

The Influence of Competence and Independence toward Performance of the Government Internal Auditors with Auditor Ethics as a Moderating Variable

Uly Maria Ulfah, Fitri Lukiaastuti

Magister Managament Program
Bank BPD Jateng School of Economics
(STIE Bank BPD Jateng)
Semarang, Indonesia

oelyymu@yahoo.co.id, fitri111269@stiebankbpdjateng.ac.id

Abstract—The in conducting guidance and supervision, the government's internal auditor, in addition to being required to comply with employment rules and regulations as a Civil Servant, is also required to comply with the APIP code of ethics and the established APIP audit standards. To produce high audit quality, auditors need two main things, namely competence and independence. This study aims to provide empirical evidence on the influence of competence and independence on the performance of government internal auditors, as well as on the role of auditor ethics in moderating the influence of competence and indecency on the performance of internal government auditors. Population in this research is all auditor who work in Inspectorate of Regency of Tegal, some 40 people, and by method of total all sampling auditor become respondent of research. The method of analysis used is Moderated Regression Analysis. The result of research proves competence and independency of auditor have positive and significant influence to auditor performance. Other results of auditor ethics biodetititate the relationship between the competence and independence of the auditor on the performance of the auditor.

Keywords—competence; independence; ethics; auditor performance

I. INTRODUCTION

Tegal Regency Inspectorate was formed based on Tegal Regency Local Regulation Number 9 of 2008 concerning the Establishment of Regional Inspectorate and Technical Institutions as amended lastly by Tegal Regency Local Regulation Number 12 of 2016 concerning the Establishment and Composition of Tegal Regency Regional Devices, the Inspectorate Supervision field led by an Inspector who is under and is directly responsible to the Tegal Regent through the Regional Secretary. Tegal Regency Inspectorate has a Main Duty to supervise the implementation of governmental affairs in the region, implementation of guidance on the administration of village governance and implementation of village government affairs.

In carrying out these basic tasks, the Tegal District Inspectorate is still constrained by the quantity and quality of the inspection apparatus. The results of the Evaluation of the Implementation of the Auditor's Functional Position (JFA) by the JFA Coordination Center for the Financial and Development Supervisory Agency (BPKP) at the Tegal District Inspectorate in 2015, concluded that the number and composition of auditors at the Tegal District Inspectorate were still not ideal for implementing internal government guidance and supervision. effective where there are only 9 (nine) or 17% of 52 (fifty-two) minimum numbers of Tegal District Auditor (PFA) Functional Officials who must be filled. Of the 9 (nine) JFAs that have been granted the Tegal District Inspectorate, there is one Advanced Implementing Auditor who must be dismissed from his position because he has not improved his minimum D-III education or the equivalent since he was appointed to the JFA as of 1 April 2005. Related to the provisions education, in Article 36 paragraph (1) and (2) in Permen PAN Number: PER / 220 / M.PAN / 7/2008, among other things states that Auditors with the highest age of 40 years when this regulation is stipulated, are required to have the lowest diploma or equivalent, no later than six years after this rule is established.

Following up on the recommendations of the Evaluation Results of JFA Implementation by Pusbin JFA BPKP at the Tegal Regency Inspectorate in 2015, the Tegal Regency Government has conducted an interest screening of Auditor Functional Position in each SKPD conducted in early 2016. From the results of the selection, 24 auditors were added (twenty-four) S1 people in mid-2016 and 2 (two) D3 people in early 2017. However, it turns out that the addition of this number of auditors does not make the performance achievement of the supervisory work program at the Tegal District Inspectorate better in 2016. Based on the Performance Report The 2016 Inspectorate of Government Agencies (LKjIP) found that the completion of the Annual Supervision Work Program (PKPT) only reached 76%, this means that

there was a decline compared to the previous year which reached 100%.

The implementation of the supervisory work program at the Tegal District Inspectorate is closely related to the independence and competence of the auditor. Mardiasmo in Salju explains that auditing is an activity carried out by parties who have independence and have professional competence to check whether the results of government performance are in accordance with the standards set [1]. Independence is one of the basic principles in audit standards. Independence is freedom from conditions that threaten the ability of internal audit activities to carry out internal audit responsibilities objectively [2]. Associated with independence, APIP in the Tegal District Inspectorate still encounters many obstacles in the field such as the position of the Inspectorate in the structure of Regional Device Organizations, Inspectorate is an integral part of the Regional Government which is under the Regional Head based on Act 23 of 2014 article 216 paragraph 3, The Regional Head delegates part or all of his power to the Regional Secretary as the regional financial management coordinator where one of his tasks is to provide approval of the parent DPA SKPD and amendments, including the DPA Inspectorate. Implicitly, the Tegal District Inspectorate has a "dependency" in terms of the budget of the Regional Secretary. While the Regional Secretary is the head / leader in the Regional Secretariat SKPD which is the auditee object of inspection of the Inspectorate.

The auditor's competence and independence in its application will be related to ethics [3-5]. Auditors have an obligation to maintain the highest standards of ethical behavior to the organization where they take shelter, their profession, society and themselves and have the responsibility to be competent and maintain their integrity and objectivity [6,7]. So based on the formulation of the problem above, the following research questions are asked: (1) Does competency affect the performance of government internal auditors? (2) Does independence affect the performance of government internal auditors?; (3) Can the auditor's ethics moderate the influence of independence on the performance of government internal auditors?; (4) Can auditor ethics moderate the influence of competencies on the performance of government internal auditors?

II. METHOD

A. Agency Theory

Jensen and Meckling in Eisenhardt, define agency relations as contract term, in which one or more owners use agents to hold some services for their benefit by delegating some authority to make decisions on the part of the agent [8]. Agency theory explains the conflict between management as an agent and owner as the principal. The principal wants to know all the information including management activities, related to investment or the funds in the company. This is done by requesting an accountability report on the agent (management). To minimize fraud committed by management as well as make financial reports made by management more reliable, testing is required. This test is conducted by an independent party, namely independent auditor".

B. Expectancy Theory

The expectancy theory states that motivation depends on two things, there are how strong the ambition and how likely we get it [9,10]. The expectancy theory is based on four basic assumptions: first, behavior determined by a combination of factors within the individual and the environment; second, Individuals make decisions about their own behavior within the organization; third, Different individuals have different types of needs, wants, and goals; and four, individuals make behavioral choices from many behavioral alternatives, based on their perception of the extent to which a particular behavior produces the expected outcomes. Based on this theory, the auditor's motivation is to complete the audit task exactly in accordance with the time already set.

C. Hypotheses

1) *Effect of auditor competence on audit performance of the government internal auditor:* In his research Saputra [11]. Octavia and Widodo showed that competence has a positive effect on audit quality [9]. This research is supported by Cahan and Sun [12], Haeridistia et al. [13], and Ningsih and Yaniartha [14]. Supportive research is also conducted by Pandoyo [10], Amalia et al. [15], Halim et al. [16] and Wahyu et al. [17]. Thus the hypothesis of this study are:

H1 = auditor competence has a positive effect on performance of the government internal auditor.

2) *Effect of auditor independence on audit performance of the government internal auditor:* Iryani in his research showed that independence has a significant effect on audit quality [18]. Similarly, Saputra [5], Mardiasmo [1], Ningsih and Yaniartha [14], Octavia and Widodo [9], Halim [16], Suyono [19], Amalia et al. [15], Saputra [11], Pandoyo [10], Ramlah et al. [20], and Made and aryanto [21]. Based on the above research, the hypothesis of this research are:

H2 = auditor independence has a positive effect on performance of the government internal auditor.

3) *Auditor ethics moderate the influence of auditor competence on audit performance of the government internal auditor:* Benh, et al. in Whittington and Kurty [22], Ussahawanitchakit et al. [6] developed the attributes of audit quality which one of them was a high ethical standard, while other attributes were related to auditor competence. Saputra [11], Ramlah and Arif research shows that auditor ethics can moderate the influence of competencies on audit quality [20]. The results of testing the regression model obtained by the interaction of competence and ethics of auditors have a positive influence.

H3: Auditor ethics moderates positive influence of Competence to performance of the government internal auditor.

4) *Auditor ethics moderate the effect of auditor independence on performance of the government internal auditor:* Saputra [11], Ramlah and Arif [20] research showed that the auditor's ethics can moderate the influence of independence on audit quality. This means that audit ethics

that are done well by the auditor will increase the influence of independence on audit quality.

H4: Auditor ethics moderates positive influence of Independence to performance of the government internal auditor.

D. Research Model

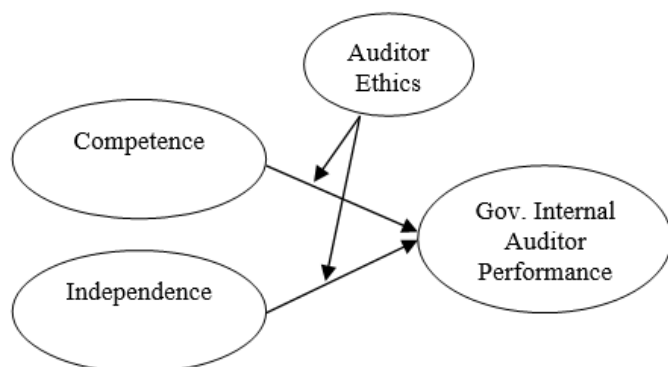


Fig. 1. Research model.

The object in this study is the Auditor who works at the Tegal District Inspectorate located on Jl. A. Yani No. 173 Slawi, Tegal Regency. The population in this study were all auditors working in the Tegal District Inspectorate, a total of 40 people. The sampling technique in this study is census sampling. Census sampling is a sample determination technique if all members of the population are used as samples [23]. This is often done if the population is relatively small, less than 30 people, or research that wants to make generalizations with very small errors. In testing the hypothesis one and hypothesis three using multiple regression tests, while to test hypotheses two and four is to determine whether the auditor's ethics variable is a moderating variable by using Moderated Regression Analysis or abbreviated as MRA [24]. This MRA analysis is not only to see whether there is an influence of the independent variable on the dependent variable, but also to see whether the moderating variable in the model can increase the influence of the independent variable on the dependent variable or vice versa.

III. RESULTS AND DISCUSSION

Based on the results of the calculation of the validity obtained the correlation calculated (r count) on each question in the research variable the value is greater than $r_{table} = 0.312$ (with alpha 5 percent), where the lowest value is in the item of the sixth question of the independence variable ($X_{1.3}$) which is 0.319. Thus it can be said that the questions incorporated in the research variable are valid to be used as research instruments. The results of the reliability calculation obtained by the Cronbach alpha value for each research variable the value is greater than r_{table} (0.312), where the lowest value is the independence variable which is 0.788. Thus it can be said that the statements incorporated in the instrument of research variables are reliable to be used as instruments in research.

A good regression equation model is a model that meets the requirements of classical assumptions, including data that is normally distributed, the model is free from multicollinearity

and free from heterocedacity. Based on the previous results it has been proven that the model proposed in this study has fulfilled the classical assumption requirements so that the model in this study is good. In accordance with the regression results above, the resulting multiple linear regression equation is:

$$Y = -116,557 + 1,539X_1 + 1,326X_2 + 2,859X_3 - 0,033X_1.X_3 - 0,020X_1.X_3 + \epsilon$$

Where:

X_1 = Competence

X_2 = Independence

X_3 = Ethics

$X_1.X_3$ = Competency X Ethics

$X_2.X_3$ = Independence X Ethics

ϵ = standard error calculation results

Based on the data in the table and the equation above, it can be seen that the three variables, namely competence, independence and auditor ethics have a positive regression coefficient in the regression model on auditor performance. This means:

- A negative constant value (-116,557), means that the condition of the auditor's performance before the existence of independent variables (competence, independence and ethics) in unfavorable conditions (negative).
- The regression coefficient value is a positive competency variable (1,539), meaning that the competency has a positive effect on the auditor's performance, so that an increase or improvement in the competency variable will improve the auditor's performance.
- The regression coefficient value is a positive independence variable (1,326), meaning that independence has a positive effect on performance, so that an increase or improvement in the independence variable will improve the auditor's performance.
- The regression coefficient value is a positive ethical variable (2,859), meaning that ethics have a positive effect on performance, so that an increase or improvement in ethical variables will improve auditor performance.
- Regression coefficient value of competency interaction variables with negative ethics (-0,033), means that the interaction of competence and ethics has a negative effect on performance, so that an increase or improvement in competency interaction variables with ethics will affect the auditor's performance.
- Regression coefficient value of the independence interaction variables with a negative ethics (-0,020), means that the interaction of independence and ethics negatively affect performance, so that an increase or

improvement in the interaction variables of independence with ethics will affect the auditor's performance.

When looking at the regression coefficients above, the smallest and biggest influences in order are competency, independence and ethics. Thus the ethics variable is the variable that has the greatest influence on the auditor's performance.

TABLE I. MULTIPLE REGRESSION CALCULATION I

Variable	Regression Coeff.	Error Standard	t test	Significant
Competence	1,539	0,659	2,335	0,026*
Independence	1,326	0,546	2,430	0,021*
Auditor Ethics	2,859	0,868	3,294	0,002**
Competence. Ethics	-0,033	0,012	-2,671	0,012*
Independence. Ethics	-0,020	0,009	-2,141	0,040*
Constanta	-116,557	46,923	-2,484	0,018

R Square= 0,700

F Test= 15,891

Probability = 0,000**

Note:

** Significant at $\alpha = 1\%$

* Significant at $\alpha = 5\%$

^a. Source : primary data, 2017.

Based on the calculated F value for the first regression results (table 1) of 15.891, while the F table is 2.494 (with dk: nk or 40-6 = 34; at the error level of 5 percent), so that F count > F table (15,891 > 2,494), with a significance of 0,000 smaller than alpha (0,000 < 0,05), which means that the variables of competence, independence, ethics, the interaction of competency variables with ethics and the independence interaction variables with ethics together influence the auditor's performance. The regression results also show the coefficient of determination used to find out how much the percentage of the variation of the independent variables in the model can explain the dependent variable [16]. The determination coefficient is expressed as a percentage, which ranges from 0 - 1. The magnitude of the coefficient of determination (R^2) in the regression calculation as shown in the previous table is 0.700 or 70 percent. It can be interpreted that 70 percent of the variation in the dependent variable is employee performance can be explained by the independent variables namely competence, independence and ethics, while the remaining 30 percent is influenced by other variables outside the research model.

Testing the first and third hypotheses is done based on the results of multiple linear regression, namely by t test. to test the second and fourth hypotheses based on the results of the moderation test. Discussion of the hypotheses test is shown below:

A. First Hypotheses

Based on the value of the regression t count for the Based on the value of the regression t count for the competency

variable (t1) of 2.335, while the t table is 2.032 (with dk: nk-1 or 40 - 5 - 1 = 34; at the 5 percent error level - attachment 10), so that t count > t table (2.335 > 2.032), with a significance of 0.026 Seeing this result, the first hypothesis (H1) is that competence influences the performance of government internal auditors. Thus auditor competence variables have a positive and significant influence on auditor performance. This means that the better the auditor's competence will improve the performance of government auditors.

Based on the regression results, it is known that auditor competence has a positive and significant influence on the auditor's performance, meaning that the better the auditor's competence, the auditor's performance will improve.

The auditor's field of work that requires high accuracy and ability will certainly require the auditor's readiness. Therefore, with the competency capital that is owned, it will help the auditor to work. Saputra said auditors with higher education would have a broader view of various things [5]. Auditors will increasingly have a lot of knowledge about the fields they are engaged in, so they can find out more about the problems in more depth. In addition to extensive knowledge, auditors will be easier to follow increasingly complex developments. The results of this study have in common with the research of Svanberg et al. who found that competency has a positive effect on the quality of examination results [4]. Likewise, with Sujana's research Sugiyono [23], Veronica at the Badung and Buleleng District Inspectorate offices that competence significantly influences Performance [25]. That is, the higher the competence of internal auditors/employees of the inspectorate, the better the performance of internal auditors/employees of the inspectorate in carrying out tasks.

B. Second Hypothesis

Based on the t value of the regression calculation for the competency and ethics interaction variable (t4) of -2.671, while the t table is 2.032 (with dk: nk-1 or 40 - 5 - 1 = 34; at the 5 percent error level - attachment 10), t count > t table (-2.671 < -2.032), with a significance of 0.012. Based on the results of the analysis of competency variables (b1) and moderator namely the interaction between competency and ethics variables (b4) are equally significant, it can be concluded that the ethical variables are quasi moderator variables or can be used as an independent variable as well as a moderator variable. Looking at these results, the second hypothesis (H2), namely moderation of competence and ethics of auditors, has an effect on the performance of government internal auditors. Thus, the auditor's ethics variable is able to moderate the influence of competencies with the performance of government auditors.

Based on the results of the moderation analysis, it is known that auditor ethics is a quasi-moderator variable between auditor competence and auditor performance. In other words, the ethical support possessed by the auditor will help or support the competencies it has so that it will develop the existing performance so far. Saputra [11] and Saputra [5] explain that if auditors pay attention to ethics in the interaction of competencies will produce good performance. The results of this study support the previous research conducted by Saputra [11], Ramlah and Arif [20] that auditor ethics can moderate the

influence of competence on audit quality, the results of testing the regression model obtained by the interaction of auditor competence and ethics has a positive influence. Because of this, improvements in auditor performance require auditor support and ethics ethics.

C. Third Hypothesis

Based on the *t* value of the regression calculation for the independence variable (*t*₂) of 2.430, while the *t* table is 2.032 (with dk: $nk-1$ or $40-5-1=34$; at the error level of 5 percent - attachment 10), so that $t_{count} > t_{table}$ ($2,430 > 2,032$), with a significance of 0,021. Looking at this result, the third hypothesis (H3), namely independence influences the performance of the government's internal auditors. Thus the auditor's independence variable has a positive and significant influence on auditor performance. This means that the better the auditor's independence will improve the performance of government auditors.

Regression results are known to auditor independence variables have a positive and significant influence on auditor performance, meaning that the better the auditor's independence will improve auditor performance. By increasingly independent of an auditor, it will affect the level of achievement of the implementation of a work that is getting better or in other words its performance will be better [3]. By giving an actual assessment of the financial statements being examined, the assessment will reflect the actual condition of the company so that the auditor can be trusted by all interested parties. The results of this study have in common with the previous research conducted by Wahyu et al. that the results of her research showed that independence, had a significant positive effect on the quality of the examination of the Konawe District Inspectorate of Kendari City and Kolaka Regency [17].

D. Fourth Hypothesis

Based on the *t* value of the regression calculation for the independence variable with ethics (*t*₅) of -2.141, while the *t* table is 2.032 (with dk: $nk-1$ or $40-5-1=34$; at the 5 percent error level - attachment 10), so $t_{count} > t_{table}$ ($-2,141 < -2,032$), with a significance of 0.040. Based on the results of the analysis of the independence variable (*b*₂) and moderator namely the interaction between the independence variables with ethics (*b*₄) are equally significant, it can be concluded that the ethical variables are quasi moderator variables or can be used as an independent variable as well as a moderator variable. Looking at these results, the fourth hypothesis (H4), namely moderation of independence and auditor ethics, has an effect on the performance of government internal auditors. Thus, the auditor's ethics variable is able to moderate the influence of independence with the performance of government auditors.

Based on the results of the moderation analysis, it is known that auditor ethics is a quasi-moderator variable between auditor independence and auditor performance. In other words, the auditor's ethical support will help or support the independence he has so that he will develop the existing performance so far. At present the auditor's ability to survive under the pressure of their clients depends on an economic agreement, a particular environment, and behavior including

professional ethics, because it is an effort to maintain ethics and on the other hand independent efforts will provide objective work results. The results of this study support previous studies that have been conducted by Amalia et al. [15] and Saputra [11] that auditor ethics can moderate the influence of independence on audit quality. This means that audit ethics that are done well by the auditor will increase the influence of independence on audit quality.

IV. CONCLUSION

Auditor competency has an impact on improving the performance of government auditors, this is in accordance with the results of regression that proves auditor competence has a positive and significant effect on the performance of government auditors, with a significance value of 0.026. These results can be interpreted that improvements in auditor competence will be able to improve the performance of government auditors. Regression results prove that auditor competence variables significantly affect auditor performance and the interaction between competency and ethics variables also significantly influences the performance of auditors with a significance of 0.012. These results can be interpreted to be quasi moderator ethics variables or can be used as an independent variable as well as a moderator variable, in other words the auditor's ethics are able to moderate the influence of competencies with the performance of government auditors. The independence of auditors has an impact on improving the performance of government auditors, this is in accordance with the results of the regression which proves auditor independence has a positive and significant effect on the performance of the auditor's government, with a significance value of 0.021. These results can be interpreted that improvements in auditor independence will be able to improve the performance of government auditors. Regression results prove that auditor independence variables significantly affect auditor performance and the interaction between independence and ethics variables also significantly influences the performance of auditors with a significance of 0.040. These results can be interpreted to be quasi moderator ethical variables or can be used as an independent variable as well as a moderator variable, in other words the auditor's ethics are able to moderate the influence of independence with the performance of government auditors.

The results of the study show that the competence of auditors who have the highest influence include: Auditors must be able to cooperate in teams. The auditor must have great curiosity, broad mindedness and be able to handle uncertainty. Auditors need to know the type of object industry being examined to audit it properly. The auditor must have knowledge and access to actual information in the standard methodology, procedures and audit techniques. The auditor must have the ability to conduct analytical reviews. The auditor must have certain technical supervision competencies. The auditor must be able to make an audit report to present properly. Experience as an auditor shows the highest influence that the longer the auditor becomes, the more he understands how to deal with an entity / object of examination in obtaining the data and information needed and the longer he works as an

auditor, the more able to know the relevant information to take decisions in making decisions.

The results of the study show the independence of the Auditor in the implementation of the most influential work, among others: in a direct examination, the auditor can access all books, records, officials and employees, as well as other sources of information relating to activities, obligations, and resources. business source. Examinations are free of personal interests or relationships that limit the examination of record activities, certain people who should be included in the examination. Reporting is free from the feeling of obligation to modify the effect of the facts reported to certain parties. And reporting avoids language or terms that both mean intentionally or not in reporting facts, opinions, recommendations and interpretations.

The results of the study show the Auditor's ethics in terms of the responsibilities of the Auditor profession, the most influential is that the Auditor must have great confidence in facing various difficulties. The auditor has a sense of responsibility if the results of the examination still require improvement and improvement. The auditor cannot be intimidated by other people and is not subject to pressure due to pressure imposed by others to influence his attitudes and opinions. Each member must maintain his objectivity and be free from conflict of interest in fulfilling his professional obligations.

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