

Effect of Auditor Independence, Fee Audit, Audit Tenure Toward Audit Quality (Case Study at a Public Accounting Firm in Bali)

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Abstract- This study aims to examine: (1) the effect of the influence of auditor independence on audit quality, (2) the effect of audit fees on audit quality, (3) the effect of audit tenure on audit quality. The type of data used is questionnaire. The population in this study are all auditors who work at the Public Accounting Firm in Bali. Determination of the sample is done using simple random sampling and which can be analyzed as many as 87 respondents. Data analysis was performed by multiple regression analysis. The test results show that (1) auditor independence has a significant effect on audit quality, (2) audit fees have a significant effect on audit quality, (3) audit tenure has no significant effect on audit quality.

Keywords: *auditor independence, audit fees, audit tenure*

I. INTRODUCTION

Public accountants are part of the type of accounting profession that gets permission from the finance minister to be able to provide public accounting services in Indonesia. This provision has been regulated in UU No.5 th 2011 about public accountants and Permenkeu No. 17/PMK01/2008 concerning Public Accountant Services. The person in charge of examining a company's financial statements is called an auditor and the office is called a Public Accountant Firm. Every public accountant must join the IAPI (Indonesian Institute of Certified Public Accountants), the official association of the government.

A person who works as a public accountant must prioritize an independent and neutral attitude so that the examination carried out is correct and in accordance with existing rules so as to produce a quality audit. According to Watkins et al. (2011) audit quality is the possibility that the auditor will find and report material misstatements in the client's financial statements. Based

on the Public Accountant Professional Standards (SPAP) audits conducted by auditors are said to be of good quality, if they meet the requirements or auditing standards.

Based on the Auditor Professional Professional Standards (SPAP) audits conducted by the auditor can be of quality if they meet the provisions or Auditing standards. Auditing standards include the professional qualities of independent auditors, judgments used in the conduct of audits and the preparation of auditor reports. Quality audits are audits carried out by competent and independent people. According to Himawan and Emarila (2010) audit quality is the process of systematic inspection of the quality system carried out by an internal or external quality auditor or the audit team. An auditor is required to give his opinion on the reasonableness of the financial statements prepared by management in the form of quality audit reports while maintaining various attributes of audit quality. Audit quality provides assurance that there are no material misstatements or frauds in the audit report (Solatiyah, 2014).

In carrying out his profession, auditors often find it difficult to maintain an independent mental attitude. Circumstances that disturb the independent mental attitude of the auditor are (1) as an independent auditor, the auditor is paid by the client for his services, (2) as a seller of services often the auditor has a tendency to satisfy client desires, and (3) maintain an independent mental attitude causing client release (Mulyadi, 2002). The results of Singgih and Icut's (2010) research stated that audit quality is influenced by independence and experience. The same thing was stated by Christiawan (2002) and also Barnes and Huan (1993) who revealed that audit quality is determined by competence and independence.

Knapp (1985) says that what influences the giving of audit opinion is the auditor's ability to be independent despite pressure from management. While reporting violations depends on the auditor's encouragement to disclose the violation. This impetus will depend on the independence of the auditor. When related to the quality of the audit produced, some researchers stated that the independence of an auditor affects the quality of the audit. As research produced by Ashari (2011) and Restiyani (2014) which states that partially independence influences audit quality. However, this study is not in line with research Krisnawati (2012) and Nur'aini (2013) which shows that independence has no effect on audit quality.

The amount of audit fees sometimes makes an auditor in a dilemma position, on the one hand the auditor must be independent in giving opinions about the reasonableness of financial statements relating to the interests of many parties, but on the other hand the auditor must also be able to meet the demands desired by clients who pay fees on his services. That condition puts the auditor in a dilemma so that it will affect the quality of the audit (Antle and Nalebuff, 1992 in Ng and Tan, 2003). In this case, it is assumed that high quality auditors will charge a higher audit fee. According to Agoes (2012: 18), audit fees are costs that depend on the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out the services provided, the level of expertise required to carry out the audit service.

Based on research conducted by Andriani and Nursiam (2017), audit fees affect audit quality. This shows that the higher the value of audit fees provided by the company, the higher the quality of the audit. Research conducted by Tarigan et al (2013) also shows that the amount of audit fees has a significant positive effect on audit quality. Abdul et al. (2006) also found evidence that fees did significantly affect audit quality. However, other studies conducted by Hoitash et al. (2007) produced a different study which said that audit fees had no effect on audit quality.

Another factor that can affect audit quality is audit tenure. Tenure audit is the length of the engagement / cooperation agreement between the KAP and the company. The results of Wibowo and Rosseita's research (2009) show that the length of the audit assignment can improve audit quality caused by high audit fees and repeated audits with the same client. Research conducted by Flint (1998) also shows that auditing tenure that is too long will affect the independence of the auditor that affects the quality of the resulting audit. While research conducted by Knechel and Vanstraelen (2007) found evidence that audit quality does not affect how long the relationship exists between the client auditor (auditor tenure). Something similar was done by Johnson et al. (2002) found no evidence that the longer the tenure auditor will further reduce the quality of financial reporting. Prolonged emotional closeness due to long tenure between the auditor and client can cause disruption to these qualities but if the auditor maintains his professional attitude, his quality will never be disturbed even though the auditor's tenure is long.

Several previous studies that examined the effect of independence, audit fees, audit tenure on audit quality showed different results, so this phenomenon is interesting to be tested again. Based on this background, this study will reexamine the effect of independence, audit fees and audit tenure on audit quality. The object to be investigated is an auditor who works at a Public Accountant in Bali. Based on data from IAPI as of 2 February 2019 the number of public accounting firms in Indonesia is 566 and in particular in Bali there are 9 (nine) KAP. The object of this study is based on researchers' interest in the many cases of violations of the auditor's professional code of ethics such as cases of manipulation of Enron financial data by KAP Arthur Anderson (2000), Worldcom Case (2001), Bank Lippo Dual Financial Report (2002), Cases of bribery by KPU members against BPK (Supreme Audit Agency (2004)) etc. Researchers consider it important to conduct this research because auditors are professional services that have a code of ethics that must be obeyed, because this is the basis of public trust in the accounting profession.

II. THEORETICAL REVIEW

The theory that underlies this research is the Theory of Attitudes and Behavior. The theory developed by Triandis in 1980 states that a person's behavior is determined by attitudes related to what people want to do, which consists of beliefs the consequences of doing behavior, social rules related to what they think and habits that are related to what they usually do. Attitudes concern the cognitive component related to beliefs while the affective attitude component has a connotation of likes or dislikes.

This theory can explain the independent attitude of an auditor. Auditors who have an independent attitude will behave independently in their appearance. That is, an auditor in carrying out his duties, is not required to take sides in the interests of anyone. The auditor has an obligation to be honest with both management and stakeholders. A study conducted by Firth (1980), for example, stated the reason that, if the auditor does not appear to be independent, then users of financial statements increasingly distrust the financial statements produced by the auditor and the auditor's opinion on the company's financial statements is examined to be of no value.

Besides attitude and behavior theory, another theory that underlies this research is attribution theory. The originator of this theory is Fritz Heider who states about one's behavior. Attribution theory explains the process of how we determine the causes and motives about a person's behavior. According to Luthans (2005) this theory refers to how a person explains the causes of other people's behavior or himself which will be determined whether from internal, for example, attitudes, character, attitude or externals such as the pressure of certain situations or circumstances that will affect individual behavior.

In this research, the researcher uses attribution theory because the researcher will conduct a case study of the factors that affect the auditor on the quality of the audit results,

especially on the personal characteristics of the auditor itself. Basically, the personal characteristics of an auditor is one of the determinants of the quality of audit results to be carried out because it is an internal factor that drives a person to carry out an activity.

The factor that influences audit quality is auditor independence. According to Mulyadi (2002), independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there is honesty in the auditor in considering the facts and there are objective considerations which are impartial in the auditor's formulation and expression. The results of Nizarul's (2007) research stated that the independence of auditors working in public accounting firms had a significant effect on audit quality reported by the auditor to clients. This study was also supported by Lilis (2010) who conducted an independence test which influenced audit quality. The test results show that independence has a significant influence on audit quality. Independence must be owned by every auditor in carrying out his work, because independence has become an absolute requirement that must be owned by the auditor. Auditors who uphold their independence will produce better audit reports.

Septriani (2012), Handayani and Merkusiwati (2015) and Christina (2015) also found that independence had a positive and significant effect on audit quality. The higher the auditor's independence, the better the quality of the audit produced. The impartiality shown by the auditor when performing his duties reflects the auditor free from any influence and being honest with creditors, the company, and other parties who have confidence in the audited financial statements. Therefore, high audit quality requires an attitude of independence from the auditor. Based on the description above, this study provides the following hypotheses:

H₁: auditor independence has a positive and significant effect on audit quality.

Audit commission is a reward in the form of money, goods or other forms given to or received from a client or other party to obtain an engagement from a client or other party. When the audit fee is higher, the quality of the resulting audit is also higher because the audit procedures to be carried out are also broader. Thus the results of the audit can be trusted and accurate because the irregularities in the financial statements of clients can be detected. Detection of discrepancies reflects the high quality of the audit process, this is because the quality of the audit process is the implementation of the audit by applying the correct accounting standards and audit standards by the auditor (Agoes, 2012)

These results support research conducted by Kurniasih and Rohman (2014) and Tarigan, Bangun, and Susanti (2013), Chrisdinawidanty et al (2016) that audit fees have a positive effect on audit quality. Where higher costs will improve audit quality, because audit fees obtained in one year and estimated operational costs needed to carry out the audit process can improve audit quality.

Other studies that have similar results are Hoitash et al. in Hartadi (2009) found evidence that when the auditor negotiates with management regarding the amount of the fee to be paid by management on the work of audited reports, there is a high possibility that reciprocal concessions will occur which will reduce the quality of audited reports. This action leads to actions that override professionalism, which will reduce audit quality. This hypothesis concludes that audit fees will be a driving factor for auditors to improve audit quality.

H₂: audit fees have a positive and significant effect on audit quality.

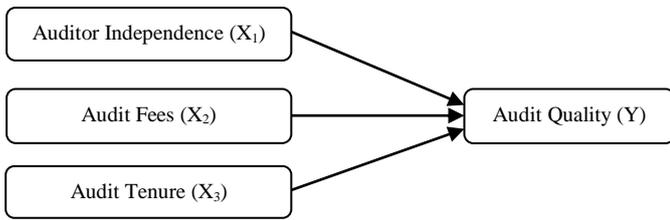
Hamid (2013) argues that with a short tenure where when the auditor gets a new client, it requires additional time for the auditor to understand the client and his business environment. Short tenure results in the acquisition of information in the form of data and the evidence becomes limited so that if there is data that is wrong or data that is intentionally omitted by the manager it is difficult to find. Conversely related to tenure in the long term can lead to emotional relationships between auditors and clients. In the hope of restoring public trust, a brief tenure will further enhance the competence of public accountants to produce reliable audit quality.

Giri (2010) revealed the problem of Enron cheating in the US involving the International Arthur Anderson (AA) Public Accountant Office (KAP), where the auditor as the party most responsible and auditor independence as a factor that triggered this problem. AA has been carrying out Enron's financial audit for almost 20 years, but AA has not been able to reveal the problems Enron is facing. This condition raises the suspicion that too long an audit task performed by the auditor can reduce auditor independence.

Murti's research (2010) and research conducted by Nuratama (2011) states that audit tenure has a positive effect on audit quality. The audit process indeed requires the auditor to interact with his client. However, too close a relationship can create a conflict of interest for the auditor so that the audit process does not proceed as it should. Therefore, the policy set by the government regarding limiting the audit engagement period (tenure) is expected to maintain the quality of the audit produced by the auditor. The regulations regarding audit tenure are made with the aim of improving audit quality based on the assumption that the longer the relationship between the auditor (both the audit partner and the Public Accounting Firm) and his client will reduce the auditor's independence. Based on the description above, this study provides the hypothesis that audit tenure has a positive and significant effect on audit quality produced by the auditor.

H₃: audit tenure has a positive and significant effect on audit quality.

From the description of the formulation of the hypothesis above, it can be described the framework of thinking in this study as follows:



III. METHODS

The population in this study are all auditors who work at the Public Accountant in Bali. The sampling technique used was a simple random sampling approach, namely all auditors in KAP who have junior auditor positions, senior auditors, managers and partners.

Data collection method used in this study is to use a questionnaire. Questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to answer (Sugiyono, 2009). The scale used in the preparation of the research questionnaire was the Likert scale. The questionnaire used in this study was the Mulyadi (2002) questionnaire and Arens, et al. (2015) related to auditor independence, for the audit fee variable using the Sukrisno Agoes questionnaire (2012), and for the tenure audit variable using the Widjiastuti questionnaire (2012). From the results of the distribution of questionnaires conducted, which can be analyzed are 87 questionnaires.

The data analysis method in this study was carried out by using multiple linear regression analysis with the equation:

$$Z = b + b_1X_1 + b_2X_2 + b_3X_3 + \epsilon$$

Explanation :

- Y = audit quality
- b = a constanta
- b₁, b₂, b₃, b₄ = regression coefficient
- ε = confounding variable
- X₁ = auditor independence
- X₂ = audit fee
- X₃ = audit tenure

IV. RESEARCH RESULT

Descriptive statistics

Descriptive statistics in this study are presented to provide information about the characteristics of the research variables shown in the table:

Table 4.1 Descriptive Statistics

Variable	Mean	Standar Deviaton	N
Audit quality (Y)	40,94	2,180	87
Auditor independence (X ₁)	30,51	2,592	87
Audit fee (X ₂)	37,28	3,553	87
Audit tenure (X ₃)	27,33	2,182	87

Source: SPSS output

Based on table 4.1, the descriptive statistics shown are means (mean) is the most commonly used way to measure the central value of a data distribution and the standard deviation is the difference in the value of the studied data with the average value. In table 4.1 it can be seen that the average audit quality variable is 40.94 with a standard deviation of 2.180. The average for the independent variables is auditor independence, audit fees, audit tenure namely 30.51, 37.28,

and 27.33 while the standard deviations are 2.592, 3.553 and 2.182.

Validity test

Validity test is used to test whether each item in a variable can be understood by respondents so that they are able to give the right answer. The instrument is valid if the Pearson correlation value is above the r table value of 0.2108 (df = N-2). From the results of testing the validity it is known that, the Pearson correlation value is greater than that required. Thus it can be said that the validity of the research variable measurement instruments can be fulfilled.

Reliability Test

Instrument reliability can be tested by calculating the Cronbach alpha instrument from the variable structure of the internal control structure. A variable is said to be reliable if it gives a Cronbach alpha value greater than 0.60. The smaller the alpha value shows the more items that are not reliable.

Table 4.2 Instrument Reliability Test Results

Cronbach's Alpha	N of Items
0,692	35

Source: SPSS output

The reliability statistics table shows the results of the analysis of the reliability test 0.692 is a moderate value because it lies between 0.50 <alpha <0.70 So that this questionnaire is said to be consistent.

Classic Assumption Test

According to Ghozali (2007), the requirement of a regression model to be called a good empirical model must go through a series of classic assumption tests including tests of normality, multicollinearity, and heteroscedasticity.

1) Normality

A good regression model is a normal or near normal data distribution. Data normality testing is done by the Kolmogorov-Smirnov test. Normal distribution can be measured by graph analysis. Data are normally distributed if Kolmogorov-Smirnov results show significant values above 0.05 (Ghozali, 2007). The normality test results are obtained as follows:

Table 4.3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	0,0000000
	Std Deviation	2,11945118
Most Extreme Difference	Absolute	0,120
	Positive	0,112
	Negative	-0,120
Kolmogorov-Smirnov Z		1,123
Asymp. Sig. (2-tailed)		0,161

Source: SPSS output

As can be seen in the table shows that the Kolmogorov Smirnov test probability value of 0.161 is above 0.05. This

shows that the regression model already has residual values that are normally distributed.

2) Multicollinearity

Multicollinearity test is done by analyzing the correlation between independent variables on the value of Tolerance and the value of Variance Inflation Factor (VIF) in Collinearity Statistics (Ghozali, 2006). If the results of the Tolerance test show there are no independent variables that have a Tolerance value of less than 0.10, it means that there is no correlation between the independent variables whose value is more than 95% (Ghozali, 2006).

Table 4.4 Multicollinearity Testing Results

Model	t	Sig.	Collinearity Statistics	
			Tolerance	VIF
1 (Constant)	10,828	0,000		
Independence	0,010	0,992	0,940	1,064
Audit fee	-1,895	-1,985	0,714	1,402
Audit tenure	0,203	1,617	0,725	1,379

Source: SPSS output

Based on the table it can be seen that the results of the VIF calculation also show the same thing that there is no single independent variable that has a VIF value greater than 10. So it can be concluded that there is no multicollinearity between the independent variables in the regression model.

3) Heteroscedasticity

A good regression model is homokedasticity and not heteroscedasticity. In heteroscedasticity testing is done by the Glejser test. Glejser Test is performed to regress the absolute value of the independent variable. If there is no independent variable that significantly influences the dependent variable, then there is no heteroscedasticity in the model.

Table 4.5 Heteroscedasticity Test Results

Model	Standardized Coefficients	t	Sig.
	Beta		
1 Constant)		13,829	0,000
Independence	0,009	0,088	0,930
Audit fee	-0,144	-1,188	0,238
Audit tenure	-0,035	-0,296	0,767

Source: SPSS output

The results of the calculation of heteroscedasticity using the Glejser test in the table above indicate the value of the significance probability above 0.05. So it can be concluded that the regression model used does not have heteroscedasticity.

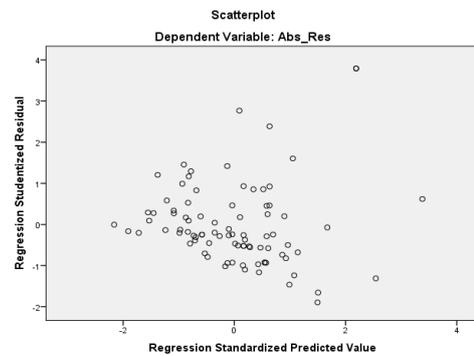


Figure 4.1 Scatterplot

In heteroscedasticity testing also performed with a Scatterplot chart. If there are certain patterns, such as dots that form certain patterns that are regular (wavy, spread and then narrow), then heteroscedasticity has been identified. Conversely, if there are no clear patterns and points spread above and below the number 0 on the Y axis, then there is no heteroscedasticity.

Coefficient of Determination

The coefficient of determination is used to measure the ability of the model to explain the variation of independent variables.

Table 4.6 Test Results for the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,386 ^a	0,149	0,118	2,578

Sumber: output SPSS

The magnitude of the coefficient of determination (Adjusted R2) in the table is 0.118 or 11.8% this means that the ability of explanatory variables in this case is the attitude, subjective norms, perceived control and intention simultaneously variables have an influence on the intellectual capital disclosure variable of 9.8 %. While the remaining 88.8% (100% - 11.8%) is explained by other variables besides the explanatory or independent variables above.

Hasil Pengujian Hipotesis

Untuk pengujian hipotesis pertama sampai pengujian hipotesis ketiga dilakukan dengan menggunakan uji statistik t. Uji statistik t pada dasarnya menunjukkan seberapa jauh pengaruh satu variabel independen secara individual dalam menerangkan variasi variabel dependen. Berdasarkan hasil pengujian dengan menggunakan persamaan regresi linear berganda pertama diperoleh hasil sebagai berikut:

Table 4.7 Hypothesis Testing Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	28,177	4,495		6,268	0,000
Independence	0,421	0,128	0,357	3,296	0,001
Audit fee	-0,205	0,102	-0,264	-2,016	0,047
Audit tenure	0,282	0,154	0,230	1,832	0,071

Source: SPSS output

The output results in the equation are obtained as follows:

$$Z = b + b_1X_1 + b_2X_2 + b_3X_3 + \varepsilon$$

$$Z = 28,177 + 0,421X_1 - 0,205X_2 + 0,282X_3 + \varepsilon$$

The output results in the above equation give a standardized beta value of auditor independence variable of 0.421 with a significance level of 0.001, an audit fee of -0.205 with a significance level of 0.047 and an audit tenure of 0.282 with a significance level of 0.071. This means that only auditor independence and audit fee variables affect audit quality.

Analysis Results

Testing the effect of auditor independence on audit quality

The results of testing the H_1 hypothesis regarding the effect of auditor independence variables on audit quality, showed standardized coefficients of beta values of 0.421 with a significance level of 0.001. Therefore the value of $\text{sign}.0,001 < \text{sign}.0,05$ then the auditor independence variable has an influence on audit quality. The results of this study support research findings Septriani (2012), Handayani and Merkusiwati (2015) and Christina (2015) also find the results that independence has a positive and significant effect on audit quality.

This finding indicates that the higher the independence of the auditor, the better the quality of the audit produced. The impartiality shown by the auditor when performing his duties reflects the auditor free from any influence and being honest with creditors, the company, and other parties who have confidence in the audited financial statements. Therefore, high audit quality requires an attitude of independence from the auditor

Testing the Effect of Audit Fees on Audit Quality

The results of H_2 hypothesis testing regarding the effect of audit fee variables on audit quality, showed a standardized coefficients of beta values of -0.205 with a significance level of 0.047. Therefore the value of $\text{sign}.0,047 < \text{sign}.0,05$ then the audit fee variable has an influence on audit quality. The results of this study support the results of research conducted by Kurniasih and Rohman (2014) and Tarigan, Bangun, and Susanti (2013), Chrisdinawidanty et al (2016) that audit fees have a positive effect on audit quality. Where higher costs will improve audit quality, because audit fees obtained in one year and estimated operational costs needed to carry out the audit process can improve audit quality.

This finding indicates that when the audit fee is higher, the quality of the resulting audit is also higher because the audit procedures to be carried out are also broader. Thus the results of the audit can be trusted and accurate because the irregularities in the financial statements of clients can be detected. Detection of discrepancies reflects the high quality of the audit process, this is because the quality of the audit process is the implementation of the audit by applying the correct accounting standards and audit standards by the auditor (Agoes, 2012).

Testing the Effect of Audit Tenure on Audit Quality

The results of hypothesis testing H_3 regarding the effect of audit tenure variables on audit quality, showed standardized coefficients of beta values of 0.282 with a significance level of 0.071. Therefore the value of $\text{sign}.0,071 < \text{sign}.0,05$ then the audit tenure variable has no influence on audit quality. The results of this study support the results of research conducted by Giri (2010) and Permana (2012) which proves that the audit tenure variable has no effect on audit quality which also proves the hypothesis that does not support research.

This finding indicates that audit tenure has no effect on audit quality because it is difficult for auditors to understand client business complexes in the short term. The rejection of this hypothesis is because the audit engagement period is not a benchmark that the audit results will be of high quality. The length of the audit engagement period should KAP better understand the condition of the client company so that it knows in advance the manipulation of financial statements by clients.

V. CONCLUSION

Based on the formulation of the problem, objectives, theoretical basis, hypotheses and results of research conducted, the conclusions can be drawn as follows:

- 1) The results of the study prove that auditor independence has a significant effect on audit quality. This indicates that if the auditor's independence is higher, the better the audit quality will be. The impartiality shown by the auditor when performing his duties reflects the auditor free from any influence and being honest with creditors, the company, and other parties who have confidence in the audited financial statements.
- 2) The results of the study prove that audit fees have a significant effect on audit quality. This indicates the higher audit fees, the higher the quality of the resulting audit because the wider audit procedures to be carried out by the auditor. Thus the results of the audit can be trusted and accurate because the irregularities in the financial statements of clients can be detected.
- 3) The results of the study prove that audit tenure has no significant effect on audit quality. This is because the audit engagement period is not a benchmark that the audit results will be of high quality. The length of the audit engagement period should KAP better understand the condition of the client company so that it knows in advance the manipulation of financial statements by clients.

Based on the formulation of problems, aim, theoretical foundation, hypotheses and results of the study then the following conclusions can be made:

- 1) The result of the study proved that attitude that refers to disobedience has direct and indirect effects on the intention to disobey as intervening variable on tax evasion practice.

- 2) Low subjective norm turns out not to have to a direct effect on tax evasion practice but low subjective norm turns out to have an indirect effect on tax evasion practice with intention as intervening variable.
- 3) Low perceived control of behavior has direct and indirect effects on tax evasion practice with intention to disobey as intervening variable.
- 4) Intention to disobey does not have any effect on tax evasion practice. This shows that the higher an individual intention to disobey, does not necessarily cause the individual to have the tendency to do tax evasion. The insignificant effect of the intention to disobey on tax evasion behavior that is performed does not influence the intention to disobey.

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