

**THE INFLUENCE OF THE EXPERIENCE AUDITOR AND THE PROFESSIONAL ETHICS OF AUDITOR TOWARDS THE QUALITY AUDITING**  
*(At the Office of Inspeção Geral do Estado, Dili Timor-Leste)*

**Adolmando Soares Amaral (Corresponding author)**

Universidade da Paz Timor-Lesté (*University of da Paz*)

Email: f5.lacon@gmail.com

**ABSTRACT**

The study aims are to determine the influence of experience auditor and professional ethics on the quality auditing at the Office of *Inspeção Geral do Estado*. The research method used were descriptive and verification methods. Research population were 23 auditors, sampling with a saturated approach (census). Data collection used were observation techniques, literature study, questionnaires, interviews and the internet. The statistical testing of data collection used were questionnaires and statistical analysis tools of multiple linear regression analysis and hypothesis testing with the T test. The results of the first hypothesis research showed that auditor experience had a positive and significant effect on quality auditing at the Office of General Inspection of State, because the  $t$  count value obtained of 2.245 greater than  $t$ table of 2.080 and with a significant level of 0.036 less than 0.05, at the 95% of confidence level and 5% of error level. While the results of the second hypothesis showed that the professional ethics of auditors towards quality auditing, it could be seen that the professional ethics of auditors had no significant and insignificant effect on quality auditing at the office of General Inspection of State, because the  $t$ count value obtained is 0.509 which was smaller than the  $t$ table of 2,080 with a significant level of 0.617 is greater than the significance level of 0.05, at the 95% of confidence level and 5% of error level. Thus the results of the study indicated that the value of the coefficient of determination or contribution of R square of the auditor experience variable and the auditor's professional ethics variable to audit quality is 0.527 or 52.7%, meaning that audit quality could be explained by the auditor experience variable and auditor professional ethics by 52.7% and the rest is  $(100\% - 52.7\%) = 47.3\%$  of quality auditing, influenced by other variables not examined in this study.

**Key Words: Influence, Experience, Professional, Audit and Quality.**

**1.1. Introduction**

The necessity for audits in the government sector is not different from the business sector because in general the audit needs of the government sector are actually based on the demands of public accountability on government entities by the community. Independent audits can help reduce misappropriation of public funds when examining public administrations, legislatures and the public have reasonable confidence that financial waste, inefficiency or misappropriation can be exposed in relation to the management of government finances. Audit quality is the probability that an auditor finds and reports about a violation in his client's accounting system. De Angelo (1981) in Kusharyanti (2003:25). This quality auditing is important because with high quality audit, reliable financial reports will be produced as a basis for decision making, in addition to concerns that financial scandals will spread can erode public confidence in audited financial statements and the public accounting profession (Elfarini, 2007). In this regard, another factor in influencing quality auditing is the experience of the auditor, experience is a combined accumulation of all that is obtained through dealing and interacting repeatedly with others, objects, nature, circumstances, ideas and sensing, an inexperienced auditor will do this attribution of errors that is greater than an experienced auditor, a professional auditor must have sufficient experience about his duties and responsibilities, the experience of the auditor will be a good consideration in making decisions in his duties, experience is one of the important elements in auditing assignments in addition to knowledge, so it is not surprising that the way of viewing and responding to information obtained during the examination between experienced and less experienced auditors will be different as well as making decisions on their duties (Elfarini, 2007). Inexperienced auditors will make greater mistakes than

experienced auditors, this concludes that experience has a direct influence on quality auditing, the length of time a person works as an auditor becomes an important part that affects quality auditing, with increasing auditor working time it will gain new experiences (Hardianingsih, 2002 and Adi, 2005).

In addition to auditor experience influencing quality auditing, public accountants must of course comply with the auditor's professional code of ethics which regulates the behavior of public accountants in carrying out their professional practices both with fellow members and with the general public, this code of ethics regulates professional responsibility, competence and professional prudence, confidentiality, professional behavior and technical standards for an auditor in executing his profession (Bartens, 2000). Often in the implementation of auditing activities, an auditor is in an audit conflict, a conflict in an audit will develop when the auditor discloses information but the information does not want to be published by the client, this conflict will become an ethical dilemma when the auditor is required to make decisions concerning independence and its integrity with the possible economic rewards on the other hand, ethical/moral awareness and development plays a key role in all areas of the accounting profession (Nichols and Price, 1976). The most difficult ethical problems are client requests to change financial statements of professional problems, and commit fraud, stating that the ability to be able to identify ethical and unethical behavior is very useful for all professions including auditors (Nugrahiningsih, 2005). Based on the background and phenomena described above, the researchers are interested in conducting research on, from the description of this background, the researchers are interested in conducting research with the title "The Effect of Auditor Experience and Auditor Professional Ethics on Quality Auditing at the General Inspection of State (*Inspecção Geral do Estado (IGE)* Timor Leste."

### **1.2. Formulation of the Problems**

The description of the background above, thus, the researcher formulate the problems in this study as follows:

- a) Does the experience of the Auditor influence the quality of the auditing at the General Inspection of State (*Inspecção Geral do Estado (IGE)* Timor Leste)?
- b) Does the professional ethics of the Auditor affect the quality auditing of the General Inspection of State (*Inspecção Geral do Estado (IGE)* Timor Leste)?

### **1.3. Purpose of Research**

The aims of this research are as follows:

- a) To examine and analyze the effect of the auditor's experience on quality auditing at the *Inspecção Geral do Estado (IGE)* Timor Leste.
- b) To examine and analyze the effect of auditors' professional ethics on quality auditing at the *Inspecção Geral do Estado (IGE)* Timor Leste.

## **2.1 Literature Review**

### **2.1.1 Audit**

Audit is a systematic process with the aim of evaluating evidence regarding economic actions and events to ensure the level of conformity between the engagement and the established criteria, the results of the engagement are communicated to interested users.

### **2.1.2. Definition of Audit**

Rahayu, Suhayati (2010:1) (American Accounting Association (AAA): "Auditing is a systematic process of objectivity obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users", while Agoes (2004:1) quoted from Konrath, is: "A systematic process to objectively obtain and evaluate evidence regarding assertions about economic activities and events to ensure the degree of interrelationship between assertions and the established criteria and communicate the results to interested parties".

### **2.1.3. Auditor Experience**

Experienced auditors are people who have expertise in the field of auditing who always learn from past events and in conducting audits both in terms of the length of time, as well as the number of assignments that have been implemented.

### **2.1.4. Definition of Auditor**

Experience According to Ashton (1991:218): "Auditor experience is the ability of the auditor or examiner accountant to learn from past events related to the intricacies of an audit or examination" Mulyadi (2002:24) defines that: "Auditor's experience is an accumulation of a combination of all that is gained through interaction", while the American Accounting Association (AAA) in M. Guy (2002:18): "Requires certain experience, usually one/two years of practical experience, practical experience as work experience with a public accounting firm", and furthermore Agoes (2004:33) that experienced auditors are: "Auditors who have a better understanding. They are also better able to provide reasonable explanations for errors in financial statements and can classify errors based on audit objectives and the structure of the underlying accounting system.

### **2.1.5. Auditor Professional Ethics**

Professional ethics is an ethical attitude that is owned by a professional as an integral part of the attitude of life in developing their duties and applying general ethical norms in special fields (profession) in human life.

### **2.1.6. Definition of Auditor**

Professional Ethics Messier, M. Glover and F. Prawitt (2005:374) which is translated by Hinduan states that "Ethics refers to a system or code of behaviour based on moral obligations that shows how an individual should behave in society". While Sukanto, 1991 in Suraida, (2005:118) professional ethics are: "Ethics are generally defined as behavioural values or rules of behaviour that are accepted and used by a particular group or individual". The professional ethics referred to in this study is the current Code of Ethics for Accountants in our country of Timor-Leste, furthermore A. Arens, J. Elder, S. Beasley (2011: 120) which was translated by the Dejakarta Team stated that Professional Ethics are as follows: "Professional ethics are general standards of ideal behaviour and become specific rules of behaviour that must be carried out".

### **2.1.7. Quality Auditing**

Quality audit is a characteristic or description of audit practices and results based on auditing standards and quality control standards which are the measure of the implementation of the duties and responsibilities of the auditor profession.

### **2.1.8. Definition of Quality Auditing**

In the Indonesian Big Dictionary (2000:533) Quality is: "The level (quality) or the level of good or bad of something". According to SPAP (2001:110) quality audit is: "Stating that the audit conducted by the auditor is said to be of quality, if it meets auditing standards and quality control standards". Quality Audit according to the AAA Financial Accounting Committee (2000) in Christiawan (2002) states that: "quality audit is determined by 2 things, namely competence (expertise) and independence. Both of these things directly influence the quality of the audit. Furthermore, the perception of users of financial statements on audit quality is a function of their perception of the independence and expertise of the auditor. According to De Angelo (2004:336) in the Indonesian Journal of Accounting Research defines quality audit as follows: "The probability that the auditor will find and report violations in the client's accounting system. The findings of budgeting depend on the auditor's encouragement to disclose the violation. This encouragement will depend on the independence of the auditor.

### 3.1. Methodology Research

#### 3.1.1. Types of Research

The type of research used in this research is the type of research based on the method of scientific discovery, namely quantitative research with the type of replication research. In this study, researchers replicate other people's research in the sense of re-examining hypotheses that have been developed by other researchers and re-testing in different areas or situations, Ferdinand (2014:10).

#### 3.1.2. Population and samples

##### 3.1.2.1. Population.

Cooper and Emory (1995:214), define that the population is all component elements that can be used to make some conclusions. The total population in this study is the total number of auditors at the Office of General Inspection of State (*Inspecção Geral do Estado*), Timor Leste, namely 23 auditors.

##### 3.1.2.2. Sample.

Sugiyono (2010; 81), defines that the sample is part of the number and characteristics possessed by the population. The number of samples in this study were 23 auditors with a study taking technique, ie. all the population was sampled.

**Table 1**  
**Distribution of Research Sample**

Description	Total
All auditors at the Office of <i>Inspecção Geral do Estado</i>	23 people

Source: *Inspecção Geral do Estado* Headquarters, 2020

#### 3.2.1. Research Instruments

The research instrument used to collect data in measuring indicators is a structured questionnaire based on a Likert scale with answer options 1 to 5 (from very low to very high). This questionnaire is in the form of questions that describe each indicator, so that data is obtained which is then used for hypothesis testing. The questionnaire must be valid and reliable.

#### 3.2.2. Variable Measurement

Measurements for the two independent variables of Auditor experience and professional ethics of Auditor on quality audit, all of them use a Likert scale with five measurement scales.

#### 3.2.3. Analysis Tools Validity and Reliability

The instrument (question list) used in collecting data must meet two requirements, namely validity and reliability.

### 4.1 Findings and Discussion

#### 4.1.1 Research Results and Discussion

##### Validity Test

Valid means that the instrument used can measure what is being measured. The validity test is usually used by calculating the correlation between each instrument item score and the total validity score used in this study (content validity) describing the suitability of a data gauge with what is to be measured. An instrument is said to be valid if the corrected item total correlation value is 0.30. The complete validity test can be seen in the following table:

**Table 2**  
**Auditor Experience Variable Validity Test**

No.	Variables and Indicator Statements	Corrected Item-Total Correlation	Validity Standard	Description
1	Auditor Experience (X <sub>1.1</sub> )	0.410	0,30	Valid
2	Auditor Experience (X <sub>1.2</sub> )	0.479	0,30	Valid
3	Auditor Experience (X <sub>1.3</sub> )	0.563	0,30	Valid

Source: Primary Data Processed, (2020)

Table 2 shows that all lists of auditors experience questions have a Corrected Item-total Correlation value greater than the validity standard of 0.30, so it can be concluded that all questionnaires given by respondents regarding auditor experience variables from the first indicator to the second and third indicators were met the validity requirements. So, the conclusion is all statements in the auditor's experience indicators are valid. This means that the statements in the questionnaire distributed to the auditors are legal or valid, and the statements in the questionnaire were able to reveal something that will be measured by the statements in the questionnaire about the auditors' experience.

**Table 3**  
**Auditor Professional Ethics Variable Validity Test (X<sub>2</sub>)**

No.	Variables and Indicator Statements	Corrected Item-Total Correlation	Validity Standard	Description
1	Auditor Professional Ethics (X <sub>2.1</sub> )	0.379	0,30	Valid
2	Auditor Professional Ethics (X <sub>2.2</sub> )	0.624	0,30	Valid
3	Auditor Professional Ethics (X <sub>2.3</sub> )	0.796	0,30	Valid
4	Auditor Professional Ethics (X <sub>2.4</sub> )	0.655	0,30	Valid
5	Auditor Professional Ethics (X <sub>2.5</sub> )	0.578	0,30	Valid

Source: Primary Data Processed, (2020)

Table 3 shows that all lists of auditor professional ethics questions have a Corrected Item-Total Correlation value greater than the validity standard of 0.30, so it can be concluded that all lists of questions given by respondents regarding auditor professional ethics variables from the first indicator to the second indicator, the third indicator, the fourth and fifth indicators were fulfilling the validity requirements. So, the conclusion is all statements in the auditor's professional ethics indicators are valid. This means that the statement in the questionnaire distributed to the auditors is legal or valid, and the statements in the questionnaire were able to reveal something that will be measured by the statement in the questionnaire about the professional ethics of the auditor.

**Table 4**  
**Quality Audit Variable Validity Test**

No.	Variables and Indicator Statements	Corrected Item-Total Correlation	Validity Standard	Description
1	Quality Audit (Y <sub>1.1</sub> )	0.778	0,30	Valid
2	Quality Audit (Y <sub>1.2</sub> )	0.783	0,30	Valid
3	Quality Audit (Y <sub>1.3</sub> )	0.688	0,30	Valid

Source: Primary Data Processed, (2020)

Table 4 shows that all lists of quality audit questions have Corrected Item-Total Correlation value greater than the validity standard of 0.30. So, it can be concluded that all lists of

questions given by respondents regarding quality audit variables from the first indicator to the second and third indicators were met the validity requirements. So, the conclusion was all statements in the quality audit indicators are valid. This means that the statements in the questionnaire distributed to the auditors are legal or valid, and the statements in the questionnaire were able to reveal something that will be measured by the statements in the questionnaire about quality audit.

### Reliability Test

Reliability is a tool used to measure a questionnaire which is an indicator of a variable. According to Ferdinand (2006:43) an instrument and the resulting data are called reliable if the instrument consistently produces the same results every time a measurement is taken. The method used to test the reliability of the questionnaire in this study is to use the Cronbach alpha coefficient formula, namely: a). If the alpha coefficient significance level of 60% or 0.6 then the questionnaire is reliable. b). If the results of the alpha coefficient significance level of 60% or 0.6 then the questionnaire is not reliable.

**Table 5**  
**Auditor Experience Variable Reliability Test, Auditor Professional Ethics and Quality Audit**

Variable	Cronbach Alpha	Reliability Standard	Description
Auditor Experience (X1)	0,676	0,60	Reliable
Auditor Professional Ethics (X2)	0,807	0,60	Reliable
Quality Audit (Y)	0,841	0,60	Reliable

Auditor Experience (X1) Auditor Professional Ethics (X2) Quality Audit (Y)

In Table 5. The results of the reliability test shows that the statements in the Auditor Experience variable ( $X_1$ ), Auditor Professional Ethics variable ( $X_2$ ), and Quality Audit (Y) have Cronbachs Alpha values above 0.60. So, it can be said that all measuring concepts of each of the variable of the questionnaire was reliable, which means that the questionnaire used in this study is a reliable and trustworthy questionnaire.

### 4.2. Hypothesis Testing Results

#### Multiple Linear Regression

Multiple linear regression analysis was used to determine the effect of the auditor's experience ( $X_1$ ) and auditor's professional ethics ( $X_2$ ) partially on quality audit (Y). Statistical calculations in multiple linear regression analysis are further explained in Table 5 below:

**Table 6**  
**Multiple Linear Regression Coefficient**

Coefficients <sup>a</sup>						
Model		Unstandardised Coefficients		Standardized Coefficients	t	Sig.
1	(Constant)	B	Std. Error	Beta		
		-.261	2.805		-.093	.927
	Auditor Experience	.516	.230	.608	2.245	.036
	Auditor Professional Ethics	.178	.350	.138	.509	.617
<b>a. Dependent Variable: Quality Auditing</b>						

Source: Questionnaires Processed, 2020

Based on Table 6 with multiple linear regression equation  $\hat{y} = a + b_1x_1 + b_2x_2$  then it can produce multiple linear regression as follows  $\hat{y} = -0.261 + 0.516 X_1 + 0.178 X_2$ , where:

$a = -0.261$  means that the quality auditing at the General Inspection of State (*Inspecção Geral do Estado (IGE)*), before being influenced by the experience of the auditor and the professional ethics of the auditor still has a fixed value with the amount of  $-0.261$ .

$b_1 = 0.516$  is the regression coefficient of the auditor's experience ( $X_1$ ) which means that every changes involving an increasing in one unit of auditor experience ( $X_1$ ) at the General Inspection of State (*Inspecção Geral do Estado (IGE)*) can increase quality audit ( $Y$ ) by  $0.516$  or  $51.6\%$  with the assumption that the ethical variable auditor profession ( $X_2$ ) is constant or fixed.

$b_2 = 0.178$  is the regression coefficient of the auditor's professional ethics variable ( $X_2$ ), meaning that any change regarding the increase in the professional ethics of the auditor at the General Inspection of State (*Inspecção Geral do Estado (IGE)*) can improve quality audit ( $Y$ ) by  $0.178$  or  $17.8\%$  with the assumption that the experience of Auditor ( $X_1$ ) is constant or fixed.

**Table 7**  
**Coefficient of Determination ( $R^2$ )**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
<b>1</b>	.726 <sup>a</sup>	.527	.480	1.703
<b>a. Predictors: (Constant), Auditor Professional Ethics, Auditor Experience</b>				

Based on table 7 above, it can be seen that the calculation results using the SPSS version 21.0 program can be seen that  $R$  is  $0.726$ . This means that the relationship between the Auditor Experience variable ( $X_1$ ) and Auditor Professional Ethics Variable ( $X_2$ ) on Quality Audit ( $Y$ ) has a fairly strong relationship, while the contribution of  $R$  square Auditor Experience Variable ( $X_1$ ) and Auditor Professional Ethics Variable ( $X_2$ ) to Quality Audit ( $Y$ ) is  $0.527$  or  $52.7\%$ , meaning that Quality Audit ( $Y$ ) can be explained by the Auditor Experience Variable ( $X_1$ ) and Auditor Professional Ethics ( $X_2$ ) by  $52.7\%$  and the rest is  $(100\% - 52.7\%) = 47.3\%$  Quality Audit ( $Y$ ), is influenced by other variables not examined in this study.

### The T Test

The T test was used to determine the partial effect of the auditor's experience variable ( $X_1$ ) and auditor's professional ethics ( $X_2$ ) on the quality audit variable ( $Y$ ). The following will explain the partial test of each variable, as follows:

1. The effect of auditor experience on quality auditing. Testing the hypothesis between the auditor's experience variable ( $X_1$ ) on quality audit ( $Y$ ), it can be seen that the auditor's experience ( $X_1$ ) has a positive and significant effect on audit quality ( $Y$ ), meaning that the better the auditor's experience, the quality auditing will increase at the General Inspection of State (*Inspecção Geral do Estado (IGE)*). This is based on the  $t_{count}$  value obtained which is  $2,245$  that is greater than  $t_{table}$  in the amount of  $2,080$  and with a significant level of  $0.036$  which is less than  $0.05$ , at a  $95\%$  confidence level and an error rate of  $5\%$ . This means that  $H_0$  (null hypothesis) is rejected and the alternative hypothesis ( $H_a$ ) is accepted, because the  $t_{count}$  falls in the acceptance area, which means that the experience of the auditor ( $X_1$ ) has a positive and significant effect on quality audit ( $Y$ ).
2. Auditor's professional ethics variable on quality audit. Testing the hypothesis between the auditor's professional ethics variable ( $X_2$ ) on quality audit ( $Y$ ), it can be seen that the auditor's professional ethics ( $X_2$ ) has no significant and insignificant effect on quality audit ( $Y$ ) at the General Inspection of State (*Inspecção Geral do Estado (IGE)*), because the  $t_{count}$  obtained is equal to  $0.509$  which is smaller than  $t_{table}$  of  $2.080$  with a significant

level of 0.617 greater than a significance level of 0.05, at a 95% confidence level and an error rate of 5%. This means that  $H_0$  (null hypothesis) is accepted and the alternative hypothesis ( $H_a$ ) is rejected, because the value of  $2. t_{\text{count}}$  does not fall in the acceptance area, which means that the professional ethics of the auditor ( $X_2$ ) has no effect and is not significant on quality audit ( $Y$ ).

#### **4.3. Discussion**

##### **1. The Influence of Auditor Experience on Quality Audit.**

Testing hypothesis 1 shows a positive and significant effect on the auditor's experience on quality audit. This means that the more experienced auditors in auditing activities, the better quality of the audit. The results of this study can also be explained by the existence of indicators of auditor experience variables that include the length of work an auditor has, the frequency of audit work that has been audited and the number of trainings attended by an auditor who has high experience can improve quality auditing at the *Inspecção Geral do Estado*, Timor Leste. The results of this study do not support the research of Prihartini (2015), Arifah (2014), Hanna GM (2015) and Syarista (2016), that stated in their conclusions about the effect of competence, independence, objectivity, integrity and accountability towards quality audit. The results of the study showed that competence, independence, objectivity, integrity and accountability have a simultaneous influenced on quality auditing.

##### **2. The Influence of Auditor Professional Ethics on Quality Audit**

Testing of hypothesis 2 shows that there is no positive and insignificant effect of auditor's professional ethics on quality audit. This means that the more unethical auditors in the profession, the audit quality will decrease. This can be interpreted as an indicator of the auditor's professional ethics consisting of the personality of an auditor, obedient to dress code, auditors who have skills in auditing and have professionalism, auditors' responsibilities at work, auditors who prioritize the code of ethics and interpretation and perfection of the code of ethics cannot be a guarantee. in improving the quality of audits at the *Inspecção Geral do Estado*. The results of this study do not support the research of Prihartini (2015), Arifah (2014), Hanna GM (2015) and Syarista (2016), which states in their conclusions about the effect of competence, independence, objectivity, integrity and accountability on audit quality, the results show that competence, independence, objectivity, integrity and accountability simultaneously affect audit quality.

#### **5.1 Conclusion**

Based on the results of hypothesis testing and discussion, the following conclusions can be described as:

1. Auditor experience has a positive and significant influence on Quality Audit. This means that the more experienced the auditor is in auditing activities, the better the quality auditing will be at the General Inspection of State (*Inspecção Geral do Estado (IGE)*).
2. The Professional ethics of the auditor has no influence and no significant on quality auditing. This means that the more unethical auditors in the profession, the audit quality will decrease.

#### **5.2. Research Suggestions**

- 1) It is recommended to Auditors of the General Inspection of State (*Inspecção Geral do Estado (IGE)*) to maintain experience and further improvement so that the results of quality auditing would be higher.
- 2) These findings are expected for the auditors of the General Inspection of State (*Inspecção Geral do Estado (IGE)*) to evaluate the professional ethics of the auditors so that quality auditing is always improved and the objectives of the IJE can be achieved.

#### **5.3. Future Research Recommendations**

1. Finding the remaining influence of 47.3% from other variables that can affect quality audit. Future research is expected to use other independent variables in measuring quality audit, such as competence, independence, integrity and objectivity.
2. It is better, if future research is expected to increase the sample by adding auditors to each ministry then increasing the duration of distributing questionnaires and using other statistical tools.

### **Bibliography**

- AAA Financial Accounting Standar Committee. 2000. Commentary: SEC Auditor Independence Requirements. Accounting Horizons Vol. 15 No 4.
- Arifah, Ifa. 2014. "Pelaksanaan Pembelajaran Bagi Siswa Tunagrahita". Yogyakarta. Skripsi. FKIP.UNY.
- Arens, Alvin. A, Randal J. Elder, Mark S. Beasley. 2011. Audit dan Jasa Assurance: Pendekatan Terpadu (Penerjemah Herman Wibowo). Jakarta: Salemba Empat.
- Ashton, A.H. 1991, Experience and Error Frequency Knowledge as Potential Determinants of Audit Expertise. *The Accounting Review*, 66,2,218.
- Agoes, Sukrisno. 2004. *Auditing (Pemeriksaan Akuntan) oleh Kantor Akuntan Publik*. Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia, Jakarta.
- Augusty, Ferdinand, 2006. *Metode Penelitian Manajemen: Pedoman penelitian Untuk Skripsi, Tesis dan Disertai Ilmu Manajemen*. Semarang: Universitas Diponegoro.
- Bertens. 2000. Etika. Jakarta: Gramedia Pustaka Utama.
- Christiawan, Y.J. 2002. Kompetensi dan Independensi Akuntan Publik: Refleksi Hasil Penelitian Empiris. *Journal Directory : Kumpulan Jurnal Akuntansi dan Keuangan Unika Petra*. Vol. 4 / No. 2.
- Cooper, Donald R., dan Emory, William C.. (1997). *Metode Penelitian Bisnis*. Erlangga, Jakarta.
- De Angelo, L.E. 1981a. "Auditor Independence, "Low Balling", and Disclosure Regulation". *Journal of Accounting and Economics*. August. pp. 113-127.
- De Angelo, L.E, 1981. Auditor Size and audit quality. *Journal of Accounting & Economics*.
- Elfardini, Eunike Christina. 2007. Pengaruh Kompetensi dan Independensi Auditor terhadap Kualitas Audit. Skripsi. Universitas Negeri Semarang.
- Ely Suhayati., & Siti Kurnia Rahayu. (2010). *AUDITING, Konsep Dasar dan Pedoman Pemriksaan Akuntan Publik*. Yogyakarta : Graha Ilmu.
- Guy, Dan M.,et al. 2002. *Auditing*. Edisi Kelima. Jilid II. Penerjemah Sugiyarto. Jakarta: Erlangga
- Hannah dan Karp. 1991. *Jurnal Manajemen Dan Kewirausahaan*, 2004, pp. 126- 127.
- Hardiningsih Pancawati dan Sumardi, 2002. "Pengaruh Pengalaman Terhadap Profesionalisme Serta Pengaruh Terhadap Kinerja dan Kepuasan Kerja". *Dalam Journal Bisnis dan Ekonomi Vol 9*.
- Henry Simamora. 2000, *Akuntansi Basis Pengambilan Keputusan Bisnis*, Jakarta: Salemba

Empat.

- Husein Umar, 2003, *Metodologi Penelitian Untuk Skripsi dan Tesis Bisnis*, Jakarta: PT. Gramedia Pustaka.
- IAI (Ikatan Akuntansi Indonesia) 2001. *standar Profesional Akuntan Publik (SPAP)*. Jakarta: Salemba Empat.
- Messier, William F., Steven M. Glover, Douglas F. Prawitt. 2014. *Jasa Audit dan Assurance*. Edisi 8. Jakarta: Salemba Empat
- Moh. Nazir, (2003:84), dalam Umi Narimawati. 2010. *Penulisan Karya Ilmiah*. Penerbit Genesis. Bekasi.
- Mulyadi dan Puradiredja, K. (1998). *Auditing*. Edisi ke-5. Salemba Empat, Jakarta.
- Mulyadi (2002). *Auditing*. Buku satu, edisi ke enam. Salemba Empat. Jakarta Mulyadi. (2008). *Auditing*. Jakarta : Salemba Empat
- Nichols, D. R. and K. H. Price. 1976. *The Auditor Firm Conflict: An Analysis Using Concepts Of Exchange Theory*. *The Accounting Review*.
- Nugrahiningsih, Putri. 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)*. Simposium Nasional Akuntansi VIII.
- Prihartini, dkk. 2015. "Pengaruh Kompetensi, Independensi, Obyektivitas, Integritas, dan Akuntabilitas terhadap Kualitas Audit di Pemerintah Daerah Studi Empiris pada 5 kantor Inspektorat Propinsi Bali". *E- Journal S1 Ak Universitas Pendidikan Ganesha Jurusan Akuntansi 3 (1)*.
- Purba. J. M. & Pujiastuti. S. E. (2009). *Dilema etik & pengambilan keputusan etis*. Jakarta. EGC. Singgih dan Bawono. 2010. *Pengaruh Independensi, Pengalaman, Pengetahuan, Due Professional Care, dan Akuntabilitas Terhadap Kualitas Audit*. Simposium
- Nasional Akuntansi XIII. Purwokerto. Siti Kurnia Rahayu dan Ely Suhayati. 2010. *Auditing, Konsep Dasar dan Pedoman pemeriksaan Akuntan Publik*. Yogyakarta : Graha Ilmu.
- Syarista, 2016. *Pengaruh Karakteristik Personal Auditor, Etika Audit dan Pengalaman Auditor Terhadap Tingkat Penyimpangan Perilaku Dalam Audit Pada Badan Pengawas Keuangan dan Pembangunan di Kota Medan*.
- Sukrisno Agoes. 2004. *Auditing (Pemeriksaan Akuntan) oleh KAP*. Edisi III. Lembaga Penerbit FE-UI Jakarta.
- Sugiyono. (2010). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: CV Alfabeta Artikel 19
- Suraida, Ida. 2005. *Pengaruh Etika, Kompetensi, Pengalaman Audit dan Risiko Auditor terhadap Skeptisisme Profesional Auditor dan Ketepatan Pemberian Opini Akuntan Publik*. *Jurnal Sosiohumaniora* Vol. 7.
- Trevino, L.K. 1986. *Ethical Making in Organizations: A Person Situation Interactionist Model*, *The Academy of Management Rview*, 11 (): 601-617

Umi, Narimawati., 2008. Analisis Multifariat untuk Penelitian Ekonomi. Yogyakarta: Graha Ilmu. Umi, Narimawati. (2010). Penulisan Karya Ilmiah. Jakarta: Penerbit Genesis