite with another study shows that competence has no effect on the quality of internal audit results (Halomoan et al., 2022). Furthermore, The previous research conducted concluded that work experience has a positive effect on internal audit result (Ningrum & Sekartini, 2018). on the other research, stated that work experience of auditors negatively affects the quality of audit results (Kusuma & Damayanthi, 2020). As the previous research result is still not consistent, this topic is still interesting to be examine.

Based on the discussion above, the purpose of this study is formulated as following: (1) to determine the effect integrity in terms of knowledge auditor on the audit report, (2) to determine the effect of competence reviewed from the auditor's experience of audit report described above, and (3) to determine the effect of auditor experience on audit reports.

## **2. Theoretical theory And Hypothesis Development**

### ***Attribution theory***

According to the originator of the attribution theory Heider (1958), attribution theory is a theory that explains a person's behavior. Attribution refers to how a person explains the cause of another person's behavior or himself. In this research, use the attribution theory to examine the factors that influence the auditor on report audit, particularly on characteristics personal auditors themselves such as integrity, competence and work experience. Integrity is the honest attitude and responsibility of the Auditor which is formed on internal factors. on the other hand auditor competence is the knowledge expertise possessed by auditors which is formed on internal and external factors such as attending formal academic activities or courses. Furthermore, the experience of the auditor is the length of time working which shapes the attitude of the auditor from internal and external. These three variables can be examined using attribution theory because all three are auditor attitudes or behaviors that arise and have an impact due to internal and external auditor factors (Ferdiansyah, 2016).

The behavior carried out by every employee in an organization or institution is a reflection of the environment or social conditions. How an auditor's performance can reflect their integrity to their work and the inspectorate also indicates the state of the environment and the condition of the organization. Furthermore, if that the environment and conditions of the organization or institution are not conducive, it will work optimally so that its performance tends to be low, by producing less audit report.

The relationship between attribution theory with this research is more aimed at the implementation of the work of audit employees who provide audit report results according to applicable standards, which can reflect their integrity, competence and work experience in practice. As stated by Robbins (2015), namely that individual behavior is caused by attribution of dispositions whose indicators is internal aspects such as attitudes, abilities, motivations and personal effect that refer to external aspects such as the environment, social conditions and social values.

### ***Audit report***

Audit report results according to the definition of Permenpan no.5/2008 are the final results of the audit process and audit report is useful for communicating APIP audit implementation, thus carrying out an audit according to the auditing standards is a prerequisite to being able to write a results audit report according to auditing standard (SA 570 IAPI, 2013). According to Kell (2003) audit reports

are formal media used by auditors in communicating to interested parties about the conclusions on the audited financial statements. An auditor must pay attention to the quality of the audit report, because it can affect the trust of his profession. The quality of an auditor's audit can be seen in terms of the audit report. quality of the audit is indicated by reliable indicators of the report of the results of the examination based on established standards.

### ***Integrity***

Integrity is a form of quality and attitude that shows a complete unity, honesty and hard work (BPK R.I, 2017). Integrity is an expression of personal integrity and adherence to principles (Sihotang, 2019:10). furthermore, Integrity requires quality that underlies public trust and is a benchmark for members in testing all their decisions. Integrity is an underlying quality of public trust and is a benchmark for members in testing all decisions they make. Integrity requires an auditor to be honest and transparent, courageous, thoughtful and responsible in carrying out audits. Integrity can accept unintentional mistakes and honest dissent, but cannot accept principle cheating.

### ***Competency***

Competence is maintaining professional knowledge and expertise at the level required to ensure that the client will receive competent professional services based on regulations and techniques in accordance with applicable professional standards (IAI, 2016). According to Rai (2008) auditor competence is a qualification needed by auditors in conducting an audit. an auditor must have good personal qualities, adequate knowledge, and special expertise in their practice.

### ***Work Experience***

Work experience is the auditor's work experience in conducting audits of financial statements both in terms of length of time, as well as the number of assignments that have been carried out (Sabrina & Januari, 2012). Mulyadi (2014) defines auditor experience as a combined accumulation of all that is gained through interaction. A public accountant must seek professional experience under the supervision of a more knowledgeable senior accountant.

The type of research that will be used in this research is survey research. Survey research is quantitative research using a similar questionnaire to respondents, then all the answers obtained are processed and also analyzed (Sugiyono, 2014). Technically, the survey research proposes secondary data related to research problems related to integrity, competence and work experience on audit report. The data obtained is processed according to the operationalized variables. Furthermore, the variables were correlated using an analytical test that was by the proposed formulation and hypothesis.

To obtain audit report, auditor must requires integrity. Integrity defines as the trustworthy and honest reputation of an auditor (BPK, 2017). This relates to Attribution theory by Fritz Heider's (1958) which examines a person's behavioral attitudes based on internal and external factors. It can conclude that to obtain audit report its requires integrity from an auditor using the perspective from attribution theory. The results of research conducted by Kusuma & Damayanthi (2020) that shows integrity had a significant positive effect on the quality of audit results. This in line with research conducted by Ningrum (2018) and Mangesti et al., (2019) shows that the integrity had a positive effect on the quality of auditor results work. Based on the these, the first hypothesis of the study can be formulated as follows:

**H1: auditor integrity positively affects audit report**

Competence needs should be owned by the auditor because the auditor is required to evaluate whether sufficient and appropriate audit evidence has been obtained (IAPI, 2021). The important thing for the auditor is to have technical competence by mastering skills or expertise in the field of auditing (bnpk, 2018). This matches to attribution theory which will examine auditor behavior in this case to examine auditors competence that will affected audit report. In addition, The higher the competence possessed by the auditor, the better the quality of the audit it produces. As in the research conducted shows that competence had positive effect to the quality of the internal audit report Iqbal & Sari, (2019). which is in line with research conducted by Tjahjono & Adawiyah, (2019) and Rohmatiah & Amadi (2020) which state that competency has a positive influence on the quality of audit results. show that auditor competence has a positive effect on audit quality. Based on the foregoing, the second hypothesis of the study can be formulated as follows:

**H2: auditor competence positively affects audit report**

The auditor's experience is a combined accumulation of all that is lenght of work through interaction and audit assignment (Wiratama & Budiarta, 2015). One of the proofs that the auditor has implemented professional ethics, the auditor must have deep enough work experience carry out audits (Kusuma & Damayanthi, 2020). Experience is internal factors that will have an effect in conduct the audit report by the auditor. this is in line with attribution theory which examines how internal and external behavior influences an action. Furthermore professional experience is more knowledgeable (Mulyadi, 2014). The results of research conducted by Fitriana & Widiawati (2022) and (Nurraja, 2021) concluded that work experience has a positive effect on the quality of audit results. Based on the foregoing, the third hypothesis of this study can be formulated as follows:

**H3: auditor experience positively affects audit report**

### 3. Methodology

The population in this study were auditor at inspectorate Banyumas, Purbalingga, Banjarnegara and Cilacap District with minimum work within 2 years. The sample was determined using the purposive sampling method, The data analysis technique used in this study is a quantitative analysis technique, namely the multiple regression analysis technique. The analysis was processed using SPSS version 20.00. Test the hypothesis through multiple linear analysis to look for the influence of integrity (X1), competence (X2), and experience of the auditor (X3), on the audit report (Y).

### 4. Result and Discussion

Instrument testing used is the validity test and reliability. This validity test is used for test whether the instrument used, in this case the questionnaire fulfill validity requirements. After doing the test validity, then proceed with the test reliability. The classic assumption test includes the normality test, multicollinearity test, and heteroscedasticity test. The multicollinearity test aims to test whether the regression model found a correlation between independent variables. In addition, there is a heteroscedasticity test which aims to test whether in the regression model there is an inequality of variance from one observation in the linear regression model. Heteroscedasticity is indicated by the presence of certain patterns shown on the scatterplot graph. If the existing dots form a certain pattern that is arranged, then heteroscedasticity occurs.

Characteristic	Category	Sum	Presentation
Gender	Man	73	71.57
	Woman	29	28.43
Recent Education	S1	83	81.37
	S2	19	18.63
Age	≤ 31 <sup>th</sup>	26	25.49
	31 - 45 <sup>th</sup>	39	38.24
	≥ 45 <sup>th</sup>	37	36.27
Length of work	≤ 6 years	43	42.16
	6 - 15 years	30	29.41
	≥ 15 years	29	28.43

Sumber: processed primary data, 2023

It is obtained that the inspectorate auditors who were respondents were mostly men, amounting to 72.57% (73 people). This data can illustrate that employees of the inspectorate office in the Banyumas, Purbalingga and Banjarnegara districts are mostly men. This can be possible because auditors are jobs that really require rationality and physical strength that are more able to carry out work well, in addition to being a source of income considering that men are obliged to provide for the family.

The education of respondents as large as S1 is 81.37% (83 people). The study respondents were mostly aged 31-45 years, namely 38.24% (39 people) and those over 45 years old, which was 36.27% (37 people). This can illustrate that the average inspectorate auditors include into a very productive age group. Furthermore, the length of work that became a large respondent was less than 6 years (≤ 6 years), which amounted to 42.19% (43 people).

### Non-response bias test result

Variable	Beginning		End		Sig. (2 tailed)
	Mean	SD	Mean	SD	
Integrity	37,93	3,391	36,74	3,169	0,114
Competence	23,01	2,408	23,11	2,190	0,853
Work experience	10,16	1,027	9,85	1,027	0,184
Audit lan quality	29,96	2,408	29,30	2,431	0,223

**Table 01 Non-bias respon test**

The table shows that significance value greater than 0,005. It means that No. bias respon between initial and the late questionnaire.

### Validity Test Result

Validity test is calculated by using pearson's correlation and after Measurements were made with SPSS 20 Each item of the questionnaire question is said valid if rcount > rtable. Rtable at  $\alpha$  0.05

Items	r calculate	r table	Information
1	0,714	0,349	Valid
2	0,675	0,349	Valid
3	0,845	0,349	Valid
4	0,491	0,349	Valid
5	0,768	0,349	Valid
6	0,556	0,349	Valid
7	0,845	0,349	Valid

**Table 02 audit report validity test**

Items	r calculate	r table	Information
1	0,606	0,349	Valid
2	0,554	0,349	Valid
3	0,801	0,349	Valid
4	0,523	0,349	Valid
5	0,569	0,349	Valid
6	0,439	0,349	Valid
7	0,447	0,349	Valid
8	0,568	0,349	Valid
9	0,536	0,349	Valid

**Table 03 integrity validity test results**

Items	r calculate	r table	Inform ation
1	0,530	0,349	Valid
2	0,722	0,349	Valid
3	0,657	0,349	Valid
4	0,687	0,349	Valid
5	0,617	0,349	Valid
6	0,652	0,349	Valid

**Table 04 competence validity test result**

Items	r calculate	r table	Information
1	0,709	0,349	Valid
2	0,647	0,349	Valid
3	0,723	0,349	Valid

**Table 05 experience validity test result**

The results of this validity test show that all question items in the questionnaire valid. After the validity test, the test is carried out reliability tests. This test uses statistical tests Cronbach Alpha where it is said to be a variable if the alpha value is more than 0.349 (Sugiyono, 2015).

Variabel	Alpha Cronbach	r tabel	Keterangan
Integrity	0,673	0,349	Reliabel
competency	0,701	0,349	Reliabel
experience	0,456	0,349	Reliabel
Audit report	0.818	0,349	Reliabel

**Table 06 reliability test result**

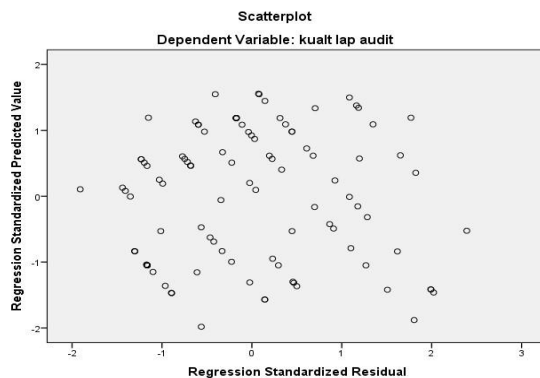
Validity test uses statistical tests Cronbach Alpha where it is said to be a variable if the alpha value is more than 0.349 (Sugiyono, 2015) based on the results of the table above it can be concluded that all variables are reliable. Good regression model is one that does not have correlation among independent variables. The results of the multicollinearity test can be seen in the table below.

Variable	Tolerance	VIF	Information
Integrity	0.802	1.247	no multicollinearity
competence	0.766	1.306	no multicholinearity
Experience	0.853	1.172	no multicholinearity

**Table 07 multicollinearity test**

Above shows that none of the independent variables has a tolerance value less than 0.1 which means there is no correlation between independent variables. The results of calculating the value of Variance Inflation Factor (VIF) show that all independen variables have a VIF value of less than 10.





**Figure 01 scatter plot result**

From the *scatter plot* image above, it is known that the points depicting the data do not form a certain pattern, the dots spread above and below the zero on the Y axis. From the figure it can be stated that heteroscedasticity does not occur in the regression model. The general form of the multiple linear regression equation is systematically as following:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

The multiple linear regression test is also supported by the coefficients determination, simultaneous test (f), and partial test (t). :

$$Y = 13,673 + 0,344 X_1 + 0,140 X_2 - 0,007 X_3 + e$$

From the regression equation above, it is stated that :

- Integrity variable has a significance value of 0.000 smaller than an alpha value of 0,05 or ( $0.000 \leq 0.05$ ) and Tcount 5,067. These values show that the auditor's integrity variable has a positive and significant effect on audit report. Thus, the first hypothesis that auditor integrity has a positive effect on audit reports is accepted.
- Competence variable has a significance value of 0.163 greater than an alpha value of 0.05 or ( $0.163 \geq 0.05$ ) and Tcount 1,404. These values indicate that the auditor's competency variable has no effect on the audit report. It conclude that the second hypothesis that auditor competence has a positive effect on audit report is rejected.
- work experience has a significant value of 0,975 greater than the alpha value of 0,05 or ( $0,975 \geq 0,05$ ) and Tcount -0,032. These values indicate that the auditor's work experience

variable has no effect on the audit report. Thus, the second hypothesis that the auditor's work experience has a positive effect on audit report is rejected.

3]

**ANOVA<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	177,580	3	59,193	14,023	,000 <sup>b</sup>
1 Residual	413,674	98	4,221		
Total	591,255	101			

a. Dependent Variable: audit report

b. Predictors: (Constant), experience , integrity, competence

**Table 08 F test result**

Model	t	Sig.
(Constant)	4,862	,000
1 Integrity	5,067	,000
Competence	1,404	,163
Work experience	-,032	,975

**Table 09 T test result**

The result based on table above shows that Integrity (X1) shows a significant value, then H1 is accepted. The other results of the t test on competence (X2) show an insignificant value. This result explains that H2 is rejected. T-test results on auditor experience (X3) shows an insignificant value, it can conclude that H3 is rejected.

## 5. Conclusion

Based on the results of research and discussion of research results that described in the previous chapter, several conclusions were obtained, including the following:

1. The integrity of auditors has a positive effect on audit report.
2. The competence of the auditor does not affect on audit report.
3. The auditor's work experience does not affect on audit reports.

Furthermore, on open questions from research questioners. the average auditor's answer expects the attitude of an auditor with integrity, honesty and objectivity and the quality audit report that on tim, can be done with the system and matches the findings.

## 6. Implication

### 1) Theoretical Implications

The Inspectorate is expected to improve audit reports as a form of deep consideration decision making to provide quality reports with an auditor to look after integrity and transparency of audit reports.

### 2) Practical Implications

The practical implication of the results of this study is the inspectorate must increase its function as an internal government supervisory apparatus in accordance with the the district regional and be responsible to the executive party namely the head of the district or regent to assist and evaluate public supervision. In addition, auditors who have longer experience can provide guidance to auditors who have little experience so that the auditor's performance in making audit reports is maximized and evenly distributed.

## 7. Research limitation And Suggestion

The limitation of this research is limited time, the research takes longer time because the samples were taken from 4 districts so that it requires more free time. however, this research has reached the criteria of scientific research. for further research to reach a wider research population and add more variables and different theories. So the research will be more developed.

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